

Problem of mobilizing local financial resources for grassroots development: Case of CDL and CP in the urban commune of Kissidougou

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Abstract

Insufficient mobilization of local financial resources in Kissidougou hinders its development, requiring strategies for fundraising, management and governance.

Our work took place from June 4 to August 20, 2023; The general objective is to identify the various factors that undermine the effective mobilization of local financial resources through the CDL and the CP. The specific objectives aim to:

- -Identify the various resources mobilized in the municipality from 2021 to 2023;
- -Evaluate and analyze the level of mobilization of the CDL and the CP;
- -Identify the various obstacles that limit this mobilization with a view to considering suitable solutions. To achieve these objectives, we adopted the following methodology: -Planning of activities; -Consultations of documents, frameworks and archives; -Surveys: (sampling, development of survey sheets, data collection); -Processing, analysis and interpretation of the data collected. Our surveys focused on a sample of 100 people including 10 local elected officials, 10 SPI agents and 80 taxpayers. At the end of our work, we arrived at the following results:
 - In 2021, on a forecast of 156.552.000 GNF, 63.181.000 GNF was recovered, i.e. an achievement rate of 40.35%;
 - In 2022, on a forecast of 222.190.000 GNF, 162.751.345 GNF was recovered, i.e. an achievement rate of 73.24%;
 - In 2023, on a forecast of 368.880.000 GNF, 282.093.253 GNF was recovered, i.e. an achievement rate of 76.47%.

This gap between forecasts and achievements is due to the problems that hinder mobilization. This is why solutions and decision-making must be immediately applied to resolve these problems.

Keywords: Resources; Financial; Local; Development; Kissidougou; Guinea.

1. Introduction

The persistence of poverty in developing countries in general, and in Guinea in particular, is proving to be a major challenge for grassroots community development. Wunsch, J. S. (2003). According to Litvack, J., & Seddon, J. (1999), the development of our States thus requires the mobilization of our internal resources, public revenues are quite diverse, which is why the government has initiated the policy of decentralization and the means that go with the transfer of power, which implies providing communities with the necessary means to enable them to carry out their mission of general interest.

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This is how the process of formulating and implementing the poverty reduction strategy was initiated in February 2000 in Guinea. At the end of two (2) years of reflection and observation. This strategy was adopted by the government in 2002. (DSRP 2017). Its objective is to make efforts to combat poverty more effective, which persists despite the countless resources available to Guinea (Soumah, 2015).

For Jérôme, M. (2010), it is then a question of strengthening the process of decentralization and decentralization of development management by strengthening the capacities of local structures at the base, particularly in terms of recovery of local financial resources for sustainable development.

The poverty reduction strategy of the prefecture is to serve as a framework for all interventions in favor of the development of the prefectures.

The establishment of an effective system for collecting prefectural revenues in order to effectively combat poverty in order to provide basic social services.

It is for all these reasons that we proposed to deal with the theme entitled "Problems of mobilizing local financial resources for development at the base: case of the CDL and the CP in the Urban commune of Kissidougou" at the end of our higher education. In order to strengthen the capacity of the prefectural tax section of Kissidougou by identifying the problems that beset the revenue collection process and by proposing solutions to increase profitability.

2. Material and Method

2.1. Material

Presentation of the prefecture of Kissidougou

Geographical location

Located in the southern part of Guinea, it is one of the four (4) prefectures of the administrative region of Faranah, it is 595 km from the capital Conakry and 137 km from Faranah, the capital of the governorate.

It is at the gateway to the forested Guinea. It covers an area of 8,872 km² and is located between 09°17' and 10°27' West longitude and 09°50' and 09°44' North latitude. It extends from West to East over 117 km and from South to North over 100 km. The prefecture of Kissidougou unequally includes one urban commune (Kissidougou Centre) and twelve (12) Rural Communes which are: Albadariah, Banama, Bardou, Fermessadou Pombo, Gbangbadou, Kondiadou, Manfran, Sangardo, Yendè Millimou and Yombiro. (SSPK 2023).

