

Status of the Tax Resource Mobilization System in the Municipality of Bassar 1 in Togo: Innovative Implications for Local Development

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KEYWORDS: Mobilization, tax resources, **ABSTRACT:** With a view to promoting local development, Togo has been own resources, local development, undergoing operational decentralization since 2019 through the practice of communalization and the mobilization of its own resources. The municipality of Bassar 1 is part of this initiative. Located in northern Togo, this municipality has economic potential, but it is hampered by poor fiscal performance. This study aims to analyze the factors that hinder the effectiveness of the local revenue mobilization system in Bassar 1. To achieve this objective, the study adopted a methodology based on observation of revenue collection practices, documentation related to local resources, and administrative accounts from 2020 to 2024. It conducted interviews with various actors involved in local resource mobilization and surveyed 128 taxpayers. The results of the study show that the institutional organization of revenue collection is inefficient. Only 24 agents, including 20 volunteers, are responsible for revenue collection. In addition, the taxpayer database is very limited, and taxpayers are not geolocated. The digitization project (GesFiCo) initiated in this area has remained unfinished, and 72% of those surveyed have not been registered. Furthermore, Bassar 1 is dependent on non-tax resources, accounting for 92% of its revenue, with tax revenue being negligible (8%). Finally, 75% of the municipality's expenditure is allocated to operating costs, compared to only 25% for investments. In this context, it is urgent that the municipality of Bassar 1 professionalize the collection of its own revenues, conduct a land registry, and develop digital mapping to improve its own resources and promote sustainable local governance.

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INTRODUCTION

Decentralization, strengthened in sub-Saharan Africa since the 1990s, aims to bring government closer to citizens, reinforce local democracy, and improve the delivery of public services.

Since 2019 in Togo, this local development process has entered an operational phase with the creation of municipalities and the establishment, through elections, of governance institutions known as municipal councils.

Focus on that point on, the mobilization of own resources has been a key issue in ensuring the financial autonomy of local authorities. State subsidies, particularly through the Local Authority Support Fund (FACT), remain insufficient to cover operating and investment needs, forcing municipalities to modernize their practices and diversify their revenues to meet the growing expectations of their populations (S. Dony et C. Maurel, 2022, p. 2).

In the age of digitalization, digital tools emerge as strategic levers. Thus, the Ministry of Digital Economy and Digital Transformation of Togo (2022, p. 16), plans, in its national strategy (Togo Digital 2025), to digitize 75% of administrative

procedures and provide local authorities with more transparent and efficient management tools. However, in many municipalities, these initiatives face significant institutional, technical, and human limitations.

