

RESEARCH PAPER

REVENUE MOBILISATION BY LOCAL GOVERNMENTS IN GHANA: THE POTENTIALS OF INVESTMENT IN METAL SOUVENIRS FOR TOURISTS

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ABSTRACT

The study looks at how local government authorities struggling to mobilise sufficient local revenues can turn to tourism given its potential to offer more stable local revenues. Previous studies have supported tourism as an important revenue source but do not provide the form in which local governments can leverage on tourism to enhance their local revenues. This study employs both quantitative and qualitative approaches to look at popular tourist sites in the Ashanti Region of Ghana -the Manhyia Palace museum, Okomfo Anokye sword, Bobiri butterfly sanctuary and Lake Bosomtwe. The study interviewed 400 tourists, 20 manufacturers of metal souvenirs, 3 local government officials, 2 officials of the Ghana Tourist Authority and 4 tour guides. The study revealed that investing in the production of metal souvenirs for specific tourist attractions can help local governments raise revenue due to increased tourist arrivals and high demand for metal souvenirs by tourists yet this avenue is under explored. The study proffers that local governments invest in the production of souvenirs by supporting the local artisans through partnership arrangements for them to produce for the District Assemblies to supply to tourists at the various tourist sites.

Keywords: District Assembly, Fiscal decentralisation, Ghana, Local revenue, Tourism, Metal Souvenir

INTRODUCTION

The need for local government authorities to raise sufficient local revenues has received a lot of scholarly attention. Raising sufficient local revenues by local governments is important due to the fact that decentralisation reforms have brought the delivery of public basic services such as health, water, sanitation and education to local governments (see Wittenberg, 2006; Olowu and Wunsch, 2004). Yet many local governments have difficulty mobilising local revenues by themselves (see Osei, 2017; UCLG, 2010; Ayee *et al.*, 2000).

In response to this problem, many studies have advocated that local government authorities can look at tourism promotion as one of the reliable avenues (Djulius, 2018; Vieira *et al.*, 2016; OECD, 2014). So in what form can local governments directly and actively participate in tourism promotion to raise local revenues? What Metropolitan, Municipal and District Assemblies (MMDAs) in Ghana might want to explore, is investing in the production of metal souvenirs of tourist attractions for sale at tourist sites. This argument is supported by Section 124 (3a) of the Local Governance Act of 2016 (Act 936), that investment income is one of the sources of internally generated funds for MMDAs (Republic of Ghana, 2016). Although this provision exists, how District Assemblies in Ghana can operationalise the law is a subject of debate as it remains a big question to many MMDAs. The popularity of tourism across the globe and increased share of tourist arrivals in Africa and Ghana in particular implies that investing in tourism directly by local governments has the potential to help those local governments with tourist attractions to improve local revenues (United Nations Environment Programme, 2020). The paper does not argue that this alone is a panacea to local government revenue shortages. However, the reliability of directly producing metal souvenirs to provide stable revenue stream is supported by the evidence

that, comparatively, tourists patronize souvenirs of tourist sites visited made of highly durable material especially those made of metal (Swanson, 2004; Adjei *et al.*, 2020).

The paper's argument is that District Assemblies with tourist attractions can expand their local revenue basket beyond the traditional sources of local revenue such as from taxes; fees; fines; licenses; and permits which are not the subject of the paper.

The paper addresses the following questions,

- I. what is the trend of tourist arrivals to popular tourist sites to serve as the basis to invest in the production of metal souvenirs of tourist attractions by District Assemblies?
- II. is there the demand for metal souvenirs of tourist attractions at the tourist sites?
- III. how can District Assemblies leverage on the demand for metal souvenirs to mobilise local revenues? The paper is organised in five sections. Following the introduction in section one, section two reviews the relevant literature. The study context and methodology are in section three. Section four presents the findings and discussions. The conclusions and recommendations are in section five.

CONCEPTUAL BRIEFINGS

Many have supported the argument that when authority and resources are given to local people to champion their own development, it can ensure responsiveness of public services provision. In line with this argument, fiscal decentralisation provides that local people are supported and empowered to mobilise local resources to deliver development projects appropriate to their needs (Jouen *et al.*, 2010).