It is bordered:

To the North by the prefectures of Faranah and Kouroussa;

To the South by those of Guéckédou and Macenta;

To the East by the prefectures of Kérouané and Kankan;

To the West by that of Faranah and the Republic of Sierra Leone.

It includes 12 CR (Albadariah, Banama, Bardou, Fermessadou Pombo, Gbangbadou, Kondiadou, Manfran, Sangardo, Yendè Millimou and Yombiro) and one urban commune. (SSPK 2023).

2.2. History

MARA K (2023 comm. Pers), reports that, The Origin of the name kissidougou: from the Malinke or Maninkakan dialect, the word kissidougou derives from two words: kissi which means (survival) and Dou or dougou which means (earth). "The land of survival" this name is from Manden Mori (older brother of Soundiata Keita) who, after having chased Soundiata, his mother Sogolon and his sister Sogolon Klonkan from Mandingo in 1222, was forced to flee to avoid the vengeance of his brother, while the return of the latter was requested among his people to free the kingdom from the domination to which it was subjected by Soumahoro Kanté of the Sosso empire,; Soundiata Keita eventually returned from Mena (R.Mali) where he was received by King Moussa Tounkara, in Mandingo in Manden -mory naturally left the

throne and rushed south with his followers and ended up in desperate flight by finding himself on this fertile land sheltered from any possible temptations of Soundiata Keita and his allies, this is how he said to his companions "dougou ninyé mokô kissi yôro bô". From kissidougou where they were joined by the Kouranko hunters of current Mara (Kérouané).

2.3. Physical Study

2.3.1. Relief

According to the DPAK (2023), the prefecture of Kissidougou belongs to the entire Guinean Ridge, a Precambrian mountain range extending from Sierra Leone to Ivory Coast. Overall, the relief is more rugged in the south and west. In the center and east, the average altitude varies from 600 to 700 m, while it exceeds 1000 m in the west; The mountains are part of the Mount Daro massif, which has some remarkable heights from the west to the southeast. There are vast plains in the north, east and center.

2.3.2. Climate

The prefecture of Kissidougou enjoys a sub-equatorial climate of the Guinean type characterized by the alternation of two (2) seasons:

A rainy season: from April to November, i.e. eight (8) months with a mild and humid wind blowing from East to West (this is the monsoon);

A dry season: covering from December to March, i.e. four (4) months with a dry wind blowing from the North-East (this is the Harmattan).

2.3.3. Vegetation

It consists of 70% more or less wooded savannah with galleries and forest nets in the South as well as along the waterways and on the flanks of the hills.

2.3.4. Fauna

It is very rich and varied and depends on the one hand on its vegetation cover and its hydrographic network, on the other hand, it is more often influenced by certain factors such as: deforestation, uncontrolled hunting and bush fires. We find animals there that are totally or partially protected such as monkeys, wild boars, deer...

Hydrography

Several rivers water the prefecture of Kissidougou and fertilize its soil: which makes it one of the most important grain granaries in the Republic of Guinea. The most important river is the Niandan which has its source in Tamabakounda in the prefecture of Kouroussa.

2.3.5. Soils and Subsoil

In places humus-rich, the soil, overall has a clayey-asblon and clayey-gravelly texture, very favorable to vegetation. Its subsoil contains diamonds, gold and uranium.

2.4. Summary knowledge of the population

2.4.1. Volume and density

A population of 288.553 inhabitants including 157.552 women spread over an area of 8.72 km², i.e. an average density of 32 inhabitants/km² according to statistics from the prefecture of Kissidougou (2005);

2.4.2. Ethnic and linguistic composition

The origin of the different ethnic groups that populate the prefecture of Kissidougou is not yet well clarified. The population is heterogeneous and is composed of:

- Kissi: In the center, south and east and represents the majority of the population;
- Kouranko: In the northeast, northwest and east;

- Lélé: Minority in the west;

Maninka, Soussou, Peulh, Guerzé, in majority live in the urban center and the capitals of the CR as well as the villages that host the weekly markets.