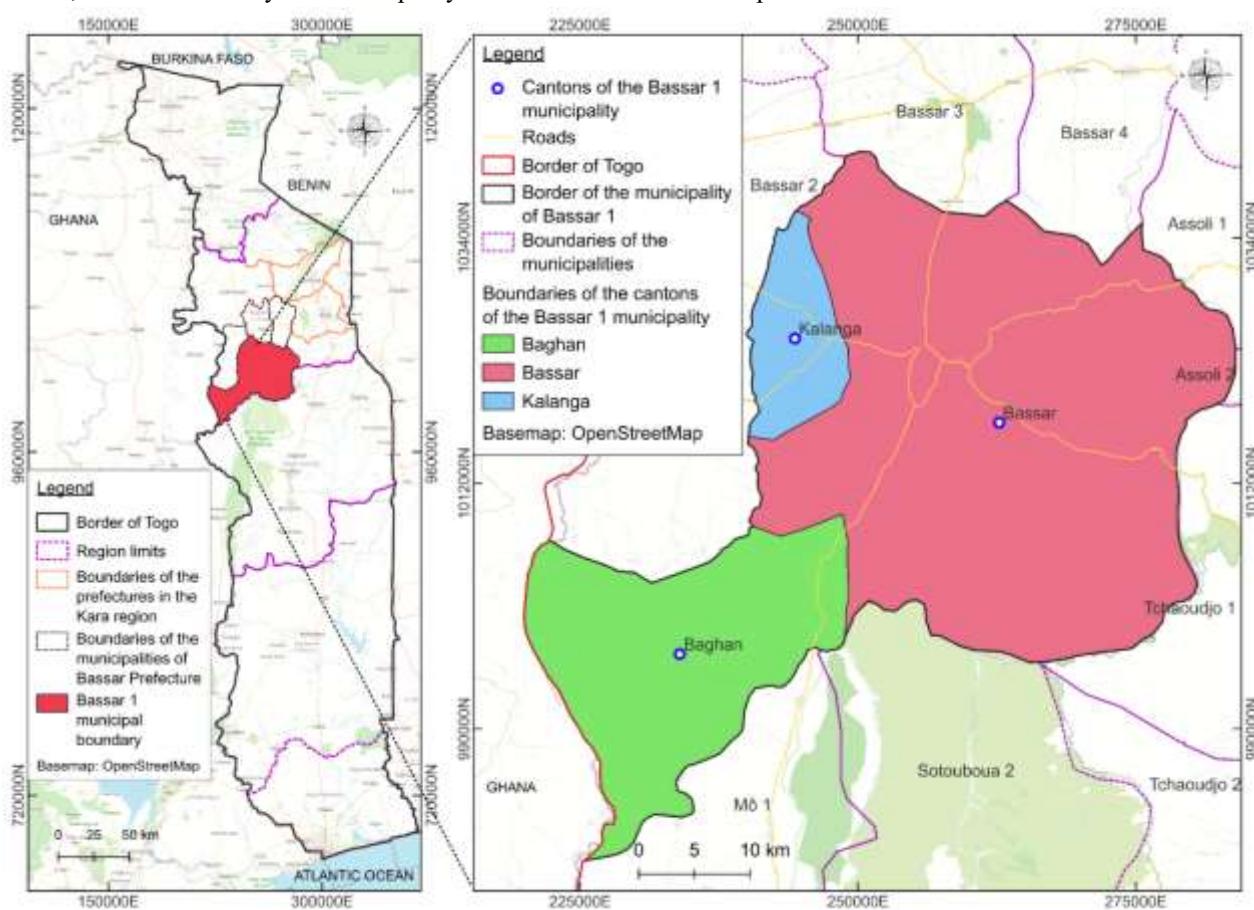
The municipality of Bassar 1, located in the Kara region of Togo, illustrates this paradox. Despite significant economic potential marked by the central market, the slaughterhouse, sand and gravel quarries, and a dense network of economic operators, it faces significant difficulties in mobilizing its own resources. Over the last five years, the municipal budget has averaged around 107.6 million CFA francs, of which only 8% comes from tax revenues, 48% from non-tax revenues, and 44% from state transfers. This budgetary dependence reduces the municipality's financial leeway and limits its ability to respond effectively to local development needs.

These observations raise the following question: **what factors explain the low level of own resource mobilization in the municipality of Bassar 1?** This study aims to analyze the determinants of this low level of own resource mobilization in the municipality of Bassar 1.

1. MATERIALS AND METHODS

1.1. Presentation of the study framework

The municipality of Bassar 1 is in northwestern Togo in the Kara region. It extends from $09^{\circ}15'00''$ to $09^{\circ}16'30''$ north latitude and from $0^{\circ}46'30''$ to $0^{\circ}48'00''$ east longitude (See Map 1). It is bordered to the north by the municipalities of Bassar 3 and Bassar 4, to the south by the municipalities of Mo 1, Sotouboua 2, and Tchaoudjo 2, to the east by the municipalities of Tchaoudjo 1, Assoli 1, and Assoli 2, and to the west by the municipality of Bassar 2 and Ghana. Map 1 below shows its location.



Bassar 1 covers an area of 1,889 km², making it the largest municipality of the four that make up the prefecture of Bassar. Its territory includes three (03) cantons, namely the cantons of Bassar, Baghan, and Kalanga.

1.2. Data collection methodology

The methodology combines qualitative and quantitative approaches to analyze the obstacles to local resource mobilization in Bassar 1. A random sample of 128 taxpayers was surveyed about their tax behaviors and perceptions, while interviews with institutional actors identified organizational constraints. The study also draws on an analysis of administrative accounts (2020–2024) and observation of collection practices, with data processed in Excel using descriptive statistics and qualitative analysis.

2. RESULTS

This section presents the institutional and organizational framework for fiscal mobilization in Bassar 1, analyzes the budget structure, and examines the main challenges facing the system.

2.1. Legal framework conducive to local resource mobilization

Recent legal and fiscal reforms have strengthened financial decentralization. Governed by Law No. 2022-011, the General Tax Code (2023) and Decree No. 2019-039, they allow municipalities to introduce local taxes adapted to their circumstances, after approval by the relevant ministries. In Bassar 1, the Municipal Council has thus introduced various taxes, including taxes on shops, occupation of public land, advertising, and market fees.

2.2. Acteurs de la mobilisation des recettes locales

Revenue mobilization in Bassar 1 involves complementary actors (See Figure 1).