Fiscal decentralisation devolves taxing and spending powers down to local authorities at sub-national levels from the control of central

governments. It also comes with the transfer of functions to local institutions from the central government to local governments. This process is expected to grant greater financial responsibilities to local governments at sub-national levels (Osei, 2017; Bahl, 2016; Bahl, 2008). According to Boschmann (2009: 6), in a complete fiscal decentralised system, “local governments have considerable powers to mobilise resources, through taxation.” Bahl (2008) has summed up what can be said to be the consensus around the meaning and spirit of fiscal decentralisation as the central government passing the authority and power to do budgeting by elected local government authorities so that they will have the power to make local development decisions governing taxing and the utilisation of local revenues for local development.

There are many positive sides of fiscal decentralisation. One of them is that it can help to bring services closer to the people. It can also facilitate the growth of sub-national governments; promote effective mobilisation of sufficient local revenues, and accountability of local public officials. These have been the basis for the support for fiscal decentralisation by leading international development organisations such as the World Bank, the Asian Development Bank (ADB), the Organisation for Economic Co-operation and Development (OECD) and the United States Agency for International Development (USAID) (Osei, 2017; Boschmann, 2009). In spite of the benefits of fiscal decentralisation, it does not seem to work well in many developing countries.

There is extensive literature to show that local governments across sub-Saharan African countries have difficulty providing high levels of public goods such as roads, electricity, sanitation, health, education and recreational facilities. The major explanation to this phenomenon has been their inability to mobilise sufficient local revenues (see Osei, 2017; UN-Habitat, 2015; Ame *et al.*,

2013; Ayee *et al.*, 2000). For example, many local governments in South Africa are unable to deliver effective basic services largely due to inadequate financial resources as they can raise only about 3.5% of their own annual revenue (Chikulo, 2004). Similarly in Tanzania, local governments rely heavily on central government transfers to implement local development programmes as their own revenues since 1996 constitute less than 6% of total national tax revenues (Boex, 2019; Benedicto and Chalam, 2016). Over 90% of their share of the operational costs rely on central government transfers which funds up to 85% of the total operational costs in district councils, and 75% in urban councils (Fjeldstad, 2010; Fjeldstad and Semboja, 2000).

Local governments in countries such as Nigeria, Kenya and Uganda all struggle to mobilise adequate local revenues (see Wawire, 2020; Dada *et al.*, 2017; UN-Habitat, 2015; Uhunmwangho and Aibieyi, 2013). The weak local revenue mobilisation undermines their ability to deliver high level basic services as seen in the case of local governments in Ghana.

With the implementation of fiscal decentralisation reforms as part of the general decentralisation agenda in Ghana, MMDAs have been given the responsibility for local development initiatives. They have the mandate to mobilise local resources to implement development programmes and projects at the sub-national level (Republic of Ghana, 2016; ILGS, 2010). According to Section 12 (sub-sections 1 to 5) of Ghana’s Local Governance Act of 2016 (Act 936), the provision of basic infrastructure and services in education, health, and water is the responsibility of the MMDAs (Republic of Ghana, 2016). The argument that fiscal decentralisation is the necessary condition to give full autonomy to the MMDAs has informed Ghana’s fiscal decentralisation agenda (Ankamah, 2012).

In spite of the mandate given to the District Assemblies to mobilise local resources, many

of them are unable to do so (Fumey, 2018; Fumey and Egwiakhide, 2018; Republic of Ghana, 2014a; Republic of Ghana, 2014b). They overrely on central government transfers such as the District Assemblies Common Fund and Responsiveness Factor Grant which is 5% of the nation's revenue dedicated to MMDAs for development. These inter-governmental transfers are however characterised by delays in the releases with many deductions at source (Ahwoi, 2010; UCLG, 2010; Crawford, 2004; Ayee *et al.*, 2000).

