



An Assessment of the Current Level of Citizens-Local Authorities' Engagement on Revenue Inflow and Expenditure in Selected districts in Northern Ghana

May, 2014

Published in Ghana
By

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This report is published with funding support from IBIS-Ghana

Acknowledgements

The greatest appreciation and gratitude go to the Al-Mighty God for His persistent guidance and permission for this work to be executed within the allowed timeframe. The Glory is to Him. The Media Foundation for West Africa is highly commended for their support and assistance in proof reading the draft and making constructive suggestions. I thank them for their inputs and patience. The cooperation of the officials of the Metropolitan, Municipal and District Assemblies interviewed and the community members is very much appreciated. Finally, the very considerable contributions of the field assistants, who assisted in the data collection and entry, are well noted and appreciated.

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Executive Summary

This assessment was commissioned by the Media Foundation for West Africa (MFWA) to respond to the need for effective fiscal governance at the local level. The objective is to assess the current level of citizens-authorities' engagement on revenue inflow and expenditure in five selected districts in the three Northern regions of Ghana. Primary data were obtained from community members and assembly officials using public opinion surveys, focus group discussions and key informant interviews. A multi-stage cluster random sampling was used and a structured questionnaire was administered to 220 respondents. Data was primarily analyzed using descriptive statistics, nonparametric test and scalogram analysis.

The study found that:

- Radio is the most prevalent and effective platform of engagement between assembly authorities and community members compared to other available channels
- The majority of citizens receive some information on assembly plans, projects and activities but the information on revenue inflows and expenditure processes is minimal and inconsistent.
- There is a gap in the information citizens expect and the information the assemblies provide, particularly regarding information on revenue inflow and expenditure processes
- The current status of radio programs on revenue and expenditure is described as ineffective due to a lacking focus on such issues, short duration of radio programs and poor attitudes of assemblies towards engaging citizens
- Inadequate knowledge about budgeting and expenditure processes of the assemblies adversely limits community members' ability to demand transparency and accountability
- The processes of preparing and executing the medium and annual plans, budgeting, revenue mobilization and expenditure disbursement are not perceived as community centered, transparent and accountable by community members. This is explained by low involvement of communities
- None of the studied assemblies have a blueprint media engagement plan even though they all indicated that the media is helpful and that they engage the media

It is recommended that more comprehensive radio programs on local governance issues should be instituted and given publicities to promote frequent, transparent and accurate sharing of information as well as serve as means of tracking and getting feedback. In order to increase assembly – community engagement radio stations should deepen partnerships with assemblies and communities and give free and/or subsidized airtime to the assemblies – communities' programs as part of honoring the social responsibilities of the media. Finally, proactive advocacy and sensitization should be pursued to push assemblies' representatives and community members to institutionalize at least the mandatory four times meeting per annum between local substructures and community members.

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List of Acronyms

CSOs	:	Civil Society Organizations
DACF	:	District Assembly Common Fund
IGF	:	Internally Generated Funds
MFWA	:	Media Foundation for West Africa
MMDAs	:	Metropolitan, Municipal and District Assemblies
MMDs	:	Metropolitan, Municipal and Districts
NGOs	:	Non-Governmental Organizations
SPSS	:	Statistical Package for Social Sciences
WASH	:	Water, Sanitation and Hygiene

1.0 Introduction

The decentralization initiative in Ghana was pursued in the wake of the need to promote community participation in the administration of local governance and the management of local resources to improve the standards of living of people (MLGRD, 2009; Ahenkan, et al., 2013). The benefits of decentralization and effective local governance include improved basic services delivery to citizens at the local level and development of the local economy through engagement of local people as service providers. Effective local governance also provides a framework for effective local level democracy and strengthening linkages between local stakeholders (MLGRD, 2009; Ofei-Aboagye, 2011). Notwithstanding the importance of civic participation in local governance, civil society involvement in local governance processes, particularly in budgeting and financial management is quite low (Baah-Ennumh, et al., 1995; Dunne, et al., 2007; Ahenkan, et al., 2013). In response to this undesirable situation is the intervention of IBIS and Media Foundation for West Africa (MFWA) to help ameliorate this circumstance.

1.1 The Project

This assessment was commissioned by MFWA to respond to the need for effective fiscal governance on local level. Fiscal governance is a sensitive area that is directly linked to all activities of the assemblies. It impacts on the performance assemblies because the betterment of community conditions depends on the effective engagements between citizens and assemblies. Thus, there is a need to devolve power and influence to citizens and communities by increasing their involvement in this form of local governance. However, citizens' participation in the local fiscal governance processes at the various Metropolitan, Municipal and District Assemblies (MMDAs) in Ghana has remained minimal. This is partly because of limited advocacy and public education on the need and ways for citizens to participate in fiscal processes. Also, citizens' participation are constraint by limitation of information about the activities and proceedings in the Assemblies on fiscal governance. This can be attributed to either deliberate acts of local leaders to obstruct information disclosure or due to limited opportunities for information sharing. The media, particularly radio stations, can serve as an effective public advocacy, education and engagement tool because of the stations agenda-setting capability and effectiveness as channels of mass communication. Hence, improved and increased radio advocacy and public education on local governance issues can thus be one of the most effective ways of promoting effective and participatory local governance in Ghana.

The broader objective of this study is to assess the current level of citizens-authorities' engagement on revenue inflow and expenditure in selected districts in the three Northern regions of Ghana. This activity is approved under the IBIS funded project **“Using Radio to Promote Effective and Participatory Local Governance in the three northern regions of Ghana”** to promote the engagement between assemblies and community members.

The specific objectives are:

- To identify the available platforms for community – MMDA engagement and the effectiveness of these platforms on the general development of the districts.
- To identify the available platforms for community – MMDA engagement and the effectiveness of these platforms on revenue inflow and expenditure within the Assemblies.
- To identify content and level of the MMDAs engagement with citizens on revenue inflow and expenditure within the Assemblies.
- To identify and discuss the effects and challenges of the available platforms and engagement between MMDAs and citizens on revenue inflow and expenditure within the Assemblies.

These specific objectives were realized i.a. by directly asking citizens about their impressions of the available platforms and level of assembly authorities' engagement with them on revenue inflow and expenditure within the Assembly.

1.2 Definition of Platforms

This assessment focuses on platforms of engagement between assemblies and communities. These can be defined in various ways. For instance SDC (2009) perceived it as a meeting involving stakeholders to deliberate on relevant subjects whereas Cadilhon (2013) viewed it as dynamic spaces that bring heterogeneous actors together to exchange knowledge and take action to solve a common problem. Platforms have also been defined as any means of interaction among people through which they create and/or exchange information and ideas in communities or among stakeholders (O'Keefe and Clarke-Pearson, 2011). In this assessment report a platform is defined as a place, channel or an opportunity for public expression of opinion and sharing of ideas and information.

2.0 Methodology

This section is an exposition of the methodological approaches used to conduct the assessment and the methods of data collection and samplings. The methods of data analysis and presentation are also discussed in this section.

2.1 Data Collection and Sampling

The research methodological frameworks used for this assessment falls within the purview of surveys and descriptive research approaches. This study relies principally on primary data to obtain in-depth and baseline information about the opinions of respondents. The data is unique since there is no secondary information on the issues under consideration in these areas. Primary data was obtained from community members and assembly officials in the five project districts – namely Tamale Metropolis, Bolgatanga and Wa municipalities as well as Sissala East and Garu-Tempane districts. The data was collected through a public opinion survey, focus group discussions and key informant interviews.

Public Opinion Survey

The public opinion survey was conducted to collect data from a relatively large number of citizens in the various districts. The target population is people within the active economic group (15 years and above). Respondents were selected firstly by grouping each MMD into two clusters dubbed “District Capital” and “Outside District Capital” (Table 2.1). Most respondent were sampled from the capitals due to the relatively higher concentration of people compared to the outside localities.

Table 2.1: Sample Size

MMDs	District Capital	Outside District Capital	Total
Tamale Metropolis	50	30	80
Bolgatanga Municipality	25	15	40
Wa Municipality	25	15	40
Sissala East District	19	11	30
Garu-Tempane District	19	11	30
Total	138	82	220

Source: Field Survey, 2014

In order to ensure the representation the sample size in each locality was proportionate to the target population and the sample size of 220 was determined independent of the population size using a statistical formula (see appendix). The sample size for each district is shown in Table 2.1.

The respondents were subsequently selected using a randomized process and hence a multi-stage cluster random sampling. A structured questionnaire was designed to cover the background of the respondents, their opinion on the assemblies’ engagements with citizens as regards to general

development in the district and specifically on revenue inflows and expenditure processes. The questionnaire also covered information presenting an assessment of the effectiveness of engagement platforms.

Qualitative Interviews

Qualitative data was collected by using two types of qualitative research interviews namely focus group discussions and key informant interviews. The focus group discussions were used to collect detailed information from community members on general assembly – community engagement issues and specifically matters of revenue inflows and expenditure processes. Five focus group discussions were organized, one taking place in each district. Each group consisted of minimum 7 and maximum 9 members. The participants were drawn from both the district capitals and the outside localities. A standardized open-ended interview guide was used to solicit the information.

Key informant interviews were conducted to collect information from assembly officials. Generally, the respondents were public relation officers or budget officers. The reason for selecting these as respondents was that they deal with citizens in the case of the public relation officers or are knowledgeable about the assemblies' revenue inflows and expenditure processes like in the case of the budget officer. A semi-structured interview guide was used to collect information on general assembly engagements issues and specific engagements on revenue and expenditure affairs.

2.2 Data Analysis and Presentation

The public opinion survey questionnaire was semi-structured containing both close-ended questions as well as open-ended questions. The answers were sorted, categorized and coded for entry. Data was primarily analyzed using descriptive statistics such as mean, minimum, maximum and percentages. Apart from this descriptive statistics, nonparametric tests and scalogram analysis were performed. The software used in analyzing and presenting data were the SPSS and Excel and the results were presented in tables, pie charts and a bar graph.

Nonparametric Test

Kendall's Coefficient of Concordance was used to test the strength and significance of agreement amongst focus group respondents in ranking the effectiveness of engagement platforms. Respondents were presented with seven (7) platforms which had been identified as the most common means of engagement between the assemblies and the community members in the survey. Table 2.2 shows the list of platforms ranked in a typical Kendall's table. The Kendall's Coefficient of Concordance (W) was applied to test whether there is an agreement or disagreement in how platforms' effectiveness is ranked by the respondents. The effectiveness indicators are couched as reaching out to people, ensuring feedback, flexibility, practicality and result orientation. The platform ranked first is the most effective channel and this proceeds

through effective; less effective; typical; less ineffective; ineffective and most ineffective as the least ranked platform. The most effective platform is the one with the lowest mean rank in column two of Table 2.2 and the most ineffective platform ranked seventh has the highest mean rank. Table 2.2 represents platforms and their mean ranks and ranks as it will appear in the analysis.

Table 2.2: Rank of Engagement Platforms by Effectiveness

Channel	Mean rank	Ranking
Radio	XX	1 st
Local substructures	XX	2 nd
Visit of Assembly Officials to Communities	XX	3 rd
Community Visits to Assemblies	XX	4 th
Information Delivery Van	XX	5 th
NGOs and CSOs	XX	6 th
Indigenous Media	XX	7 th
Kendall's (W) = XXX; Chi-square = XXX and Probability = XXX		

Source: Field Survey, 2014

Kendall's coefficient of concordance (W) cannot exceed one (1) and cannot be lower than zero (0). One (1) means perfect agreement among the respondents and zero (0) means perfect disagreement. In this regard, there is the need to test hypothesis to establish the significance of the (W). The hypothesis is;

H₀: There is no agreement among ranks of platform effectiveness.

H₁: There is agreement among ranks of platform effectiveness.