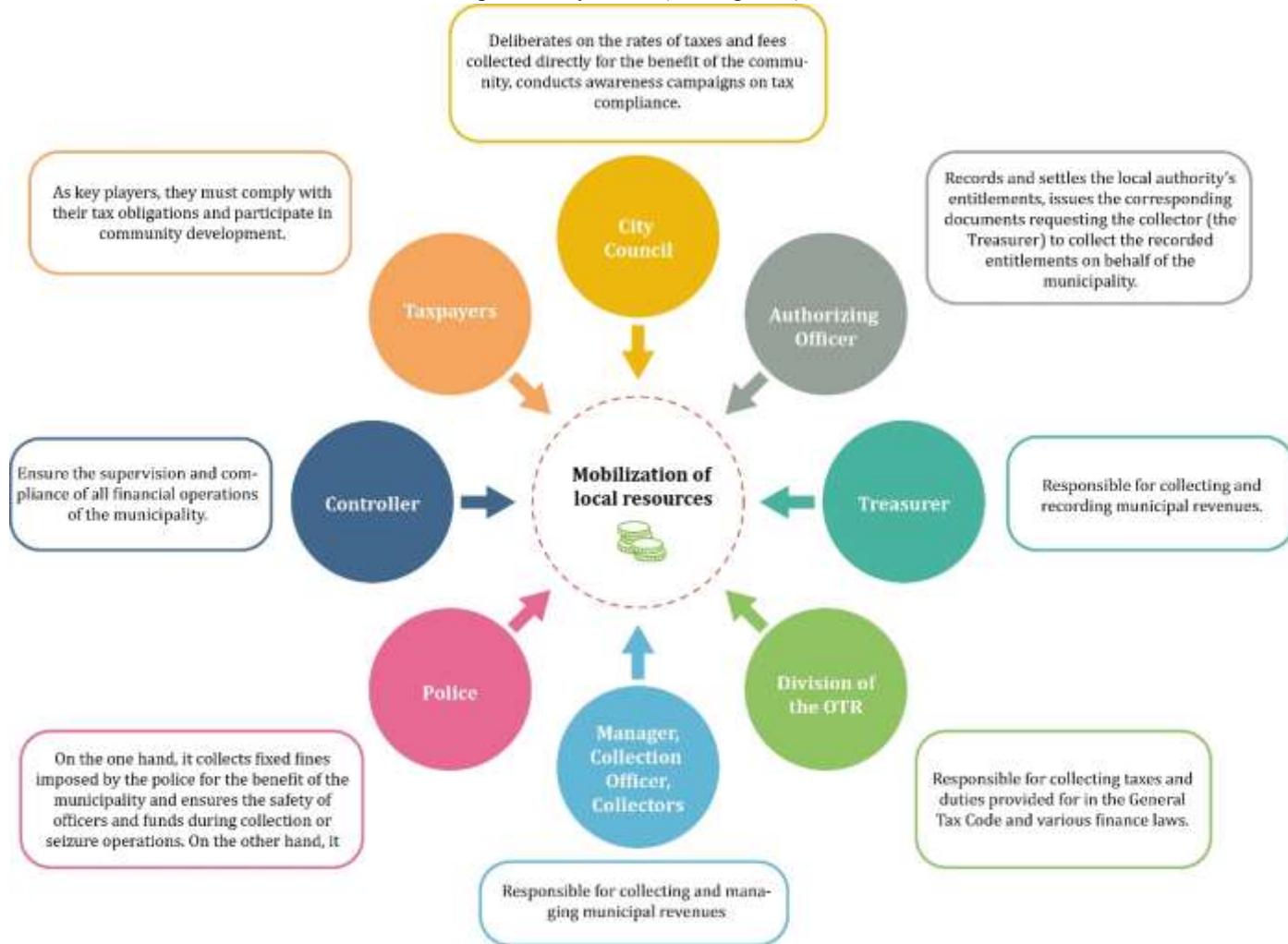


Figure 1. Map of actors involved in resource mobilization in the municipality of Bassar 1

Source: Bassar 1 Town Hall, Public Treasury, 2024, processed by researcher, 2025

Figure 1 shows that resource mobilization is an integrated system whose effectiveness depends on taxpayer involvement and transparent and responsible coordination between the various actors, which is essential to ensure its sustainability.

2.3. Organization of the municipality's collection service: a highly differentiated spatial structure

The Bassar 1 collection service comprises four agents (one collection officer, one chief collector, and two agents at the control post), distributed in a hierarchical and territorial manner, as shown in Figure 2.