As the weak financial base of local authorities largely explains their poor performance in the discharge of their mandate (Crawford, 2010), many have suggested that the problems could be addressed if the excessive control and interference by central government in local government matters is eliminated (Crawford, 2009; 2008). Others also suggest clear financial assignments of sub-national governments, and improved capacity of local governments to raise adequate revenue (Osei, 2017).

A number of scholars have based their prescription to the problem on the fact that local governments in many countries in Africa have unexploited local revenue potentials especially in areas of real property tax, business licences, market fees and user charges (see Boschmann, 2009). Among the avenues that many scholars have suggested as having the potentials to provide local revenues to local governments is tourism (UNWTO, 2018; 2019a; 2019b; 2020; Mbaiwa, 2008). Consequently, the study seeks to explore the potential of investments in tourism as a strategy for revenue mobilisation of local governments.

Tourism, local revenues and development

Tourism comprises the activities of persons travelling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business and other purposes not related to the exercise

of an activity remunerated from within the place visited (UNWTO, 2019a; Commission of the European Communities *et al.*, 2001). Tourism can be international or domestic. International tourism refers to visitors who travel from foreign countries for holiday or for business purpose. Domestic tourism refers to local nationals and residents of a country who travel within their own national boundaries for holiday.

In each of these categories, the spending of the tourist is seen as huge resource to local governments. It is this potential impact of tourism which is the motivation behind the argument that in order to help solve Africa's developmental challenges, tourism might help. Scholars such as Goeldner and Brent-Ritchie (2009) suggest that tourism could become a catalyst for broad-based development yet tourism has been blamed to have led to the destruction of the environment through the pollution of beaches, rising prices of labour, contaminating values of people and creating social tension.

In spite of the criticisms against tourism, it has received huge support due to its benefits. In terms of economic benefits, the UNWTO notes that tourism generates US\$5 billion a day in exports therefore tourism grows faster than merchandise trade in terms of international tourism exports (UNWTO, 2019b). In 2019, UNWTO notes that between 2009 and 2019, real growth in international tourism receipts (54%) exceeded growth in World GDP (44%) (UNWTO, 2020; 2018). Tourism is also an important factor to promote mutual understanding among people and expand cultural, social and scientific cooperation (Shahzala, 2016; Honey and Gilpin, 2009). It provides opportunities to support preservation of historical artifacts and architecture and fosters the renewal and revival of some traditional ceremonies thereby preserving the cultural heritage of the destinations (Shahzala, 2016). In the Okavango Delta in Botswana,

Mbaiwa (2008) reported positive socio-cultural impacts of tourism including income generation and employment opportunities from community-based tourism projects and safari companies, infrastructure development and the improvement of social services.

Ghana has many tourist attractions in almost all districts in the country that District Assemblies can take advantage to mobilise internally generated funds. There are natural attractions in the Ashanti Region including the Owabi Wildlife Sanctuary, the Crater Lake (Lake Bosomtwe), the Bobiri Wildlife Sanctuary, and the Kumasi Fort and Military Museum. In the Central Region, there is the Kakum National Park and in the Volta Region, there is the Wli Waterfalls. Evidence also shows that the tourism sector in Ghana is performing well. Tourism is the largest employer in the formal sector offering over 300,000 jobs (Mubarik, 2019; Bank of Ghana, 2007). Recent data also supports Bank of Ghana's claims. According to the Ministry of Tourism, tourist receipts from 2015 were US\$2,066,500 (2015), US\$2,275,200 (2016), US\$2,505,000 (2017), US\$2,758,000 (2018) and US\$3,033,800 (2019). The total contribution of tourism to GDP in 2017 was 6.2%. It was 5.5% in 2019 and is forecast to rise to 5.7% of GDP in 2028. On job creation, the sector's contribution to employment, including jobs indirectly supported by the industry was 5.3% of total employment (882,000 jobs) in 2017. This is expected to rise by 16% jobs in 2028 (MoTAC, 2019).

In spite of the evidence that tourism promotion can contribute to increased revenue generation, the evidence is rather generic at national level. The literature does not give adequate insight into the form in which this can benefit local government authorities directly. The argument of this paper is that MMDAs that have tourist attractions can take advantage of the potentials of tourism to mobilise local revenues by actively investing in the production and sale of metal

souvenirs of their tourist attractions to tourists at tourist sites.