This hypothesis was tested using the chi-square test and the asymptotic significance was used in making the decision. If the probability value is less than 5 per cent, (i.e. 0.05) it implies that the degree of error is marginal and that the result is reliable. This will also suggest that the null hypothesis will be rejected in favor of the alternative hypothesis and the reverse is said to be true.

Scalogram

A scalogram is a tabular representation of items with a tally of these items that apply or exist. This was employed to give a quick and pictorial view of what community members know and whether there is consistency or mismatch between what the assemblies and communities claim. The scalogram is represented in Appendix A where a tally is made between the issues the assemblies indicated to have shared on revenue inflows and expenditure and what the people claimed to have received information about.

3.0 Results and Discussions

This section describes the results found in the study of communities' and assemblies' impressions of the available platforms and the frequency of engagement between assemblies and communities on general assemblies' development activities as well as on revenue inflows and expenditure processes. It is organized into five (5) main subsections. Subsection 3.1 presents the background of the respondents. Subsection 3.2 presents matters of the assembly – community engagement on general development whereas subsection 3.3 more specifically focuses on revenue inflows and expenditure processes. The effects of engagement platforms are captured in subsection 3.4 and the final subsection, section 3.5, focuses on the role of the media (radio stations) in aiding information disclosure.

3.1 Background of Respondents

This subsection presents selected demographic characteristics of respondents to be able to draw some implications about the relationship between socio-demographic characteristics and engagement with the assemblies in the following sections.

Table 3.1 represents the age and sex distribution of respondents. The majority (49.1%) of respondents fall within the age cohort of 16 – 30 years. Generally most of the respondents fall within the active age group, defined as economically active segment of the populations. These also constitute the population group most active in pursuing and keeping track of the assemblies' work and the developments of the communities in their districts.

Table 3.1: Age and Sex Distribution of Respondents

Age cohort	Sex				Total	
	Female		Male		Frequency	Percent
	Frequency	Percent	Frequency	Percent		
16 – 30	42	19.1	66	30	108	49.1
31 – 40	16	7.3	52	23.6	68	30.9
41 – 50	6	2.7	16	7.3	22	10.0
51 – 50	2	0.9	10	4.6	12	5.4
61 and above	4	1.8	6	2.7	10	4.5
Total	70	31.8	150	68.2	220	100

Source: Field Survey, 2014

Most respondents are males, representing 68.2% of the sample. To make the sample representative for the target population (the active population) fewer females than males are interviewed because males are the predominant sex in leading the struggle and engagement with the assemblies in these areas and due to the low participation of women in governance (NCWD, 1998; Baah-Ennumh, 2005; Gyimah and Thompson, 2008). Females are generally found to be involved in domestic affairs and their individual daily livelihood activities even though they

were described as capable in terms of physical and ideological supports in engaging with the assemblies.

It is expedient to understand the educational background of the respondents to study whether education has an effect on communities' engagement with assemblies. The majority of respondents (54.5%) have schooled up to tertiary level.

Table 3.2: Educational Status of Respondents

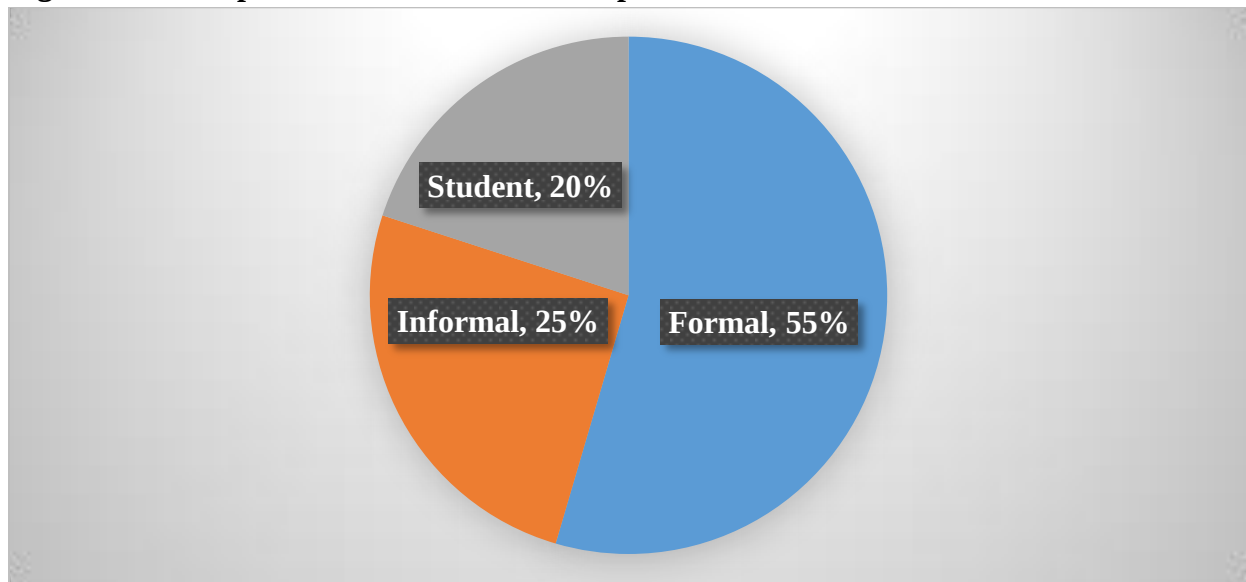
Stage	Frequency	Percent
None	34	15.5
Non-formal Education	16	7.3
Primary	2	0.9
Junior High School	12	5.5
Senior High School	28	12.7
Vocational/Technical	8	3.6
Tertiary	120	54.5
Total	220	100

Source: Field Survey, 2014

This is followed by respondents with no form of education composing of 15.5% of the total respondents in Table 3.2. The mixture of educated and uneducated people was informed by the need to ensure that both groups are represented. Despite this, education was described by some assembly officials, particularly in the Bolgatanga Municipality and the Garu-Tempene District, as a factor affecting peoples' engagement with the assemblies.

The occupation of individuals is frequently described as a factor militating against community members' availability for participating in assembly events or being concerned with activities of the assemblies. Figure 3.1 shows that majority, constituting 55%, of respondents are engaged in the formal sector jobs such as accountants, administrator, health workers, teachers and other civil and public servants.

Figure 3.1: Occupational Distribution of Respondents



Source: Field Survey, 2014

This was followed by those working in the informal sectors and they represent 25% of the respondents. These people are observed to be largely farmers and Small and Medium Enterprise operators in trading, artistry and other businesses.

These characteristics suggest that the respondents were drawn with due consideration to key demographic features of the respondents. The age and sex structures as well as educational and occupational statuses of these respondents indicate that the various denominations of these demographic characteristics are represented in the assessment.

3.2 Assembly – Community Engagement

This section is a description of the results found on the assemblies and communities engagements on general development activities and efforts. It is meant to present assemblies' dealings with communities with respect to governance as a whole. Specifically, it encapsulates the overall status of information flow and engagement between citizens and assemblies and identifies the most important engagement platforms. The efficiency of platforms is assessed by studying the frequency of engagement; the level of information provided by the assemblies and whether this corresponds to the demand of the citizens. Lastly, communities' participation in assemblies' activities, the extent of community influence on plans and the level of transparency in assembly planning is touched to assess the impact citizens have on decision-making.

3.2.1 The General Status of Engagement

The majority of participants receive some information on assemblies' plans, projects and activities from the assembly. 64% of respondents in the public opinion survey said that they receive information from the assembly on development plans, projects and activities. Also,

discussions with the assemblies revealed that they share information on their sources of revenue, resolutions and budget hearing. However, the communities maintained that the focus of the shared information are tangible such as cleanup exercises, immunization and construction of roads, school and health facilities. Furthermore, it appeared that citizens are mostly concerned about matters that have direct bearing on their living and give minimal audience and effort to intangible cases such as transparency and accountability, revenue and expenditure processes and other external inflows to the assemblies. This is probably due to a limited understanding of the essence and the correlation between intangible issues and delivery of tangible services. Findings also reveal that the policies of the assemblies are not known to the citizens. The discussions with the assemblies also confirm this because there is no mention about the policies of the assemblies. Generally, the information the districts and communities have access to on policies and plans of assemblies is observed to be relatively shallow and inadequate in all the project districts. This indicates that there is a need to improve the local governance process to make it more transparent.

3.2.2 Most Used Engagement Platforms

Engagement and information sharing platforms is where the assemblies give information and receive feedback, communities present concerns and receive feedback and furthermore evaluate the supplied information compared to their expectations. These platforms come in different shapes. Table 3.3 shows the identified engagement platforms in the selected areas and the percentage of respondents who obtained information about the assemblies and gave information to them through these platforms. The annual average number of times a medium is used is also presented in this table.

Table 3.3: Usage of Engagement Platforms

Channel	Percentage using channel	Frequency pr. Annum (Mean)
Radio	65.5	20
Local Substructures	19.1	4
Visit of Assembly Officials to Communities	19.1	2
Community Visits to Assemblies	17.3	2
Information Delivery Van	26.4	5
NGOs and CSOs	5.5	2
Indigenous Media	5.5	2
Total	100.0	37

Source: Field Survey, 2014

Radio is the most prevalent mean of engagement 65.5% of these respondents used it. In terms of prevalence this is followed by the local substructures and visit of assembly officials to communities which are having the same percentage (19.1%) of respondents using it even though

local substructures are more frequently used as medium in a year. Non-Governmental Organizations (NGOs) and Civil Society Organizations (CSOs) and the indigenous media are the least common used medium in the areas.

Table 3.4 shows the results of the Kendall's Concordance analysis where platforms are ranked according to effectiveness. The table reports a Kendall' Coefficient of Concordance (W) of 0.857 implying that there is a strong and significant¹ agreement among the respondents in the five (5) districts. In other words, up to 85.7% of the community members contend that the table corresponds to their perception of platform effectiveness.

Table 3.4: Ranking of Platforms by Effectiveness

Platform	Mean rank	Rank	Implication
Radio	1.20	1 st	Most effective
Local Substructures	2.00	2 nd	Effective
Visit of Assembly Officials to Communities	3.60	3 rd	Less effective
Community Visits to Assemblies	4.00	4 th	Typical
Information Delivery Van	4.40	5 th	Less ineffective
NGOs and CSOs	6.00	6 th	Ineffective
Indigenous Media	6.80	7 th	Most ineffective
Kendall's W = 0.857; Chi-Square = 25.714 Probability of significance = 0.000			

Source: Field Survey, 2014

Radio is stated as the *most effective* (Table 3.4) and common platform (used by 65.5% of respondents) by citizens and assembly officials. All respondents from the five (5) project districts mentioned radio as a vibrant channel of information exchange (that is receiving, giving and obtaining feedback) between assemblies and communities. Information is usually aired in the form of radio announcements, consumer helpline and discussions. The radio stations associated with conveying information from the assemblies to the communities include Radio Justice in Tamale, Radio Upper West and Progress in Wa, Quality FM in Garu-Tempene, URA and A1 radio in the Bolgatanga and Radford FM in Tumu. Radio as platform is deemed most effective by respondents because it can reach a wide range of people at the same time and makes it possible for citizens to respond or contribute to the plans and activities of the assemblies. Furthermore, people argue that they can participate and receive information from the assemblies either at their work places (without deserting work to attend meetings) or at the comfort of their homes. The assemblies argue that the radio is an effective mean of assessing whether communities receive information by listening to the responses they make and their reactions during radio programs. People also call in and make reference to previous issues made public by the assemblies.