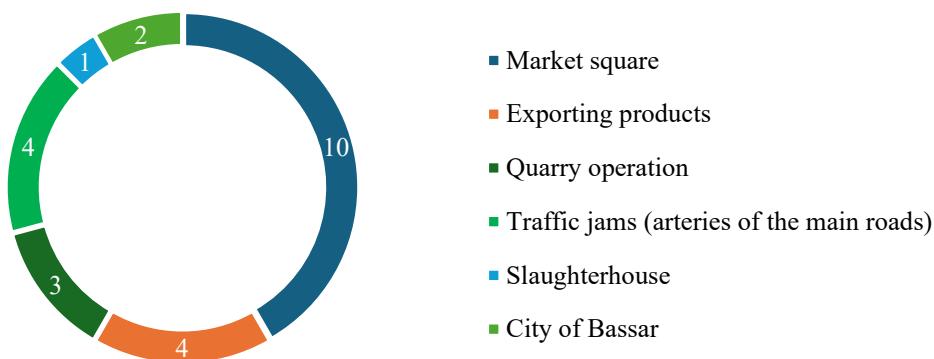
**Figure 2. Distribution of collection agents by zone***Source: Bassar 1 town hall, processed by researcher, 2025*

Figure 2 shows a high concentration of collectors in the central market, the main tax hub, while other areas such as quarries and the slaughterhouse are poorly covered. With only 24 agents, the collection service (See Plate 1) faces a lack of resources, leading to overload and the risk of tax evasion.

**Plate 1. Collection operations***Source: Researcher, 2024*

Plate 1 illustrates the collection operations carried out in the city and markets of Bassar. Most collectors (20 out of 24) are volunteers paid on a performance basis (15% of revenue collected), a flexible but risky system in terms of the reliability and transparency of revenue. In addition, tensions with taxpayers undermine the effectiveness of collection and confidence in the local tax system.

2.4. Analysis of Bassar 1's sources of funding: a dual funding system

The analysis of Bassar 1's funding, illustrated in Figure 3, distinguishes between two main sources of revenue: internal and external.

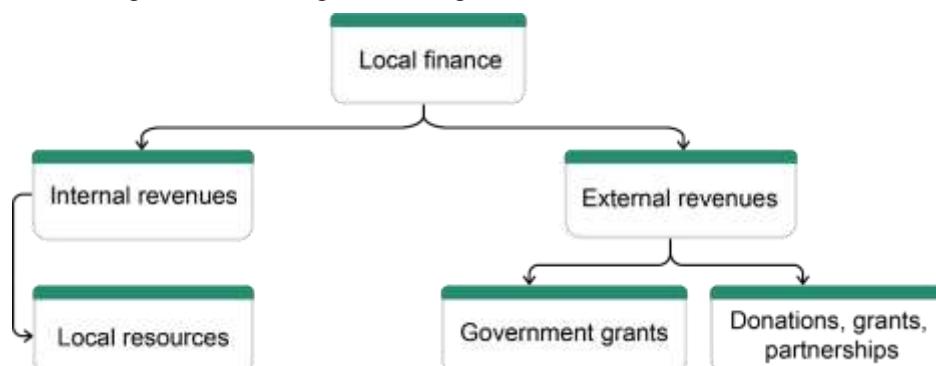
**Figure 3. Sources of financing for the municipality***Source: Bassar 1 town hall, processed by researcher, 2024*

Figure 3 shows that Bassar 1's financing comes from two sources: internal revenue (tax and non-tax) and external revenue (grants, donations, subsidies, partnerships). Their evolution between 2020 and 2024, illustrated in Figure 4, shows significant growth with implications for the municipality's economic and social development.

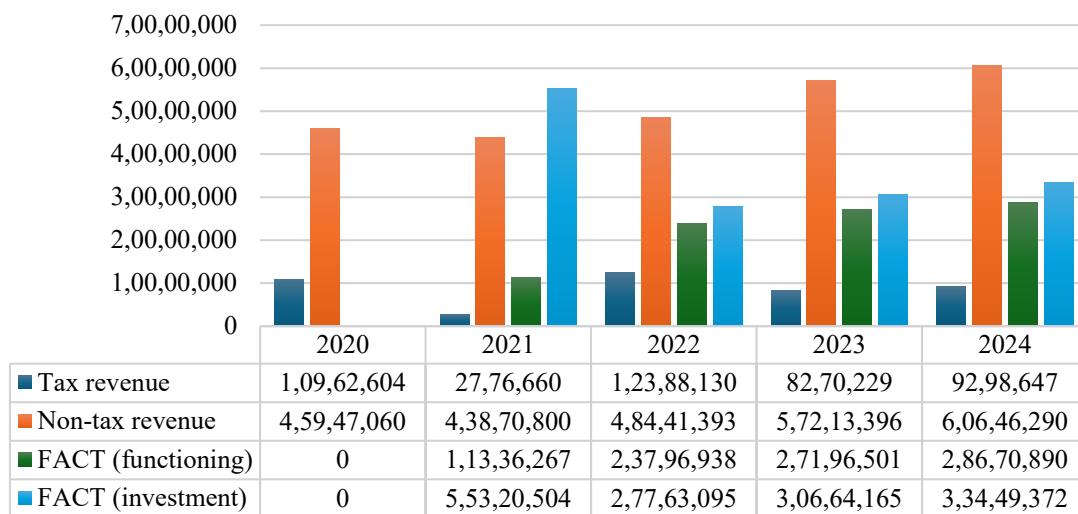


Figure 4. Change in municipal revenue

Source: 2020-2024 administrative account, Bassar 1 town hall, processed by researcher, 2025