Souvenir is an object that recalls a place, occasion, person or moment to remember or to call to mind. Souvenirs are products of the culture in which they are created, they tell 'stories' from political, religious, cultural and social standpoints. A souvenir is valued not for the item itself but for the memories associated with it (Hugh, 2010). Hitchcock and Teague (2000) and Kim and Littrell (2001) add that souvenirs are objects that hold hidden meaning to the tourist. As noted by Hitchcock and Teague (2000), souvenirs are among the precious things that tourists purchase on their travels during vacations. They help tourists to transform travel and vacation experiences into tangible memories that enable them to freeze a passing moment in an extra ordinary reality and to interweave these into their own daily lives (Haldrup and Larsen, 2006). It is the value of souvenir to the tourists that drives their demand for souvenirs of tourist attractions they visit. This has the potential to provide reliable market for metal souvenirs of attractions.

STUDY CONTEXT AND METHODOLOGY

Study setting

The study is focused on three selected MMDAs in the Ashanti Region of Ghana which is one of the regions with many historic tourist attractions. These are the Kumasi Metropolitan Assembly (KMA), Ejisu Municipal Assembly (EJMA) and Bosomtwe District Assembly (BDA). Available data suggests that there is no consistent increase in local revenues in these MMDAs. Table 1, shows the revenue mobilisation situation of each of the selected districts.

Table 1: Internal revenue performance by selected District Assemblies (Ghana Cedis, GH¢)

District Assembly	2016			2017			2018			2019		
	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%
Kumasi Metro-politan Assembly (KMA)	29,596,267	29,337,276	99	35,668,900	35,292,656	98	23,734,161	17,103,517 as at September	72	-	-	-
Ejisu Municipal Assembly (EJMA)	1,543,337	1,276,014	82	1,638,292	1,747,855	106	1,799,538	905,335 as at July	50	-	-	-
Bosomtwe District Assembly (BDA)	-	-	-	623,470	539,061	86	842,950	662,486	79	1,187,400	495,203 as at July	42

Source: (KMA, 2019; EJMA, 2019; BDA, 2020) The data in Table 1 shows that although the KMA appears to be doing well, it is unable to mobilise the budgeted target. For the EJMA, it did well in 2017 but its performance is also not consistent over the data period. The BDA is just like the KMA not able to reach 100% collection rate.

The research adopted four selected tourist attractions. These are the Manhyia Palace Museum building, the Okomfo Anokye Sword both in the KMA (KMA, 2019); the Bobiri butterfly sanctuary in the EJMA (EJMA, 2019), and the Lake Bosomtwe in the BDA (BDA, 2020). The objective is not a comparative study across these cases, rather the focus is to show that these cases receive substantial numbers of tourists and these numbers can be a good market to the souvenirs.

The Manhyia Palace Museum was created within the old residence of Otumfuo Agyeman Prempeh I and Otumfuo Sir Osei Agyeman Prempeh II, the thirteenth and fourteenth Kings of Asante respectively (see Plate 1). This historic building was rehabilitated in 1995 to serve as a museum (Otumfuor Opoku Ware Jubilee Foundation, 2003). The building which houses the Manhyia Palace Museum is of great historical interest and importance. It was built in 1925 for Asantehene Agyemam Prempeh I, by the British Colonial Government, as his private residence when he returned from Seychelles after being in exile from 1896 to 1924. The museum has traditional items and symbols of the Asante Kingdom such as the *Ayewa* (the pot), *Funtunfunafu-Denkyemfunafu* (the crocodile with two heads and one stomach), the *Akoko baatan ne ne mma* (the hen and her chicks showing the protection the King offers to his subjects) and some of the guns used by the ancient Kings to defend and extend Ashanti kingdom.