¹ Given the probability of the chi-square asymptotic significance is 0.000

Local Substructures, as shown in Table 3.4, are perceived as *effective platforms* of engagement. These include meetings with the area council representatives, assemblypersons or unit committee members where the members convey information about development plans and activities from the assembly and receive community concerns on their developmental needs and responses to assembly interventions. Information such as announcements and responses to citizens queries are normally made available to communities after Sub-Committee, Executive Committee and/or General Assembly meetings and the vice versa when the communities' concerns are conveyed to assembly authorities. The conveyance of information happens through community and/or individual meetings with representatives of the local substructures. People either approach their representatives or the representatives get the people to dialogue to bring out community concerns, satisfaction and disappointments. By using local substructures the assemblies are able to know whether people receive the information and whether there is gap between provided information and what the people expect. However, this platform is mostly demand driven and not a standard procedure; it is mainly used when concerned citizens push for answers to a request made through these substructures to the assembly authorities and need feedback or action. Also, this engagement is limited, even when it is on community level meeting, because of the weak faith in the representatives and the conflict between work and these meetings. Hence, local substructures are not a sufficient mean of accessing information or ensuring feedback and consistency between information given and communities' information expectations.

Visit of Assemblies to Communities is classified as a *less effective platform* (Table 3.4) in promoting engagement between assemblies and communities. Visits of Assemblies is when assembly officials visit the community or community leaders, such as chiefs and religious leaders, to share information on the assembly plans and/or activities and to obtain information or get feedback from citizens. These visits also involve project inspection and monitoring as well as evaluation visits and commissioning projects where people offer inputs on and response to the design and/or use of projects. The meetings between officials and the community as a whole are commonly used by the Tamale Metropolis, Bolgatanga Municipality and the Sissala East District and often involve engagement with local youth to brief them on assembly projects, particularly construction projects. The assembly visits was also found to be a mean of conveying information about assembly plans to the communities in the Tamale Metropolis, Sissala East and Garu-Tempane districts. The interviewed assembly officials furthermore mentioned that the visits is a platform for assessing whether information reaches the communities; for obtaining responses and for evaluating whether communities' expectations meet with what the assemblies provide. Provision of information to the leader for him to disseminate to the community is found to be sequential. The traditional leader normally organizes the community for onwards conveyance of the information through the indigenous media whereas the religious leader deliver the information in the Mosques/Churches on religious days. The main limitation to the occurrence of these meetings are financial and logistical requirements to visit all communities, time constraints and challenge in mobilizing an appreciable number of community members to meet the officials.

Community Visits to Assemblies is when community members decide to go to the assemblies to present their cases and is considered *average* (i.e. typical in Table 3.4) in terms of its ability to enhance effective engagements. Both assemblies and communities argued that this is moderately effective because it creates room for people to present their concerns either directly or through a written report and obtain feedback (and for the assemblies to do same and to assess information expectation issues). This is usually considered a very common occurrence in circumstances where communities are satisfied with events and/or wants to pursue individual interests. However, citizens argued the problem associated with this is usually confusion about who to talk to, bureaucracy and disregard by some officials. This platform has the tendency to create unequal access to information because people in rural areas, uneducated, less confident and less proactive will have limited access or impulse to engage assemblies as compared to their educated-proactive-urban counterparts.

The *information delivery van* is the use of a vehicle by the district information services to give information to communities. The use of the van is common in Tamale Metropolis, Bolgatanga and Wa municipalities and the Garu-Tempane District. Discussions with communities and assembly officials revealed that although the vans are normally used they are perceived as a *less ineffective platform* because they have a limited range of issues about the assemblies in the public domain. Communities mentioned that mainly health issues, such as vaccination and immunization exercises, are made known to the citizens through the information vans. Another challenge indicated by the respondents is the inability of the van to access all areas due to remoteness and poor road conditions and network. Also, the van does not give room for feedback from citizens. This limits the engagements with citizens. The assemblies' are not able to adequately assess their performance as regards to the balance between peoples' expectation and assembly delivery of information by using the van as platform.

NGOs and CSOs also serve as mean of engagement between assemblies and communities. Organizations such as the Media Foundation for West Africa (MFWA) and the National Council for Civic Education (NCCE) are described by assembly officials as facilitating engagement between assemblies and communities through direct programmes and radio programs. These and other development-based organizations are a platform for getting community concerns to the assemblies. The organizations furthermore sponsor radio programs and projects which bring the two parties together and also aid in empowering the communities to demand their rights and know their responsibilities. However, the limitation of this is the irregularity of interventions because most of the activities of the NGOs and CSOs are periodic and project based and normally ends once the project winds up or funding ceases. Thus, the reliability of this channel is questionable and is as a result considered ineffective.

The *most ineffective platform* is the *indigenous media* such as drum beating and word of mouth. It is mainly observed as platform in the Bolgatanga Municipality and the Sissala East District. This is usually in the form of announcements to the citizens in the local language. Most often these announcements concern the activities of the assemblies. Apart from the fact that it is not popularly used simply because it has been subsidized by the information van and visits of assembly officials, it is also considered very ineffective because of its limited scope in terms of space, time and content. Indigenous media use longer time to reach an appreciable number of people meaning that it is unable to reach people to the same extent as the radio and information van. Additionally the local content of it normally puts several nonnative citizens outside the loop.

3.2.2 Frequency of Engagement

This subsection presents how frequent the assemblies' engage with the communities in the project districts to further elaborate on the effectiveness of the various platforms.

The incidence of engagement in terms of direct information sharing through meetings between the assemblies and the citizens on assemblies' plans and activities are generally described as relatively low (refer to Table 3.3). Only a few educated people and opinion leaders in the Garu-Tempane District indicated that they frequently receive information from the assembly. The reason is most likely that they regularly listen to radio (particularly on Quality FM) and in some instances have personal visits to make enquiries from the assemblies. Discussions with the assembly officials suggest that direct engagement with their communities is relatively low. All assemblies shared the view that community members are not invited to participate in the development of assembly plans. At the same time the interviewed assembly officials argued that communities are engaged indirectly through their representatives such as area council members, assemblypersons, chiefs and other opinion leaders in assembly meetings and in rare occasions at community durbars. Interestingly, it is through the radio that community members are occasionally invited, sometimes weekly or daily, to discuss issues tabled by the radio stations. This implies that radio is the most plausible means available for engaging relatively a whole community or more otherwise the other means indicated by the assemblies are either indirect or unable to engulf a whole community.

Table 3.3 shows that the average annual number of engagements between assemblies and citizens through the radio is 20 times which correspond to once every other week. Some assemblies, such as the Tamale Metropolitan Assembly, Garu-Tempane District Assembly and the Bolgatanga Municipal Assembly, indicated that their engagements with the communities, aside through the radio, are not frequent and at times biannually instead of the mandatory quarterly meetings. The information van and the local substructure are the next most prevalent means of engagement even though their average frequency per annum is relatively low. This implies that the radio presently is the platform that engenders the highest level of engagement between assemblies and communities in these districts.

The study also revealed that assemblies' assessment of the adequacy of their engagements with communities are based on indicators such as the number of people meeting the Chief Executive daily, perceived openness of the assemblies and cooperation and participation of communities during planning. On this basis the assemblies stated that their engagements with communities are not enough. This inadequate engagement is largely due to financial constraints, tight work schedule of assembly leaders, delays in approval of assembly visits by Local Government and human capacity constraints. This finding is in congruence with the majority assertion in all the five project districts. Information sharing was described as occasional by citizens and both citizens and assemblies argued that there is room for improving engagement in terms of frequency, subjects discussed and communities' participation to increase plan preparation process and merits. The rest of the platforms (visits of assembly officials to communities, communities visits to assemblies, NGSs/CSOs and indigenous media) have an average number of engagements per annum not exceeding two (times) and these are partly attributed to the ineffectiveness of some of these platforms (such as NGOs/CSOs and indigenous media), social distance and weak interest on the part of some communities members visiting the assemblies and weak administrative and political commitment to approve community visits in the assemblies.

The assemblies, as a result of the above, largely rely on the radio and the assembly members. However, some citizens argue that their assembly members do not properly and regularly pass on information about the assemblies to them and as such do not represent them effectively. Others even questioned the efficacy of assembly members with the argument that there is too much happening in the district for the communities not to receive any information. This suggests that the reliance on representatives to provide citizens with adequate information on assembly matters and vice versa is questionable due to the limited trust and perceived unenthusiastic attitudes of the representatives toward assemblies' events. Also, information provision on assembly' plan and activities to citizens was purely an assembly' decision and not a standard procedure in improving engagements, transparency and quality of plans and activities. Thus, the process of sharing information at this level is not considered a civic right which partly accounts for the behavioral causes of lacking adequate information about the affairs of the assemblies.

Generally, the frequency of direct engagement, through meetings between assemblies and communities is not frequent and regular. The highest frequency of engagement was found in the use of radio as engagement platform even though the information shared on air is not always adequate.

3.2.4 Information Supplied by the Assembly

The information given to citizens in the project districts covers areas such as: education, health, general development projects and economic issues mainly revenue mobilization. The information includes executed and ongoing projects as well as intended interventions of the assemblies. The specific information about the four thematic areas run as follows:

- i. Information concerning education and specifically school activities and projects is a theme of engagement between the assemblies and the citizens. Respondents mainly perceived to have received information on interschool sports competition, construction of classroom blocks and other sanitary facilities in school compounds, information on civic education as well as campaign on the need to educate children by parents.
- ii. The health concerns shared by the assemblies consists of tangible and intangible projects and are reported to include issues of water, sanitation and hygiene (WASH) which specifically dwell on cleanup exercises, boreholes and other potable water issues among others. Other health issues the assemblies share information on are vaccination campaigns and immunization exercises.
- iii. Information on development infrastructure is described as meant to bring the activities of the assembly to the knowledge of citizens. This cuts across all developmental effort areas of the assemblies and focuses on completed and ongoing projects such as construction of schools, public toilets, roads, electricity extension, community or area markets and water facilities among others.
- iv. The last issue indicated to have been shared with the people by their assembly authorities was on economic factors with specific focus on revenue mobilization. However, the discussions on such matters were seldom in all the districts. The assemblies gave information to citizens on the need to pay property rates, store license, market tolls and other royalties. Apart from this sensitization, the assemblies seem to only have raised such issues about revenue as and when they want to embark on collection of royalties and taxes or to bring about payments.

It can be inferred that the focus of most of these information is to publicize assembly activities, to get an idea or intervention accepted and implemented. With respect to revenue inflow and expenditure processes, the information given was quite limited to revenue mobilization with little consideration for sharing information. The information shared with citizens on revenue seems to be largely in the interest of the assemblies because it attempts to motivate people to pay royalties and taxes to the assemblies. The ramification of this situation is that most citizens have limited understanding of the budgeting and expenditure processes in the assemblies and are consequently not effective in demand for transparency and accountability economic governance.

3.2.5 Information Expected by the Citizens

Generally, most of the respondents expected that information on revenue inflow and expenditure be shared with them and this implies that there is inadequate engagement between these assemblies and the community members on such issues. The information people expect to hear from their assemblies that they hardly hear (an expectation gap²) are depicted in Table 3.5.

Table 3.5: Information Gap in Information from the Assemblies

Expected information	Frequency	Percent
Revenue Inflow and Expenditure Processes	125	56.8
Development Projects	35	15.9
Policies and Plans	20	9.1
Health and Sanitation	14	6.4
Security and Safety	10	4.6
Agricultural Development	6	2.7
Employment	6	2.7
Functions of Assembly Staff	4	1.8
Total	220	100

Source: Field Survey, 2014

The largest information gap concerns *revenue inflows and expenditure processes*. This includes information on external inflows, internal revenue mobilization, expenditure and financial documents and was considered an information gap by majority (56.8%) of the respondents. External inflows of funds such as government allocations and donor support as well as their application (spending and procedures of procurements) are revealed as not usually made known to the public and for this reason citizens do not know how much money flows to the assemblies from the Central Government per quarter and how they are used. The study further shows that citizens do not know much of the amounts of external inflows received, various components of inflow and how these inflows are being applied. This information gap limits the ability of the people to engage with the assemblies in demanding transparency and accountability to ensure effective and efficient use of public resources.