Figure 4 shows that between 2020 and 2024, Bassar 1's resources were marked by significant instability. External revenues, dominated by FACT, peaked in 2021 before falling, while tax revenues, which were low and irregular, declined. In contrast, non-tax revenues are growing and becoming the main source of funding, revealing an increased dependence on these resources and transfers, to the detriment of a stable local tax base.

2.5. Distribution of revenues in the municipal budget: marginal local taxation, dominated by non-tax revenues

The Bassar 1 budget relies mainly on non-tax revenues (48%) and FACT grant (44%), illustrating both local capacity for mobilization and a high dependence on these resources, particularly on external support from FACT.

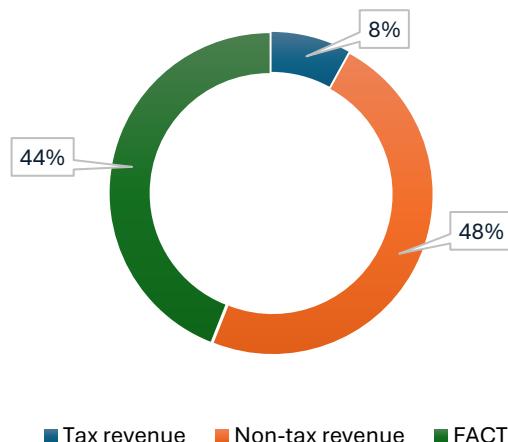


Figure 5. Distribution of revenue in the municipal budget

Source: 2020-2024 administrative account, Bassar 1 town hall, processed by researcher, 2025

According to Figure 5, tax revenues account for only 8% of resources (2020-2024), due to low social acceptance of taxation, a lack of transparency, and a lack of awareness of tax obligations (62.5% of respondents). While 50% of taxpayers consider the amounts excessive, 65.6% nevertheless recognize the usefulness of municipal services, revealing potential for acceptance in the event of better communication and transparency. In this context, the OTR, the town hall, and the prefecture have initiated awareness-raising and training workshops to strengthen tax compliance and restore confidence (See Plate 2).



Plate 2. Awareness workshop on tax compliance and the importance of taxes

Source: Researcher, 2024

Plate 2 illustrates the awareness-raising activity aimed at improving understanding and acceptance of taxation. 59.4% of taxpayers surveyed say they are willing to participate more in tax campaigns.

2.6. Analysis of the evolution of revenues and expenditures of the municipality of Bassar 1 (2020-2024): upward trends

Figure 6 highlights the evolution of municipal revenues in Bassar 1 compared to expenditures between 2020 and 2024.

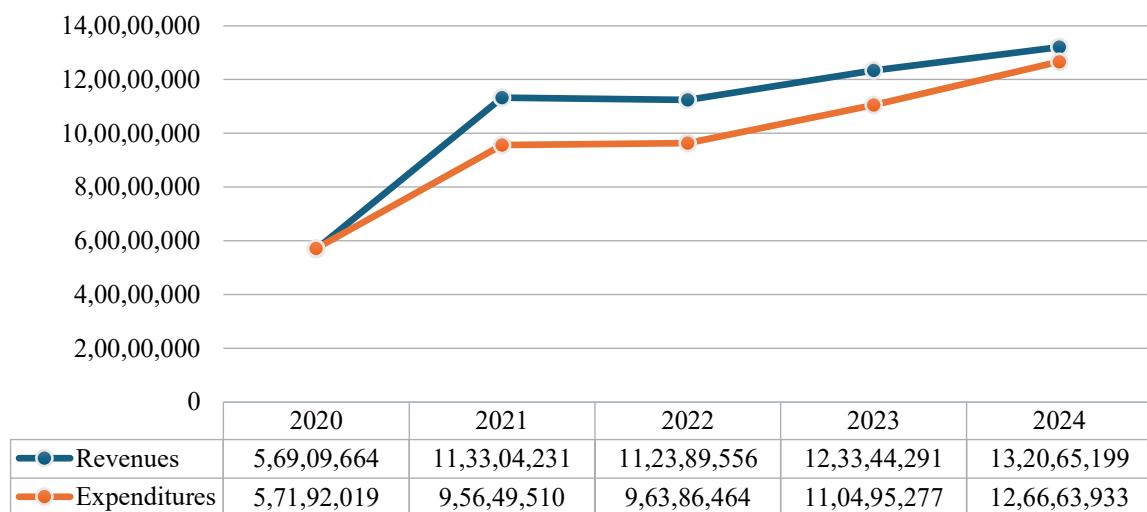


Figure 6. Changes in the municipality's revenue and expenditure

Source: 2020-2024 administrative account, Bassar 1 town hall, processed by researcher, 2025