Plate 1: Manhyia Palace Museum



Plate 2: The Okomfo Anokye Sword



Plate 3: *Salamis cytora* (Salamis butterfly)



Plate 4: Lake Bosomtwe

Source: Ghana Tourist Authority, Ashanti Region (2021)

The Okomfo Anokye sword site is a historical landmark where the legendary Okomfo Anokye Sword is planted (Plate 2). The Sword site is claimed by Ashanti history to be the exact place where the Golden Stool of Asanteman descended unto the lap of Otumfour Osei Tutu I, the founder of the Ashanti kingdom. The site which is where the Okomfo Anokye Teaching Hospital is located was predicted by Okomfo Anokye to be a healing place for millions of people. According

to the myth surrounding the sword, since it was planted around 1695, countless number of attempts have been made to remove it from the ground but to no avail (McCaskie, 1986).

The Bobiri forest reserve and butterfly sanctuary is about 4 kilometers from the village of Kubease located on the main Accra–Kumasi road. Kubease is approximately 35 kilometers East of Kumasi. It was established in 1939 for education research and recreation. It covers an area of 54.6 sq. km (21.1 sq. miles) (Kusi, 2012;

Apertorgbor *et al.*, 2021). Just like the Lake Bosomtwe and the Okomfo Anokye sword, there is some myth surrounding the Bobiri forest and butterfly sanctuary. According to oral tradition, the butterflies migrated with the residents of Bobiri many hundred years ago. They helped the people to locate fruits and water during the migration until they arrived and settled at the current location at Kubease. The forest harbors giant ancient tree species such as *Milicia excelsa* and *Entandrophragma angolense*. It is home to over 400 species of rare and exotic butterflies (Plate 3).

For Lake Bosomtwe, the name *Bosomtwe* is literally translated as “Antelope god.” According to scientific evidence, lake Bosomtwe is one of the hundred and seventy meteorite impact crater known on earth (United Nations Education Scientific and Cultural Organisation (UNESCO), 2016) (Plate 4). In addition to the scientific explanation to its formation, Lake Bosomtwe has some myth surrounding its formation.

Oral history as narrated by residents in the Asaman Traditional Area who were all in their late 90s, has it that over 500 years ago, on one afternoon of *Akwasiadae* (a sacred Sunday for the Ashantis), a hunter called AKORA BOMPE went on a hunting expedition and discovered the Lake. It is said that during the pursuit of an antelope he had shot and wounded, he found a small pond with variety of fish. After feeding some of the fish to his dog which survived, he settled along the pond with his family (Ofosu, 2006).

Research method

The study employed the mixed-methods approach of data collection (Bryman, 2016; Creswell, 2009). Quantitative data on the average number of Ghanaians and international tourists who visited four of the selected sites weekly from January to December in 2018 and 2019 were obtained from unpublished documents of the Ghana Tourist Authority, Ashanti Region in November 2020 (Table 2). The data covered the number who visited, nationality and gender composition. This data was used to give an indication of the minimum number of tourists visiting each site every week.

Table 2: Average number of tourists visiting each tourist site every week in 2018 and 2019

Tourist site	Average number of tourists visiting weekly (January to December 2018)						Average number of tourists visiting weekly (January to December 2019)					
	Ghanaians			Foreign nationals			Ghanaians			Foreign nationals		
	Males	Females	Total	Males	Females	Total	Males	Females	Total	Males	Females	Total
Manhyia Palace museum	218	257	475	234	201	435	314	236	550	277	236	513
Komfo Anokye sword site	297	266	563	365	378	743	219	293	512	413	537	950
Bobiri butterfly sanctuary	213	314	527	371	306	677	218	327	545	433	479	912
Lake Bosomtwe	756	823	1,579	1,069	1,302	2,371	823	927	1,750	1,228	1,327	2,555
Total	1,484	1,660	3,144	2,039	2,187	4,226	1,574	1,783	3,357	2,351	2,579	4,930

Source: GTA (2021) (Unpublished)

Based on the minimum weekly visits, field interviews were conducted from November 2020 to March 2021 to interview up to 100 tourists at each site (50 Ghanaians and 50 foreign nationals) who were conveniently sampled based on their willingness to grant interviews and they were workers or had employment using semi-structured questionnaire (Etikan et al., 2016). Pupils, students and pensioners were not included in the sample. In all cases, interviews ceased at the 50th interviewee when further interviews would not yield any new data. In all, 400 tourists were interviewed (Table 3). The questions were focused on whether there was demand for metal souvenirs at the tourist sites and their reasons.