Internal revenue affairs such as the sources, mobilization, amounts generated and spent and what is left are not usually disclosed to the citizens. Engagement between the community and assembly dwells on the campaign and motivation of people to pay their commitments to the assemblies, sources and some fee fixing resolutions, particularly in the Tamale Metropolis, Bolgatanga Municipality and the Garu-Tempane District. This non-transparent situation has raised many doubts amongst citizens as to whether revenue collectors do declare what they

² Expectation gap is when there is deficiency in what the real situation is and what the people anticipate the situation to be.

collect to the assemblies and whether the assemblies use this internally generated funds (IGF) for development.

Information on financial documents is also in demand from the citizens; Citizens believed that key financial documents and reports such as annual financial statement, audit report and budgets should be accessible to interested people to examine as the National Fiscal Budget is done. Some suggested discussing it on radio or other platforms for people who cannot read, to appreciate things the assemblies are doing with their resources. Because the citizens are unable to access these reports or get information about them, they are unable to put the assemblies in effective checks. This was evidenced by the fact that most of the respondent had difficulty explaining some items and provisions supposed to be components of the assemblies' budgets and financial statements.

Another gap mentioned by the people is the failure of the assemblies to make most of their resolutions known to the public. A majority of citizens (72% of those who expect to hear information about revenue and expenditure) hold the view that assemblies decide and impose things, especially those concerning revenue mobilization, on them. This was also underscored during the focus group discussions by participants. This makes people unwilling to pay some royalties and taxes because they perceive them as impositions. Generally, it is obvious that the engagement and information sharing between assemblies and citizens on revenue inflow and expenditure processes is low or minimal in these districts. The gap between the information the citizens expect the assembly to deliver and the information actually delivered by the assembly can result in conflicts between these parties; when delivery continually falls short of meeting expectation it can result in situations where people will disagree, strike and/or revolt against the status quo. This revolts or disagreement could undermine the gains of democracy and local development efforts

Table 3.5 shows that up to 15.9% and 9.1% of respondents argued *development projects* and *policies/plans* respectively are areas where there is a gap between information provided by assemblies and what citizens expect. These relatively low percentages are indications of the past efforts of assemblies and other CSOs in promoting engagement between local authorities and community members of development affairs. The assemblies and the National Commission for Civic Education (NCCE) were cited to have been periodically discussed issues of development plans and projects with the general public. Citizens argue that they know very little about the targets and realized efforts of the assemblies. Information about developmental policies, plans and projects as well as the related expenditure are seldom shared with the public even though it would improve the ability of the citizens to engage in community centered development planning and in demanding transparency and accountability. This implies that there is still a need of boasting information exchange on development plans and activities, and not to feel that the current stance is enough.

Other areas of information gaps include *health and sanitation, security and safety, agricultural development, employment and functions of the assembly staff*. However, the most critical, although with the least percentage of 1.8 is the functions of the assembly staff. This appears a challenge to those who visits the assemblies to obtain information. It was related that these people mostly do not know who to report a particular issue to or who to contact for particular information needed. Filling these disclosure gaps would help clear some doubts citizens have about the assemblies and increase their faith and trust in these assembly authorities in order to deepen local governance and democracy.

3.2.6 Participation in Development Plans and Budgeting

With the exception of the Garu-Tempene District where 3 out of the 7 focus group participants said they are invited to participate during the preparation of the development plans (action, medium and strategic plans) of the district, all the participants in the other four (4) project districts have never been invited to participate in the development of these plans even though 2 out of the 9 participants in the Sissala East District said that they have participated, without invitation, in discussing the assemblies plan on health. This is in line with the findings from the survey, Table 3.6. Only 12.7% and 10.9% indicated that they have participated in the preparation of the annual and medium term development plans respectively. This implies that most of the respondents have never participated in the development of these plans.

Table 3.6: Level of Civic Participation in Assembly Events

Development concern	No. of Respondents	Percent
Medium Term Development Plan	24	10.9
Annual Plans	28	12.7
Budgeting	8	3.6
Revenue Mobilization	14	6.4
Expenditure Disbursement	6	2.7
Total	80	36.3

Source: Field Survey, 2014

Further evaluation suggests that people who were invited to participate in the activities of the assemblies were mainly opinion leaders and leaders of associations. This was underscored by citizens in all project districts. Survey findings show that citizens mostly participate in the development of the medium term development plan and revenue mobilization meetings. With respect to the medium term development plans, issues discussed included construction of dams for irrigation and other forms of support to farmers in the Garu-Tempene District. When discussing revenue the importance of internally generated funds was never mentioned.

The citizens indicate that they only get to hear about or contribute to development plans and activities through the radio or local representatives. This shows that the level of direct citizen participation in developing district plans is very low. The other proxies of participation, such as the radio and local representatives, are described to have limited occurrence and short durations. The fundamental explanations of the low participation of citizens in development planning in these districts are social (misconceptions and social distance) and financial constraints.

- ✓ With respect to misconceptions, the people feel that participating in assembly events must come with financial motivation because of the belief that development planning at the assemblies are committee based and that the committee members are given allowances for sittings.
- ✓ The second issue has to do with social distance and is explained by the timidity or fear of people to attend assembly events. Most of the respondents maintained that such meetings are exclusively preserved opinion leaders (big men) and for that matter if you are not within that class or invited by the assembly, then there is no event in the assembly the ordinary citizen can partake.
- ✓ The last rationale is financial constraints to motivate people at least in the form of snacks, lunch and if possible travel and transportation allowances for participating in such events. People are not aware that participating in such events with the objective of getting their needs reflected and ensuring transparency and accountability are far superior to the material motivation cited in this case.

3.2.7 Community Influence on Assembly Plans

Discussions with the assembly officials suggest that at least most of their development plans are community centered and the reason they posited to defend this assertion was the use of assembly representatives to engage with communities to obtain their suggestions or through a community durbar and then relay whatever inputs made by the people to the assemblies. It must be noted that the arguments of these officials are based on speculations and not evidence based and therefore need to be looked into. The claim of the assembly officials is contradicted by the responses of community members, stating that development plans and activities in most of the districts are not community centered. A majority of respondents argued that the medium and annual plans, budgeting, revenue mobilization and expenditure disbursement do not reflect the inputs and suggestions of the communities because they are not always engaged in their preparation or implementation. Table 3.7 shows the percentage of respondents who specified whether the listed development concerns reflect the community inputs and suggestions or not. In each of the cases most of the respondents shared the opinion that the assembly plan and activities never represents community inputs and suggestion and as such not community centered.

Table 3.7: Civic Perception of whether Assembly Activities Represent Community Interests

Development concern	Response in percentages				
	Never	Occasional	Mostly	Always	Total
Medium Term Development Plan	73.6	17.3	6.4	2.7	100
Annual Plans	72.7	14.6	10.0	2.7	100
Budgeting	80.9	10.0	7.3	1.8	100
Revenue Mobilization	80.9	9.1	8.2	1.8	100
Expenditure Disbursement	82.7	7.3	9.1	0.9	100
Average	78.2	11.7	8.2	2.0	100

Source: Field Survey, 2014

Only 10.2 % of respondents argued that these plans mostly or always reflect the inputs and suggestions of communities. The implication is that issues of revenue inflows and expenditure processes are not very participatory and the involvement of community members in this regard is abysmal. This is because the percentage of respondents arguing plans and budgets do not reflect community inputs and suggestions increases when looking at revenue and expenditure matters (Table 3.7). The few who argued that these plans are community centered are found mainly in Tamale metropolis and these respondents specified that the development plans and activities of the assembly reflects the needs and aspirations of the communities. However, the reason for saying this is the possibility of following and contributing to the assemblies plan and activities through the community watch dog on Radio Justice and other radio programs in the metropolis focusing on the assembly. Their justifications lie in the fact that requests for projects are sometimes featured in assembly action plans and some have been implemented (classrooms and streetlight installation as cases in point) in response to issue raised by communities. This assertion cannot be taken wholesale because the people in this case are referring to response to issues raised and not the reflection of actual community needs in development plans.

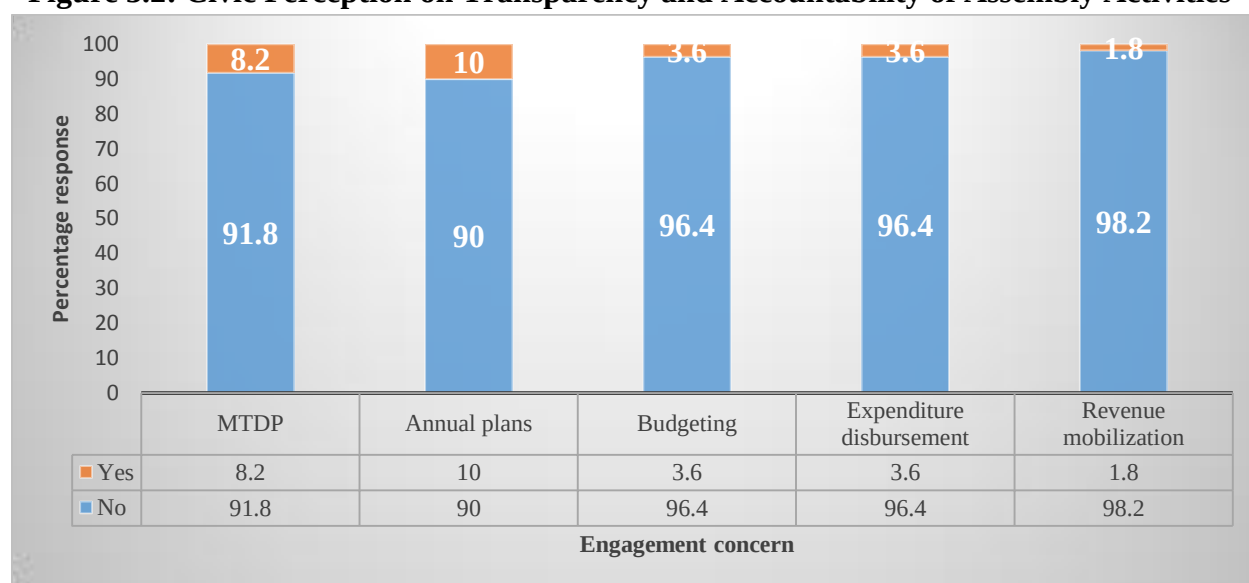
However, citizens in the other districts indicated that the plans of the assemblies do not reflect their inputs, suggestion and the real needs mainly because they are not usually invited to participate in developing such plans and also they belief their representative such as the assembly persons in some instances do not pursue the interest of their communities at the assemblies. The people stated that even if the local authorities listen to their views and opinions, they do not put them into use because they hardly see changes in the direction of their suggestions and contributions to the assemblies. Related to this is the view that assemblies' development plans are blueprint and not flexible which makes it difficult for plans and activities to respond to changing and contemporal aspirations of communities. That is once a community's priorities do not fall within these plans, it will not be considered. Others are of the view that the plans and activities of their assemblies are shroud in political motivations. Plans of the assemblies were considered as politically inclined because they are pursued to satisfy the favorites of ruling

parties at the expense of the general societal objectives of collective welfare and efficient resource use.

3.2.8 Transparency in Development Activities and Budgeting

Most of the respondents are convinced that the processes of key activities of the assemblies such as the development of medium term and annual plans; budgeting; expenditure disbursement and revenue mobilization are not transparent and at least in each of these cases 90% or more agreed that the processes are not transparent and accountable as represented in Figure 3.2. From the figure again, few citizens (at most 10%) and in the case of revenue and expenditure issues very few (at most 3.6%) maintained that the processes are transparent and accountable.