Figure 6 shows that between 2020 and 2024, Bassar 1's revenues increased from 56.9 to 132.1 million CFA francs, but this increase was accompanied by a parallel increase in expenditure (126.7 million CFA francs in 2024). Despite an overall positive balance, this trend raises questions about the use of resources and the share devoted to investments.

2.7. Overwhelming operating costs and marginal investment: the paradox of priorities

An examination of the Bassar 1 budget reveals a strong predominance of operating expenditures, as illustrated in Figure 7.

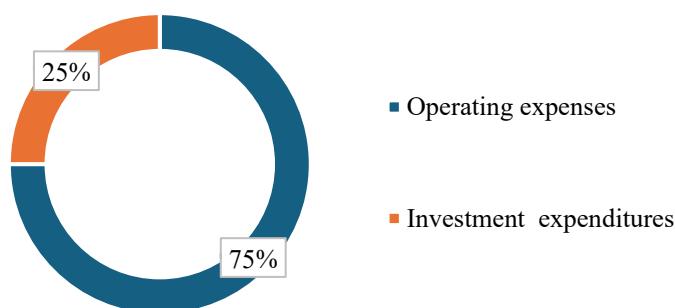


Figure 7. Breakdown of expenditures in the municipal budget

Source: 2020-2024 administrative account, Bassar 1 town hall, processed by researcher, 2025

Figure 7 shows that between 2020 and 2024, operating expenses will account for 75% of the municipal budget, compared with only 25% for investment, reflecting a priority given to day-to-day management rather than structural projects. This distribution influences citizens' perceptions: while 56.3% believe that resources are well used, 44% express mistrust, revealing a deficit of fiscal legitimacy and increased dependence on external transfers.

2.8. Financial balance dynamics

The financial indicators for the municipality of Bassar 1 between 2020 and 2024 (See

Table 1) reveal a contrasting trajectory, marked by sharp fluctuations between revenue and expenditure.

Table 1. Presentation of financial balance indicators (data in CFA francs)

N°	Indicators	2020	2021	2022	2023	2024
1	Operating revenues	55 055 839	57 983 727	84 626 461	92 680 126	98 615 827
2	Operating expenses	55 338 194	59 354 146	66 665 825	92 793 277	92 318 171
3	Gross savings (1-2)	-282 355	-1 370 419	17 960 636	-113 151	6 297 656
4	Principal repayment of debt	0	0	0	0	0
5	Net Savings (3-4)	-282 355	-1 370 419	17 960 636	-113 151	6 297 656
6	Investment income	1 853 825	55 320 504	27 763 095	30 664 165	33 449 372
7	Investment capacity (5+6)	1 571 470	53 950 085	45 723 731	30 551 014	39 747 028
8	Investment expenditures	1 853 825	36 295 364	29 720 639	17 702 000	34 345 762
9	Funding needs/capacity (7-8)	-282 355	17 654 721	16 003 092	12 849 014	5 401 266

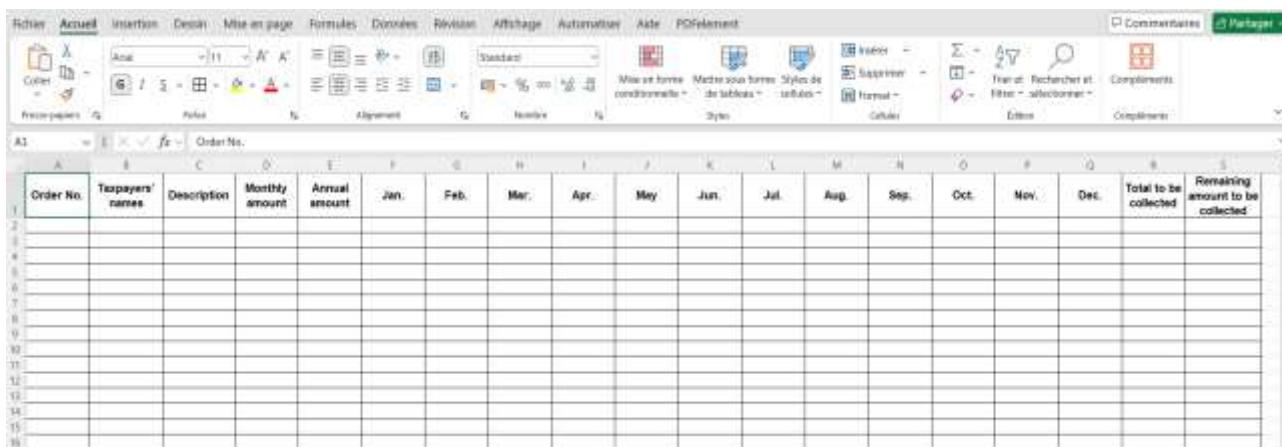
Source: 2020-2024 administrative account, Bassar 1 town hall, processed by researcher, 2025