Religions practiced

- The main religions remain: -Islam; -Christianity and animism.
- Socio-economic activities

Agriculture

- 90% of the population of Kissidougou is concentrated in the agro-pastoral population. The following crops are practiced there:
- Food crops: cereals (rice, corn, fonio, etc.), tubers (potato, cassava, yam, taro, etc.);

Industrial crops: Coffee, pineapple, peanut, banana, oil palm, etc. There are also large plantations of mango, orange, cocoa, cola trees as well as market gardening (eggplant, okra, watermelon, pepper, etc.).

2.4.3. Livestock farming

It is practiced on a small scale in a traditional way. The climate, vegetation and hydrography provide favorable conditions for livestock farming. According to the livestock census in 2005, 30.648 cattle, 19.848 sheep, 18.816 goats, 2.529 pigs were recorded, distributed between 12 CRs and the urban commune. There are 5.682 breeders. (DPEK 2022).

2.4.4. Fishing

It is traditionally practiced by riverside populations, particularly women, during the dry season on the Niandan River and its tributaries such as: the Dolé, the Gbiriba, the Konia, as well as some southern rivers such as Kokou, Doffé, Ouaou. The CRs concerned by this activity are those of Albadariah, Beindou, Gbangbadou, Kondiadou and the urban commune of Kissidougou. (DPPK 2022).

2.4.5. Crafts

More or less developed, crafts are an activity that interests a minority of the population. Apart from individuals, there are a few groups and associations of craftsmen. It plays an equally important role in the socio-economic activities of the prefecture. There are: blacksmiths, shoemakers, dyers, sculptors, weavers and potters....

2.4.6. Trade

Thanks to the existence of a road network favorable to the development of trade, the prefecture of Kissidougou has a large market in the urban center and other weekly markets in all the CRs, thus promoting the intense traffic of the local agricultural products mentioned above as well as craft products and some manufactured goods; (DPCK 2022)

2.4.7. Industry

It is characterized mainly by:

- The treatment of SEEG water;
- The treatment of beverages (alcoholic or not) in particular by SOBRAGUI.

2.5. Methods

To carry out this study, the following methodological approach was adopted:

- Planning of activities
- It allowed us to plan our activities in accordance with our objective in order to develop a work schedule.

Table 1 Schedule of activities

Phase	Activity	Period (2023)	Place
Elaboration	Consultation ; bibliographic ; Sampling.	January	Faranah, Kissidougou
Field investigation	Data collection	February	Kissidougou Town Hall and Tax Section
Data processing and analysis	-Data analysis, interpretation of results	March	Kissidougou center

2.6. Consultation of executives and archives

It consisted of consulting resource persons, reviewing archives and works relating to the theme. This consultation allowed us to collect extensive information.

2.6.1. Survey

Sampling

During our field work, the survey was conducted with 100 people including 10 agents and 80 taxpayers.

Table 2 Distribution of respondents

N°	Categories of respondents	Effective
1	Local elected officials	10
2	Tax agents	10
3	Taxpayers	80

Two (2) methods were used:

- -At the level of local elected officials and recovery managers, the people surveyed were targeted and known in advance;
- At the level of taxpayers, the sampling was random;

However, the approach chosen for the survey is the participatory one based on the individual interview of the different people surveyed;

Development of survey sheets

The survey sheet developed for each stakeholder or target, allows through the questionnaire;

Data collection

To carry out our research work, we developed survey sheets for local elected officials, SPI agents and taxpayers;

d. Analysis, processing and interpretation of results

Word and Excel software were used for the processing and statistical analysis of the data collected.

