

THE ROLE OF BUS DEPOT FEES IN PROVISION OF BASIC SERVICES

MASTER OF PUBLIC ADMINISTRATION AND MANAGEMENT THESIS

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UNIVERSITY OF MALAWI

SEPTEMBER, 2021



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BSoc (Political Leadership)- Catholic University of Malawi

Submitted to the Department of Political and Administrative Studies, Faculty of
Social Sciences, in partial fulfilment of the requirements for the degree of Master of
Public Administration and Management

UNIVERSITY OF MALAWI

SEPTEMBER, 2021

DECLARATION

I, the undersigned do hereby declare that the work contained herein is originally mine and that it has never been submitted or presented elsewhere for academic credit or publication. Where other people's work has been used, it has been duly acknowledged.

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Signature

Date

CERTIFICATE OF APPROVAL

The undersigned certify that this thesis represents the student's own work and effort and has been submitted with our approval.

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HAPPY KAYUNI, PhD (Professor)

Second Supervisor

DEDICATION

To my wife, mother and sisters you are my inspiration.

ACKNOWLEDGEMENTS

I am thankful for Professor(s) Dan Banik and Happy Kayuni for tirelessly guiding me to this end.

In a special way let me also extend my gratitude to Kaja Gresko for tirelessly providing reading materials that have shaped my Masters journey. I also appreciate all personnel from Limbe Bus Depot, Blantyre City Council and Beautify Malawi Trust who set aside their time to participate in this study. Family and friends, thank you for always pushing me to work harder.

Overall, I thank GOD for giving me the ability to get this far

ABSTRACT

Provision of quality basic services has been a problem in most African countries including Malawi. This continues to be a big challenge despite users paying fees to district or city councils to support delivery of quality basic services such as water, good roads and clean toilets in public places such as bus depots. It is against this background that the research aimed to explore the role of fees in the provision of basic services at bus depots. The research was conducted at Limbe Bus Depot which is run by Blantyre City Council. Purposive sampling was used to select eleven key informants for the study. These included: two members of staff from Blantyre City Council, seven revenue collectors and two members of staff from Beautify Malawi Trust. Snowball sampling was employed to identify the sample population, which could not be easily traced due to their large numbers at the bus depot. These included sixteen traders and ten drivers. Primary data was collected through qualitative observation and semi-structured interviews which contained open and close-ended questions. Published government reports, unpublished dissertations, online and offline newspapers, and the internet were a source of secondary data. Thematic analysis was used to analyse descriptive data collected through the interviews. From the analysed data, the research concluded that the role of bus depot fees on the provision of services at Limbe Bus Depot is very minimal. The research identified payment of staff salaries and provision of basic services as the critical roles of bus depot fees but it's done at a minimum scale. Equity, penalties for non-compliance and improved service provision were used as tools to enforce compliance. However, factors such as self-enrichment by administrators, lack of awareness on importance of fees, lack of transparency and accountability were among the reasons for low fees collection. Furthermore, lack of trust in fees collectors, lack of political commitment, use of the manual system to administer tickets and corruption were identified as challenges facing revenue collection hence critical role of bus depot fees is not very evident due to such challenges. For further studies, the researcher recommends research to focus on the role of e-government in local revenue collection and the role of improved service provision on revenue collection.

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LIST OF ACRONYMS

BCC	Blantyre City Council
BEAM	Beautify Malawi
CSO	Civil Society Organisation
COMESA	Common Market for Eastern and Southern Africa
DPP	Democratic Progressive Party
LCC	Lusaka City Council
LGA	Local Government Act
MLGRD	Ministry of Local Government and Rural Development
MOAM	Minibus Owners Association of Malawi
NGO	Non-Governmental Organisation
NCC	Nairobi City Council
PMORALG	Prime Minister's Office-Regional Administration and Local Government
PPIAF	Public- Private Infrastructure Advisory Facility (PPIAF)
TASAF	Tanzanian Social Action Fund
TLR	Total Local Revenue
UDP	Urban Development Plan

CHAPTER ONE

INTRODUCTION AND BACKGROUND

1.1 Introduction

Throughout Africa, from the 1990s, the decentralisation of service delivery was touted as a remedy for capacity and funding constraints, weak public management systems and performance, political interference and corruption (O’Neil et al., 2014). Responsibility for service delivery would be removed from weak central governments and vested in local officials. O’Neil et al. (2014) argued that such officials are closer to citizens who use the services and therefore subject to and more receptive of their demands for better performance. Bahl and Martinez (2006) suggest that for the numerous benefits of devolved governance to be enjoyed, local governments ought to have a strong institutional capacity, adequate independence and freedom in mobilising their resources. Key sources of revenue for local governments consist of internally raised income mobilised within their jurisdiction and external monetary transfers. Independence of devolved governments is achieved through internally generated funds (Boamah, 2013). Country governments end up losing autonomy and become inefficient in implementing development projects in circumstances where internally generated funds are less than national fiscal transfers (Petio, 2013). For instance, in Tanzania, local governments rely heavily on grants from the central government. These form approximately 80–90% of total government finances. By contrast, own-source revenues regularly fall far below targets for local authorities (Manwaring, 2017). In other countries property tax is a good source of revenue. Kelly (2000a) estimates that property rates account for between 40 and 80 per cent of local revenues for sub national governments globally. Contribution of property tax to local revenue in developed economies is above the global average. Available evidence indicates that property taxes account for 99%, 100%, 93% and 72% of locally generated tax revenue in the United Kingdom, Australia, Ireland, Canada and USA respectively (Braid, 2005; Bahl, 2009; Hefferan and Boyd, 2010). In developing countries, the contribution of property taxes

to local revenues for devolved governments is less than 40 percent (Barako & Shibia, 2015). Fjeldstad and Heggstad (2012) highlighted that property rates account for about 10% to 30% of local government taxes in Tanzania, 14% in Ghana, 6.1% in Sierra Leone and less than 10% in Gambia. Political interference in property rates collection, lack of political support in enforcement and insufficient administrative capacity are cited as contributors of poor performance of property rates in developing countries (Fjeldstad and Heggstad, 2012).

The 1998 Local Government Act of Malawi authorises assemblies to mobilise and manage revenues to fund their operations (Kelly et al., 2001). Assemblies have three main revenues sources: locally generated revenues (traditional), central government transfers, and ceded revenues (non-tax revenues). The locally generated revenues (traditional) include property rates, ground rent, fees and licenses, commercial undertakings, and service charges. User fees are among ways used by local governments in Malawi, specifically district councils, to generate income to support activities at the district level (Kelly et al., 2001). Bus depot fees are among those fees that users pay for using bus depots. A good example is the newly constructed bus depot at Ntcheu district, where the district council is benefiting a lot from the depot fees (Kapatuka, 2017). However, although this is the case for Ntcheu district, the case for major cities, such as Lilongwe and Blantyre, is different. Despite collecting fees from minibuses drivers and other users, bus depots in Blantyre city are dilapidated, a situation which compromised the credibility of Blantyre District Council (Gomani, 2017). Inadequate sanitary facilities characterise bus depots, thus often there is no running water, and toilets are in bad shape, which makes travellers uncomfortable. There is also poor waste management as one can notice huge dumpsites just outside the depots. Furthermore, for a long-time bus terminal have not been renovated coupled with many potholes on the roads along with the terminals (Gomani, 2017).

In Accra Ghana, the Metro Mass Transit Ltd is the only formal bus transport undertaking operations in the city. It is based in the former Kaneshie depot premises. As such, it has a large parking area, a covered workshop building, and a suite of offices and other operational buildings (IBIS Transport Consultants Ltd, 2005). However, just like in Malawi the condition of all of these leaves much to be desired. The parking area is unsurfaced, and areas of it are not well graded; further, it was reported as being prone

to flooding in the rainy season. Nevertheless, the entry ramp was concreted, and new gates constructed. The roof of the workshops building used to leak with heavy rain, and the floor area was also liable to flooding. Raising of workshops floors and the rehabilitation of drains as well as roof repairs were done (IBIS Transport Consultants Ltd, 2005). Thus, unlike in Malawi the bus company was able to use funds realized towards maintenance of the bus depot hence the role of fees was at least evident.

Several research reports over the last decade have highlighted challenges facing local governments in Malawi. These relate to lack of accountability, increased incidences of corruption and favouritism in allocation of resources, and bureaucrats' misallocation of resources (MLGRD, 2005, cited in Chinsinga, 2008; Hussein, 2003). Such literature shows that poor district council leadership leads to the provision of sub-standard essential services in district councils. Although this is the case service providers and users still need to think around the following questions: should everything be blamed on poor leadership? Should one assume that inadequate basic service provision at bus depots results from deliberate non-compliance or unwillingness to pay bus depot fees by users? Or does it have to do with citizen's passiveness to demand the provision of quality basic services such as clean water, quality dumpsites and good infrastructure by district councils at the bus depots? Should the district council only rely on transfers from the central government to implement its projects? According to Manwaring (2017: 1), increased own source revenues can provide local governments with more resources to meet growing demands for local expenditures on healthcare, roads, water and other local government services. Providing these services with locally generated revenues enhances the local government's social contract with its citizens, building a culture of tax compliance as the price paid for a well-functioning local government (Manwaring, 2017). For instance, available evidence indicates that property taxes account for 99%, 100%, 93% and 72% of locally generated tax revenue in the United Kingdom, Australia, Ireland, Canada and USA respectively (Braid, 2005; Bahl, 2009; Hefferan and Boyd, 2010). Local governments in South Africa, on average, generate the bulk of the revenue from 'own' sources (89 per cent in 2007) (Fjeldstad & Heggstad, 2012). With the increase in trade, the importance of improved infrastructure at bus depots should not be overlooked. In an email interview with Malawi News Agency (2016),

Common Market for East and Southern Africa (COMESA) director of infrastructure, Dr Abu SuanDafalla, emphasised the pivotal role of infrastructure in regional integration.¹ This study, therefore, came at a good time when COMESA is intensifying efforts to ensure improved infrastructure at bus depots. Thus, the fees would be a good avenue to compliment the efforts of COMESA hence the need for conducting this research to investigate the extent to which Malawi has gone in using bus depot fees.

1.2 Background

A sound revenue system for local governments is an essential pre-condition for the success of fiscal decentralisation (Bird 2010; Martinez-Vázquez and Smoke 2010a, Olowu and Wunsch, 2003, cited in Fjeldstad & Heggstad, 2012, p.1). In addition to raising revenues, local revenue mobilisation has the potential to foster political and administrative accountability by empowering communities (Shah 1998; Oates 1998, cited in Fjeldstad & Heggstad, 2012, p.1). However, prescriptions deriving from the theory and good international practice impose huge constraints on the choice of revenue instruments for local governments. For instance, in many local governments in Tanzania, weak tax administration is a key reason for low own-source revenues (Manwaring, 2017). Continuing problems include poorly managed revenue databases, varied experiences with outsourcing revenue collection, and limited voluntary taxpayer compliance. In most LGAs, taxpayer records are not linked to other databases and are not comprehensive, with data on tax arrears often not collected. Manual revenue databases are subject to revisions and lack transparency and consistency of digital databases (Manwaring, 2017).

The growth of Africa's population has outpaced local authority capacity for service delivery in terms of management, infrastructure, and financing (McCluskey et al., 2003; McCluskey & Franzen, 2005, cited in Fjeldstad, 2006, p.1). For the past few decades, African cities have been experiencing huge population increases due to galloping urbanisation and rural exodus (Trans-Africa Consortium, 2010). Bish (2016) also added that the total fertility rate of Africa is 88% higher than the world standard (2.5 children

¹ "Good infrastructure improves and connects the economy, promotes socio-economic development and regional integration hence quality infrastructure must be available at bus depots" (SuanDafalla, cited in Nation Newspaper, 2016, para. 14).

per woman globally, 4.7 children per woman in Africa). The study by Trans-Africa Consortium conducted in 2010 further indicates that, by 2020, an estimated 55 per cent of the African population will be living in urban areas. Such fast-growing cities face enormous challenges in terms of infrastructure provision and the need to cope with the increasing demand for transport (Trans-African Consortium, 2010). Firstly, the urban municipal authorities, many of which were initially instituted as colonial administrative institutions, have not been restructured to cope with the fast-growing population (Beall, 2000, cited in Fjeldstad & Heggstad, 2012, p.1) Secondly, a growing number of residents live in informal settlements characterized by deficient basic services such as housing, clean water, electricity, sanitation, refuse collection, roads, and transport (Devas, 2003, cited in Fjeldstad & Heggstad, 2012, p.1) Thirdly, many local government authorities are financially weak and rely on financial transfers and assistance from the central government (Brosio, 2000, cited in Fjeldstad & Heggstad, 2012, p.1).

Moreover, local government tax administrations are often inefficient and not able to properly account for revenues collected (Fjeldstad, 2006). A combination of such factors has left many African local governments facing a governance crisis and poor service delivery capability. Fiscal decentralisation the devolution of revenue mobilisation and spending powers to lower levels of government has become the main theme of local governance in recent years (Fjeldstad, 2006).

Blantyre City is one of the four cities in Malawi and is the commercial capital. The total population is estimated at 661,256 with 336,234 males and 325,022 females and a growth rate of 2.8% between 1998 and 2008 (UN-HABITAT, 2010). This development has not been matched with the available transport infrastructure in the district. The most common mode of public transport in Blantyre City are minibuses and taxis, which are convenient but expensive (UN-HABITAT, 2010). Buses operate on long and intercity routes. The City has been trying to integrate the minibuses into transport planning and management. The Minibus Owners Association of Malawi has constructed a minibus terminal at Mibawa (UN-HABITAT, 2010). Also, Limbe bus depot is expected to serve the population, but the infrastructure in both depots is not of a good standard.

Terminals should provide safe and convenient transfer of commuters from one transport mode to another, and can also be used to purposely integrate various modes in the transportation system (Trans-Africa Consortium, 2010). Thus, bus depots are a medium through which people move from one place to another, either locally or internationally. Therefore, it is crucial that services such as sanitary facilities, waiting bays, shops, and clean water are available for the comfortability of commuters. However, according to Gomani (2017), the state of bus depots in Malawi is not of the desired standards due to dilapidated infrastructure, poor waste management and poor sanitary facilities despite the collection of bus depot fees by district council officials daily which indicates that there is a gap that need to be explored.

1.3 Problem statement

Many Anglophone Sub-Saharan Africa cities have experienced fragmentation of control over urban transport provision (Pirie, 2013). Infrastructure determines a city's welfare and economic activity. Although some areas of infrastructure provision are outside the scope of a local government, the infrastructure that affects most people's lives is delivered by municipalities or its partners (UN-Habitat, 2013).

In Zambia, issues concerning the management of markets and bus stations continue to rage countrywide. The problem of who runs the markets and depots stems from the United National Independence Party (UNIP) era when the vigilantes or political party youth wing-controlled collection of levies and other fees from traders (Chisunka & Nawa, 2017). The fight is purely a turf war between those in the ruling party and those perceived to belong to the opposition. But like in any turf war, it is the innocent who usually suffer especially traders who do not engage in any form of politics as they are usually harassed by alleged political party cadres (Chisunka & Nawa, 2017).

“We have learned to do as they want or as they demand. You do not want to be found on the wrong side. We are ordered to pay levy to authorized Lusaka City Council (LCC) and sometimes depending on where you find yourself selling from, you have to pay to those people who also claim to be LCC except these demand for a lot more.” (Zulu, personal communication, cited in Lusaka times, 2017, para. 5) The problem of turf wars in markets and bus stations remains complex and one that many people have failed to understand. However, other traders believed that the power struggle pertaining to who

controls the markets and bus station among opposition political parties should not be an issue because it is the Council which has the mandate to regulate (Chisunka & Nawa, 2017). Another trader added, “there is intimidation and harassment. People come here demanding money from us as levy claiming the money is for the growth of the market and bus station. Whether or not that is indeed true, we may never know. But we also pay levy to LCC officers.” (Sally, personal communication, cited in Lusaka times, 2017, para.11)

The outcry for most traders is that the markets and bus stations were free of political interference and be placed in the rightful hands of the local authorities. Bus drivers also added that LCC needed to take charge and run the bus stations and markets because it was their responsibility to do so instead of allowing political parties members (Chisunka & Nawa, 2017).

In Malawi’s Local Government Act (LGA) (1998), district assemblies were assigned specific functions. Under the second schedule of the LGA, the functions are expounded to include provision and maintenance of bus shelters and vehicle parking places (Kelly et al., 2001). To successfully carry out these functions, the LGA (1998) gives district assemblies the duty to levy rates. S. 79(1) states, “In every financial year a rate shall be made and levied by Council to meet all liabilities falling to be discharged” (LGA 1998, s. 79(1)). Such functions and provisions as stipulated in the LGA of 1998 show the critical role of the district council in delivering services to the residents.

The imposition of bus depot fees for users is one way of raising revenue to support improvements of bus depots in Malawi. However, the situation of the bus depots in the city is not good. An article published in the Nation Newspaper in 2017 highlighted the poor conditions of Mibawa bus depot in Blantyre city. “Although minibus users pay a fee of K100 at Mibawa bus depot uncollected litter and potholes remain everywhere which leaves the users wondering as to what happens with the money they keep remitting to Blantyre city council” (Gomani, cited in Nation Newspaper, 2017, para 3).