Table 3: Number of tourists interviewed at each site

Tourist site	Number interviewed based on minimum number visiting						Total for each site
	Ghanaians			Foreign nationals			
	Males	Females	Total	Males	Females	Total	
Manhyia Palace museum	14	36	50	27	23	50	100
Komfo Anokye sword site	21	29	50	13	37	50	100
Bobiri butterfly sanctuary	18	32	50	24	26	50	100
Lake Bosomtwe	23	27	50	28	22	50	100
Total	76	124	200	92	108	200	400

Source: Authors Field work (2020)

Qualitative data was obtained through in-depth interviews with three high profile officers of each of the three District Assemblies by the use of interview guide focusing on what the District Assembly’s plans are regarding investment in the production of souvenirs of the existing tourist attractions to raise local revenues.

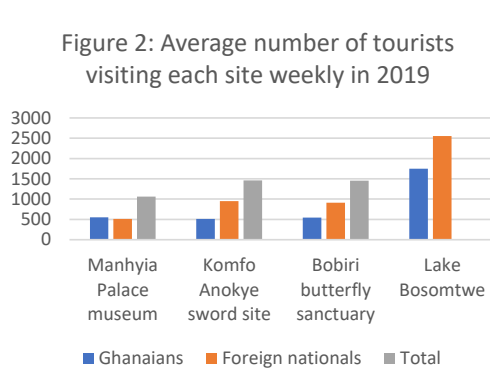
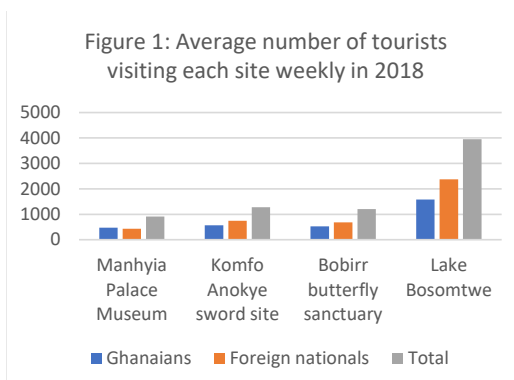
The four tour guides at the tourist sites were also interviewed around the availability of metal souvenirs of the tourist attractions on site. They also answered questions on whether tourists demand for such souvenirs. Twenty local producers of metal souvenirs at the Kumasi Cultural Centre were randomly selected and interviewed around the potential of metal souvenir as revenue source to the District Assembly. Finally two high profile officers at the Ghana Tourist Authority in Kumasi were interviewed. The SPSS version 20 was used to analyze the quantitative data. The content analysis (Creswell, 2009; Kawulich, 2004) was employed to analyze the qualitative data organised around themes along the objectives.

FINDINGS AND DISCUSSIONS

The tourist attractions receive substantial number of tourists

The analysis of the trend of tourist arrivals to the selected sites revealed that substantial numbers of tourists visit these sites and this can be a good basis for the Assemblies to invest in the production of metal souvenirs for sale to raise revenues. The data on weekly inflows of tourists to the four sites shows that a good number of tourists visit these sites throughout the year suggesting potential market for souvenirs.

For the Manhyia palace museum in 2018, the number of weekly arrivals of Ghanaian tourists rose from 475 to 550 in 2019 (see Table 2; Figures 1 and 2). Foreign nationals who visited the Manhyia palace museum were 435 in 2018 rising to 513 in 2019.



The data on the number of visitors to the Okomfo Anokye Sword site is similar to those recorded at the MPM and the Bobiri butterfly sanctuary. In 2018, 563 Ghanaian visitors were recorded for the Komfo Anokye sword site. The figure for 2019 was also more than 500. For the foreign visitors, 743 visited in 2018 increasing to 950 in 2019. In the case of the Bobiri butterfly sanctuary, the 2018 data shows that it recorded 527 Ghanaian tourists reaching 545 in 2019. International tourists to the Bobiri sanctuary were 677 in 2018 and 912 in 2019.