Figure 3.2: Civic Perception on Transparency and Accountability of Assembly Activities



Source: Field Survey, 2014

The reasons cited for this unfortunate perception were low community involvement directly in these events, perceived high levels of corruption in the assemblies and limited acts of information disclosure on the part of the assemblies.

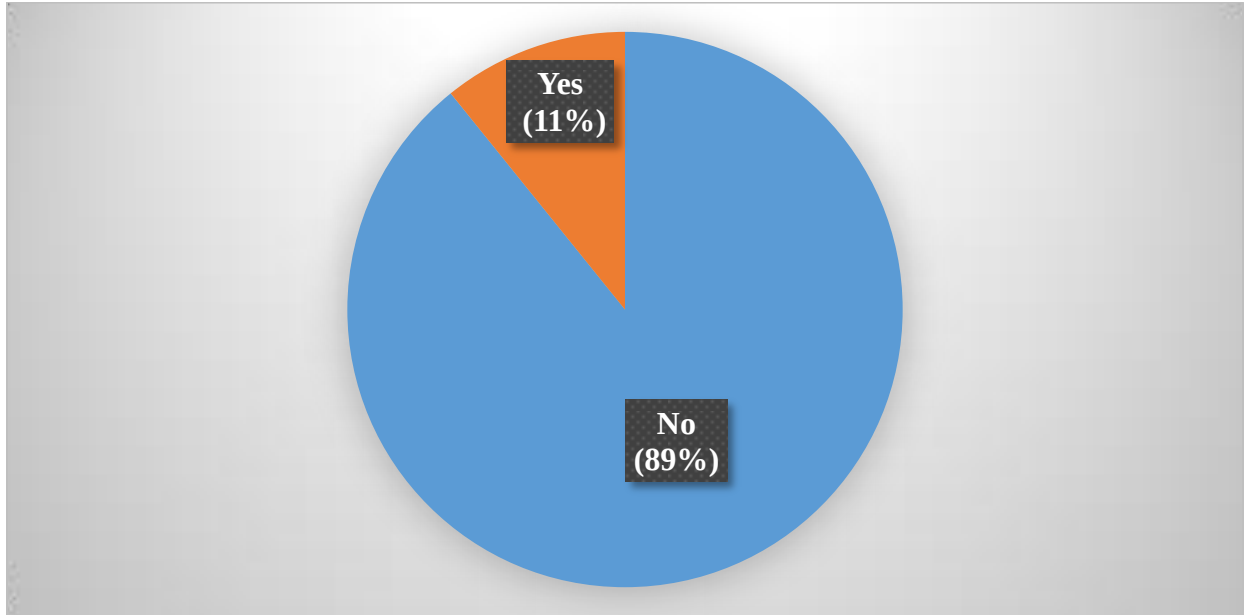
The engagements between assemblies and communities are generally low but their engagements on revenue and expenditure issues are lower relative to their engagement on general development issues. Hence, communities are of the opinion that assembly activities are not participatory, community centered and transparent.

3.3 Revenue Inflow and Expenditure Processes

This section specifically dwells on engagement affairs on the revenue inflow and expenditure processes between assemblies and communities. It examines the perception of people about assemblies' disclosure of information on revenue and expenditure issues and platforms.

Although all the assemblies stated that they disclose all information about revenue inflows and expenditure processes to community members, the reality on the ground proved otherwise. Disclosure practices by the assemblies concerning revenue inflow and expenditure processes is marginal because 89% of the respondents revealed that the assemblies do not disclose information on its revenue inflow and expenditure processes to them as shown in Figure 3.3.

Figure 3.3: Civic Perception on Disclosed Information on Revenue Inflow and Expenditure



Source: Field Survey, 2014

The arguments of these citizens were that because of the limitation on engagement frequency and the ineffectiveness of some platforms between the assemblies and citizens on revenue and expenditure issues they have very little knowledge of these revenue and expenditure items and processes. This implies that there is very little room (channel or platform) for effective engagement between the assemblies and the citizens on revenue inflow and expenditure processes, very limited knowledge on the revenue inflow and expenditure processes and relatively low demand for transparency and accountability in these districts.

Most citizens (representing 90.9%) out of the 11% who supposed they had some exposure to information disclosure on revenue inflows and expenditure processes indicated that what they know about these is not much as shown in Table 3.8. This few people either said they had the information through the assembly person and/or radio or happens to know some information about some sources of revenue of the assemblies such as market taxes and tolls, store license, exit fees, animal taxes (particularly cattle), property rates and the District Assembly Common Fund.

Table 3.8: Level of Knowledge about Assembly Plans and Activities

Level of information known	Frequency	Percent
Not much	22	90.9
Much	2	9.1
Very much	0	0.0
Total	24	100.0

Source: Field Survey, 2014

It was in the Garu-Tempane District that respondents related that they had some knowledge on the expenditure process but the rest of the districts were found to have very limited or no knowledge regarding expenditure processes. Even those supposed to have this knowledge were identified to be talking about specific expenditure components such as administrative expenses, commissions on revenues collected, salaries for casual workers and renovation expenses and not issues of procurement procedures, conditions and practices of expenditure. The scalogram in the *appendix A* consists of the detailed list of revenue and expenditure information the assemblies mentioned to have shared with the citizens and the tally of what the people know or said the assemblies share with them. There is a mismatch between what the assemblies claimed to have disclosed and what the people stated they know and one of the plausible explanations for this is the use of ineffective means such as indigenous media, information van, NGOs and CSOs; less effective means such as community visits to assemblies and assemblies visits to communities and the minimal use of (in terms of frequency and time-duration of programs) the most effective medium, the radio, to engender engagement. Hence, the frequency of dealings on revenue inflows and expenditure processes is very low, current discussion programs are not extensive and majority of citizens know little about information on revenue and expenditure, if indeed it was given.

Table 3.9 depicts the revenue and expenditure information requirements of citizens in the project districts. Majority of the respondents representing 30% opted for the need to make known to the public information regarding the uses of revenue generated. These people indicated that the assemblies normally generate more funds locally and externally than what is perceived disclosed. Citizens argued that assemblies do not give them the accurate picture of what they use their resources for which breeds mistrust in the minds of citizens about the performance and efficient utilization of resources and can be disabused by engaging effectively with community members in this regard.

Table 3.9: Required Revenue and Expenditure Information by Citizens

Information need	Frequency	Percent
No need	3	1.4
Expenditure breakdown	6	2.7
Transparency and accountability	38	17.3
Use of revenue	66	30.0
Sources of revenue	30	13.6
Amounts realized	56	25.5
External inflows	21	9.5
Total	220	100.0

Source: Field survey, 2014

This is followed by the need to have the amounts generated or revenue inflows as a whole disclosed to community members. This is related to the first point and people argue that assembly officials do come to them for various taxes and royalties but have always failed to report how much they normally realize per collection period. This gap is a factor that limits the ability of citizens to effectively engage the assemblies in terms of revenue inflow because the absence of this information will not give community members the ability to correctly assess situations pertaining to this. Hence citizens lack the basic information to assess and to identify the basis of engagement with the assemblies to start with. Transparency and accountability issues are information inadequacies faced by community members and this was an information need for 17.3% of the respondents. Citizens lack the information on the procedures and the basic components of demanding transparency and accountability from the assemblies. The table shows that only 1.4% of the respondents felt that there is no need for such information because they indicated that what they normally get on the radio from the assemblies represents the best the assemblies can offer.

3.3.1 Revenue and Expenditure Engagement Platforms

This section considers the platforms through which citizens get information, channel their concerns and obtain feedback from the assemblies on revenue inflow and expenditure processes and the vice versa. For the purpose of this study, these platforms have been broadly grouped into *radio* and *others*.

Radio

As recalled, radio is perceived the most efficient engagement platform by communities and assembly officials. However, radio was described as relatively ineffective in providing information on revenue and expenditure. This is largely due to a lack of focus in programs on revenue and expenditure, limited duration to touch effectively on all necessary issues and lackadaisical will of assemblies to engage citizens on such issues. Apart from the limitation in time allocated to assembly activities by radio stations, two other main limitations are mentioned

to be associated the current use of radio stations as a platform for engagement between assemblies and citizens. The first one, as acknowledged above, is the focus or content of programs. Generally the programs dwell on plans and activities of the assemblies with little focus on revenue and expenditure issues. Assemblies are reported to be concerned with projects, area problems and in rare instances revenue constraints and pending money owed by citizens to the assemblies. Little was argued to be said on revenue inflow and expenditure processes in the respective assemblies and this partly explains why people have limited knowledge on the amounts of revenue generated and received from internal and external sources as well as how these were spent, amounts remaining and basic expenditure and procurement procedures and requirements.

The second limitation is the duration of these programs. Table 3.10 indicates that some radio stations from time to time touch revenue inflows and expenditure process issues. All districts have radio programs seeking to promote engagement between assemblies and citizens. The least program duration is averagely 30 minutes per week with less than 10% of this time promoting engagement on revenue and expenditure issues. This marginal time is not consistent and very rare, highly erratic and is mostly based on questions and insinuations of citizens.

Table 3.10: Duration of Radio Programs on Assembly Activities

MMD	Radio station	Duration
Tamale Metropolis	Radio Justice	45 minutes per program
Bolgatanga Municipality	A1 Radio	60 minutes per program
	URA radio	45 minutes per program
Wa Municipality	Radio Upper West	60 minutes per program
	Radio Progress	30 minutes per program
Sissala East District	RADFORD FM	120 minutes per program
Garu-Tempane District	Quality FM	120 minutes per program
Average		69 minutes per program

Source: Field Survey, 2014

The 10% airtime sporadically dealing with revenue and expenditure engagement is reported in Bolgatanga and Wa municipalities and Garu-Tempane District. The Tamale Metropolitan and Sissala East District Assemblies hardly use the radio as a mean of providing information on revenue and expenditure issues to citizens. Most respondents (72.7%) share the view that the absence of radio programs focusing on revenue and expenditure makes the engagement with the assemblies through this platform unpredictable and ineffectual. In the light of these happenstances it is clear that the current consideration given to revenue and expenditure issues on air is not thorough and extensive. This is largely because these issues come as tangential issues in discussions or because the assemblies' representatives on these programs seem to have limited knowledge about revenue and expenditure. Despite these limitations the people believe

that radio is the most effective and easy platform for receiving information, getting concerns to and receiving feedback from assemblies compared to other platforms where they describe the main actors as difficult to reach due to irregular meetings, bureaucratic procedures in the assemblies and social distance.

Other platforms

The *other platforms* consist of the local substructures, information delivery van, assembly visits, indigenous media (such as chiefs, religious leaders and the drum) and development committees.