Therefore, this study aims to explore the role of bus depot fees on the provision of basic services at bus depots. Although there are provisions in the LGA (1998) giving power to district assemblies to raise their revenue, bus depots in Malawi are not of the desired

standard as evidenced by poor sanitation, dilapidated infrastructure and poor waste management. Therefore, this leaves the researcher with a number of questions such as: what is the role played by the fees that users pay at bus depots? Should one assume that district council collects bus depot fees, but the rate is too low to contribute towards the provision of quality basic services? Or is it only a matter of lack of accountability and responsibility by the district council? Does it have to do with the problem of enforcement? Or are other depot users exempted which leads to little collections? The study aims to address this knowledge gap.

1.4 Aims and objectives

The main objective of this research is to explore the role played by bus depot fees in the provision of basic services.

1.4.1 Specific objectives

1. To investigate depot users' views on the importance of bus depot fees;
2. To examine enforcement tools used for collection of bus depot fees;
3. To discover the challenges faced during the collection of bus depot fees;
4. To establish how effectively the district council utilises bus depot fees.

1.5 Significance of the study

Previous studies have focused on different sources of local government revenue. These include: Kelly et al., (2001) research focused on business licensing and property rates in Malawi; while Fjeldstad & Heggstad, (2012) focused on property taxation. Apart from newspaper articles, very little has been thoroughly researched explicitly focusing on the role of bus depot fees on the provision of essential services at depots. Hence the research intends to fill the gap in this area. Furthermore, this study was timely as decentralisation is implemented in Malawi, for instance, the construction of a new bus depot in Ntcheu led to an increase in the district's revenue by 30 per cent (Kapatuka, 2017). The importance of high-quality bus depots is evidenced by the improvement in collections from Ntcheu bus depot. "Construction of a new bus depot at Ntcheu boosted revenue collection to K80,000 (USD 106) per day leading to the construction of new shops and other recreational facilities" (Mhango, personal communication cited in Nation newspaper, 2017, para. 3). Director of Planning and Development for the council also added, "The new depot has reduced accidents and created job opportunities

for residents.” (Nkhoma, personal communication cited in Nation newspaper, 2017, para. 4).

Therefore, if Ntcheu district council can realise more from its bus depot fees, this research aimed to explore why Limbe bus depot was failing to do the same. The positive news from Ntcheu district showed the need to conduct a research at Limbe Bus Depot, Blantyre to understand better why this was working in certain districts but failing in Malawi’s cities.

1.6 Definition of key terms

Service Provision: This is whereby a party (hereinafter referred to as the service provider) is obliged to provide a service to another party and receive payment; the service-using party (hereinafter referred to as the customer) is obliged to pay to the service provider and use the service as agreed.² It is also defined as getting services as quickly as possible to the intended recipient (PMORALG, 2008). This mandate is embedded in the 1995 constitution of the Republic of Malawi.³ For instance, in this study, basic services at bus depots shall include clean and safe water, proper sanitary facilities, good shelter and good roads.

Bus Depot: This refers to a transport system’s operating base. It provides parking accommodation, servicing and maintenance facilities for vehicles, an administrative function, and facilities for staff (World Bank Group, 2006). In this study bus depot shall further mean a station where transport vehicles load or unload passengers or goods as well as other users such as shop owners, and vendors sell their merchandise.

Bus Depot Fees: This refers to a fee paid at bus depot by users as a condition for using facilities at the depot. Charges are usually based on departures (World Bank Group, 2006). There may be a flat fee per departure, but sometimes the fee varies according to the capacity of the vehicle, or its type. For example, the fee for a luxury bus may be higher than for a standard bus. Sometimes the charge is based on the number of passengers, on a proportion of revenue collected, or on a combination of these elements.

² <https://www.lawinsider.com/dictionary/provision-of-services>

³ The promotion of infrastructural and economic development, through the formulation and execution of local development plans and the encouragement of business enterprise (Malawi’s Constitution, Section 146)

Operators may also be charged for parking their vehicles at bus stations (World Bank Group, 2006).

1.7 Outline of the thesis

The thesis comprises of five chapters. Chapter one comprises of introductory sections of the study. These sections include an introduction, background, problem statement, research objectives, the significance of the study, definition of key terms and outline of the study.

Chapter two comprises of the review of literature related to administration of fees across the world. This literature is obtained from books, journals, magazines, both published and unpublished reports by various stakeholders. The chapter further elaborates the conceptual framework, which guided the study as well as the operationalisation.

Chapter three covers the research methodology detailing the research design, background to the study area, sample size, sampling techniques, data collection tools, data analysis, validity and reliability as well as ethical considerations.

Chapter four covers the study results and discussion of findings. The section highlights the methods used in data collection and expounds on the findings. There is presentation and analysis of data collected from various respondents through interviews and observations.

Chapter five offers the conclusion of the study. It provides a summary of findings and suggestions of areas for further research.

1.8 Chapter summary

This chapter brings out the introduction and background, which has argued that despite the Local Government Act empowering local councils to raise their revenue for projects implementation, the condition of bus depots is still poor. The chapter has also discovered that while bus depots in other districts are meeting challenges, other district councils are making a fortune out of them, hence the need to emulate best practices. Factors such as lack of accountability and transparency have been found to contribute to poor service provision. Although this is the case, the researcher is convinced that it

might not necessarily imply mismanagement of funds by those in authority, but there could be more to it, and this could perhaps be probed further. The research aimed to explore the role bus depot fees play in the providing essential basic at bus depots. The chapter further highlighted the problem statement justifying the need for the research and the research purpose which guided the research. It also discusses significance of the study in the Malawian context while drawing lessons from other countries. Besides, it has defined the key terms which were necessary for the research. Finally, the chapter provided the outline of the thesis namely: Introduction, Literature review Research Methodology, presentation of findings and conclusion.

CHAPTER TWO

LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

2.1 Introduction

This chapter provides a review of literature related to revenue collection in local government and user fees administration in general. The section has a detailed analysis of the role of decentralisation in service provision, local government revenue structure and legislation globally and in Sub-Saharan Africa, the concept of revenue mobilisation, user fee administration, charging for infrastructure at bus depots and challenges faced with user fees. The countries used in this section were selected because of their efforts towards constitutionalizing of decentralization. This eventually assisted in understanding themes emerging from the study as some of the findings gathered in the field during research were compared to what the literature discovered about other countries hence enriching explanations of the research findings. The information in this chapter also forms the conceptual framework and the operationalisation, which guided the study.

2.2 The role of decentralisation in service provision

There has been increasing awareness that political institutions are critical to understanding the effectiveness of public goods provision. What was formally considered processes exogenous to politics, such as economic development, environmental quality, macroeconomic stability, and health services, are now understood to be intimately linked to governance institutions (Stiglitz 1997; Kaufman and Kraay 2002, cited in Kauneckis and Anderson, 2008, p. 24). As a remedy for the perceived poor performance of overly centralised governments in developing countries, numerous decentralisation reforms were initiated by both national governments and multinational agencies. Particular attention has been paid to the devolution of public service responsibilities to regional and local governments to improve the quality of

local services. About 85% of developing countries have undergone some decentralisation reform (Burki et al. 1999; World Bank, 2002).

Most of the empirical studies examining the role of decentralisation in service provision assess the role of the decentralised entities in providing public services (Peterson, 1997). The expectation is that empowered local governments will be able to offer more and better-quality services to their constituency due to efficiency gains and more excellent government responsiveness at the local level. In terms of measuring quality of service provided, the most familiar model that can represent the service quality concept is through the service quality model by Parasuraman, Zeithmal and Berry (1985) which was developed based on a perceived service quality relating to five main dimensions (Maniam et al, 2014). These dimensions are: Reliability which can be defined as the ability to provide the promised service dependably and accurately (Parasuraman et al, 1985); Assurance which can be defined as the knowledge and courtesy of employees and their ability to inspire trust and confidence (Parasuraman et al, 1985); Tangible dimension entails the appearance of physical facilities, equipment, personnel and communication materials (Parasuraman et al, 1985); Empathy is defined as caring, individualized attention the firm provides its customers. It also includes access to organization's representatives, communication and understanding the customer (Parasuraman, et al., 1985); Responsiveness can be defined as the willingness to help customers and provide prompt service (Parasuraman, et al., 1985). The organizations responsiveness usually evaluated by the customers by assessing the amount of the time taken by them to attend towards the customer requests, questions, complaints and also their problems (Parasuraman, et al., 1985).

Furthermore, decentralised service delivery leads to improved accountability since it is easier to link the performance of local services to local political representatives (Peterson, 1997). Transparency in reporting performance is an important factor in the discharge of public accountability (Breitbarth et al, 2008). Although decentralisation relates to enhanced service provision, challenges remain, especially in the developing world. Decentralisation increases opportunities to rent-seeking and corruption as well as leads to the exclusion of local minority populations (Ribbot, 1999). Therefore, following such mixed view, it is safe to question whether decentralisation alone leads to improved service provision or whether there are additional incentives that make it

work. Case studies were drawn from other countries that have adopted decentralisation to understand how they have performed.

2.3 Local government revenue structure and legislation in sub-Saharan Africa

The local government revenue systems currently in place in Sub-Saharan Africa is adopted mainly from developing countries, generally from the former colonial powers. Local taxation in urban municipalities in Francophone Africa, therefore, follows the French administrative tradition, while countries in Anglophone Africa follow the English tradition (Fjeldstad et al., 2014). Local government institutions in most African countries often appear to be decentralised extensions of the central government. Mobilisation of own local revenues is a condition for the development of decentralised local authorities (Fjeldstad et al., 2014). Narrowly defined own local revenues include tax and non-tax revenue directly mobilised by the local government authorities. These revenues include fees for the use of public facilities, for instance, markets, depots, and equipment intended to facilitate economic activities (Fjeldstad et al., 2014). Smoke (2013) argued that the amount of narrowly defined own local revenues is an "indicator" of the local authorities' mobilisation effort and the accountability relation that local taxpayers are likely to establish between the local levy and the supply of local public goods (cited in Fjeldstad & Heggstad, 2012, p. 3). Mobilisation of narrowly defined own local revenues may have a favourable effect on the role of local expenditure due to the accountability introduced (Raich, 2005, cited in Fjeldstad et al., 2014, p. 3).

In addition to this definition, which includes an indicator of the local mobilisation effort and an indicator of financial autonomy, respectively, it is essential to include an indicator measuring all the revenues available to local authorities. The concept of 'Total Local Revenues' (TLR) include own local revenues, transfers from the central government, external financial contributions such as donor-funded projects or programme (for instance, integrated rural development programmes), constituency development funds (for example, Kenya's Constituency Development Fund (KCDF) and social development funds (for example, Morocco's Social Development Agency and Tanzania's Social Action Fund (TASAF). The additional components of the TLR mostly rely on discretionary decisions by the central government or other institution (Fjeldstad et al., 2014, p. 4).

2.4 The concept of revenue mobilization

With regards to the district assemblies; revenue mobilisation involves the increase in assets of governmental funds that do not increase liability or recovery of expenditure (Gyamfi, 2014). This revenue comes from taxes, licenses, user fees, permits. In simple terms, revenue is income that a company receives from its normal business activities, usually from the sale of goods and services to customers (Gyamfi, 2014).

Revenue mobilisation is the act of marshalling, assembling, and organising financial contribution from all incomes accruing from identifiable sources in an economic setting (Gyamfi, 2014, p. 107). Olowu & Wunsch (2003) stated that a sound revenue system for local governments is an essential pre-condition for the success of fiscal decentralisation (cited in Gyamfi, 2014, p. 107). Oates (1998) further adds that local revenue mobilisation has the potential to foster political and administrative accountability by empowering communities (cited in Gyamfi, 2014, p. 108). Revenue generation is the process of acquiring revenue through investments that bring returns. It also refers to the use of available resources to harness revenues that are by law to be paid by citizens, corporate institutions and quasi-governmental organisations on their operations (Gyamfi, 2014).

A great trait of local government revenue systems in Africa is the enormous figure of revenue instruments in employ by local authorities (Bahigwa et al., 2004, cited in Gyamfi, 2014, p. 12). Brossio (2012) further argues that in several countries, local governments intend to increase taxes, user fees they are proficient in regularly mobilising without perturbing extremely about the economic distortions and distribution effects that these instruments may make (cited in Gyamfi, 2014, p. 12). Kessey & Gunter (1992) stipulated that principally internal revenue mobilisation is made up of two aspects, which are policy formulation and administration. Concerning policy formulation, it deals with the physical goal determination and formulation of laws and rule for the attainment of such goals. The administration, on the other hand, deals with the execution of the physical policies formulated. Though equally crucial in revenue mobilisation, policy formulation and administration do not receive equal attention in both theory and practice (cited in Gyamfi, 2014, p. 12).

One of the struggles that face countries in their developmental efforts is the issue of revenue generation to fund the numerous developmental projects which are crucial to enhance the living standards of their citizens. The concept of internally generated revenues is as old as the concept of local governance itself (Stren, 1998). It starts from sub-national and local governments become the agencies that provide services to identifiable recipients up to where the value placed on the last amount of services that the recipients are entitled to (Stern, 1998, cited in Fjeldstad & Heggstad, 2012, p. 12). The need for internal revenue mobilisation by sub-national institutions has become essential because local authorities have the responsibility to provide services to their respective geographic areas (Gyamfi, 2014). In this case, effective financial planning which requires continual review of how resource generation by local authorities, how they are allocated to services and predicting the benefits gained from those services in addition to efficient revenue generation strategies, need to be put in place (Ebel & Vaillancourt, 1998, cited in Fjeldstad et al, 2014, p. 13).

2.5 User fees: linking payment and service provision in Latin America and Sub-Saharan Africa

Taxes are not the best mechanism for matching demand and supply of public services. Better links can be achieved through cost-recovery charging systems, which tie the amount paid directly to the amount consumed (Bahl et al., 2003, cited in Fjeldstad & Heggstad, 2012, pp. 19-20). By providing a more direct connection between citizens' contributions and service delivery, such mechanisms may become role means to recover the costs of service provision, and to promote efficiency in the consumption of the service. Hence, most observers argue that user fees should play a prominent role in local government finance (Bahl et al., 2003, cited in Fjeldstad & Heggstad, 2012, pp. 19-20).

User fees are charges or tolls paid by the users of the services provided by the council. These services include the provision of markets, access to health care and car parks. Therefore, users of these facilities pay for their usage (Gyamfi, 2014). The primary economic rationale for user charges is not to produce revenue, but to encourage the efficient use of resources within the public sector. When properly designed, user charges provide information to public sector suppliers on how much clients are willing to pay for particular services and by ensuring that the public sector suppliers are valued

by citizens (Fjeldstad & Heggstad, 2012). Given the linkage between payment and delivery of service, Article 120 of the Kenyan County Government Act, 2012 provides various principles to guide tariffs and pricing policy of public service (Mutua & Wamalwa, 2017). The expectation is that when Counties are designing their user charges and fee structure, including the amount of fees to be levied, they will be required to factor various principles. These principles include: equity considerations, cost, recovery fees levied should not be too high to discourage economic activity and also that counties should ensure that the amount paid for services should generally be in proportion to the use of that service (Mutua & Wamalwa, 2017).

An increasing amount of evidence suggests that the rate of contribution to a public good is affected by factors such as citizens' trust in others and the trustworthiness of the government (Slemrod, 2003, cited in Fjeldstad & Heggstad, 2012, p. 21). Without trust there is little basis for social co-operation and voluntary compliance with laws and regulations that could potentially benefit everyone. In particular, three dimensions of trust seem to affect citizens' compliance: (1) trust in the local government to use revenues to provide expected services, (2) trust in local governments to establish fair procedures for revenue collection, and (3) trust in other citizens to pay their share (Fjeldstad & Heggstad, 2012). The more significant the fraction of the local population that observed not paying the lower is the perceived risk of being prosecuted as it impacts the individual ratepayer's perception of the credibility and trustworthiness of the revenue administration. Moreover, the attitude of local political leaders concerning payment seems to be important, for example, by legitimising non-payment through their behaviour suggests that there are reasons and scope for innovation (Fjeldstad & Heggstad, 2012).

The problems of non-payment should, therefore, be attacked on several fronts, including service provision, better administration and payment schemes, and community involvement (Fjeldstad, 2004). Therefore, in-depth knowledge and data are required for payment levels for each ward. Moreover, customer care must show that complaining will bring results. Citizens should be encouraged to report defaults such as leaking taps or streetlights not functioning. The prompt redress of such complaints may help convince people that the municipality means business (Fjeldstad, 2004).

Furthermore, citizens' involvement in identifying problems and setting priorities may motivate a greater sense of community involvement. Initially, it might be advisable to link payment directly to visible improvements in services. Finally, the co-operation between local government officials, councillors, and community leaders in setting common goals might be a crucial trust-enhancing device (Fjeldstad & Heggstad, 2012).