The argument of this paper is that the substantial number of tourists who visit

tourist sites can directly benefit Assemblies in revenue mobilisation as this finding has revealed. This is further supported by the finding from the tourists that there is high demand for such souvenirs.

Potential market for metal souvenirs at the tourist sites

Interviews with the tourists and tour guides at the sites visited revealed high demand for metal souvenirs over the others such as wood by tourists irrespective of whether the tourist was a Ghanaian or foreign national because of the durability of metal (see Table 4).

Table 4: Proportion of tourists who demanded for metal souvenirs of the site visited

Tourist sites	Ghanaians			Foreign tourists			All tourists		
	Yes	No	Total	Yes	No	Total	Yes	No	Total
Manhyia Palace Museum	45 (95%)	5 (5%)	50	50 (100%)	-	50	95 (95%)	5 (5%)	100
Bobiri butterfly sanctuary	40 (80%)	10 (20%)	50	50 (100%)	-	50	90 (90%)	10 (10%)	100
Komfo Anokye sword site	48 (96%)	2 (4%)	50	50 (100%)	-	50	98 (98%)	2 (2%)	100
Lake Bosomtwe	43 (86%)	7 (14%)	50	50 (100%)	-	50	93 (93%)	7 (7%)	100

Source: Field survey, December 2020

At the various tourist sites, over 80% of Ghanaian tourists indicated that they would have bought metal souvenir of the place they visited in order to carry the memory of their vacation back home. In the case of the foreign nationals, all of them demanded for souvenirs to take home (refer to Table 4). Their disappointment can be summed up in how one of the international tourists put it that:

This lake is beautiful and I have heard and read so much about it. I planned my vacation with a lot of excitement and I thought I would have a souvenir of this lake made of high durable material such as metal to take home. Unfortunately, I cannot have it and it is painful. I feel like my vacation is incomplete as I do not have enough to keep the memory of my excitement (International tourist, Lake Bosomtwe, March 2021).

Another tourist added that:

I wish I had a metal souvenir of this mysterious sword to keep the memory with me. It will make me feel good that I have also seen this sword with my naked eyes. Keeping souvenir of tourist attractions I visit means a lot to me so I buy metal souvenirs of many tourist sites I visit because of the durability of the metal. I have a collection of them in my house (Ghanaian tourist, Kumasi, March 2021).

One of the high-profile officers of the Ghana Tourist Authority, Ashanti Region supported the views of the tourists by noting that:

I like buying souvenirs when I travel. An example is the Eiffel Tower in Paris which I bought. I also have the iconic Little Mermaid of Copenhagen I brought from Denmark. They are on my desk in my office and they keep my memory of Paris and Copenhagen fresh all the time. These are all made of metal and

I can keep them for ages for my great grandchildren to see (Official, Ghana Tourist Authority, Kumasi, November 2020).

The high demand for metal souvenirs of the sites was corroborated by all the tour guides at the various sites interviewed. One of them explained it as follows:

The first question all the tourists will ask is do we have souvenirs of the tourist attraction for them to buy? When I answer in the negative they get disappointed (Tour guide, Manhyia Palace, March 2021).

The demand for souvenirs by tourists supports the claims in the literature on the importance of souvenir of tourist attractions to tourists (Haldrup and Larsen, 2006; Kim and Littrell, 2001; Hitchcock and Teague, 2000). They can help tourists to transform their travel and vacation experiences into tangible and lasting memories. This desire by tourists to collect souvenirs of tourist attractions implies that investing in this venture by MMDAs can help local revenue mobilisation. This gives meaning to the direct impact of tourism to development as espoused by UNTWO (2019a; 2018). This promises to provide a more reliable and stable revenue source to District Assemblies. This is confirmed by the estimation made by the manufacturers of metal souvenirs at the Kumasi Cultural Centre. The most popular manufacturer of metal souvenirs noted that:

It will cost about GHC50 (US\$6) to produce souvenir of the Lake Bosomtwe in brass. This can be sold between GHC100 (US\$12) and GHC200 (US\$24) depending on the finishing and yield a profit of between GHC50 (US\$6) and GHC150 (US\$14) (Manufacturer of metal souvenir, Kumasi Cultural Center, March 2021).¹

¹Exchange rate at GHC1 to US\$0.12 as at June 30th 2022

Another manufacturer of souvenirs added that:

The best will be to produce the Okomfo Anokye sword in gold-plated metal. The cost of production will be about GHC100 (US\$12) which can be sold at GHC300 (US\$36) or more with a profit margin of about GHC200 (US\$24) (Metal souvenir producer, Kumasi Cultural Centre, March 2021).