3. Results

After all the surveys, the results of the analysis of taxes and duties collected in the commune of Kissidougou are recorded in the table below:

Table 3 Identification of the different resources of the urban commune of Kissidougou

N°	Recipe Categories	Components	Observation
1	Tax revenues	CDL, CP, CFU, TAF, TS, TC, TUV, TPU	perceived
2	Non-tax revenues	TEC, TA, THS, TP, PA	
3	Products of the domain	DPM, DLK, BSD, DSVM, DPF, RMC, RF, RI, RT, ROPDP, ARD, LGR, RA	
4	Income from assets	Sale of products or services Rental of buildings and land Slaughterhouse fees Other operating products	Not perceived
5	Rebate granted by the State	Specific subsidies Operating subsidies	
6	Portfolio income	Income from services granted Income from management Income from services with separate accounting Interest on loans and receivables Income from portfolio securities	
7	Exceptional products	Product in mitigation on expenditure Mandate cancelled or reached by the three-year forfeiture Operating surplus carried forward	

It emerges from the analysis of this table that for seven (7) categories of revenue provided for by the CCL, only three (3) are collected in Kissidougou:

This is explained by the fact that:

- The financial level of the municipality does not allow for the placement;
- The level of population growth does not allow for the claiming of certain resources;
- The non-existence of certain resources.

Table 4 Summary of forecasts and resource recovery 2021-2023

N°	Recipe Categories	2021			2022			2023		
		Forecast s (GNF)	Realizatio n (GNF)	%	Forecast s (GNF)	Realizatio n (GNF)	%	Forecast s (GNF)	Realizatio n (GNF)	%
1	Tax revenues	85 102 000	6 360 000	7,47	144 740 000	100 191 645	69.2 2	255 336 000	210 499 203	82.4 3
2	Non-tax revenues	37 600 000	35 562 000	94,5 8	13 150 000	9 842 600	74.8 5	13 800 000	9 957 900	72.1 5
3	Product of the domain	33 850 000	21 559 000	62,8 0	64 300 000	52 717 100	81.8 9	99 744 000	61 636 150	61.7 9
4	Domain income	00	00	0,00	00	00	0,00	00	00	0,00

5	Rebate granted by the State	00	00	0,00	00	00	0,00	00	00	0,00
6	Portfolio income	00	00	0,00	00	00	0,00	00	00	0,00
7	Previous and various exceptional products	00	00	0,00	00	00	0,00	00	00	0,00
Total		156 552 000	63 181 000	-	222 190 000	162 751 345	-	368 880 000	282 093 253	-

The analysis of this table shows us that among the three (3) financial resources recovered in the urban commune of Kissidougou, tax revenues take the lead in forecasts and achievements, with the exception of the achievement of the year 2021 which is the smallest amount following the non-recovery of the CDL, which is the result of the social conflicts that occurred at the beginning of the year 2021.

Table 5 Evolution of the CDL 2021-2023

Years	Forecasts (GNF)	Realization (GNF)	Achievement rate (%)
2021	60 040 000	00	0.00
2022	60 040 000	9 035 000	15.04
2023	65 000 000	47 665 000	73.33

From this table, we note the forecast remains constant from 2021 to 2022 with the achievement rates from 0% to 15.04%. This is explained by the social unrest that occurred during the start of the 2021 financial year, the lack of census and the lack of civic-mindedness of certain taxpayers and a slight increase in the forecast in 2023, i.e. a significant achievement of 73.33%. This gradual evolution of the achievement of the CDL explains the capacity of the tax service to be involved in recovery and the influence of the CNRD in 2023.

Table 6 Evolution of CP 2021-2023

Years	Forecasts (GNF)	Realization (GNF)	Achievement rate (%)
2021	20 000 000	3 460 000	17.30
2022	35 000 000	33 514 400	95.75
2023	45 336 000	52 344 805	115.45

We see in this table that the forecasts gradually increase from 2021 to 2023 and the same direction of achievement at the respective rates of 17.30% in 2021, 95.75% in 2022 and 115.45% in 2023. This explains the involvement of the actors in the process of mobilizing the CP and the idea of civic-mindedness from one year to the next of taxpayers.