- As recalled, *Local Substructures* is passing information through the area council, assemblypersons and the unit committee members. This includes individual, group or community meetings with local representatives to discuss concerns relating to revenue mobilization, assemblies spending as well as response to community needs. Citizens sometimes are able to communicate their concerns and feedback through local substructures. However, the respondents perceived this platform as relatively ineffective because the representatives are not assembly officials and due to a perception of assemblypersons not being consistent in attending meetings to represent their concerns and get them real time updates. Other respondents maintained that local representatives are difficult to reach because they are not always available and furthermore there are no regular schedules of meetings between representatives and citizens particularly in the cities.
- *Visits of Assembly Officials or Community Members* is also minimally used as a platform of engagement on revenue and expenditure. Citizens relying on this said that they have some acquaintances in the assemblies who they can ask questions and who tell them what happens in the assembly in terms of revenue and expenditure issues. It is very rare to find assembly officials visiting communities or inviting them to share information concerning revenue inflow and expenditure processes. In effect the supply of information to communities either in terms of revenue inflow and expenditure processes or as feedback by the assemblies is very limited and depends on the discretion of the assemblies using this platform. This means that apart from the limited use of this platform, it is necessary to increase the engagement of the assemblies to overcome access to information based on “who you know” to strengthen transparency and accountability.
- The *Information Delivery Van* as platform is sometimes used by the assemblies to relay information to the citizens. Most frequently the provided information focuses on tangible revenue and expenditure issues, such as the need to pay taxes, user charges and royalties and not overall issues concerning revenue inflow and expenditure. Furthermore, it only creates little avenue for channeling concerns by community members. This makes it an ineffective platform of engagement in revenue and expenditure issues

- *Indigenous Media* includes the chief, religious and other opinion leaders and the use of the drum. Community members do report their concerns to the chief and these leaders and the assemblies also disseminate information to citizens through these authorities. The traditional leaders often disseminate information through a linguist or a drum beater. However, this is very ineffective in larger localities such as Tamale, Bolgatanga and Wa because the drum beater is unable to cover vast areas and populations when beating at the chief palace. Even if he is moving around will still not suffice in covering the whole metropolis or municipality efficiently.
- Using a *Development Committee* as platform was reported in Tamale Metropolis for the citizens to get concerns through to and feedback from the assembly. The Committee conducts a situational assessment to identify community needs and report to the assembly. The committee members follow up and report the feedback to the community. Although this is described as a quite effective platform of engagement, it is relatively limited by financial, response and engagement capacities. It is observed that moving between the people and the assemblies requires some financial commitment which is not available since the committee members are doing voluntary tasks. They are also unable to frequently engage with citizens and the number of people involved is low because they are unable to organize the whole community. It is only used in a limited number of suburbs of the metropolis.

Summative, the level of information disclosure on revenue inflows and expenditure processes is relatively low and the depth of information available to citizens on such issues is shallow and not thorough. The radio is the most effective platform of engagement between assemblies and communities compared to other platforms which are shrouded in irregularity, bureaucracy, financial limitation and social distance. The effectiveness of the radio is largely due to its wide listenership, existing frequency of engagement and interactive nature of some programs compared to the other platforms which are community they represent.

3.3.2 Frequency of Concerns and Feedback

Table 3.11 shows the annual frequency of concerns sent from communities to assemblies and feedback from the assemblies on revenue and expenditure processes. The data is obtained from the focus group discussions. The frequency of concerns sent to assemblies in all districts is generally low with the maximum number of times being 2 in all the districts except Bolgatanga municipality where citizens only communicated concerns once.

Table 3.11: Frequency of Concerns and Feedbacks between Assemblies and Communities

District	Frequency	
	Concerns	Feedback
Tamale Metropolis	2	0
Bolgatanga Municipality	1	1
Wa Municipality	2	0
Sissala East District	2	0
Garu-Tempane District	2	2
Total	9	3

Source: Field Survey, 2014

However, the frequency of feedback on revenue inflow and expenditure processes per annum from the assemblies is almost nil in most of the districts. But in the case of Garu-Tempane District and the Bolgatanga Municipality the annual average frequencies were twice and once respectively. This situation supports the argument that delivery of information on revenue and expenditure largely is at the discretion of the assemblies because engagements on feedbacks are usually determined by the assemblies. Generally, the concerns on revenue inflow and expenditure processes sent to authorities are limited to revenue sources, mobilization and use; need for accountability and in occasional cases development spending. Matters such as external inflows, reserves, ways of application, expenditure size (budgeted and actual), components and procedures among others are generally not dealt with during engagements with the assemblies. The respondents related that they hardly receive feedback from the assemblies which evidence of inadequate engagement on revenue inflows and expenditure in these areas. Hence, the level of information sharing in the shape of community concerns and feedback from the assemblies on development plan and activities are low and nearly nil in all the districts on revenue and expenditure issues.

3.4 Effects of Channels

The above findings clearly indicate that the various platforms, with exception of radio, are highly inefficient when it comes to engagement in general development as well as revenue and expenditure related issues. This section is an elaboration of the effects of the identified platforms of engagements between assemblies and communities to provide more in-depth explanation to the hitherto findings. The effects of the platforms are examined in terms of their abilities in reaching people, ensuring representation of communities felt needs in plans as well as promotion of transparency, and accountability; efficient resource mobilization and use; responsiveness; understanding and participation and development.

3.4.1 Reaching People

The radio is described by the respondent as the most effective channel in reaching large numbers of citizens whereas the other channels such as local substructures, local authorities and opinion

leaders and assembly staff are discussed as less effective and efficient because they are unable to promote large scale engagement. The radio is furthermore said to be efficient in rapidly disseminating information and engendering getting feedback involving more people, aiding in exposing parties to firsthand information and criticizing issues of the assembly. This implies that in terms of reaching larger numbers of citizens and fast dissemination, the radio is more effective and efficient in this regard because of the wide coverage of the frequencies of these radios. However, it was argued that the problem with the current radio programs is its failure to encapsulate all issues about the assemblies especially matters of revenue inflow and expenditure procedures.

3.4.2 Reflecting Community-felt Needs

Respondents state that the discussions through the available engagement platforms promote the representation of community felt needs in plans but the challenge is the inadequacy of engagement of communities. Even though the other platforms such as assemblypersons, assembly visits and local substructures promote direct and face-to-face engagements, the majority of respondents consider radio (Table 3.3 and 3.4) to be the easiest and fastest way of engaging citizens and discussing their concerns to the larger society. This supports the finding that the radio facilitates engagements that represent the felt needs of communities in development plans and activities. However, some respondents were of the view that it does not effectively represent the felt needs of communities because participation in assemblies' issues on air does not guarantee consideration of views by assemblies. Hence, this lack of guarantee and the absence of a way of checking and ensuring views are taken into consideration remain as banes to the effectiveness of radio programs in promoting consideration on citizens' needs to inform local development planning.

3.4.3 Transparency and Accountability

The radio is also described as the most efficient way of exposing corrupt practices of local authorities, putting checks on their activities and pushing for especially transparency because the assemblies sometimes discuss what they do with some of their resources. However, a precondition is that the assemblies disclose the resources they have for a particular year as well as their estimated and actual budgets. Findings reveal that some in-callers to radio programs do demand for transparency and accountability in revenue and expenditure affairs but these demands have always remained as potential or ineffective demand due to limited access to information from the assembly on revenue and expenditure. The other platforms are considered ineffectual because of limited representation of citizens, poor interrogation of concerns on revenue and expenditure, like the media do, and the regulated nature of engagement by the assemblies which clouds objectivity of issues.

3.4.4 Efficient Resource Mobilization and Use

The study brings out that the radio serves as the most effective way of promoting revenue mobilization and use compared to the other platforms due to its wide reach compared to the other platforms. It is related that when these issues come on radio, they are usually given more consideration by citizens than when individuals move around to convey such information to citizens. This is largely caused by lack of trust in some of the revenue workers. Even though the assemblies usually announce revenue collection exercises on radio, the same cannot be said about expenditure concerns especially budget issues and expenditure procedures. This implies that although the radio is indeed a mean of engendering engagement between assemblies and citizens on revenue and expenditure matters, the expenditure component is usually relegated.. This can be attributed a lack of commitment from the assembly in discussing revenue issues and to the absence of deliberate programs to deal with revenue inflow and expenditure processes in the project districts.

3.4.5 Responsiveness

Generally all the platforms are said to have the ability to get communities and assemblies to respond to matters but the radio was evaluated as the most effective and efficient because it has a wider listenership and participation. The citizens remarked that the assemblies do not often respond to the concerns of communities when raised on radio programs, especially on revenue and expenditure, unless an assembly official is present in the program. Also the response of assemblies to community concerns by taking action is relatively low: most of the participants in the focus group discussions mentioned that they hardly see the assemblies responding by taking deliberate actions to disclose information on revenue and expenditure matters. In order to address this situation, it will be expedient to have a regular engagement between assemblies and citizens on specific matters such as revenue and expenditure.

3.4.6 Understanding and Participation

The results show that all platforms are able to ensure understanding of issues discussed by citizens because these matters are normally dealt with in the local dialects which does not discriminate between literates and illiterates. Radio programs, meetings with assembly officials and local substructures and the use of traditional and opinion leaders are mostly done in the local dialects. However, the case of participation is dicey because people said this depends on those discussing the issues and how interesting the program or meetings are. If persons involved in facilitating and discussing issues are considered unserious and reputable then citizens are reluctant to participate. This is the case of the Sissala East District where respondents maintain that their participation is low and weak if persons concerned in engaging them are considered not trustworthy. Also when programs are considered not interesting (i.e. sensitive subjects such as budgeting, transparency and accountability) limits participation. Programs focusing on actual needs of citizens, revenue and expenditure concerns, security matters and corruption it normally enhances participation.

3.4.7 Development

The study showed that the identified platforms, particularly the radio, foster development because citizen can make their grievances known to local authorities and sometimes authorities respond to the concerns raised. The respondents believe that the consumer helpline makes it possible to call in and put any complaints on air and this is particularly effective when the assembly's staff is in the program. It is indicated that the assemblies sometimes respond to concerns raised on development issues during programs by taking actions. This implies that the engagement between assemblies and communities are more effective in discussing development issues and projects than in discussing matters of revenue inflow and expenditure processes.

Summative, the radio can be said to be the most effective platform in sharing concerns and feedback between assemblies and communities relative to the other platforms. Despite the limitation of the radio in ensuring responsiveness of assemblies in terms taking actions, it appears as having a relatively high effect on stimulating reachability, responsiveness, transparency and accountability, effective resource mobilization and promoting understanding and participation.

3.5 Media (radio stations) and Information Disclosure

In the above findings especially radio stations are described as helpful in communities' access to information on the assemblies' work. Compared with the other existing platforms, the media is believed by most of the respondents as a mean of quick information dissemination, disclosing assemblies' information to larger areas and people as well as aiding in demanding accountability through phone-in programs from the assemblies. Another dimension of the efficacy and advantage of the media is in respect of its ability of getting assemblies to respond to community needs and aspiration. Some community members are able to get their concerns to assemblies through this platform and keep making indirect follow ups of such programs until the assembly respond. This implies that the media has the propensity of not only been a way of sharing concerns and getting feedback to and from the assemblies but also an avenue of tracking and pushing assemblies to move to actions from ideas or blueprints.

However, the assembly officials do not share the same acknowledgement of the media in supporting information disclosure even though four (Bolgatanga and Wa Municipal Assemblies and the Garu-Tempane and Sissala East District Assemblies) of the assemblies also share this view. The Tamale Metropolitan Assembly representative says the media has not been helpful because of failure to sometimes honor invitations to cover and publicize assembly programs and the relatively high charges for assemblies to get information to the public. The assembly officials from the four first-mentioned districts argue that radio is helpful due to the conveyance of assembly information to communities in a number of major local languages, wider coverage of radio programs and the disclosure of information about new fees to the public. Thus, it can be

argued that the assemblies can deal with the challenge of language barrier and illiteracy by resorting to the use of radio which carries its programs in English and major local languages.

The assessment reveal that all the assemblies lack a blueprint media engagement plan even though they all indicated they do engage the media. Apart from the fact that most of the engagements between the assemblies and the communities are discretionary, they also appeared to be ad-hoc. This is because assemblies' dealings with the people through the media are mostly based on the need to make something known to the public, to respond to allegations by the public and on the invitation by the radio stations. The absence of a media engagement plan gives leverage to the assemblies to discuss issues that are at their interests, limits citizens avenues of participating and knowing activities, revenues and expenditure matters as well as demanding transparency and accountability. This is because citizens do not know when to discuss what in order to prepare towards it. As a result several issues are only being scratched on the surface during discussions since citizens and assemblies raise and respond to matters as and when they are brought up.