2.5.1 Brazil

Brazil was one of the countries to go for the constitutionalizing of local governments in the developing world (Olowu, 2012). Politicians had used local authorities as a political pun. Furthermore, presidents used to appoint the mayors of the cities and states, as in most Latin American countries (Olowu, 2012). In 1946 Brazil undertook a significant reform of her local government system which had some key elements. It defined a municipality ("Município" in Portuguese) or local government in terms of population and area size (Olowu, 2012). It assigned them with responsibilities and free financial and human resources and codified all of these in the constitution. Finally, local governments were accorded a third-tier status to complement federal and state governments. Several other countries followed this lead many years later (Olowu, 2012). In October 1988, Brazil further deepened her commitment to constitutional decentralisation when the constituent council drafted and passed a new constitution that granted more robust autonomy to states and municipalities (local governments). They enjoy broad freedom in levying taxes and other forms of incomes, approving expenditures and hiring employees and even contracting debts (Olowu, 2012). The total revenue for municipal governments was 7.4% of GDP, and spending was 15% of total national expenditures in 2004 because they are also beneficiaries of substantial transfers from national and state governments. Since most of these monies are spent on primary or basic education (24%) and health (22%), general public services (19%) and urban and community services (12%) the impact on service delivery has been considerable which has also stimulated the participation of the masses of the citizens, although the constitution also made deliberate provision for greater civic participation through community councils and participatory budgeting (Olowu, 2012).

2.5.2 Nigeria

Nigeria was one of the first countries in Africa to undertake the constitutionalizing of her local governments. In many ways, the Nigerian experience runs so close to the Brazilian experience (Olowu, 2012). Local governments were used as the instrument for driving re-democratisation, and the reforms articulated in the 1976 reforms were incorporated into the post-military constitution of 1979 and has been a constant feature of other constitutions (notably those of 1992 and 1999). The Nigerian constitution gave elaborate recognition to local governments, designated their exclusive and concurrent functions and empowered them to have their personnel, albeit through local government service commissions that were controlled by the state authorities (Olowu, 2012). The premise of Nigerian reform was essential. State governments had whittled the power and resources of local governments, and it is vital to restructure and empower so they can be the primary institutions of democracy and also of development (Olowu, 2012). Elections are organised to these bodies by State election bodies. States are also expected, like the national government to make fiscal transfers to local governments, even though the latter were assigned specific tax sources as well (Olowu, 2012).

2.5.3 Ghana

The 1992 constitution incorporated all the key elements of President Rawlings' PNDC Law 207 of 1988 (Olowu, 2012). It transferred authority, functions and finance to the newly created district authorities and sub-district structures. A separate system of fiscal decentralisation was also articulated that assigned some tax resources to local authorities as well as a consolidated district council account and even established the percentage of the national account (not less than 5%). While District Assemblies have become important players in the national life, the laws have been structured in such a way to ensure that these decentralised institutions operate more as appendages of the national government rather than agents of local economic development (Olowu, 2012). Several statutory enactments have been made to nullify the broad constitutional mandate effectively. They include the appointment (not election) of the executive heads of the District Assembly, the continuing control of the senior staff of the national government, leading to mass sackings of local government staff when the national government changed hands from the ruling party to the opposition. Finally, administrative and fiscal instruments that are controlled by the national government have been effectively utilised to undermine the autonomy granted to the DA. For

instance, although the constitution stipulated that 5% of national revenue must be assigned to local governments, only 3% - 4% was transferred between 1994 and 2000 (Kathyola & Job, 2011,). In 2000, when the opposition party was voted into office, it promised to increase the transfers from 5% to 7.5%. This promise has not been kept six years later (Kathyola & Job, 2011,). Therefore, although constitutionalizing boosted citizen participation the central government's control compromised performance of local government hence demeaning the efforts towards decentralization (Olowu, 2012).

2.5.4 Kenya

Parking fees are one of the most critical revenue streams for the Nairobi City Council (Mutua & Wamalwa, 2017). In 2015/16, parking fees constituted 17% of NCC total own-source revenue, the second-largest revenue stream after property rates notwithstanding, the amount of revenue collected out of parking fees in 2014/15 (Ksh 2.02 billion/ USD 20,111,550.44 and 2015/16 (Ksh 2.04 billion/ USD 21,939,873.21) increased by a mere 1%. Despite the considerable potential, a marginal increase in revenue collection from parking fees was undermined mainly by collusion from revenue collectors and overall leakages (Mutua & Wamalwa, 2017).

2.5.5 Uganda

Measures to improve the tax revenue administration can be as necessary as tax policy to raise revenues. In Kampala, for example, reforms to revenue administration since 2010 have meant that the Kampala Capital City Authority (KCCA) managed to increase its own-source revenue by more than 100% from (SHS 41bn/ USD 374,777,907.26 to SHS 85bn/ USD 776,978,588.22) between 2011/12 and 2014/15 fiscal year which was achieved without any reforms to legislation at the national level (Manwaring, 2017; Kopanyi, 2015). Improvements came in three key areas. Firstly, there was an investment in staff recruitment, training and digitising and updating of databases. Secondly, there was re-instituting internal revenue collection from inefficient and expensive private outsourcing. Finally, the district council had to see the taxpayer as a client, who requires good services, and who is legitimately in demanding these in exchange for tax payment. These three measures translated to the improvement in revenue collection by Kampala City Council (Manwaring, 2017).

2.5.6 South Africa

In moving from a racially defined local government system, South Africa went through three major phases which hung around the detailed provisions of local government in the constitution of 1994 (Olowu & Wunsh, 2004). The South African constitution of 1997 took this further by dedicating considerable attention to local government (Olowu, 2012). First, the constitution recognises and articulates three spheres of institutional action, thus rendering national, provincial and local governments as equal, separate and autonomous though within the framework of a unitary arrangement. Second, the relationship is cooperative, not hierarchical, and thirdly; it establishes the principle of subsidiarity (Olowu, 2012). In addition to the functions of local government involving public infrastructures streets, refuse, and street lights and those requiring user fees such as electricity, water and sanitation-national and provincial governments were to transfer functions and revenues to local governments. Local governments have access to revenues and also manage their personnel. It is significant that like in Brazil and Nigeria, two countries with extensive decentralist constitutions fiscal flows from the South African national government does not go through the provincial governments (Olowu, 2012).

Improved service delivery to the poor is a priority for most African governments. In South Africa, for instance, the two pillars of this policy are to enable local governments to (1) make basic municipal services accessible to all citizens, and (2) provide free basic services for poor citizens who cannot afford to pay (Fjeldstad, 2004). The challenge concerning service delivery is foremost to ensure that poor households are the primary beneficiaries of the free services policy and associated resources. Since July 2001, every municipality in South Africa is supposed to provide at least the minimum free ‘lifeline’ supply to households of 6000 litres of water and 50kW of electricity per month. Some observers have raised concerns with how this “lifeline” policy has been designed and implemented (Fjeldstad, 2004). Firstly, the quantity of free services provided is too small. Secondly, since households are not means-tested to see if they qualify for free services, some middle and upper-income households are benefiting more from the provision than low-income families (Fjeldstad, 2004). Finally, there is the problem of delivering free services across the country, particularly in the rural area. Therefore, many municipalities have developed indigent registers to ensure that the poor receive free basic services (Fjeldstad, 2004). Due to the aforementioned reasons

the poor continue to receive less benefits more from the free services hence the development of indigent registers.

2.5.7 Zambia

In Zambia, issues concerning the management of markets and bus stations continue to rage countrywide. The problem of who runs the markets and depots stems from the United National Independence Party (UNIP) era when the vigilantes or political party youth wing-controlled collection of levies and other fees from traders (Chisunka & Nawa, 2017). The fight is purely a turf war between those in the ruling party and those perceived to belong to the opposition. But like in any turf war, it is the innocent who usually suffer especially traders who do not engage in any form of politics as they are usually harassed by alleged political party cadres (Chisunka & Nawa, 2017).

The problem of turf wars in markets and bus stations remains complex and one that many people have failed to understand. However, other traders believed that the power struggle pertaining to who controls the markets and bus station among opposition political parties should not be an issue because it is the Council which has the mandate to regulate (Chisunka & Nawa, 2017). The outcry for most traders is that the markets and bus stations were free of political interference and be placed in the rightful hands of the local authorities. Bus drivers also added that LCC needed to take charge and run the bus stations and markets because it was their responsibility to do so instead of allowing political parties members (Chisunka & Nawa, 2017).

In order to resolve the foregoing differences Government of Zambia has strengthened the law that deals with anybody who illegally collects levies from market traders or licensed public transporters other than the Council by enforcing Statutory Instrument number 12 of 2018 (Lusaka times, 2018). Government started appointing markets and bus stations boards to run markets and bus stations as opposed to Councils directly running them, a strategy which has failed in the past. As a pilot programme, market and bus station boards were appointed in Lusaka, Ndola, Kitwe, Livingstone, Chipata, Samfya, Mazabuka and Choma (Lusakatimes, 2018).

Ministry of Local Government authorized the recruitment of 140 additional Council Police for Lusaka City to beef up security in the markets and bus stations around the capital city to ensure effective management of the facilities by the board (Lusakatimes, 2018). The appointment of the boards aimed to deal with lack of accountability with funds collected from the markets and bus stations when they were fully run by councils (Lusakatimes, 2018).

2.5.8 Malawi

The Local Government Act (1998) of Malawi provides Assemblies with authorisation to mobilise and manage revenues to fund their operations. Assemblies are given three primary revenue sources: locally generated revenues (traditional), central government transfers, and ceded revenues (non-tax revenues) (Kelly et al., 2001). The locally generated revenues (traditional) are to include property rates, ground rent, user fees and licenses, commercial undertakings, and service. Ideally, governments are mandated to provide services for public interests and needs. The mandates are based on political, economic or constitutional contracts (Kelly et al., 2001). Governments tend to use public policies to guide their mandate in servicing the public interest and needs. The provided services are meant for every citizen and the broader society, regardless of the government's political system (Bang & Esmark, 2009, cited in Malamulo, 2012, p. 1).

Malawi implemented decentralization in 2002 mainly to meet the requirements of the international bodies (donors) but the results have not been very pleasing (Jagero et al, 2014, p. 316). Despite initial support by the donors the local governments have not been able to source their own funds for running their offices and undertaking local developments like building clinics, schools and secondary roads. They have relied on funds transfers from the central government which is not enough (Jagero et al, 2014, p. 316). This has weakened their independence as one of the principles of decentralization. Without their own funds, the local governments cannot be or be seen as independent and be able to make their own development decisions or budgets. With the central government not wanting to shed some of the powers to the local government, decentralization has not yielded the benefits intended (Jagero et al, 2014, p. 316). Further there has been political interference in the running of local authorities like ministerial control of local authorities in the budgeting process. The central government still acts as executives and not just supervisors or advisors. They continue controlling

the lower levels of government in violation of one of the principles of decentralization (Jagero et al, 2014, p. 316). There has been a major gap between government pronouncements and the situation on the ground. For instance, relatively little effective power has actually been decentralized, as central government and national institutions are reluctant to relinquish power. There is also lack of clarity on the roles of central government, traditional leadership structures and democratically elected councils (Jagero et al, 2014, p. 316).

While the challenges are there, decentralisation of power to district councils has contributed to improvement in revenue collection for some sectors in Malawi (Aubi, 2017). For instance, the Zomba city council has witnessed an increase in revenue collection by 22 per cent following updating the list of property owners (Aubi, 2017). This example shows how proper enforcement measures taken by the council resulted in an improvement in revenue collected. Zomba is one of the city councils which has witnessed an improvement in infrastructure development, such as street lighting and road rehabilitation as the council is making good use of the raised revenue (Aubi, 2017).

2.6 Charging for infrastructure at bus depots

Unless a bus station is owned by the operator who uses it, bus operators may be charged for its use and charges are usually based on departures (World Bank Group, 2006). There may be a flat fee per departure, but sometimes the fee varies according to the capacity of the vehicle, or its type, for example, the fee for a luxury bus may be higher than for a standard bus (The World Bank Group, 2006; PPIAF, 2006). Sometimes the charge is based on the number of passengers; sometimes on a proportion of revenue collected, or on a combination of these elements. Operators may also be charged for parking their vehicles at bus stations. The economic cost of long-term parking at stations, particularly those in city centres, can be considerable and may justify high parking charges (The World Bank Group, 2006; PPIAF, 2006). If bus services are operated under contract with the authority which owns the station, there is usually no need for charges to be imposed since it adds unnecessarily to the administrative burden. Rates should cover full costs (World Bank Group, 2006). Where operators are charged for the use of terminals, rates should be set so that the full ownership, maintenance and management costs of the bus stations are covered, with a reasonable profit margin if appropriate (The World Bank Group, 2006; PPIAF, 2006). However, it will be

necessary to ensure that the stations are efficiently managed, to prevent the cost-plus charging approach from resulting in wasteful expenditure (PPIAF, 2006). Because of the monopoly or near monopoly positions which many bus stations hold, some form of control may be necessary over the charges made to bus operators. This is particularly important if the terminals are owned or operated by the private sector (The World Bank Group, 2006; PPIAF, 2006).

A degree of security will be required because the depot is likely to be the operator's base where buses are maintained, and services are managed. The tenancy of a depot will tend to be for the medium to long term, and the method of charging should reflect this. A lease for a fixed period, with provision for an extension, usually is appropriate (The World Bank Group, 2006; PPIAF, 2006). A monthly rental may also be applied, but there should be provision for adequate termination notice. In the case of an area contract, where the depot is designed to accommodate all buses required to operate the routes under the agreement, the lease period should be consistent with the term of the contract (The World Bank Group, 2006; PPIAF, 2006). Where services operate on a route contract basis, with a proportion of contracts renewed each year, the operator should have some guarantee that depot facilities will be available as long as it holds a route contract. Where the authority owns a station or depot, the authority may waive all charges to the bus operators, or set fees below cost, as a form of subsidy (The World Bank Group, 2006; PPIAF, 2006).

2.6.1 Service quality

The measurement of service quality remains a challenging and important research area with practical implications for service providers (Hensher et al., 2003, cited in Beirao & Cabral, 2007, p. 479). On public transport, both operators and authorities need to understand how consumers evaluate the quality of the service. However, consumer evaluation of quality is an abstract and elusive concept to measure complicating the development of valid and accurate constructs of service quality (Parasuraman et al., 1985, cited in Beirao & Cabral, 2007, pp. 479-480). It deals with abstract and intangible attributes, such as safety and comfort, which are not easily measured. Public Transport suppliers systematically overestimate the quality of service provided compared to customer evaluations (Rietveld, 2005, cited in Redman et al., 2013, p. 121). In the case of Malawi, the ability of users to have access to buses at the depot is not enough.

Instead, bus owners who pay a fee to access the depots need also to demand quality services at the bus depots so that their value for money is realised. Bus owners should not only be satisfied that customers are flocking to their buses but rather the satisfaction of the users should also be on the quality of services at the bus depot. Customers are usually in transit hence deserve quality infrastructure such as waiting bays, running water and clean toilets that would make them comfortable during transit.

In another study on measuring the service quality of Indonesian para-transit systems, nine factors with 54 attributes were used. The nine elements are as follows: availability, accessibility, reliability, information, customer service, comfort, safety, fare, and environmental impact (Joewono & Kubota, 2007, cited in Lai & Chen, 2011, p. 319). A study on bus service in Taipei, Taiwan, proposed a scale of bus service quality with 20 items under four dimensions: interactions with passengers refers to respect and care for passengers, tangible service equipment refers to the level of comfort, of the facilities, convenience of service refers to accessibility and provided information, and operating management support refers to bus schedules, service periods, number of staff (Hu & Jen 2006, cited in Lai & Chen, 2011, p. 319). Andaleeb et al. (2007) researched on the bus system for Dhaka city and they found five most important indicators of bus service included comfort, need to change buses, the behaviour of the staff, government supervision, and waiting facilities. For an efficient public transport system, terminals & stops, vehicles, and transport points are also very important in improving service quality (Tyrinopoulos & Antonious, 2008, cited in Lai & Chen, 2011, p. 319). Also, many studies have concluded that service quality positively affects perceived value (Cronin et al., 2000; Zeithaml, 1988, cited in Lai & Chen, 2011, p. 319).

2.7 Factors underlying impact: the bottlenecks to effective implementation of fees

Corruption is corrosion in any government's revenue system since it diminishes actual income collected, weakens public trust and eventually compromises the government's legitimacy (UN HABITAT, 2011). Corrupt rates administrators end up taking a share of revenues collected, leading to a poor collection ratio. Corruption may also discourage taxpayers from complying with payment since they cannot see the value for the money they keep remitting (UN HABITAT, 2011).

Secondly, fees administration is marred with the challenges of evasion. Just like tax evasion which entails any illegal form of tax payer's non-compliance, taxpayers evade in consideration of the probability of reviewing and discovery, the cost of enforcement and penalties of no-compliance (Sepulveda and Vazquez, 2012). This is likely to also be a challenge in the collection of bus depot fees due to the movable nature of the vehicles as the drivers would deliberately choose to load and offload outside the bus depot as a way of avoiding paying fees.