Table 7 Determination of CDL and CP in the planned resources 2021-2023

N°	Years	2021		2022		2023		
		Resources	Amount (GNF)	Share (%)	Amount (GNF)	Share (%)	Amount (GNF)	Share (%)
1	CDL		60 040 000	38.35	60 040 000	27.02	65 000 000	17,62
2	CP		20 000 000	12.78	35 000 000	15.75	45 336 000	12,29
3	Others resources		76 512 000	48.87	127 150 000	57.23	258 544 000	70,99
Total			156 552 000	100	222 190 000	100,00	368 880 000	100,00

In this table, we note that the share of the planned CDL decreases from 2021 to 2023 from 38.35% to 17.62%; This decrease is explained by the increase in the forecast of other resources, as for the CDL forecast, it remains constant during the first two years, i.e. 60,040,000 GNF and a slight increase in 2023, i.e. 65,000,000 GNF. As for the CP, its analysis shows us that its shares are evolving in a sawtooth manner, namely 12.78% in 2021, 15.75% in 2022 and 12.29% in 2023. This type of evolution is the result of the increase not only in other revenues but also in the CP which gradually increases from 20,000,000 GNF in 2021, 35,000,000 GNF in 2022 and 45,336,000 GNF in 2023.

Table 8 Determination of the CDL and the CP in the revenues collected 2021-2023.

N°	Years	2021		2022		2023		
		Resources	Amount (GNF)	Share (%)	Amount (GNF)	Share (%)	Amount (GNF)	Share (%)
1	CDL		00	0.00	9 035 000	5.55	47 665 000	16,90
2	CP		3 460 000	5.48	33 514 400	20.59	52 344 805	18,56
3	Others resources		59 721 000	94.52	120 201 945	73.86	182 083 448	64,54
Total			63 184 000	100	162 751 345	100,00	282 093 253	100,00

It emerges from the analysis of this table that the amount of the CDL recovered increases from year to year, i.e. 0 GNF in 2021, 9,035,000 GNF in 2022 and 47,665,000 GNF in 2023.

In these amounts recovered, the shares of the CDL from 2021 to 2023 are respectively 0%, 5.55%, and 16.09%.

The CP also increases from one year to another, i.e. 3,460,000 GNF in 2021, 33,514,400 GNF in 2022 and 52,344,805 GNF in 2023.

We will also note that the shares have varied in a sawtooth manner, namely 5.48% in 2021, 20.59% in 2022 and 18.56% in 2023. These different variations are due to the awareness of all stakeholders on the one hand and the strong pressure exerted on taxpayers by tax agents and local elected officials on the other hand.

Table 9 General situation of resources (2021-2023).

Years	Forecasts (GNF)	Realization (GNF)	Achievement rate (%)
2021	156 552 000	63 181 000	40.35
2022	222 190 000	162 751 345	73.24
2023	368 880 000	282 093 253	76.47
Total	747 622 000	508 025 598	-

We note from this table that the resources collected by the Kissidougou prefectural tax section from 2021 to 2023 are gradually evolving with the respective achievement rates of 40.35%, 73.24% and 76.47%.

This is explained by the civic-mindedness of taxpayers from one year to another and the capacity for involvement of agents linked to the mobilization of resources.

Table 10 Resource orientation (2021-2023).

N°	Expenses	2021		2022		2023	
		Amount (GNF)	Share (%)	Amount (GNF)	Share (%)	Montant (GNF)	Share (%)
1	Investissement	500 879 169	95.06	85 500 000	53.80	169 255 952	60
2	Fonctionnement	26 020 400	4.94	73 424 592	46.20	112 837 301	40
Total		526 899 569	100	158 924 592	100,00	282 093 253	100.00

The analysis of this table shows us that the financial situation of the exercise of our years of study varies according to the planning and the mobilization of financial resources but it remains to be remembered that the greater part of the resources received is directed towards investment expenditure, that is to say for the implementation of the development actions of the municipality, i.e. 95.06% in 2021, 53.80% in 2022 and 60% in 2023.