These estimations were supported by the cost-benefits analysis considering both fixed and variable costs for the production of the souvenirs. They were equally corroborated by all the manufacturers of metal souvenirs and retailers of such souvenirs at the Kumasi Cultural Centre. Based on this estimation, it can be projected that, on the average, the Bosomtwe District Assembly can make up to GHC200,000 (US\$24,000) a week from metal souvenir of Lake Bosomtwe when visits by tourists is at the lowest numbers of about 4000 and, at least, 50% of them purchases a souvenir produced at GHC50 (US\$6) and sold at GHC150 (US\$18). This can yield up to GHC9,600,000 (US\$1,152,000) a year as local revenue to the Bosomtwe District Assembly. On the basis of the IGF performance in Table 1, the official at the Bosomtwe District Assembly agreed that this amount will be about 100% of their annual internally generated funds (IGF) in 2017 and 2018. This is substantial enough to help the Assembly deliver basic services.

Similarly, if weekly visits to the Okomfo Anokye sword is at the minimum of 1,000 tourists and 50% of them purchases a souvenir produced at GHC100 (US\$12) and sold at GHC300 (US\$36), the KMA can raise up to GHC400,000 (US\$48,000) in a month and GHC4,800,000 (US\$576,000) annually.

When the metal souvenirs manufacturers were asked why they did not take advantage of the market to produce more, they explained that they did not have the requisite capital to

invest in this venture. When they were asked whether they have associations and whether the associations have approached the National Board for Small Scale Industries (NBSSI), Ghana Tourist Authority (GTA) and Rural Enterprises Programme (REP) for support, the consensus was that they did but never got any positive response from these sources in spite of the many efforts. What one of them said which was supported by all was that:

We cannot produce more for sale because we do not have the initial capital. If we had enough money we could produce and supply them at the various tourist sites. All our efforts to get support from the NBSSI, REP and GTA did not yield anything so we gave up (Manufacturer of metal souvenir, Kumasi Cultural Centre, March 2021).

This claim by metal souvenir manufacturers that they do not have capital is an opportunity for the District Assemblies to take advantage and invest in this to make a fortune in the area of local revenue mobilisation. The high-profile officers of the three District Assemblies interviewed all agreed that investing in the production and sale of metal souvenirs as a business venture by the Assemblies can be a reliable source of local revenue. The concern they raised was about whether the Assembly can effectively manage such a business citing the many problems that characterize public management of investments in Ghana. They made a case for public-private partnership for such a venture.

CONCLUSIONS AND RECOMMENDATIONS

This paper has shown that MMDAs struggling to mobilise local revenues from unreliable sources can focus on tourism. Although tourism has the potential to help MMDAs generate revenue, without investing in specific area of tourism, they cannot benefit

from it. The promise of local revenue from metal souvenirs of tourist attractions and the somewhat no competitors to the MMDAs implies that the Assemblies can leverage on the demand for metal souvenirs to mobilise local revenues. It is thus recommended that, the MMDAs should consider partnering with a group of metal souvenir producers for the purposes of producing the souvenirs for the various tourist sites. The Assemblies can then support them with funding to produce on large scale for each of the tourist sites. Assemblies' revenue staff can be stationed at the tourist sites to be responsible for retailing and recording sales. The proceeds can be shared between the Assemblies and the producers based on a formula to be discussed and agreed upon. The MMDAs might also consider a franchising arrangement on public-private partnership agreement with private investors.

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Revenue Mobilisation by Local Governments In Ghana

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