According to

Table 1, between 2020 and 2024, the gross savings of the municipality of Bassar 1 showed high volatility, alternating between deficits and surpluses, due to low mobilization of own revenues and pressure from operating expenditures. Investment capacity peaked in 2021 before gradually declining, while investment expenditure increased, reflecting an effort to finance structural projects.

2.9. 2021 taxpayer digitization and census project: an analysis of the factors limiting this innovation

Until 2021, the municipality of Bassar 1 faced limited tax collection, marked by a lack of digital tools, centralized data, and up-to-date files. The available information consisted of a simple spreadsheet listing a few taxpayers (See Figure 8), reflecting a poor understanding of the tax base and potential.



Order No.	Taxpayers' names	Description	Monthly amount	Annual amount	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Total to be collected	Remaining amount to be collected
1																		
2																		
3																		
4																		
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Figure 8. Overview of the current taxpayer database

Source: Bassar 1 town hall, 2024

Figure 8 shows the structure of the database, which currently includes 144 taxpayers, revealing limited tax coverage. To remedy this, in 2021 the municipality launched a project to modernize its management system with the support of the European Union and GIZ through the ProDeGoL program, adopting the “GesFiCo” application (See Figure 9).



Figure 9. Overview of the GesFiCo application

Source: Bassar 1 Town Hall, 2024

Figure 9 illustrates the secure interface of the GesFiCo application, which is the result of a census project involving 18 agents trained over two days and deployed over ten days. Aimed at strengthening the mobilization of local resources, the initiative nevertheless encountered several difficulties, which are summarized in Table 2.

Table 2: Diagnosis of problems encountered during project implementation

Problems	Main causes
Lack of reliability regarding taxpayer identities	<ul style="list-style-type: none"> • Issuance of false identities by taxpayers
Lack of reliability of the data collected	<ul style="list-style-type: none"> • Lack of staff skills, poor identification of taxpayers, and insufficient supervision of collected data.
Absence of the consultant during field collection operations after training of agents	<ul style="list-style-type: none"> • Consultant unavailability.
Lack of data updates by the application implemented	<ul style="list-style-type: none"> • The year on the revenue orders generated by the application after 2021 could not be changed and always showed 2021.
Lack of accurate information on taxpayer location	<ul style="list-style-type: none"> • Lack of digital mapping of the city • Lack of tools for collecting taxpayer contact information during the census.

Source. Bassar 1 Town Hall, processed by researcher, 2025

Table 2 reveals that the digitization of the tax resource mobilization system under ProDeGoL encountered several obstacles: lack of collector qualifications, poor supervision, consultant unavailability, and lack of digital mapping. Despite the desire for modernization, the initiative highlighted limitations in data governance, human capacity building, and the sustainability of digital tools.

3. DISCUSSION

Analysis of the data reveals, first, that local taxation makes a very small contribution to Bassar 1's municipal budget, limited to 8% between 2020 and 2024, compared with 48% for non-tax revenue and 44% for FACT transfers. This fiscal weakness can be explained by low tax acceptance, a poorly diversified tax base dominated by market fees from traditional trade, and insufficient institutional and technical resources.

These findings are part of a trend observed in West Africa, where decentralization has increased the responsibilities of municipalities without increasing their financial capacities (D. H. Dansou and M. Carrier, 2023, p. 21; F. P. Yatta, 2009). As indicated by F. P. Yatta and F. Vaillancourt (2010, p. 24) and the Ministry of Economy and Finance (2018, p. 10), sustainable local development requires

both sufficient own resources and adequate management capacities. The difficulties faced by the municipality of Bassar 1 confirm the analyses of T. Paulais (2012, p. 150) and F. P. Yatta (2009), on the strong dependence of African communities on state transfers, particularly in rural and peri-urban municipalities, where the informal economy dominates (S. Schlimmer, 2022, p. 32; F. P. Yatta and F. Vaillancourt, 2010, p. 26) and where formal tax pressure remains politically sensitive.