The superiority of the resources of 2021 compared to the same year in table 6 is the result of the material and financial support of the NGO Plan Guinée to the commune of Kissidougou for an amount of 463,718,569 GNF which allowed it to meet some of its expenses. The problems encountered by the various actors responsible for the mobilization of revenues are housed in the following table.

Table 11 Problem matrix and proposed solution

N°	Actors	Problems	Causes	Consequences	Strategies for improvement
1	Agents	Taxpayers' lack of knowledge	Taxpayer mobility Unreliable census	Tax fraud	Organize training sessions for census and collection agents
		Reluctance of some taxpayers to take part in the census	Lack of awareness by tax agents to taxpayers	Weak tax collection Tax evasion	Conduct awareness and information campaigns for taxpayers
		Non-dominance of the taxpayer directory	Lack of adopted tools and support (plot plans and addressing plans)	Underestimation of tax potential	Ensure a subdivision Set up an addressing plan
		Illegal practice (tax fraud) orchestrated by debt collectors	Cash payment Plethora of debt collectors Professional unconsciousness	Misappropriation of tax revenues	Paying taxes by bank check when the amount is greater than 100,000 GNF
2	Taxpayers	Taxpayers' lack of awareness of taxes	Illiteracy Non-sedentarization of the population	Non-payment of taxes by taxpayers	Carry out awareness campaigns
		Movement of taxpayers in different localities	Reluctance Change of goods according to their value	Unreliability of census results Weakness of recoveries	Promote an awareness campaign, encourage them to declare their turnover

3	Local elected officials	Lack of understanding of tax laws by local elected officials	Lack of information and transparency	Low achievement rates	Raising awareness among local elected officials in the process of mobilizing and managing tax revenues
		Insufficient statistical data at the tax service community level	No information on existing data Unreliable census	Discontinuity of administration Difficulties in accessing data	Computerize existing statistical data for continuity of administration Carry out an exhaustive census.

The analysis of this table shows us several problems related to the mobilization and management of local financial resources. On the other hand, these problems are not insurmountable because each type of problem is equivalent to at least one very possible solution. But even just applying the proposed solutions could remedy the problems that the mobilization of local financial resources suffers from, because this requires the involvement of the actors concerned: State, community, tax agents and taxpayers.

4. Discussion

Mobilizing local financial resources is a crucial issue for the development of local authorities, particularly in developing countries. In Guinea, as in other African countries, decentralization has transferred several skills to local authorities, while giving them the responsibility of generating and managing their own resources. However, this transition has not been without obstacles. The Local Development Contribution (CDL) and the Land Contribution (CF) are two of the main mechanisms through which local authorities, such as the Urban Municipality of Kissidougou, seek to finance local development. Despite its potential, its implementation still faces many challenges that limit its effectiveness.

The challenges related to the mobilization of local financial resources in the urban municipality of Kissidougou are multiple. First, the institutional and administrative framework in which these contributions are collected is often weak and poorly structured. Dafflon (2002) emphasizes that for financial decentralization to succeed, there must be strong local institutions capable of collecting and managing funds effectively. However, in contexts such as Kissidougou, administrative structures lack qualified human resources and modern tools to collect local taxes.

Thus, the low awareness of local populations about the importance of CDL and CF also plays a role in the low mobilization of revenues. As Ouedraogo (2003) explains, the mobilization of local resources is often hampered by the lack of citizen participation and lack of knowledge about the use of the funds collected. Transparency in resource management is a crucial factor in building trust and encouraging citizens to contribute. However, in Kissidougou, there is a lack of communication between local authorities and taxpayers, creating a climate of mistrust.