Lastly, public unhappiness on the usage of fees may contribute to poor compliance with payment, as Baroque and Shibia (2015) argue that if the taxpayers lack faith in how the revenues are utilised, defaulting cases increase, leading to poor collection (cited in Odanya, 2015, p. 34). Poor service delivery and rampant corruption negatively affect taxpayers' perception leading to resistance incidences (Kelly, 2013). Clarity and transparency in tax collection and usage in raising tax payer's confidence, leading to a high level of compliance with the taxation system (UN HABITAT, 2011).

2.8 Conceptual framework

Despite the existence of the National Decentralization Policy and the Decentralization Act which give power to district councils to collect revenue for the development of towns, bus depots in Blantyre are not in good shape (Gomani, 2017). The available literature indicates that some districts such as Ntcheu are benefiting from bus depot revenue while in the commercial city of Blantyre, the situation is sub-optimal (Kapatuka, 2017). Foul smell of leaking sewers, poor refuse collection, dilapidated bus stands and unclean water are what characterise bus depots in Malawi's commercial capital (Gomani, 2017). There might, however, be several factors contributing to such poor conditions of bus depots in the city such as corruption, misallocation of resources and lack of proper training for revenue collectors (Gyamfi, 2014). This study was built around the new institutionalism theory, specifically the sociological and rational choice theories. In a nutshell, new institutionalism has three schools of thought, namely: sociological, rational and historical (Hall & Taylor, 1996).

2.8.1 Sociological Institutionalism

It defines institutions much more broadly to include informal norms and conventions, such as symbol systems, cognitive scripts and moral templates that provide the “frames of meaning” guiding human action, as well as formal rules, procedures and norms (Hall & Taylor, 1996). For instance, in Malawi the Local Government Act (1998) contains laws that govern operation of local governments. The Act authorizes assemblies to mobilize and manage revenues to fund their operations (Kelly et al., 2001). Assemblies have three main revenues sources: locally generated revenues (traditional), central government transfers, and ceded revenues (non-tax revenues). The locally generated revenues (traditional) include property rates, ground rent, fees and licenses, commercial undertakings, and service charges. User fees are among the ways used by local governments in Malawi, specifically district councils, to generate income to support activities at the district level (Kelly et al., 2001).

Scholars argue that such institutions constitute of various actors who shape the way the latter view the world (Hall & Taylor, 1996). Sociological institutionalists argue that organisations often adopt a new institutional practice, not because it advances the means-ends efficiency of the organisation but because it enhances the social legitimacy of the organisation or its participants. In other words, organisations embrace specific institutional forms or practices because the latter are widely valued within a broader cultural environment (Hall & Taylor, 1996). The strength of this approach is that it develops a conception of why a particular institution might be chosen, the processes and the role of interpretation and social legitimacy. However, sociological institutionalism misses the extent to which processes of institutional creation or reform entail a clash of power among actors with competing interests (Kedia, 2011). Many actors, both inside or outside an organisation, have deep stakes in whether that government adopts new institutional practices and reform initiatives often provoke power struggles among these actors, which emphasis of diffusion could neglect (Hall & Taylor, 1996). In some instances, the new institutionalists in sociology seem so focused on macro-level analysis that the actors involved in these processes appear to be ignored, and the result begins to look like action without agents. In general, the approach might benefit from attention to how meaning, scripts and symbols emerge from processes of contention and not only from processes of interpretation (Hall & Taylor, 1996).

2.8.2 Historical Institutionalism

This approach suggests that past socioeconomic and political factors influence the nature of norms, procedures and rules (Hall & Taylor, 1996). It refers to former rules and operating strategies, including informal institutions and informal interaction. Historical institutionalist accounts focused on the effects of institutions over time, how a particular set of institutions, once established, can influence the behaviour of the actors who established them. Furthermore, historical institutionalists tend to conceptualise the relationship between institutions and individual behaviour in relatively broad terms. Also, they emphasise the asymmetries of power associated with the operation and development of institutions. They tend to have a view of institutional development that emphasises path dependence and unintended consequences (Hall & Taylor, 1996). Finally, they are concerned to integrate institutional analysis with the contribution that other kinds of factors, such as ideas, can make to political outcomes. However, this school of thought has a weakness as it has devoted less attention than the other schools to develop a sophisticated understanding of how institutions affect behaviour. Furthermore, some relative works are less careful than they should when they specify the precise causal chain through which the institutions identified by them as important affect the behaviour they try to explain (Bethani, 2011).

2.8.3 Rational Choice Institutionalism

This theory informs that the involved institutions have fixed preferences that may compromise the common public interests (Hall & Taylor, 1996). In general, rational-choice institutionalists employ a specific set of behavioural assumptions, positing that the relevant actors have a fixed set of preferences and behave entirely instrumental in maximising the attainment of these preferences in a highly strategic manner (Hall & Taylor, 1996). Besides, they tend to see politics as a series of collective action dilemmas, as instances when individuals acting to maximise the attainment of their preferences are likely to produce an outcome that is collectively suboptimal (Hall & Taylor, 1996). However, these foundations rest on a relatively simplistic image of human motivation, which may miss many of its important dimensions. The usefulness of the approach is also limited by the degree to which it specifies the preferences or goals of the actors exogenously to the analysis, especially in empirical cases where

these underlying preferences are multi-faceted, ambiguous or confusing to define (Hall & Taylor, 1996).

Rational-choice institutionalism, though, has made significant contributions in instrumental behaviour, by highlighting key aspects of politics underestimated by other, perspectives and providing tools for their analysis. Hardin (1968) argues that rationalists tend to see politics as a series of collective action dilemmas. The latter qualifies when individuals who act to maximise the attainment of their preferences produce an outcome that is collectively suboptimal (in the sense that another outcome is found that would make at least one of the actors better off without making any of the others worse off). Typically, what prevents the actors from taking a collectively-superior course of action is the absence of institutional arrangements that would guarantee complementary behaviour by others. Classic examples include the “prisoner’s dilemma”, and the “tragedy of the commons” and political situations present a variety of such problems (cited in Hall & Taylor, 1996, p. 945).

Furthermore, Shepsle and Weingast (1987) argue that the relevant actors who have a fixed set of preferences or tastes behave entirely instrumentally to maximise the attainment of their preferences. The actors act in a highly strategic manner that presumes extensive calculation (cited in Hall & Taylor, 1996, pp. 944-945). Lastly, rational choice institutionalism emphasises the role of strategic interaction in the determination of political outcomes. That is to say, they postulate, first, that an actor’s behaviour is likely to be driven, not by impersonal historical forces, but by a strategic calculus and, second, that this calculus will be deeply affected by the actor’s expectations about how others are likely to behave as well. Institutions structure such interactions, by affecting the range and sequence of alternatives on the choice-agenda or by providing information and enforcement mechanisms that reduce uncertainty about the corresponding behaviour of others and allow “gains from the exchange” (Hall & Taylor, 1996, p. 946). As a result, they lead actors toward particular calculations and potentially better social outcomes. Rational choice theorist takes a classic ‘calculus approach’ to the problem of explaining how institutions affect individual action (Hall & Taylor, 1996). Therefore, rational-choice analysts can incorporate into their analyses an extensive appreciation for the role that human intentionality plays in the determination of political outcomes (Bethani, 2011).

Therefore, in this study, the researcher employed sociological and rational choice institutionalism because they had a significant strength for explaining the behaviour of service providers. In this case, district council officials on one hand and bus depot users thus shop owners, bus drivers and other traders on the other side. Two theories were used to understand why depot users continue to pay fees, the challenges that fee collectors face and the motivation for the district council.

During the 1980s, many developing country governments became interested in decentralisation as a means of regaining political legitimacy, to give people more of a voice in local affairs, or sometimes to gain a partisan advantage (Goldman, 1990, cited in Jagero et al., 2014, pp. 315-316). Almost all African countries have embarked on significant reform programmes that had a considerable bearing on the governance of both rural and urban areas (Mumvuma, 2012, cited in Jagero et al., 2014, pp. 315). The reforms in Africa have been mainly directed at three main areas, namely decentralisation, local government reforms and sectoral reforms. However, many emphasised on decentralisation which had been advocated by donors (Mumvuma, 2012, cited in Jagero et al., 2014, pp. 315).

Decentralization is “the transfer of responsibility for planning, management, and the mobilization and allocation of resources from central government and its agencies to field units of government agencies, subordinate units or lower levels of government, semiautonomous public authorities or corporations and regional area-wide or functional authorities” (Mumvuma, 2012, cited in Jagero et al., 2014, pp. 315-316). Decentralisation takes different forms such as devolution and delegation, as discussed below.

2.8.4 Delegation and devolution forms of decentralization

Delegation form of decentralisation entails the transfer of responsibilities for decision making and the administration of public functions to semi-autonomous institutions. The local government partially controls these institutions, but they are accountable to the central government (Manor, 1999).

Devolution form of decentralisation, also called political decentralisation, is when political powers are transferred to the local citizens, representatives of the people and institutions of the government at the local level that are accountable to the people in their jurisdiction to make decisions and provide services closer to the local people (Tambulasi & Kayuni, 2007). Devolution involves the creation of autonomous structures and procedures of local decision making among the local actors on resource allocation and development planning (Tambulasi & Kayuni, 2007). Political decentralisation is also intended to support the consolidation of democracy by giving the local citizens more powers in the policy processes on issues that affect their needs and interests. Devolution is considered to be the complete form of decentralisation due to its nature of transferring the authority of decision making (Tambulasi & Kayuni, 2007).

Just like other African countries, decentralisation in Malawi was advocated by donors (Jagero et al., 2014). After about thirty years of a highly centralised one-party rule, a radical political transformation occurred in Malawi with the introduction of multi-party democracy and the adoption of a new constitution based on the principles of participatory democracy (Jagero et al., 2014). Since then, several steps designed to consolidate and institutionalise this newly gained political freedom and improve governance have been taken and slowly, democracy is taking root in Malawi. As part of the process of consolidating democracy and as a strategy for realising the country's development goal of poverty reduction, the Malawi government expressed its desire to decentralise political and administrative authority to the district level as advocated by the donors (Jagero et al., 2014).

Malawi rolled out decentralisation in 2002 mainly to meet the requirements of the international bodies (donors), but the results have not been very pleasing. Despite initial support of the donors, the local governments have not been able to source their funds for running their offices and undertaking local developments like building clinics, schools and secondary roads (Jagero et al., 2014). They have relied on funds transfers from the central government, which is not enough and weakened their independence as one of the principles of decentralisation. Without their funds, the local governments cannot be or be seen as independent and be able to make their own development decisions or budgets. With the central government not wanting to shed some of the

powers to the local government, decentralisation has not yielded the benefits intended (Jagero et al., 2014).

Further, there has been political interference in the running of local authorities like ministerial control of local authorities in the budgeting process. The central government still acts as executives and not just supervisors or advisors (Jagero et al., 2014). They continue controlling the lower levels of government in violation of one of the principles of decentralisation. There has been a significant gap between government pronouncements and the situation on the ground (Jagero et al., 2014). For instance, relatively little sufficient power has been decentralised, as central government and national institutions are reluctant to relinquish control. There is also a lack of clarity on the roles of the central government, traditional leadership structures and democratically elected council (Jagero et al., 2014).

Rational choice theory professes to explain and predict the behaviour of political agents (politicians, bureaucrats, voters, and rent-seekers) on the supposition that they are instrumentally rational (Pincione, 2004). The public choice theory assumes that individuals or entities have definite preferences and are capable of choosing them and that they act in their self-interest and not in the interests of others (Lemieux, 2003). Individuals or entities have information about how to maximise their preferences, they can analyse the options and choose the course that maximises their welfare, and they can change their actions when costs and benefits vary. According to this assumption, Lemieux (2003) argued that ordinary individuals, who have the same self-interest motivations in the political sphere as in the economic sphere, man the state. The existence of the state thus creates a political market for political favours. The state will redistribute in favour of the interest groups whose support the rulers need most to remain in power and increase their benefits. Thus, the state exists because rulers want to redistribute in their favour, therefore, to steal (Lemieux, 2003). For instance, the Local Government Act for Malawi advocates compliance when it comes to paying fees as a way of raising the revenue required for the provision of public services. To achieve this, administrators must ensure that proper enforcement or collection tools are in place.

On the contrary, the situation of bus depots is not good, which leaves one wondering as to what happens to the fees that users pay (Gomani, 2014). Therefore, enforcement tools might be in place. Still, they might be designed in a way that exempts other users or users deliberately choose not to pay; hence, targets might not be reached, leading to inadequate provision of essential services.

Again, public choice assumes that the bureaucrats who are executing agents of political decisions are ordinary individuals who, like everybody else, seek to maximise their utility. Another way that the bureaucrat exerts power is by being an ‘agenda setter’ (Pincione, 2004). For instance, being an agenda-setter, he can often lead the system toward the results he prefers by deciding which alternatives, and in what sequence business is going to be undertaken. Therefore, when public choice theory is applied to bureaucracy, it reveals other reasons for being sceptical that the state can efficiently reconcile individuals’ preferences and aggregate their demands for public policies. The theory also assumes that decisions about the supply of public services are not necessarily in the interest of society. The bureaucrats may subvert those decisions or at worst, implement them inefficiently and lower the overall standard of living (Lemieux, 2003:30). Walsh (1995:16) notes “... the simplest accusation against the public sector is that it is wasteful in the way that it uses resources because politicians and public officials have no incentives to control costs.”

In sum, it is the behaviour of public sector bureaucrats, which is at the heart of the public choice theory (Felkins, 1997). While they are supposed to work in the public interest, putting into practice the policies of government as efficiently and solely as possible, public choice theorists see bureaucrats as self- interested utility-maximisers, motivated by such factors as: remuneration, the prerequisites of the office, public reputation, influence, patronage and the ease of managing the bureau (Niskanen, 1973). Central to all public choice theories then is the notion that an official at any level, be it in the public or private sector, operates at least partly in his self- interest, and some officials are motivated exclusively by their self-interest (Niskanen, 1973).

This theory was very relevant in this study when seen in the light of decentralisation reforms that district councils are currently going through. Thus, by shifting power, resources and responsibilities from the central to local government, district councils are

empowered to execute developmental functions. Therefore, there are council officials on one hand who control resources and on the other hand, depot users who pay the fees. This creates a team of ‘winners’ on one side who are usually bureaucrats and ‘losers’ on the other hand, who are often people who pay fees. The behaviour of the politicians and the bureaucrats determine the developments that occurs at the bus depot. Thus, the services available to the ordinary citizen who pays user fees might depend on the decision of the bureaucrats and politicians in power.

2.9 Operationalisation

The existing literature indicated that user fees administration involves a set of interrelated activities such as collection tools employed, enforcement procedures, provision of basic services to the public and challenges. Effective collection of bus depot fees entailed setting a minimum fee that each depot user is required to pay, putting in place proper enforcement and collection tools as well as ensuring that the money collected was put to appropriate use. This study was built around four specific objectives.

Firstly, it aimed to investigate depot user’s views about bus depot fees. Thus, as long as the users pay the fees, there should be reasons as to why they comply. On the other hand, there might be other users who, despite the law requiring them to pay a fee they choose not to fulfil for their reasons. As indicated in point 2.8.3, this study employed rational choice theory which states that relevant actors have a fixed set of preferences and behave entirely instrumentally to maximise the attainment of these preferences in a highly strategic manner (Hall and Taylor, 1996, cited in Kedia, 2011, p. 5). This entailed that those that paid the fees had reasons for compliance due to a benefit or improvements they could attach to as a result of their fees. Users that refused to pay fees had their reasons, such as poor service provision. Interviews were conducted with stakeholders such as bus drivers and traders to get their perspective on the subject matters.

The research also aimed to examine the tools and challenges associated with bus depot fees collection. Although a fee was set, the amount collected depended on the tools and challenges faced during the process. Thus, if the tools such as provision of services and equity were right, depot users were motivated to pay than if they were not right such as

use of manual ticketing which left a lot of room for fraud. The same applies to the challenges that the collectors faced when collecting fees. The more opposition they encountered from the users such as drivers and vendors, the less motivated they were to do their job. Hence service provision was likely to be compromised due to low collection of revenue. Therefore, the study employed the rational choice theory to collect relevant data. Thus, the fees collection tools used by the district council were attached with particular self-interests which in turn created challenges for the collectors because the users also had their self-interests to satisfy. Interviews were conducted with council officials to understand the various tools used and the challenges they faced during collection.

Finally, the study aimed to establish how the district council uses bus depot fees. The literature has indicated that despite users paying a fee at the bus depot, the conditions at depots are not good. The literature discovered that indeed users pay the fees, but other factors such as corruption, poor service delivery and lack of transparency hampered development at the bus depot (Gomani, 2014). As indicated under 2.8.3 this theory assumes that individuals or entities have definite preferences and are capable of choosing them and that they act in their self-interest and not in the interests of others (Lemieux, 2003). By interviewing relevant stakeholders, the research aimed to establish why decision-makers had gone for the projects currently in place over the others. This eventually led to understanding of the main role of bus depot fees.