At the same time, resource mobilization in Bassar 1 remains hampered by insufficient administrative capacity. As S. Schlimmer (2022, p. 29) points out, the effectiveness of decentralized governments depends on their ability to generate and reinvest resources in structural projects. However, according to E. Eisenberg *et al.* (2024), this dynamic is compromised by a double deficit: a general lack of staff and a shortage of qualified personnel, exacerbated by inadequate vocational training facilities.

This capacity deficit is also reflected in the unbalanced budget structure. Unstable and vulnerable non-tax revenues dominate municipal finances, while nearly 75% of resources are absorbed by operating expenses, limiting investment. This trend, widely observed in several African countries (OCDE *et al.*, 2024, p. 20; F. P. Yatta and F. Vaillancourt, 2010, p. 26), leads to chronic underfunding of investment (K. X. Dowui, 2015, p. 3; A. Hantem, 2023, p. 11). There is also little use of more stable fiscal instruments, such as land and property taxes, which are considered a key lever for financial autonomy (D. Albrecht *et al.*, 2016, p. 34; OCDE *et al.*, 2024, p. 20; S. Schlimmer, 2022, p. 29). The instability of gross savings observed during the period 2020–2024, mainly linked to FACT transfers, confirms the municipality's dependence on volatile external financing, which is also declining (D. H. Dansou et M. Carrier, 2023, p. 21; S. Schlimmer, 2022, p. 29), which limits its capacity for sustainable self-financing.

Furthermore, the experience of the municipality of Bassar 1 with GesFiCo highlights that the combination of insufficiently controlled digitization, the lack of an up-to-date database, and digital mapping is a major obstacle to the effective mobilization of local resources, which is a prerequisite for any sustainable tax reform (K. X. Dowui, 2015, p.3; A. K. Maman Anko, 2021, p. 74; K. C. Nikabou, 2024, p. 64; K. Sinon, 2022, p. 18). This observation is consistent with the analyses of S. M. Kamal and T. El Qour (2024, p. 11), according to which the adoption of technological tools does not guarantee effectiveness without integration that articulates technological, organizational, and human dimensions. Staff training and taxpayer engagement also remain essential levers (A. Ouboumlik and N. Ouazzani Touhami, 2024, p. 17; OCDE, 2020).

In addition to these factors, there are significant organizational limitations in the collection system. The use of 24 agents, including 20 volunteers paid on commission, creates perverse incentives (incomplete declarations, risk of fraud, concentration of collection in profitable areas) that further reduce tax potential. Furthermore, recurring tensions between collectors and taxpayers reflect a lack of legitimacy of local taxation, fueled by poor communication and tax incivility. This phenomenon, also noted in the work of M. Martini (2014, p. 2) and Dowui (2015, p. 2), is reinforced by the perception of low transparency in the management of local resources (Ministry of Economy and Finance, 2018, p. 21; K. C. Nikabou, 2024, p. 10; T. A. Tankpe, 2024, p. 20).

Taking together, these results and analysis highlight that Bassar 1's poor fiscal performance stems from human, institutional, socio-economic, and technical constraints, reinforcing dependence on transfers and limiting endogenous development. Furthermore, the use of voluntary collectors and the difficulties encountered by the GesFiCo project illustrate the broader challenges of fiscal governance and digitization in African communities.

CONCLUSION

This study has shown that the tax revenue mobilization system in the municipality of Bassar 1 remains characterized by low tax revenue contributions, heavy dependence on non-tax revenue and state transfers, and a predominance of operating expenses. The partial failure of the GesFiCo project illustrates the limitations of digitization that are not supported by solid institutional, organizational, and technical prerequisites. These findings are consistent with the literature on the structural dependence of African local authorities on transfers and the difficulties of mobilizing local revenues. However, it enriches this work by documenting the specific case of Bassar 1, marked by the importance of voluntary collectors and the challenges encountered in the digitization of revenue collection.

The study proposes several areas for improvement: professionalizing collection through the recruitment and training of statutory agents; diversifying the tax base through a land registry and digital mapping; strengthening transparency and citizen participation; and developing public-private partnership mechanisms to consolidate stable sources of revenue.

This study has some limitations, including the small sample size (128 taxpayers), the focus on collection agents without in-depth analysis of their qualifications, and the observation period limited to five years, which calls for cautious interpretation of the results. Ultimately, the experience of the municipality of Bassar 1 illustrates the importance of combining institutional reforms, technological innovations, and citizen participation to make tax collection a real lever for local governance and sustainable regional development.

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