Furthermore, Yatta (2006) mentions that ineffective local governance, coupled with corruption and non-transparent management of collected funds, is another reason why the mobilization of local financial resources fails. In the case of FC, the lack of a reliable land registry system and land registration mechanisms makes it difficult to collect this tax. The situation is similar to that described by Bird (2004), who indicates that in developing countries, the lack of reliable land databases is a major obstacle to the mobilization of land taxes.

Local development depends largely on the ability of communities to mobilize adequate resources to finance community projects. The low mobilization of the CDL and CF in the urban commune of Kissidougou has direct repercussions on the ability of local authorities to respond to the needs of populations in terms of infrastructure, public services and economic development. Faguet (2012) shows that when local financial resources are effectively mobilized, this leads to concrete development results, including improved access to public services and increased local investment. In the case of Kissidougou, the lack of adequate mobilization on the part of the CDL and CF has led to a lack of financing for essential development projects, such as the construction of schools, health centers and road infrastructure. As Bahl (1999) explains, the excessive dependence of local authorities on intergovernmental transfers harms their financial autonomy and limits their capacity to initiate development projects adapted to local needs. In addition, insufficient collection of local contributions has negative effects on local governance and the legitimacy of local authorities, as highlighted by Wunsch (2003).

Several solutions can be considered to improve the mobilization of local financial resources in Kissidougou. Boex (2003) suggests that improved intergovernmental transfers, accompanied by better management of local resources, could contribute to strengthening the capacity of communities to mobilize their own revenues. Similarly, Smoke (2001) recommends strengthening the capacities of local authorities in terms of tax management and land administration.

The establishment of awareness-raising programs to inform the population about the importance of the CDL and CF and the use of the funds collected would also be a key step in improving the collection and collection of local taxes. Litvack and Seddon (1999) advocate a participatory approach, in which citizens participate in the management and control of local funds, which could increase transparency and strengthen taxpayer confidence.

Finally, modernizing land management, particularly through the creation of a digital land register, could improve the collection of CF. Gandhi (2008) emphasizes the importance of a well-managed land system to ensure efficient tax collection. Such a reform would identify landowners and increase tax revenues to finance local development.

5. Conclusion

Following our field work on the theme entitled above, we arrived at the following results:

- In 2021, on a forecast of 156,552,000 GNF, 63,191,000 GNF was recovered, i.e. an achievement rate of 40.35%;
- In 2022, on a forecast of 222,190,000 GNF, 162,751,345 GNF was recovered, i.e. an achievement rate of 73.24%;
- In 2023, on a forecast of 368,880,000 GNF, 282,093,253 GNF was recovered, i.e. an achievement rate of 76.47%;
- For our 2023 study year, recovery is underway with a forecast of 498,196,100 GNF.
- This distortion between forecasts and achievements is due among other things to:
 - The rural exodus;
 - Tax evasion;
 - The lack of motivation and sometimes even professional unconsciousness;
 - The negligence and ignorance of local elected officials in the application of regulatory and tax texts.

Suggestions

In view of all the above, we suggest:

To the agents of the municipal tax section to:

- Recruit competent, dynamic and sufficient staff;
- Apply the principles and laws relating to tax;
- Apply the regulatory texts in force;
- Respect the balance of all citizens in the face of tax;
- Raise professional awareness.

To the local elected officials and municipal staff to:

- Raise awareness among taxpayers of the need to pay taxes;
- Produce radio and television programs on the need for taxes and duties.

To the taxpayers to:

- Respect commitments;
- Ensure the morality of collection agents;
- Require agents to present badges and mission orders.

To the State to:

- Punish recalcitrant taxpayers by strictly applying the laws and regulations in force;
- Provide tax agents with means of transport;
- Involve local elected officials in the retrocession process;
- Train local elected officials in local finances.

Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest to be disclosed.

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