2.10 Chapter summary

The literature review brought to the limelight how different authors expressed successes and challenges surrounding decentralisation. By inception decentralisation, the expectation was that district councils would be able to realise more from different fees that they administer, such as property rates, parking fees and market fees. However, the outcomes from decentralization have been a mixed bag as this has proven to work in other countries while in other challenges remain. Other studies have also shown that lack of capacity, accountability and transparency have contributed to the district council's failure to bring out the best from user fees. This, in turn, has led to poor service provision by local governments hence the anticipated added value of decentralization is not evident. In other countries such as Uganda and Kenya tax reforms led to

improvement in revenue collection hence showing the importance of decentralization. The conceptual framework showed the link between the existence of by-laws and acts of parliament with how the failure of duty bearers to comply with them led to poor provision of basic services. The sociological institutionalism showed how governments' mandate to provide services to the public was one of the obligations for users to pay fees. The rational choice theory provided the direction of how the selfish acts of decision-makers and users slowed down infrastructure development at bus depots. Finally, the operationalisation offered the relevance of the conceptual framework chosen in addressing the four specific objectives of the study as the two theories selected for the study fitted well with explaining the findings.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

This chapter focuses on the research design and methodology used in this study. Included are details of the population selected for the study, a description of the respondents, sample and sampling techniques used, sampling procedure, research design, data collection methods, data analysis technique and ethical considerations.

3.2 Background of area of research

Blantyre is the oldest urban centre in Malawi. The influence of Blantyre declined when Lilongwe became the capital city in 1975 (UN-HABITAT, 2010). However, it has maintained its grip as the commercial capital of Malawi. The city offers many economic opportunities but lacks resources to meaningfully implement its strategies and provide the required basic social infrastructure and urban services (UN-HABITAT, 2010). The absence of such infrastructure and reliable services hampers economic development. Over 65% of the city's population lives in unplanned settlements on about 23% of the land. Poverty stands at about 24%, while unemployment is about 8% (UN-HABITAT, 2010). Improved governance, revenue collection and management capacity are seen as major factors to rejuvenate the appalling conditions in the city (UN-HABITAT, 2013).

Although there is a lot of literature on revenue collection in Malawi and Blantyre in particular, the focus has been on business licences and property taxes as evidenced by the MLGRD report of 2005. However, there is limited work which has been done to evaluate the role of bus depot fees in the provision of basic services at bus depots. Furthermore, Blantyre was chosen because unlike Lilongwe City which is getting a new bus depot there is yet to be a breakthrough for Blantyre even though the city council has repeatedly indicated that the construction of a new depot remains one of the priorities (Singini, 2015). Therefore, this study aimed to explore if the council could

capitalise on the bus depot fees or go for other alternatives. Furthermore, Blantyre is the commercial city of Malawi; hence, it attracts traders from within Malawi and neighbouring countries such as Mozambique, Tanzania and Zambia. Therefore, to promote good business, it is important to have facilities at the bus depots that are of high standards.

3.3 Research design

This study adopted a qualitative research design. Stevens (2003) describes it as a method that can be used when one is looking for people's feelings (experiences, attitudes and behaviours) and can also be used for ground-breaking so that one can ably quantify after understanding the reality from the participants perspective (Stevens, 2003). The main objective of the study was to explore the role of bus depot fees on the provision of basic services; hence, there was a need to get rich context-bound information from the participants. As for the theoretical paradigm, the rational or public choice and sociological institutionalism have been used to explain why actors behave the way they do hence drawing out the nature of the subjective reality of qualitative research. Furthermore, since the study targeted one particular district, it meant that its context was likely to be different from other districts; hence data collection based on a context was deemed to be ideal. The specific objectives of the study also displayed features that theoretically required qualitative design. For instance, one of the objectives was to discover problems faced by councils during collection of bus depot fees and the other intended objective was to explore people's views regarding bus depot fees. From the two objectives, it is clear that there was a need for an in-depth inquiry from the target population; hence, qualitative research was ideal in explaining the phenomena.

Using qualitative research methods was significant in this study due to the nature of in-depth inquiry undertaken (Cresswell, 2014). One importance was that participants got to express themselves fully and freely, emphasizing on the framework that the researcher was looking for (Cresswell, 1994). Furthermore, it helped the researcher to establish a good relationship with respondents which was crucial for the collection of not only insightful information but also their feelings and experiences since they were given the liberty to do so (Cresswell, 1994). Lastly, qualitative research was more flexible; thus, it allowed greater interaction between the researcher and the participants due to open-ended questions which were asked (Kothari, 2004). The ability to ask open-

ended questions that were not necessarily worded in the same way enabled participants to respond in their own words freely, and these responses tended to be more complex than simply “yes” or “no” Therefore, the use of this method in this study enabled the researcher to collect data and explain the views of the people more deeply and in detail.

3.3.1 Case study

According to Yin (1984) case study method provides a basis for the application of ideas and extension of methods. Therefore, in this study, this method was suitable because it offered a way of studying the complex area of bus depot fees vis-à-vis the provision of basic services. It also made it easy to relate to other bus depots such as Ntcheu, Dedza and Zomba, which also collect the fees. In Malawi, decentralisation reforms have been applied equally in all the districts. Although local context varies from district to district, the structure of the assemblies remains the same, hence study of one district council was considered to be vital towards research for other districts. For this study, the Limbe Bus Depot was purposively sampled as the site under study.

3.4 Research methodology

3.4.1 Study target population

Wassenaar (2006) argues that the population selected for the study should be those to whom the research question applies. Based on the nature of the research objectives (refer to 1.4.1) the study targeted adults only, thus persons over 18 years of age because they were better placed to respond to the questions due to their experience on the subject matter. These included drivers, fee collectors, traders, Civil Society Organisations (CSOs) and staff from Blantyre City Council.

The research was conducted from 10th March to 17th April 2019 at Limbe Bus Depot in Blantyre Malawi.

3.4.2 Sample size

A minimum of 100 elements is needed for each major group or subgroup in the sample, and for each minor subset, a sample of 20 to 50 elements is necessary (Sudman, 1976, cited in Israel, 1992, p. 4). Therefore, the sample size for this study was forty (40), but the researcher ended up interviewing 37 respondents because the other three were not

available. Drawing participants from different sections ensured data collection from participants with different perspectives on the topic.

Table 1: Coded list of respondents involved in the study

Organization/ Location	Male	Code	Female	Code	Total	Dates
Limbe Bus Depot- Traders	1	X	1	AD	16	10 th to 18 th March 2019
	1	Y	1	AE		
	1	Z	1	AF		
	1	Q	1	U		
	1	R	1	V		
	1	S	1	W		
	1	AB	1	AG		
	1	AC	1	AH		
Limbe Bus Depot- Fees Collectors	1	M	1	N	7	19 th to 25 th March 2019
	1	P	1	O		
	1	S	1	W		
	1	T				
Limbe Bus Depot- Drivers	1	E	1	I	10	30 th March to 10 th April 2019
	1	F	1	J		
	1	G	1	K		
	1	AJ	1	AL		
	1	H	1	L		
Blantyre City Council Staff	1	C	1	D	2	13 th to 17 th April 2019
Beautify Malawi Trust	1	A	1	B	2	13 th to 17 th April 2019
Total					37	

This research employed purposive and Snowball Sampling.

3.5.1 Purposive sampling

Purposive sampling was used to select key informants for the study. With this sampling procedure, the researcher selected the sample based on who they thought would be appropriate for the study.⁴ In this case, the researcher used his knowledge gathered from the literature concerning decentralisation in district councils to choose key informants to be interviewed. A purposive sample of eight (8) key stakeholders was selected from government and Civil Society Organisations. The researcher made appointments with the sampled participants and visited the participants in Blantyre. The researcher conducted 20 minutes long interviews in their offices. Open-ended questions were administered to allow respondents to provide reach information. These included two members of staff from BCC, four revenue collectors and two members of staff from Beautify Malawi Trust. The researcher asked questions and listened carefully to the responses, took detailed notes, transcribed the interviews, and built the findings based on the responses.

Purposive sampling was mainly used to focus on a particular respondent who had vast knowledge on the subject (Creswell, 2014). Therefore, purposive sampling was used to target people with key information needed in this research because of their knowledge, experience and position in the society (Creswell, 2014). For instance, respondents from BCC were purposively sampled because of their knowledge on revenue administration. Those from Civil Society Organisations were selected because of their knowledge on sanitation and hygiene interventions in the district.

The strength of this sampling technique was that it helped the researcher to get hold of respondents who were very familiar with the topic under study hence made it easier to establish a rapport (Creswell, 2014).

The limitation of this sampling procedure is that it is subjective, which could leave the researcher in a dilemma to choose between objectivity and convenience (Durrheim, 2006). The idea that a purposive sample has been created based on the judgement of the researcher is not a good defense when it comes to alleviating possible researcher biases, especially when compared with probability sampling techniques that are

⁴ https://en.wikipedia.org/wiki/Nonprobability_sampling

designed to reduce such biases.⁵ However, this judgmental, subjective component of purpose sampling is only a major disadvantage when such judgements are ill-conceived or poorly considered; that is, where judgements have not been based on clear criteria, whether a theoretical framework, expert elicitation, or some other accepted criteria.⁶ In agreement with this finding, the researcher incorporated two theories (rational choice and sociological institutionalism) as one way of ensuring objectivity.

3.5.2 Snowball sampling

In this study, one of the targets groups the researcher was interested in was bus drivers and shop owners at the depot. In this scenario, finding just a small number of drivers and shop owners willing to identify themselves and take part in the research would have been quite challenging since the researcher was not conversant with the people. Therefore, to get hold of the rest, the researcher started with just one bus driver and one shop owner who led the researcher to the rest. Issues with fee payment are sensitive hence, the researcher had to ask the initial bus drivers or shop owners who agreed to take part in the research to help identify their colleagues that were also willing to take part. In this respect, the initial bus drivers or shop owner helped to identify additional participants that completed up sample. The process continued until sufficient units had been determined to meet the desired sample size (Faugier & Sargeant, 1997).

Snowball sampling is a useful choice of sampling strategy when the population one is interested in studying is not easy to identify.⁷ For example, in this study, there were no lists of drivers that the researcher could easily get hold of since there were a lot of buses that drive in and out daily. Furthermore, fees payment is a sensitive topic which needs to be handled carefully. For instance, in a situation that other bus drivers did not pay the fee for whatever reason, it was likely that they would be unwilling to identify themselves and take part in such a research. However, since snowball sampling involves individuals recruiting other individuals to take part in a piece of research, there may be common characteristics, traits and other social factors between those individuals that help to break down some of the natural barriers that prevented such

⁵ Snowball sampling | Lærd Dissertation. <http://dissertation.laerd.com/snowball-sampling.php>

⁶ Snowball sampling | Lærd Dissertation. <http://dissertation.laerd.com/snowball-sampling.php>

⁷ Snowball sampling | Lærd Dissertation. <http://dissertation.laerd.com/snowball-sampling.php>

individuals from taking part.⁸ In this case, a shop owner or driver being consulted by a fellow was more willing to participate than just the researcher reaching them directly. This approach was used to inquire more on the objective of users' views about paying bus depot fees and its targeted traders, hawkers and drivers.

This technique is weak as it lacks definite knowledge as to whether or not the sample is an accurate reading of the target population. By targeting only a few select people, it is not always indicative of the actual trends within the resulting group. Identifying the appropriate person to conduct the sampling, as well as locating the correct targets is a time-consuming process such that the benefits only slightly outweigh the costs.⁹ To counter this, the researcher ensured that he identified a participant that had been paying bus depot fees for sometimes they were in a better position of understanding the study. These also recommended other fellow participants who had also been paying fees hence made identification of respondents easier.

For this study, both primary (qualitative observation and semi-structured interviews) and secondary data collection (government publications, internet, books and newspapers) tools were used.

3.6.1 Qualitative observation

Unstructured observation involves the collection of descriptive information that is analysed qualitatively rather than quantitatively (Brink, 2006). For this study, an informal observation was used to describe the behaviour of drivers as they entered into the bus depot (Cresswell, 2014). Thus, the researcher was interested in observing whether the vehicles were paying a fee or no and whether the fee collector would be issuing receipts or no. A participatory approach was adopted whereby the researcher asked open-ended questions to the participants allowing them to provide their views freely (Spadley, 1980). The researcher asked some questions to the drivers and fee collectors as a way of gaining an understanding. Notes were taken during the observation, which helped in data analysis.

⁸ Snowball sampling | Lærd Dissertation. <http://dissertation.laerd.com/snowball-sampling.php>

⁹ Snowball sampling - Wikipedia. https://en.wikipedia.org/wiki/Snowball_sampling

The advantage of this technique is that it enables the researcher to obtain in-depth information since the participants are in their natural state (Brink, 2006). For instance, by observing what was happening at the gate with minimal open-ended questions the researcher was able to get real information than through structured interviews as other participants could not have been comfortable to explain for instance why they did not pay depot fees.

A disadvantage of this technique is that it is time-consuming and can be extremely costly (Brink, 2006). However, to save time, the researcher created breaks, and during such, he was interviewing other stakeholders such as shop owners and depot committee members.

3.6.2 Semi-structured interviews

In this research, a semi-structured interview guide was developed and administered to key informants such as BCC staff, CSOs, revenue collectors, as well as drivers and traders. This was aimed to solicit views from participants on issues such as tools used for the collection of bus depot fees and challenges faced during collection. Open-ended questions were posed as they offered a room for flexibility hence allowing the researcher to probe on specific issues raised by the participants.

For this study, the use of this method was important as to get researcher's aim of collecting rich data from the respondents hence the ability to probe made sure this was done (Brink, 2006). An interview schedule with both closed and open-ended questions was designed to ensure uniformity and probity, respectively (Durrheim, 2006). These questions were vital in answering the research questions: what are your views about bus depot fees? Thus, drivers, shop owners and traders were contacted through this method. Fees collectors were also crucial to answering the question: what are the challenges faced when collecting bus depot fees? Since the interview was also conducted in a local setting, the researcher translated the questions and conducted them in the local Chichewa language which helped the respondents to understand the questions thoroughly and responded to them with proper understanding, thereby ensuring validity and reliability in the raw data collected as they responded as per directed by the items.

The flexibility of semi-structured interviews enabled the researcher to collect rich data because they included both open and closed-ended questions helped the researcher to get a complete and detailed understanding of the issue under research (Brink, 2006).

3.6.3 Government publications

Various forms of documents were reviewed to get information to supplement and cross-check with data obtained from the respondents. Valuable official documents included: National Audit Reports, Ministry of Local Government Report, the Decentralization Act of 1998, and the Constitution of the Republic of Malawi. The use of these documents was necessary since the topic of study also focused on already established literature. Therefore, by reviewing documents, more data were generated hence adding up to the study. However, the weakness is that it requires the researcher to search for information in hard to find places (Cresswell, 2014). For instance, some of the books were found in libraries which were located in other cities such as Lilongwe and Blantyre yet the researcher was based in Zomba. This was time consuming as the researcher had to travel such long distances. However, the researcher ensured that he dedicated enough time for this exercise by consulting different libraries within and outside Zomba hence generating a lot of required information.

3.6.4 Internet sources

Some additional data such as academic journals and dissertations were downloaded from the internet to supplement the information gathered. The use of the internet made the researcher expound on the data collected from the respondents. Also, in cases of lack of clarity of some terminologies given by the participant, the researcher was able to browse on the internet to get a clear understanding. Finally, due to the sensitivity of some information which could cause respondents not to cooperate, the use of the internet simplified the workload as most information was found online.

3.6.5 Books

Books from various libraries were consulted. Libraries which used include Chancellor College Library and National Library. The use of books was important as they contained more rich information that was used to expound on what was said by respondents. Thus, books assisted the researcher in digging deep and finding out more about the questions under study.

3.6.6 Newspapers

Newspaper articles were used to get some of the current information not readily available in libraries. Such newspapers include The Nation, The Daily Times newspapers as well as online newspapers. The researcher read and added to what had already been said by the respondent. In so doing travelling time was also saved, and rich data was generated. In addition, use of local newspapers provided key information in the problem statement which was based on the context of the particular country. For instance, news sources were key to providing the situation of bus depots in Zambia and Malawi which was key to making the problem statement sound strong based on the empirical evidence from the two countries.

3.7 Data analysis

Thematic analysis was used to analyse the data collected from the field.

3.7.1 Thematic analysis

Upon completion of the interviews, the researcher spent time reading through the collected notes. This was aimed at becoming familiar with the data in readiness for coding (Maguire & Delahunt, 2017). The notes were in a rough state as written down during the interviews. Below is an example of an extract of rough notes that were transcribed:

The drivers think that paying bus depot fees is not essential because they do not see any infrastructure improvement despite paying fees daily. They further added that most of them pay the fees as a routine but do not understand the rationale because there is a lack of awareness on the relevance. Therefore, even though they pay, they do it out of obligation and not necessarily satisfaction. This is why it's easy for others not to comply (View of respondent P, 19th March 2019)

The ability to read the transcripts over and over again made the researcher become familiar with the data at hand and enabled the researcher to start thinking through the coding process.