Generally, engagements between assemblies and communities, particularly on direct information sharing, are low and the kinds of information described to be disclosed by the assemblies focus on social projects and development infrastructure. The disclosure on revenue and expenditure is minimal. Community participation in development plans and activities of the assemblies is low and as such communities maintain that these plans do not only fail to represent community interests but they are not transparent. Also, the engagement platforms between assemblies and communities identified include radio, local substructures, visits of assembly officials, community visits to assemblies, information delivery van, NGOs and CSOs and the indigenous media with the radio being the most effective and prevalent platform. The radio was described as very helpful by both assemblies and communities in their engagements because of its wide coverage and flexibility among others.

4.0 Challenge(s) in information disclosure

This section presents factors influencing assemblies' disclosure of information on its budgets, policies and programs to the citizens. The challenges include inadequate engagement platforms, financial constraints, politics, limited education, legal bureaucracies and perceived lapses or mismanagement.

- *Inadequate engagement platforms:* It is unanimously agreed by all the five (5) districts that the available platforms have some limitations that militate against effective engagement and that the most effective one, the radio, is expensive to employ. The only effective option is the radio which is able to ensure mass engagement through listening and contribution and is also found flexible since there are several ways of designing and packaging programs. However, it came up in Tamale metropolis, Bolgatanga and Wa municipalities and on a lesser scale from the other two districts that time for programs is too short to allow adequate consideration of all plans and activities of the assemblies. This partly explains the limited dealings on revenue and expenditure on air. Some respondents argue that they due to radio programs now have some appreciation of the need to keep checks on the assemblies' activities by frequently getting them to discuss and respond to concerns on the plans, activities and budgets. However, there seem to be a present funds deficit to finance the sponsorship of these programs. Radio stations were also stated to have been less proactive in campaigning for sponsorships for such programs.
- *Politics* is described as a key constraint to effective disclosure of information on assembly budgets, plans and activities. A general perception amongst respondents is that most events in the assembly in recent times are stepped in political interests and that some of these interest are unjustifiable making the assemblies unwilling or unable to disclose events that emanate from such motives. With respect to disclosure on revenue and expenditure community members relate that the assemblies have gained the notoriety of concealing what goes into such projects and how such budgets were approved.
- *Limited education* is cited by the Bolgatanga Municipal and Garu-Tempane District Assemblies. When the level of education in communities is low it results in significant community members not understanding subjects discussed and thus sometimes distort the shared information. This makes the use of the other channels apart from radio and the substructures difficult. This is reinforced by numerous languages in the areas, including Frafras, Hausas, Dagombas, Mamprusis, Kusasis and Tamplumas among others, which makes it is difficult to satisfy all languages in just one program. Furthermore there are high costs involved in employing these channels of engagement which makes it increasingly difficult to have multiple programs for each language.

- *Legal bureaucracies* are observed as essential constraints to assemblies' disclosure of information on its policies, plans and activities. The relevant laws make it difficult to disclose certain information to the public. A specific concern raised by the Tamale Metropolitan Assembly is the delay by the Metropolitan Chief Executive and Coordinating Director in giving approval for field visits and even some disclosures. This implies that the limited disclosure is sometime due to lack of political and administrative will to facilitate the processes.
- *Perceived lapses or mismanagement*: the respondents indicate that the assemblies usually do not keep proper and adequate account of resources generated and used. When such is the case, citizens argue that the assemblies have appeared to run away from discussing issues of budgeting and its application as well as matters of transparency and accountability. This implies that the internal weaknesses of these assemblies also serve as hindrances to effective engagement between citizens and their assemblies' authorities.

The quest of engagement between assemblies and communities is engulfed with challenges that borders on available platform limitation, politics and legal constraints, lack of education and management deficiencies. Radio is the platform with prospects of overcoming some of these challenges but it is constrained by financial mishaps.

5.0 Findings and recommendations

This is an exposition of the key findings and recommendations on the available platforms and frequency of engagements on revenue inflow and expenditure between assemblies and community members.

5.1 Findings

The key findings of the study are discussed below. It starts by focusing on the findings related to revenue and expenditure affairs and then opens up to other general and auxiliary findings.

Information sharing between citizens and the assemblies

- Generally, a majority of respondents receive information on assembly plans, projects and activities which indicates high levels of engagement. However, information and engagement on revenue inflows and expenditure processes is minimal.
- Both assembly officials and community members describe general information disclosure in the districts as irregular. This is highly attributed to financial constraints, tight work schedule of assembly leaders, delays in approval of assembly visits by Local Government and human capacity constraints due to staff leaves.
- The information shared with citizens on revenue inflow and expenditure processes mainly seem to promote the interest of the assemblies by narrowly focusing on motivating people to pay royalties and taxes. Consequently, community members only have limited understanding of budgeting and expenditure processes which restricts them in demanding transparency and accountability.
- In general, citizens are mostly concerned about matters that have direct bearing on their life or tangible activities such as cleanup exercises, immunization and construction of roads, school and health facilities. They give minimal audience and considerable effort to intangible cases such as transparency and accountability, revenue and expenditure processes and other matters of accountable governance.
- The gap in the information citizens expects and the information the assemblies actually deliver, particularly in revenue inflow and expenditure processes, often results in conflicts between the parties' willingness to comply with necessary requirements on their parts to foster the gains of democracy and local development efforts.
- The limited disclosure of revenue and expenditure information is attributed to a lack of political and administrative will to facilitate these processes. Legal bureaucracies are essential constraints to assemblies' disclosure of information on its policies, plans and

activities. Relevant laws making it mandatory to pass certain administrative and political processes makes it difficult to disclose certain information to the public.

Engagement platforms

- Radio is the most prevalent and effective platform of engagement between Assemblies and community members compared to other available platforms, such as local substructures, visit of assemblies to communities, community visits to assemblies, information delivery van, NGOs/CSOs and indigenous media. The reason is the radio's ability to reach a wide range of people at a time.
- However, radio stations are described as rather inefficient when it comes to issues regarding revenue and expenditure. This is largely due to a lacking focus on these issues, short duration of radio programs and poor attitudes of assemblies towards engaging citizens. This makes engagement through radio unpredictable and citizens' demand for transparency and accountability in revenue and expenditure affairs is often unfulfilled.
- None of the selected assemblies have a blueprint media engagement plan even though they all indicate that they engage the media. This makes the engagements between the assemblies and the communities discretionary and ad-hoc in nature.
- Most of the respondents do not perceive medium and annual plans, budgeting, revenue mobilization and expenditure disbursement as reflecting communities' inputs and suggestions. These plans are generally considered as non-transparent and non-accountable due to a low involvement of community members in the preparation or implementation.
- Social status, social distance (i.e. the timidity or fear of people to attend assembly meetings) and misconceptions are fundamental reasons explaining low citizen participation in assembly events. A number of respondents are of the view that such meetings are for opinion leaders and other people with high status in society.
- The educational level of community members is essential in promoting effective engagement between communities and local authorities especially in revenue inflow and expenditure processes. Budgets and financial statements are frequently couched in English which excludes many illiterate citizens; the significant number of citizens without formal education requires the translation of these documents in to local languages.
- Due to the timing of community meetings, citizens face a conflict between managing their jobs and attend meetings organized by the assemblies.

5.2 Recommendations

Based on the findings, the recommendations are as follows:

- The radio stations should to a higher extent do extensive and professional news casting, reporting and programs to inform the general public about the reality on the ground and thus promote transparent and accurate sharing of information. In-depth and investigative programing and reporting facilitate evidence-based discussions and reduce speculations and mistrust. Furthermore, it can also augment transparency and accountability because the assemblies will not be able to conceal sensitive or vital information.
- Radio programs meant to promote engagements between assemblies and citizens should be more comprehensive. It should cater for ways of tracking, obtaining feedback and should be result oriented. The media should design programs in such a way that there will be a segment for tabling and discussing concerns and a separate segment for feedback. This will reduce the incidence of assemblies neglecting sensitive issues raised by citizens, speedup response from the assemblies and guarantee actions from the assemblies.
- As part of their social responsibilities local radio stations should give free and/or subsidized airtime to the assemblies to have programs to share information, receive concerns from citizens and provide feedback about their plans, actions, revenue inflows and expenditure processes.
- Radio stations can widen the variety of conveying information by covering assembly proceedings on development plans and activities, budgeting and presentation of local budget statements to the general public through news and other programs. This will increase the frequency of engagement and deepen listeners understanding of key budget components, increase demand for transparency and accountability, promote civic appreciation of the expenditure processes of the assemblies and reduce the financial burden on assembly authorities and communities towards engagements.
- Radio stations should give proper, sustained and effective publicity to inform and increase awareness in communities of programs focusing on assembly and citizen engagements. This is important because some citizens do not follow programs either because they are unaware of them or because they do not consider such programs worthy of their attention. This will ultimately increase participation of citizens in these programs.
- Radio stations should mostly invite people who are informed about the subject of assembly affairs to ensure extensive, clear and effective deliberations of matters. This can expand citizens' understanding, make programs more interesting and educative and subsequently increase participation in these programs.

- Radio stations should strengthen their partnership with the assemblies and communities in order to get direct information about assembly plans, activities and budgets as well as obtain concerns from communities. The stations should honor assemblies' invitations to cover their proceedings and respond to communities' calls to cover community programs and issues.
- Radio stations should desist from the use of indecent languages and/or be tainted with partisanship or biasedness. This will overcome the problem of misrepresentation of information, avoid contradictory information and increase the confidence of both parties in the media.
- The available platforms of engagement should not be used independently but rather as complements to one another. This will minimize the ineffectiveness associated with some of these platforms.
- More training should be given to journalists who promote assembly-community engagement to increase the number of programs and professional journalism to overcome the minimal engagement on revenue and expenditure and the illiteracy.
- Assembly documents should be translated into the various languages. This will restrict the perceived ability of the assemblies in concealing or manipulating facts and increase participation since actors will not have to spend much time preparing what to discuss in the local dialects.
- Advocacy efforts should be initiated, particularly through the media, to inform people about the direct relationship between utilisation of funds and service delivery and the importance of demanding transparency and accountability. The use of the media will have larger audience and impact which will make listeners understand that these perceived intangible subjects are important in ensuring efficient resource use, proper provision service delivery and the general development of their districts.
- Proactive advocacy and sensitization are needed to push the assemblies, representatives and community members to institutionalize at least the mandatory quarterly meetings between local substructures and community members. This ensures real time exchange of information and increase the frequency of engagements. The local representative should increase their availability and engagement as well as give updates on the state of affairs at their assemblies for community members to appreciate what they are doing and to increase their trust in them.

6.0 Conclusion

This study was commissioned by the Media Foundation for West Africa (MFWA) to assess the current level/state of citizens-authorities' engagement on revenue inflow and expenditure in selected districts in Northern Region, Upper East and Upper West of Ghana. Generally, the level of engagement and information exchange on revenue inflows and expenditure processes is found to be relatively low. Media, particularly radio, is the most common platform of engagement between assembly authorities and community members. However, the current state of radio programs on revenue and expenditure is ineffective due to a lacking focus and limited duration of programs on revenue and expenditure as well as poor attitudes of assemblies towards engaging citizens on such issues. The engagement between assemblies and community members is not frequent and the ability of people to demand transparency and accountability is hindered by limited understanding of budgeting and expenditure processes. The assemblies do not provide the information demanded by the citizens, especially when it comes to information on revenue inflows and expenditure processes. Social status and distance partly explain low citizen participation in assemblies' events. The process of preparing and executing the medium and annual plans, budgeting, revenue mobilization and expenditure disbursement are not perceived as community centered, transparent and accountable because of low involvement of communities. Lastly, the assessment revealed that none of the assemblies have blueprint media engagement plans even though they all indicated the media is helpful and they do engage the media.