The second step involved the generation of initial codes. This stage involved the organizations of data in a meaningful and systematic way. Coding reduces lots of data into small chunks of meaning (Maguire & Delahunt, 2017). The coding was focused on relevant data which was in line with the objectives of the study. The codes were not pre-set; instead, codes were developed and changed during the coding process. For instance, a lack of trust in fees collectors was an issue that kept emerging throughout the interviews, and this was very relevant to the study objective on the challenges facing the collection of bus depot fees. The researcher had to pull out all the 37 transcripts containing the responses of the 37 participants and went through each transcript to code every section of the information that seemed to address the research objective. Shifting from one transcript to the other, enabled the researcher to identify new codes which could be modified in case they matched with the next transcript. A pen was used to underline sections of the transcript which contained relevant information hence generating new codes.

Step three entailed identification of themes. A theme is a pattern that captures something significant or interesting about the data and research question (Braun & Clarke, 2006). This stage involved taking a closer look at the codes generated in phase two to find out if there were any that fitted together so that a theme could be generated. For example, there were several codes concerning user's expectation towards payment of bus depot fees. Therefore, these were brought together to form an initial code called service provision. At the end of this step, the codes had been arranged into broader themes that seemed to say something specific about this research question (Braun & Clarke, 2006). For instance, a theme on service provision was used to answer a research question on the importance of bus depot fees.

Step four involved reviewing themes. This phase involved reviewing, modifying and developing the preliminary themes that were identified in Step three to determine whether they made sense or no. At this point, it is useful to gather together all the data that is relevant to each theme (Maguire & Delahunt, 2017). This process involved reading the information associated with each theme identified in step 3 to verify if the data at hand was in line with the themes. The researcher had to read the data associated with each theme and considered whether the data did support it (Maguire & Delahunt, 2017). For example, the theme of penalties for non-compliance responded to the

objective of tools for bus depot fees collection. The theme concerning lack of political will was perfectly addressing the challenges facing the collection of bus depot fees. A review of the themes helped in ensuring that the themes were addressing the research objectives.

The final step involved the definition of themes. This stage which involves refinement of the themes and the aim is to identify the “essence” of what each theme is about. The aim is to understand what the theme is saying and how the themes relate to each other (Braun & Clarke, 2006). For instance, in the findings on the challenges facing the collection of bus depot fees, many themes were defined. These included lacks of political will, corruption, the dissatisfaction of fee usage and negative perceptions towards fees collectors. The formulation of these themes gave a picture of what each entailed as well as how each related to the other. For instance, corruption by fees administrators related to dissatisfaction by users; hence, these themes related and were defined so that discussions were built around them.

3.7.2 Justification for using thematic analysis

Thematic analysis provides a purely qualitative, detailed, and nuanced account of the data (Braun & Clarke, 2006). In this study there was a need to dig deep, for example, data on the research question ‘what are your views on bus depot fees’ the researcher was interested in soliciting respondent’s narration, thus probing to hear more from the respondents on the subject, in the end, generating rich context data.

3.8 Validity and reliability

According to Polit and Beck (2004), this can be established using the four criteria of credibility, transferability, dependability and conformability. This study employed all these.

3.8.1 Credibility

According to Brink (2006), techniques used to achieve credibility include using a variety of sources in data gathering-triangulation. For example, this study made use of two data collection tools, namely qualitative observation and semi-structured interviews which ensured that where one tool fell short, the other was suitable. Also, the research questions fitted differently with the tools. For example, the question to do

with bus depot fee collection tools was tackled through semi-structured interviews with key informants from the council officials. On the other hand, the question regarding collection of bus depot fees was addressed through qualitative observation as the researcher was observing what was happening at the gate.

3.8.2 Dependability or authenticity

Authenticity can be established by context-rich and meaningful, or ‘thick’, descriptions (Denzin, 1989). For this study, the researcher consulted a substantial amount of secondary literature that was used to analyse the findings. Furthermore, direct quotations from participants have been included to add to the deep understanding of the subject by the reader. Furthermore, peer debriefing in which the researcher exposes him or herself to a disinterested peer who probes the researcher’s biases explores meanings and clarifies the basis for particular interpretations (Brink, 2006). The researcher ensured that the supervisor went through the methods and provided their input so that the tools were designed in a way that would gather the intended information. The tools were piloted for two days prior to the main data collection to test if the tools were well designed. The researcher found out that the respondents did not have challenges in understanding what was being asked hence full data collection proceeded afterwards. At the end of the study, the experts in revenue collection, such as district council officials were contacted to review the finding hence attaining dependability.

3.8.3 Transferability

This refers to the degree to which the results of qualitative research can be generalised or transferred to other contexts or settings other than the one being researched (Kelly, 2006). In this study, the researcher provided a clear explanation of how data was collected using qualitative observation and key informant interviews. For instance, the use of purposive and snowball sampling techniques coupled with a sample size of 40 enabled the researcher to interview respondents who had knowledge on the subject matter. This makes it easy for the results to be generalized to other contexts with similar interventions.

3.8.4 Conformability

During data collection throughout the interviews, the researcher requested consent from the respondents before proceeding with the interviews. Participation was based on free will upon consenting to take part.

3.9 Ethical considerations

Firstly, the researcher ensured that informed consent was sought from the participants. According to Creswell (2014), it is not just a matter of getting consent, but also ensuring that no participant is pressured into signing consent forms. An introductory letter from the university was in place as this was important in instilling confidence in the respondents that the research was purely for academic purposes. Clear self-introduction was made to the participants, explaining to them clearly on the purpose of the study so that they understood and then offered them an opportunity to choose whether they were willing to participate or no. However, even though the researcher managed to interview 37 respondents, starting off the interview successfully was not easy. Most of the respondents would ask a lot of questions before proceeding to accept taking part in the interviews due to the sensitivity of the topic. In some instances, the researcher would return without interviewing the target group as they would come up with excuses. This happened despite the researcher showing the respondent an ID and introductory letter from Chancellor College and Blantyre City Council. As a result, the study took longer than anticipated as the researcher had to travel to the target population two or three times to suit their appointed time. The researcher did not give up and had to go with the suitable dates of the respondents hence at the end, despite the delays a good rapport was gained which contributed to collecting rich data as the respondents would freely express themselves.

Furthermore, it is essential to communicate in a clear, straight forward, appropriate language (Creswell, 2014). One of the challenges faced was on the language barrier as the researcher was dealing with respondents from different educational backgrounds. For instance, those who were educated at university and secondary level were able to understand and easily respond in English. Respondents who had only attained primary education had challenges in understanding English. As a result, the researcher had to spend a lot of time translating the questions from English to Chichewa so that he could easily get critical information. Even though this was time-consuming, the researcher

had to ensure that respondents freely expressed themselves in the language they were comfortable with. This helped the researcher gather the information that he was looking for.

3.10 Strengths and limitations

This part focuses on the strengths and limitations of the data collection tools, sampling technique and the research.

3.10.1 Strengths of data collection tools

The tools for collecting data that the study used were very useful in acquiring the information that was needed for the study. The qualitative approach that was used to allow the researcher to have access to people's actual perceptions (thus, a rapport was gained, and this encouraged a generation of rich data). The use of key informants helped the researcher to have in-depth discussions with the respondents as they gave the researcher a chance to probe and ask further questions to the respondents if there was a need.

3.10.2 Limitations of the data collection tools

The major challenge was that key informant interviews were costly as the researcher was required to make a lot of travelling to get hold of the respondents.

3.10.3 Strengths of sampling design

Purposive sampling was helpful as it made it easy for the researcher to find respondents who were familiar with the topic. Snowball sampling helped because the respondents knew the previous respondents who referred the researcher to them and hence made it easy to gain rapport.

3.10.4 Weaknesses of the sampling design

Respondents were reluctant to take part in the interviews. Although the researcher would show introductory letters from Blantyre City Council and Chancellor College as proofs that the research was approved and meant for academic purposes only, respondents could not quickly accept to take part in the interviews. Due to the sensitivity of the topic, some respondents had doubts that the researcher was an undercover journalist trying to expose them. For instance, three key informants who

were purposively approached were never available to take part in the interviews. This was the case at the expense of sending an interview guide beforehand upon request from the participants. The respondents indicated that they were very busy and could hardly find time for an interview.

Similarly, respondents from the CSOs were not easy to get hold of as most of them were busy in the field; most of them were working outside the office hence it was hard to find. This made the research to take longer than expected and hence it was more demanding. Despite encountering these challenges, the key informants who were not available referred the researcher to other workmates within the institution who accepted and provided information which the researcher was looking for.

3.10.5 Strengths of the research

Apart from contributing to the already existing body of knowledge on revenue administration in Malawi, the study also unearthed an area that has not been widely researched on, thus bus depot fees administration.

In addition, the study observed all ethics. Thus, the researcher ensured that every respondent was aware of what would happen with the information that he or she provided. The researcher also made sure to ask the respondents if it was acceptable to use all the sensitive information that they might have mentioned during the interviews. The researcher made sure that the respondents agreed to do the interviews voluntarily to ensure enthusiastic participation as well as to reduce any form of violation to the respondent.

3.10.6 Weaknesses of the research

Funds that were set aside for the research ran out before the study was completed due to frequent trips resulting from the unavailability of participants. The researcher had to find alternative means to make sure that funds were available. For instance, there were times when the researcher could schedule interviews but could end up not conducting any due to pre-occupation of the respondents. Since the respondents were critical to the study, the researcher was flexible enough, allowing the respondents to come up with new dates suitable for them. Due to this, they were able to cooperate as enabling them to choose time indicating value they attached to this. It was costly to travel back and

forth to Blantyre periodically, but in the end, the respondents were cooperative and provided rich information as they were able to voluntarily participate in this study.

3.5 Chapter summary

This chapter has shown that the research study was purely qualitative. Limbe Bus Depot was used as the case study since the researchers aimed to collect data specifically from the premise. Furthermore, the study employed different sampling techniques such as snowball and purposive. Data collection methods such as qualitative observation and semi-structured interviews were used to enable easy fine-tuning of respondent's constructs. Furthermore, the chapter clarified why thematic sampling was used thus since it is more of qualitative, there was a need of arranging the findings into themes to get a better understanding and explanation.

CHAPTER FOUR

RESULTS AND DISCUSSION OF FINDINGS

4.1 Introduction

This chapter analyses and discusses the data obtained in the field. The data collected was aimed to explore the role of bus depot fees in the provision of basic services at Limbe Bus Depot. The research was conducted from March to April 2019 in Blantyre, targeting 40 respondents, but the researcher managed to conduct interviews with 37 participants. The study was built on four specific objectives, namely:

1. To investigate depot users' views on the importance of bus depot fees;
2. To examine enforcement tools used for collection of bus depot fees
3. To discover challenges facing collection of bus depot fees;
4. To establish how effectively the district council utilises bus depot fees.

4.2 Participant's background information

4.2.1 Response rate

The highest response rate was from Limbe bus depot, where all initially targeted twenty-six participants were interviewed. Snowball sampling was used to get hold of these participants, which included traders or shop owners and bus drivers. Purposive sampling was used to get hold of two officers from Beautify Malawi Trust (BEAM), and nine officers from Blantyre City Council. The table below provides a summary of the interviewed participants.

Table 2: Response rate of interviews conducted

Department/ Organization/ Location	Targeted Respondents	Actual Respondents Interviewed (from 10th March to 17th April 2019)
Limbe bus depot	26	26
Blantyre city council	12	9
Non-Governmental Organizations	2	2
Total	40	37

Mugenda and Mugenda (1999) highlight that a response rate of 50 per cent is adequate for data analysis and reporting. They further add that 60 per cent is a good response, while 70 per cent is very good. A total of 37 out of the targeted 40 were interviewed, representing an outstanding response rate, which guided the researcher to proceed with data analysis and reporting.

4.2.2 Gender of respondents

Out of the 37 participants interviewed, 18 were females, while 19 were males. This is a good ratio, which shows that both males and females were equally concerned with issues on the subject matter.

4.2.3 Educational background

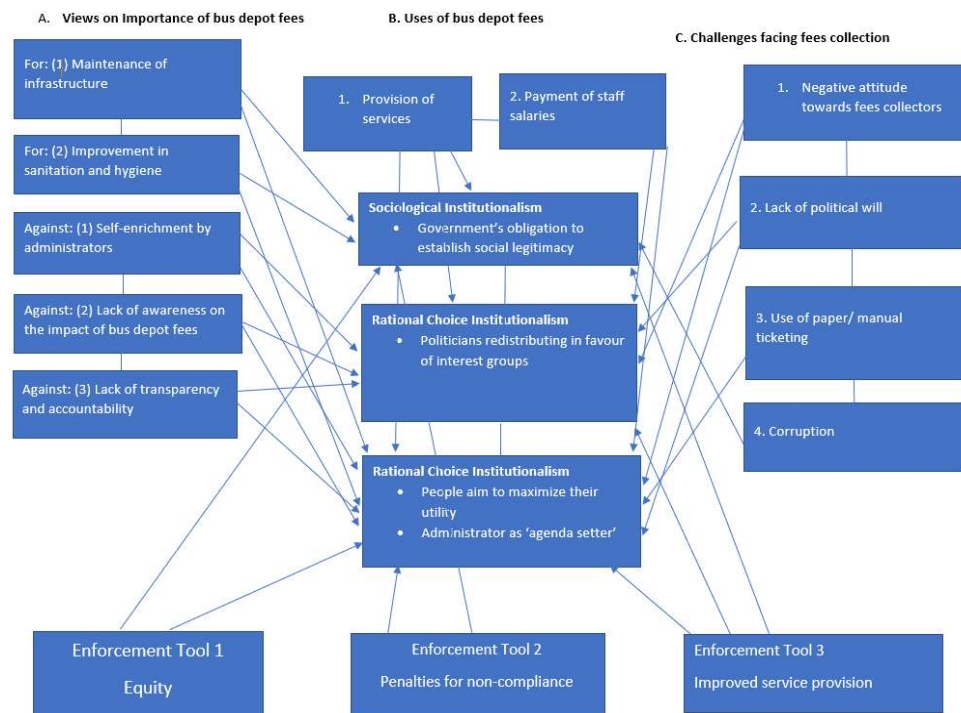
More than half of the interviewees had completed secondary education, as shown in table 3. Educational experience also played a big role in terms of providing in-depth information regarding the topic under study. During the interviews, the researcher observed that those that had attained university education were able to respond to the questions and provided clear explanations. Those educated to secondary school were able to understand but needed a little bit of probing to ensure that they brought out more responses. Finally, those with primary education had challenges with understanding the concepts as the researcher had to repeat the questions 2 to 3 times to ensure that they did not divert from the issue at hand. With this group, all questions were asked in Chichewa, and this enabled collection of the needed information as most of them were more conversant with the Chichewa language than English.

Table 3: Educational background of respondents

Educational Background	No. of respondents
No education	0
Primary school	15
Secondary	18
Tertiary	4
Total	37

4.2.4 Categories of respondents

Various categories of respondents were targeted to help with answering the questions because of their knowledge and involvement in paying bus depot fees. These included 10 drivers, 16 traders, 7 fees collectors, 2 BEAM staff and 2 BCC staff.

**Figure 1: Themes and conceptual framework**

4.3 Respondent's views on the importance of paying bus depot fees

A total of 37 respondents, namely staff from BCC (responsible for fees administration), Beautify Malawi Trust (responsible for hygiene and sanitation), shop owners and bus drivers (users who pay the fees) were interviewed. Respondents were asked about their

understanding of bus depot fees, the notable projects resulting from payment and challenges associated with bus depot fees administration. A total of fifteen (15) out of the thirty-seven (37) respondents indicated that paying bus depot fees was necessary while twenty-two (22) were of the view that fees were not significant.

The table below shows the thematic data used to explain findings to address the objective.

Table 4: Thematic Table on the Importance of Paying Bus Depot Fees

Objective	Themes
To investigate depot users' views on the importance of bus depot fees;	• Infrastructure maintenance • Improved hygiene and sanitation • Self- enrichment • Lack of awareness on the importance of paying fees • Lack of accountability and transparency

4.3.1 Maintenance of infrastructure

Respondents indicated that bus depot fees are essential as they assist in the maintenance of damaged or substandard infrastructure. They cited an example of the maintenance works carried out at the bus depot aimed at expanding the parking space. To concur with the respondents, the researcher indeed noticed that BCC had expanded part of the minibus parking section depot to increase parking space. Respondents further added that despite the renovations there is no tarmac road and no new bus stands; hence, they felt that passengers are forced to wait for buses in the sun.

According to Sociological institutionalism, the establishment of government institutions such as local assemblies is based on the obligation of government to establish its social legitimacy (Hall and Taylor, 1996). In Malawi, local assemblies are empowered under the Local Government Act (LGA 1998) to provide services to the citizens. In the LGA, district assemblies were assigned specific functions. Under the second schedule of the LGA, the roles are expounded to include the provision and maintenance of bus shelters and vehicle parking places (Kelly et al., 2001). The

decision to expand the parking space at the bus depot is, therefore, a positive step taken by the city council to ensure that the mandate set out in the LGA is fulfilled.

Improved infrastructure could be an indication of the city council's willingness to give back quality services to the users for the fees they remit. However, the rational choice theory argues that decision-makers choose options that will work to their best interest. The state will redistribute in favor of the interest groups whose support the rulers need most to remain in power and increase their benefits (Lemieux, 2003). Councilors and Members of Parliament are part of the team that makes up BCC. Therefore, although respondents indicated that the city council was showing commitment to improved service provision by renovating part of the bus depot, the interests of politicians cannot be ruled out. Councilors and MPs are political beings who seek to gain political mileage. Often, they do this by either supporting infrastructural developments or siding with vendors because they aim to attain votes and maintain political control. For example, the Minister of Local Government was accused of splashing K10 million (USD13,350) on curio vendors in Blantyre to woo support from the vendors to stop ongoing Human Rights Defenders Coalition mass wide demonstrations.¹⁰ This shows that as a politician, his intention was not only aimed to appease the curio vendors but rather to ensure that the demonstrations were distracted so that they could still maintain their political grip. Similarly, councilors MPs might vote for projects to ensure that they get support from the users during elections.

Respondents were able to appreciate the added value of BCC through maintenance of infrastructure as obligated by the LGA. However, the presence of politicians who are part of the council committee also determines the projects to be prioritized since their decisions seek to pursue personal interests at the expense of the public. Therefore, respondents felt that plans are implemented based on the satisfaction that the bureaucrats or politicians will get, which usually compromise the real issues facing the bus depot.

¹⁰ <http://www.maravipost.com/malawi-local-govt-minister-ben-phiri-splashes-taxpayers-millions-on-curio-blantyre-vendors-to-stop-hrhc-demos/>

4.3.2 Improvement in sanitation and hygiene

Respondents indicated that paying fees is essential as they are used by the city council to provide refuse collection facilities and piped water at the bus depot. One of the gate collectors had this to say:

I believe that fees are important because the city council engages a truck that comes around to collect refuse. The council uses our money to fuel the car. Besides, we have access to piped water at this bus depot which we use for cleaning our vehicles, drinking and cooking food (views of responded I, educated to secondary school level, 21st March 2019)

[The respondent was educated to secondary school level and was able to provide detailed answers as directed by the interview guide, which convinced the researcher that he was conversant with the study objective].

It emerged that respondents felt that the added value of BCC on the bus depot is evident. According to Sociological institutionalism, the establishment of some government institutions is based on the obligation of the government to establish its social legitimacy (Hall and Taylor, 1996). The Council of Non-Governmental Organisations in Malawi (CONGOMA) is an entity empowered to oversee the establishment and operationalisation of Non-Governmental Organizations.¹¹ The government does not work in isolation; rather, it depends on NGOs to complement its efforts. , Respondents felt that BEAM's interventions at the bus depot are a good initiative to compliment the Malawi Government on hygiene and sanitation projects in the city.

BEAM has played a significant role through its "Keeping Blantyre City Clean Campaign" by working with BCC to improve sanitation and hygiene. BEAM has improved refuse collection at Limbe bus depot through the procurement of bins and mobile trucks. Therefore, good collaboration between BCC and NGOs has established a good relationship which has led to an improvement in service provision (View of respondent B, personal interview conducted on 14th April 2019).

¹¹ <http://www.congoma.mw>

Furthermore, one of the staffs from BCC

The fees collected are being used by BCC to fuel the council vehicles responsible for refuse collection, payment of bills to waterboard, as well as salaries for staff hence the role of bus depot fees in this perspective, is evident (View of respondent D, personal interview conducted on 15th April 2019).

Measures to improve the tax revenue administration can be as necessary as tax policy to raise revenues. In Kampala, for example, reforms to revenue administration since 2010 have meant that the Kampala Capital City Authority (KCCA) managed to increase its own-source revenue by more than 100% from (SHS 41bn/ USD 374,777,907.26 to SHs 85bn/ USD 776,978,588.22) between 2011/12 and 2014/15 fiscal year which was achieved without any reforms to legislation at the national level (Manwaring, 2017; Kopanyi, 2015). One of the drivers of this massive improvements was that the district council had to see the taxpayer as a client, who requires good services, and who is legitimately demanding these in exchange for tax payment. Thus, service provision is key to changing users' perceptions about fees because they are able to appreciate the outcomes hence value the need to pay.

According to rational choice theory, the state redistributes in favour of the interest groups whose support the rulers need most to remain in power and increase their benefits (Lemieux, 2003). This theory fits well in the case of Limbe bus depot when seen from an angle of the NGO operating at the premises. The Gertrude Mutharika Beautify Malawi Trust (BEAM) is an indigenous NGO registered under the Trustee Inc. Act (2001). It is also registered with both Malawi NGO board and CONGOMA (Nkhata, 2014). The organization was established to promote increased access to participatory and improved sanitation and sustainable community management of waste and waste facilities in Malawi (Malawi News Agency, 2014). In line with this vision, the organization has been supporting improved sanitation and hygiene at the bus depot. While this is the case, traders claimed to have doubts on BEAM's operations since its an organisation which has close connections with the ruling political party as Malawi's First Lady is its CEO. Thus , they felt that while it appears to the citizens that the organisation aims to improve sanitation and hygiene, it's usually the first lady who gets credit and not BCC. This is supported by a number of clean up campaigns which

were performed by BEAM but it's the first ladies' name which was coming out on top at the expense of BCC.

Lemieux (2003) argued that ordinary individuals, who have the same self-interest motivations in the political sphere as in the economic sphere, control the state. The existence of the state creates a political market for political favours. For instance, the president appoints the CEO for BCC. Therefore, the CEO of BCC might be in a dilemma to choose between executing the city council's plans and supporting demands of the ruling elite who are responsible for providing political favours.¹² This leads to inadequate service provision as funds that could help with renovation of the bus depot are directed towards political party functions since BCC staff want to obtain political favours.

4.3.3 Self-Enrichment by administrators

Respondents felt that they lacked trust in the administrators as they suspected them of pocketing part of the revenue. A shop owner, educated to secondary school level said:

I hate paying this fee because its relevance cannot be noticed. The staff that administer fees are the ones that end up getting rich, building houses and buying expensive cars with our money (view of respondent AB).

From this theme it is evident that rational choice theory comes into play. The theory argues that people are mainly motivated by self-interest (Weimer, 1999). Several research reports over the last decade have highlighted challenges facing local governments in Malawi. These relate to lack of accountability, increased incidences of corruption and favoritism in the allocation of resources, and bureaucrats' misallocation of resources (MLGRD, 2005). Thus, rising levels of corruption in Malawi have also contributed to people's negative attitude towards the role of bus depot fees. Corrupt

¹² An examination of payment vouchers, cash books, bank statements and loose minutes revealed that the Council made payments in form of accommodation for the Minister of Local Government and Rural Development without specifically mentioning why the Council was paying for the Minister's expenses who was already covered by the Ministry, 10 member table booking at Democratic Progressive Party's blue night and Zokonda a Mayi for two table booking charge. In the absence of evidence of these payments in the budget, procurement plan; and the invitation letters makes it difficult for the audit team to conclude that these were proper charge against the public funds. Such irregular payments amounted to K10, 381,592.71 (Report of the Auditor General on the Compliance Audit of Local Councils- Financial Year Ended 30th June 2018)

actors have nothing else to do with service provision but their self-enrichment. For instance, the Auditor General Report for Councils (2017) observed gross mismanagement whereby receipt books valued at K2, 118,000.00 were not accounted for.¹³ Such findings show how bureaucrats can misappropriate public funds to fulfil their interests. Embezzlement of public coffers erodes trust, which results in an unwillingness to pay because users cannot see its relevance.

4.3.4 Lack of awareness on the impact of bus depot fees

A total of 8 respondents felt that there was a lack of awareness on the importance of paying bus depot fees. They felt that even though almost everyone that drives past the gate of the depot pays a minimum fee of K200 (2 Cents), only a few would narrate the impact of the charges. One of the shop owners had this to say:

Even though I pay the fees, I do not know how they are used. I think the council has performed poorly in raising awareness to the users on the importance of the fees. Lack of information is why others would not comply because they feel their money benefits gate collectors only (view of respondent G, educated to primary school level).

According to rational choice theory, individuals or entities have information about how to maximize their preferences, they can analyse the options and choose the course that maximizes their welfare, and they can change their action when costs and benefits change (Pincione, 2004). The study found out that there is poor awareness raising on the importance of paying fees which later on translates to a low collection. This might be because duty bearers know that if depot users become fully aware that the fees they pay are not only used for projects at Limbe bus depot but also the entire city council, there might be a backlash. An interview with BCC authorities established that indeed the fees are used to support the entire city council and not only the bus depot. One of the respondents from BCC said:

The collected fees are used to support projects in the entire city and not only the bus depot. I think the challenge is that as a council we have not

¹³ An examination of market general receipt book register, revenue returns and bank deposit slips for Blantyre and Limbe markets for July 2017, March and June 2018 revealed that market fee tickets from uncompleted market fee receipt books valued at K2,118,000.00 were not disclosed on revenue returns.

used effective ways to communicate to the users on this which could be one of the contributing factors to low collection (View of responded D)

Therefore, lack of awareness breeds passive users who are not able to hold the bureaucrats accountable hence, service provision continues to be poor as the funds might be used for other projects rather than the bus depot.

The Rational Choice theory further informs that the involved institutions have fixed preferences that may compromise the common public interests (Hall & Taylor, 1996). Duty bearers may choose to hide information on fees usage fearing that if the public knows then their plans will not succeed. For instance, collected fees are meant for projects that will benefit the whole district. There is an Urban Development Plan in place which guides project implementation for the council.¹⁴ Therefore, the city council has the responsibility of ensuring that the public is aware of the plans and regularly provide feedback on progress made towards achieving the strategies. However, traders felt that there is a lack of regular review meetings between BCC and users which creates a knowledge gap on project progress within the city council. This also makes the public to conclude that the council is not concerned about the poor status of the bus depot. The review meetings would act as a good platform for BCC to update the users on projects being implemented by the city council. This could make the users appreciate that even though the funds are not sent back to the bus depot at that particular time, there is another critical project such as road rehabilitation which is of equal importance as well. Such updates would ensure that users are aware and keep track of when the city council would move in to implement projects at the bus depot based on the plan.

Furthermore, there is continued interference from central government on decisions of BCC which undermines their plans. Therefore, although users that pay the fees may be involved during annual planning meetings, choice of projects to be implemented

¹⁴ The production of a development plan is guided by the District Development Planning System (DDPS). The first step of the system is to examine and document what the council has and lacks. The second step is for the council, through the District Executive Committee (DEC), to produce a document known as a Socio-Economic Profile (SEP) of the Local Government area. The profile provides information on the population in a Local Government area, what they do for their living, what food they depend on, where the most urgent development needs are etc. The last chapter of a SEP presents issues of a particular Local Government Area ordered by priority. This information helps the council to plan for its development programmes (Guidebook on the Local Government System in Malawi)

depends on the decision of the political masters. This further discredits the good work of fostering participation of the users as the priorities set by them are not usually taken onboard due to central government interference.

4.3.5 Lack of transparency and accountability

Respondents indicated that a lack of transparency and accountability on how bus depot fees are used causes users to choose not to pay because they cannot see the importance. Respondents indicated that BCC is not transparent with usage of the fees they pay. They felt that considering that the people who pay are from different educational backgrounds, it would be good to come up with other avenues for informing the public such as publication in newspapers and radio broadcast. Although annual reports are produced, high illiteracy levels lead to poor understanding of the contents of the reports. Furthermore, respondents felt that the reports are not easily accessible by the public; hence, it's so hard to follow annual progress. Participants further added that they hear on the radio or read in the papers about allegations of embezzlement of funds, but little or no progress is made to bring the culprits to book hence they get away with it. One of the shop owners had this to say:

We are not sure of how much of what we pay is sent back to the bus depot. Newspapers report of councils' misuse of public funds, but even when the culprits are known, the story is trampled on. It's the same officials you continue to see every year. I try to consult the supervisor for this bus depot to help us understand the issues, but even he is afraid of losing his job hence decides to remain silent. This shows that our money is not safe, and since there is no accountability, the looting goes on, and our bus depot keeps getting worse (view of respondent AG).

According to rational choice theory, individuals or entities have information about how to maximize their preferences, they can analyse the options and choose the course that maximizes their welfare, and they can change their action when costs and benefits change (Pincione, 2004). Lack of transparency and accountability are key in public service. Respondents felt that there is too much secrecy on how the council uses its funds for fear that revelations would cause them to be accountable. Furthermore, the annual reports produced by the Office of the Auditor-General are always written in

English. However, the majority of the users are drivers and traders of which the more significant percentage comprises those educated to primary school level and the remaining few educated to the secondary school level. Often the financial reports would need at least someone that has gone through a college education to interpret the reports. As a result of low understanding, users are not able to follow the reports; hence, resources continue to be depleted as officials are not transparent and accountable to the citizens. For example, the 2017 Auditor-General Report for Councils noted gross mismanagement of fuel.¹⁵ Two years later, no action has been taken despite the audit revealing these gaps, which shows how resources can be abused with no proper accountability. As a result, users are not persuaded to pay fees because their funds are abused, but no one is held accountable.

Although BCC is blamed for lack of transparency and accountability, the Malawi Government has put measures to overturn this challenge. Through the Local Government Accountability Project (LGAP), there has been some improvement in the performance of district councils. For instance, through the LGAP project, there has been an improvement in market fees collection at Lilongwe City Council.¹⁶ This shows that the Malawi Government is committed to sealing a lack of accountability gap in local councils, which can instill public confidence. In addition, for instance, the Zomba city council has witnessed an increase in revenue collection by 22 per cent following updating the list of property owners (Aubi, 2017). This example shows how proper enforcement measures taken by the council resulted in an improvement in revenue collected. Zomba is one of the city councils which has witnessed an improvement in infrastructure development, such as street lighting and road rehabilitation as the council is making good use of the raised revenue (Aubi, 2017).

All in all, this section has offered thematic analysis and discussion of respondents' perceptions of bus depot fees. What is evident is that there were mixed views regarding bus depot fees. A total of 22 respondents were of the opinion that bus depot fees are not

¹⁵ An examination of payment vouchers and cash books at BCC by auditors revealed that fuel valued at K119,833,115.00 from the locally generated revenue was misappropriated but not accounted for

¹⁶ The project has increased market fees collection by adopting mobile money transfer facilities in March 2018. Market revenue collectors can deposit their collections every day through Airtel Money unlike in the past when they would only deposit fortnightly with commercial banks [Accessed through <https://mw-nation.com/lgap-hailed-for-market-fee-collection-progress/>]

relevant, mainly because of the negative attitudes towards the administrators. A total of 15 still applauded the efforts of BCC by cooperating with BEAM to ensure that the depot is clean and damaged infrastructure is maintained.

4.4 Enforcement tools for payment of bus depot fees at limbe bus depot

After exhausting the discussion around respondent's views on paying bus depot fees the researcher proceeded to understand enforcement tools for collecting bus depot fees. Local revenue collection rates in Malawi are low estimated to range between 20-50 percent (Kelly et al, 2001). This is only an estimate since statistics on actual collection rates are difficult to identify since information on actual revenue collections is difficult to assemble and is usually compared based on tax collection targets not on billed liabilities or potential revenues (Kelly et al, 2001). To date, local assemblies rely mostly on individual persuasion and social pressure to mobilize revenue (Kelly, 2013b).

The researcher interviewed a total of 15 respondents (seven drivers, two revenue collectors and six shop owners) following qualitative observation at the bus depot. Notes were recorded and later on merged with the findings from the remaining semi-structured interviews conducted with 15 respondents. The thematic data collected indicated some variations concerning the applicability of the three tools identified by the respondents. Data obtained from BEAM and BCC officials who are responsible for ensuring compliance with payment of bus depot fees indicates that the most reliable tool for bus depot fees collection is improved service provision. On the other hand, depot users cited equity and penalties for non-compliance as the driving forces behind their motivation to pay bus depot fees.

The table below shows the thematic data used to explain findings to address the objective.

Table 5: Thematic table on Tools for collection of bus depot fees

Objective	Themes
To examine enforcement tools used for collection of bus depot fees	• Equity • Penalties for non-compliance • Improved service provision

4.4.1 Equity

Equity came out as the most reliable tool with a total of 17 out of 37 respondents mentioning it during interviews. Overall, respondents felt that the amount of money charged as bus depot fees applies to all users. As long as traders and buses would like to have access to the bus depot, then they are obliged to pay a fee. For example, all shop owners doing business at the bus depot are required to pay a fee of K200/ 2 Cents per day for them to operate. The same applies to minibuses which pay K200/ 2 Cents (for 16-seater minibuses travelling within Blantyre), K200 /2 Cents (for 16-seater minibuses going beyond Blantyre), K300/ 4 Cents (for 35-seater buses) and K1000/ USD1.3 (for 60-seater buses) to get inside to load and offload passengers. One of the fees collectors said:

My job is to sit at the gate and collect revenue for any car that drives past the gate. I issue a receipt as proof of payment upon receiving money from the driver. Compliance to a set amount applies to all buses regardless of who owns it. No exemption at all (view of respondent P).