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Appendixes

Appendix A: Sample size determination

$$n = \frac{z^2 \delta^2}{\epsilon^2}$$

where n is the sample size, z is the z-value at 5% which is equal to 1.96; δ is the standard deviation which is equal to 0.14 adopted from Abdul Mumin (2012) and ϵ is the allowable error which is 0.05. Putting these values into the equation yields,

$$n = \frac{(1.96)^2 (0.14)^2}{(0.05)^2} \quad \text{this gives a sample size of;} \\ n = 220$$

Appendix B: Kendall's Coefficient of Concordance (W)

The equation below presents the theoretical representation of the Kendall's Coefficient of Concordance (W).

$$W = \frac{12S}{m^2(n^3 - n)}$$

where S is the sum of squared deviations; m is the number of judges and n is the number of objects being ranked.

Appendix C: Scalogram

District	Expenditure																																		
	Stationery	Servicing of meetings	Procurement procedures	Purchase of machinery and equipment	First day in school cost	Health and sanitation programs	Sensitization expenses	Donations	Installation and maintenance of street lights	Supply of school logistics	Scholarships	Commissions	Wages and salaries (casual staff)	Fuel expenditure	Maintenance	Expenditure of projects	School Feeding Program	Livelihood Empowerment Against Poverty	Urban Development Grant	Resilience in Northern Ghana	Ghana Social Opportunities Project	Capacity Building Money	District Development Facility	District Assemblies Common Fund	Building permits	Toilet fees	Proceeds from land registration	Sale of government properties	Animal taxes	Lorry park tolls/tax from vehicles	Property rates	Business registration fees and rates	Stores levy	Market tolls	
Revenue																																			
Tamale		X			X		X	X	X	X	X	X	X	X	X	X								X	X							X	X	X	X
Garu-Temp.												X	X		X	X								X	X						X	X	X	X	
Wa															X	X							X	X							X	X	X	X	
Sissala East															X	X							X					X	X					X	
Bolgatanga																X							X	X									X	X	

Source: Field survey, 2014

Appendix D: Research instruments

SURVEY QUESTIONNAIRE FOR COMMUNITY MEMBERS

Introduction and Consent

Thank you very much for taking the time to meet with me today. I am here to talk about your impressions **on the available platforms and level or frequency of your assembly authorities' engagement with you citizens on revenue inflow and expenditure within the Assemblies**. The Media Foundation for West Africa is carrying out this project. All information gathered in the interview will be kept confidential. The identity of your specific comments and answers will not be included in any report to MFWA or anyone else. Do you have any questions or concerns before we begin?

A. Background of respondent

1	Respondents name	
2	Gender	1. Male 2. Female
3	Age	Indicate the number of years completed..... 1. Less than 15 years 2. 16 – 30 3. 31 – 40 4. 41 – 50 5. 51 – 60 6. 61 and above
4	Respondents occupation	
5	Educational status	1. None 2. Primary 3. JHS 4. Vocational/technical 5. SHS 6. Post-secondary 7. Tertiary
6	Location in the district	1. District capital 2. Outside the capital
7	Location - MMDA ³ name	

8. Do you receive information on the assemblies' work, activities, projects, plans and policies from your authorities?

1. Yes 0. No

9. If no, explain your reason_____

³ Metropolitan, Municipal and District Assemblies

10. How do these information get to you or the community and how often in the past 12 months?

#	Platform (choose all that apply)	Applicable	Frequency
1	Individual meetings with Assembly officials and stakeholders	☐	☐ ☐ ☐ ☐
2	Public hearings to present the District budget and actual spending	☐	☐ ☐ ☐ ☐
3	Magazines and briefs	☐	☐ ☐ ☐ ☐
4	Newspapers	☐	☐ ☐ ☐ ☐
5	Press conference	☐	☐ ☐ ☐ ☐
6	Radio	☐	☐ ☐ ☐ ☐
7	Television	☐	☐ ☐ ☐ ☐
8	Information services van	☐	☐ ☐ ☐ ☐
9	Local substructures	☐	☐ ☐ ☐ ☐
10	Visits of assembly officials	☐	☐ ☐ ☐ ☐
11	Community visits to assemblies	☐	☐ ☐ ☐ ☐
12	Indigenous media	☐	☐ ☐ ☐ ☐
13	Other, specify _____	☐	☐ ☐ ☐ ☐
14	Other, specify _____	☐	☐ ☐ ☐ ☐

11. What are the nature of these channels and the kind of information you receive through these channels from the assembly?

Tick	Platform (choose all that apply)	Description of channel nature	Kinds of information received
☐	Individual meetings with Assembly officials and stakeholders		
☐	Public hearings to present the District budget and actual spending		
☐	Magazines and briefs		
☐	Newspapers		
☐	Press conference		
☐	Radio		

☐	Television		
☐	Information services van		
☐	Local substructures		
☐	Visits of assembly officials		
☐	Community visits to assemblies		
☐	Indigenous media		
☐	Other, specify _____		
☐	Other, specify _____		

12. What kinds of information do you expect to hear from the assembly that you hardly hear about?

13. Have you ever been invited to participate during the development of the following by the Assembly?

	Participation (Y/N)	How often do they reflect community inputs and suggestions? *	Do they promote community development? (Y/N)	Are the processes transparent and accountable? (Y/N)
Medium term development plans				
Action plans				
Budgeting				
Revenue mobilization				
Expenditure disbursement				

Other (Specify)_____				
Other (Specify)_____				

* CODES: 0=Never; 1=Occasional; 2=Most of the time and 3=Always

14. Does the Assembly disclose information on its revenue inflow and expenditure to you?

1. Yes 0. No

15. If yes, what channels do the assembly use to disclose information on revenue inflow and expenditure to you and the community?

#	Platform (choose all that apply)	You	Community	Number of times in the past 12 months
1	Individual meetings with Assembly officials and stakeholders	☐	☐	
2	Public hearings to present the District budget and actual spending	☐	☐	
3	Magazines and briefs	☐	☐	
4	Newspapers	☐	☐	
5	Press conference	☐	☐	
6	Radio	☐	☐	
7	Television	☐	☐	
8	Information services van	☐	☐	
9	Local substructures	☐	☐	
10	Visits of assembly officials	☐	☐	
11	Community visits to assemblies	☐	☐	
12	Indigenous media	☐	☐	
13	Other, specify _____	☐	☐	
14	Other, specify _____	☐	☐	

16. How are these channels able to promote the following issues?

i. Reach people _____

- ii. Reflect community's felt needs _____

- iii. Transparency and accountability _____

- iv. Promote efficient mobilization _____

- v. Promote understanding and participation _____

17. What do you know of the assembly's revenue inflow and expenditure processes?

18. How will you rate the level of information you know about the assembly's revenue inflow and expenditure processes?

1. None 2. Not much 3. Much 4. Very much

19. What will you wish to know about the assembly's revenue inflow and expenditure process?

FOCUS GROUP DISCUSSION GUIDE

Introduction and Consent

Thank you very much for taking the time to meet with me today. I am here to talk about your impressions **on the available platforms and level or frequency of your assembly authorities' engagement with you citizens on revenue inflow and expenditure within the Assemblies.** The Media Foundation for West Africa is carrying out this project. All information gathered in the interview will be kept confidential. The identity of your specific comments and answers will not be included in any report to MFWA or anyone else. Do you have any questions or concerns before we begin?

General Issues

1. Do you receive information on the assemblies' work, activities, projects, plans and policies from your authorities?
2. What ways (channels/platforms) do these information get to you? (Probe for specific names and descriptions)
3. Please rank the following platforms in terms of effectiveness⁴ with the top option being the most effective and the least ranked platform being the most ineffective.
(Local substructures, radio, visit of Assembly Officials to Communities, community Visits to Assemblies, information delivery van, NGOs and CSOs and indigenous media).
4. How often to you receive information from the assembly?
5. What kinds of information do you receive from the assembly?
6. What kinds of information do you expect to hear from the assembly that you hardly hear about?
7. Are you invited to participate during the development of the development plans? Probe for specific plans, means of invitation and participation
8. How many of those plans are community centric i.e. reflect the inputs, suggestion and real needs of the communities?

Revenue Inflow and Expenditure Processes

9. Does the Assembly disclose information on its revenue inflow and expenditure to you? (Indicate the number of participants who said yes/no)
10. What do you know of the assembly's revenue inflow and expenditure processes? (Note specifically ask for revenue inflow and the expenditure processes)
11. What is the nature of these channels?
12. If radio/television, what is the duration of these programs?
13. How are you able to channel your concerns to your assembly authorities (channels or platforms)?

⁴ Effectiveness indicators are reaching out to people, ensuring feedback, flexibility, practicality and result orientation.

14. How do you get feedback or reactions and responses to your concerns and needs by your assembly authorities?
15. During the past 12 months, how often did you get your concerns to your assembly authorities?
16. What kinds of concerns on revenue inflow and expenditure processes were sent to authorities?
17. During the past 12 months, how often did you get feedback from your assembly authorities? (Probe for nature of feedback or reaction)
18. Describe the effects of these channels of engagement on the following?
 - Reaching people
 - Reflecting community's felt needs
 - Transparency and accountability
 - Efficient mobilization
 - Responsiveness (of Community/assemblies)
 - Community's understanding and participation
 - Development
19. What do you see as the challenge in the Assembly disclosing information on its budget, work, policies and programmes to the citizens or community people?
20. How helpful has the (media) radio stations in your district and communities been in bringing you information on the assemblies work....etc
21. What can the media (radio stations) do to enhance information flow from your Assembly to you?

INTERVIEW GUIDE FOR ASSEMBLY INTERVIEWS

Introduction and Consent

Thank you very much for taking the time to meet with me today. I am here to talk about your impressions **on the available platforms and level or frequency of your assembly authorities' engagement with you citizens on revenue inflow and expenditure within the Assemblies.** The Media Foundation for West Africa is carrying out this project. All information gathered in the interview will be kept confidential. The identity of your specific comments and answers will not be included in any report to MFWA or anyone else. Do you have any questions or concerns before we begin?

General Issues

1. What kinds of information⁵ does the Assembly disclose to the community members or citizens?
2. What channels or platforms are used by the Assembly to disclose information to the community members or citizens?
3. Please rank these platforms in terms of effectiveness⁶ with the top option being the most effective and the least ranked platform being the most ineffective.
4. How often does the assembly directly engage citizens or community members on information disclosures?
5. How do you know if community members get the information you send out to them?
Probe: (Means and Indicators)
6. How do you get or track feedback from community members or citizens on the information you send out to them?
7. How do you know if the information is what they expect to hear from the assembly?
8. How do you get to know about the concerns of the citizens or community members?
9. Do you invite community members or citizens to participate during the development of the Assemblies development plans?
10. How much of those plans are community centric ie reflect the inputs, suggestion and real needs of the communities?
11. Do you think your community members or citizens are able to engage with you enough as their leaders? What are your indicators for measuring that?

⁵ Assemblies' work, activities, projects, plans and policies

⁶ Effectiveness indicators are reaching out to people, ensuring feedback, flexibility, practicality and result orientation.

Specific

12. Does the assembly disclose information on revenue inflow and expenditure to the community members or citizens?
 1. Yes
 2. No
 3. Sometimes
13. Is it all information or some particular information in revenue inflow and expenditure?
14. What kinds of information on Assembly's revenue inflow and expenditure are disclosed to the citizens or community members?
15. What is your most pressing challenge(s) in disclosing information on your work, policies, programmes and budget to citizens or community people?
16. How helpful has the media (radio stations) been in your information disclosure drive?
17. Do you have a media engagement plan?
 1. Yes
 2. No
 3. Not really
18. What more can the media do enhance your information disclosure drive to your community members or citizens?