From this point, rational choice institutionalism comes into play when analysing the actions of both users and administrators. Another way that the bureaucrat exerts power is by being an ‘agenda setter’ (Pincione, 2004). For instance, being an agenda-setter, he can often lead the system toward the results he prefers by deciding which alternatives, and in what sequence business is going to be undertaken. This theory assumes that bureaucrats who are executing agents of political decisions are ordinary individuals who, like everybody else, seek to maximise their utility (Pincione, 2004). In this sense, BCC sets the fee which applies to all users. However, the setting of the equal pay is beyond ensuring equity but also the gain that revenue collectors realise, which compels them to enforce compliance. For instance, one of the employees from BCC said that the fees collected are channelled back to BCC and used to pay salaries for BCC staff, of which the revenue collectors are part.

Besides, other users argue that they are compelled to pay because they believe that the fee applies to everyone. Weimer (1999) observes that although some people base their actions on their concern for others, the dominant motive of people is the fulfilment of their own goals at the expense of others. In this sense, users commend BCC for ensuring that the set K200/ 2 Cents fee applies to everyone aiming to have access to the bus

depot. Users consider the setting of a minimum amount as a sign of equity. Since every user is obliged to pay, those needing access to the bus depot do so and conduct business. For instance, minibuses drivers can pay K200/ 2 Cents to load passengers, but at the end of that trip, they can make K7000/ USD9; hence, they have maximised their utility. Although drivers consider fee payment as abiding by the obligation set in the LGA, they benefit by loading passengers at the depot hence satisfying their interests.

The rational choice theory also presumes that behind every action of individuals is the need to meet their interests (Pincione, 2004). On the part of users, they are willing to pay K200 (2 cents) because they consider it as a reasonable fee, but at the back of their mind, they want to gain access into the bus depot and conduct their business. For bus drivers, they want to get inside so that they can load passengers while for other traders, they want to sell their merchandise. Therefore, even though equity is a useful tool for compliance, both users and administrators end up paying because they feel that their interests will also be attained.

4.4.2 Penalties for non-compliance

A total of 13 out of 33 respondents felt that attaching penalties for non-compliance of fees payment is a useful tool for ensuring that anyone willing to use the bus depot pays the cost before they can do so. Thus, when passing through the gates of the bus depot, fees collectors issue receipts to traders or buses driving into the depot. Any user that is not willing to comply cannot get inside, and under worse circumstances, BCC officials can close down shops of traders if it is found out that they were evading payment of fees. One of the officials from the BCC level had this to say:

No bus can get past the gate if they do not pay the gate fee. As for the shop owners, every morning, the gate collectors collect K200 from each one of them, and a receipt is issued when they pay. In cases that a trader or shop owner is resisting from paying, then, the law takes its course. They are either thrown out of the depot or in worse circumstances fined by calculating the number of days they have not paid. Because of such measures, the users cannot do otherwise but comply and pay (view of respondent D, educated to Master's Degree).

According to sociological institutionalism, institutions are viewed more broadly to include informal norms and conventions, such as symbol systems, cognitive scripts and moral templates that provide the “frames of meaning” guiding human action, as well as formal rules, procedures and norms. Its scholars argue that such institutions “constitute” actors, shaping the way the latter view the world (Hall & Taylor, 1996). The 1998 Malawi LGA empowers assemblies to collect revenue for financing operations LGA 1998, s. 79(1)). Any vehicle intending to have access to the depot is obliged to pay a fee, and a receipt is issued. For those not willing to comply, the gate collectors never allow them to get past hence in so doing the council establishes its mandate as entrusted by law.

Although, the LGA (1998) empowers assemblies to administer fees as stipulated under Section 12(1)¹⁷ and 13(1)[2]¹⁸, Kelly et al. (2001) note that local assemblies rely mostly on individual persuasion to mobilize revenues rather than utilizing the various enforcement mechanisms available through the Local Government Act. The lack of collection and enforcement can be attributed to several factors, one of which is the lack of incentives to those involved in revenue collection efforts. One of the shop owners at the bus depot said:

My friend is one of the gate collectors at this bus depot, but he always complains that the salary he receives is not enough for him. As a result, he is somedays tempted not to issue the receipts to the users so that he could pocket the money and use it to sustain his family (View of respondent AH, educated to secondary school level).

According to rational choice institutionalism, relevant actors have a fixed set of preferences and behave entirely instrumentally to maximize the attainment of these preferences in a highly strategic manner (Hall & Taylor, 1996). Although LGA empowers gate collectors to deny entrance to non-complaints, the fact that the gate collectors also have their interests to fulfil they are forced to receive an amount lower than the recommended. For instance, buses which are supposed to pay K1000 might only pay K500, and no receipt is issued; hence, the gate collectors pocket the money

¹⁷ A Council may establish, maintain and manage any ferry service.....

¹⁸ Levy such fees as it shall think fit with respect to any business trading or other licenses for which it is entitled to levy a fee

collected. Penalties for non-compliance are indeed a useful tool, but since the administrators are rational beings also seeking to maximize their utility, the process becomes compromised; hence more revenue is lost than was supposed to be gained.

The other factor is to do with gaps in the legal provisions. The LGA (1998) provides for several options to encourage collections and compliance of taxes. However, the law is only evident on property rates and business licenses as indicated in Section 86 (3) which stipulates that late payments can be dealt with through an interest rate of 4 per cent per month (LGA, 1998). However, when it comes to punishment for defaulters of bus depot fees, the law is silent. Lack of clarity in the law could perhaps be one of the reasons why other buses prefer to illegally park outside the bus depot because they do not want to pay the fee. Respondents felt that although such illegal parking is punishable by law whereby if found by road traffic police a penalty of K10,000 (USD13) is charged on the culprit, most drivers get away with it because of corruption they end up just paying K1000 (USD1.7) instead of K10,000 (USD13) and the story ends there. Respondents felt that there is need to ensure that any bus found loading or offloading passengers outside premises of the bus depot should not just stop at the traffic police but should further be referred to the city council so that they pay another charge. In this way, bus drivers will be obliged to get inside and comply with the fixed fee for fear of double payments (paying to traffic police and city council).

Sanctions and penalties are a form of stringent enforcement measure of ensuring property rates payment in other countries as well (Kelly, 2013b). Sanctions and penalties take various forms including imposition of penalties for late payment, interest payment for outstanding property rates, and censorship of public services such as building permits, title registration, business licensing and suspension of utilities (Kelly, 2013b). Voluntary compliance to avoid sanctions and penalties can be achieved through strict enforcement against non-compliance. Countries such as Kenya, Bahamas and Indonesia impose penalties for late payments to boost compliance by amassing the non-compliance costs. Kelly (2013b) proposes that government policies should make property tax payments to be done together with the taxes including income taxes.

4.4.3 Improved service provision

A total of 7 out of 37 respondents felt that improved service provision was a motivation for them to comply with fees payment. They felt that availability of clean running water, washrooms and electricity showed that the council is using the fees for the right purpose. The taxpayer must be convinced to pay the tax through receiving improved local services and perceiving that the taxes and charges are administered equitably. The priority must, therefore, be to improve service delivery since people are always more willing to pay taxes and fees if, in return, they receive some tangible benefits or services (Kelly et al., 2001). Measures to improve the tax revenue administration can be as necessary as tax policy to raise revenues. In Kampala, for example, reforms to revenue administration since 2010 have meant that the Kampala Capital City Authority (KCCA) managed to increase its own-source revenue by more than 100% from (SHS 41bn/ USD 374,777,907.26 to SHs 85bn/ USD 776,978,588.22) between 2011/12 and 2014/15 fiscal year which was achieved without any reforms to legislation at the national level (Manwaring, 2017; Kopanyi, 2015). One of the drivers of this massive improvements was that the district council had to see the taxpayer as a client, who requires good services, and who is legitimately demanding these in exchange for tax payment. Thus, service provision is key to changing users' perceptions about fees because they are able to appreciate the outcomes hence value the need to pay. One of the traders had this to say:

Two years ago, we had terrible toilets at this premise. No one would comfortably use them because of the bad smell that was coming out. However, just last year, new washrooms were constructed with running water which gives users the confidence to use them (view of respondent AG).

Sociological institutionalists argue that organisations often adopt a new institutional practice, not because it advances the means-ends efficiency of the organisation but because it enhances the social legitimacy of the organisation or its participants (Hall & Taylor, 1996). The LGA (1998) gives a mandate to local assemblies to levy fees and taxes for their operations. Therefore, BCC's role of providing services to the users is not only an issue of motivating the users to comply with payment but a catalyst for ensuring that the duties assigned and services provided by the council are according to

law. Provision of basic services at the bus depot motivates users to pay because they can notice the value for their money.

The provision of basic services to depot users could be aligned with the assumption that civil servants pursue their self-interests rather than that of the public. According to Lemieux (2003), the state will redistribute in favour of the interest groups whose support the rulers need most to remain in power and increase their benefits. Thus, one-way BCC establishes its legitimacy through the provision of services to the public. However, this might not always be the case. Instead, it's a matter of a group of individuals with self-interests aimed at achieving their goals. Services such as clean water, toilets and shelter may be provided at the bus depot, but the question is whether this is to the desired quality. Therefore, although these services are offered, the value for money is not evident due to the sub-standard services. Poor services might result from factors such as procurement of low-quality materials and awarding of contracts to unqualified personnel just because the bureaucrats obtain the lions' share from the dealings.

In sum, this section has provided a thorough thematic analysis and discussion on the tools used to ensure effective collection of bus depot fees. Equity was cited by most of the respondents as very effective, followed by penalties for non-compliance and lastly improved service provision (refer to table above).

4.5 Challenges facing fee collection

All the 37 respondents alluded to the fact that some challenges existed in the collection of bus depot fees. After analysing the data, four themes were identified as presented in the table below.

Table 6: Thematic table on challenges facing collection of bus depot fees

Objective	Themes
To discover the challenges faced during the collection of bus depot fees	• Negative attitude towards fees collectors • Lack of political will • Use of paper tickets • Central government interference.

4.5.1 Negative attitude towards fees collectors

Respondents felt that the negative attitude of bus depot users towards fees collectors affects fees administration at the bus depot. There was a mixed reaction from the bus drivers and shop owners as some indicated that they had minimal trust while others said they did not have confidence at all in officers entrusted with the collection of fees at the bus depot. One of the bus drivers said:

I suspect that the money does not go back to the government where it's intended to. You drive past the gate, and you see the gate collector eating a delicious meal while we are toiling. I am convinced that he is using our money (view of respondent Z, educated to primary school level).

Respondents further added that even though they are partially aware that the funds collected are deposited back to the city council, they still had doubts if all the collected revenue went to the government account. They felt that the fees collectors keep part of the funds to themselves. One of the vendors added:

I am sure that not all the money we give goes back to the government. To my understanding, I thought that the fees we pay are supposed to contribute towards the improvement of this bus depot, but it seems there are other functions beyond this bus depot of which most of us around here are not fully aware. Otherwise if all the money collected from this bus depot was used for projects within the depot then infrastructure such as bus stands and toilets would not have been in a bad shape as they are (view of respondent AG, educated to primary school level).

When interviewed, a BCC staff member indicated that it was unfortunate that the public had negative perceptions towards the officials. She claimed that the public has negative attitudes because of a lack of understanding on revenue management.

The problem is that people who remit the fee think that since they have paid the tax, all projects will have to do with this bus depot. However, as a city council, we have priorities, and we begin with those demanding our urgent attention regardless of the source of revenue. So, whether its parking fees, market fees or property fees, usage is for projects within Blantyre city, not just Limbe bus depot. I understand why they feel like

the money is misused (view of respondent C, educated to Master's Degree Level)

One of the fees collectors interviewed at the bus depot added:

Collection of fees is not an easy task. We get scorned, others even reach a point of wanting to beat us up just because we are trying to collect payments from them. When we ask them, they tell us that they see no point of paying because of poor services which shows that we use their money for our self-gain. I think the authorities need to develop avenues where they can sensitize the users of how the fees are used (view of respondent P, educated to secondary school level)

To concur with these assertions during the study, the researchers five days at the bus depot, and each day he could take an hour just observing what was happening at the gate as vehicles drove in. The researcher discovered that within an hour, at least 20 minibuses were driving in, and before they proceeded, they were stopped at the gate to pay a fee of K200/ 26 Cents. Roughly it means that within an hour the gate collectors collect at least K5000/ USD7, and by the end of 12 working hours, that's around K60,000/ USD80. For 30 days it means an average of K1, 800,000/ USD 1066 is collected, which is quite a Hight amount enough to commence renovations at the bus depot. The researcher observed that most of the users indeed pay the fees and are right to demand the provision of quality services which are undersupplied.

According to rational choice theory, individuals or entities have definite preferences. They are capable of choosing them and that they act in their self-interest and not in the interests of others (Pincione, 2004). An interview with BCC staff indicated that all funds come into one account and a decision is made on how to use them based on priorities. Politics now comes into play as the decision-makers may choose to allocate the funds to activities for the sake of either satisfying themselves or an elite. The lack of trust by users is evidenced by the annual district council audit reports which display gross mismanagement of public funds.¹⁹ Furthermore, during the study, the researcher

¹⁹ An examination of payment vouchers, cash books, bank statements and loose minutes revealed that the Council made payments in form of accommodation for the Minister of Local Government and Rural Development without specifically mentioning why the Council was paying for the Minister's expenses who was already covered

observed that more than ten minibuses were loading and offloading passengers outside the bus depot. When the researcher interviewed one of the drivers, he explained that lack of parking space in the bus depot makes them illegally load passengers outside. The bus depot is too small for hundreds of minibuses that ferry people within and beyond Blantyre. Therefore, the negative attitude is not just a matter of suspecting the fees collectors of pocketing part of the fees but starts from mismanagement of funds by those at the top. As a result, the council keeps losing millions of Kwachas from the buses that park outside due to lack of adequate parking space.

Brunori, et al (2006) argues that user charges obligation is prompted by an involuntary act of the taxpayer. For instance, in property taxation regardless of whether the property earns an extra income, the owners have to pay an annual rate. Negative cultural attitude including expectation of free services from the government hinders property rates collection (Barako & Shibia, 2015). Boamah (2013) establishes that rateable property owners who have positive attitude about rating officials are more likely to comply. Thus, literature from other scholars show the link between users' attitude and payment which is the research has discovered that in Malawi, low revenue collection at the bus depot is caused by users' negative attitude hence concurring with findings from other studies.

4.5.2 Lack of political commitment

Respondents also indicated that there is a lack of political goodwill by decision-makers to ensure that bus depot fees are allocated towards improved service provision. Respondents felt that there is a knowledge gap on the uses of bus depot fees. A total of 16 respondents thought that the fees they pay are meant for projects related to the bus depot. On the contrary, staff from BCC stated that the fees are used for the entire city not only the bus depot. The contradiction shows that most of the users are not aware of fees usage. There is a gap in terms of civic educating the masses on the uses of the revenue. According to rational choice institutionalism, Weimer (1999) argues that their self-interests mostly motivate people. Bureaucrats should be partly blamed for the

by the Ministry, 10 member table booking at Democratic Progressive Party's blue night and Zokonda a Mayi for two table booking charge. In the absence of evidence of these payments in the budget, procurement plan; and the invitation letters makes it difficult for the audit team to conclude that these were proper charge against the public funds. Such irregular payments amounted to K10, 381,592.71 (Report of the Auditor General on the Compliance Audit of Local Councils- Financial Year Ended 30th June 2018)

failure to educate the masses on the procedures, importance and obligations related to bus depot fees. They could deliberately hide information from the public to ensure that they are not accountable to them. There have been instances of top officials meddling with district council finances²⁰ which often goes unpunished. As a result, those in authority keep abusing public resources and get away with it because those that pay the fees are not aware of fees administration; hence it becomes impossible to hold accountable those in power.

Bronoli et al, 2006 also noted that the administration of property taxes in Kenya is affected by political interference. Politicians mostly take a negative view of property taxation thus end up designing policies that limit property (Brunori et al, 2006). Wealthy individuals who have political influence own the rateable properties thus manipulating tax administration system despite having outstanding property taxes. Politicians often promise to free the electorate's property tax burden in their effort to be elected (Ahmad et al, 2014). Without political will, taxation administrators tend to be reluctant in pursuing tax evaders while courts end up hesitating the imposition of sanctions against defaulters (UN-HABITAT, 2011).

Lack of political commitment is also manifested by weak incentives provided to those responsible for fees administration. Revenue collectors highlighted that although they go through an orientation at the beginning, the training is not adequate. As a result, due to inadequate training, they either forget or cannot keep pace with the different changes. Therefore, it poses a challenge for the collectors hence exposing them to many errors which in turn affects their collection undertakings. In Nigeria, shortage of well trained and qualified personnel which are supposed to serve as tool for collection of taxes and rates at the local level also poses a challenge to revenue mobilization (Adedokun, 2007). In addition, even the few available are not properly trained in efficient budgetary and financial management systems. Also, most of the local governments are short staffed

²⁰ An examination of records for locally generated revenue account revealed that the council procured services of hiring motor vehicles for the Mayor and the Deputy Mayor from various suppliers valued at K8, 803,633.15 using single sourcing. It was further noted that no IPDC minutes were available to give reasons as to why single sourcing method of procurement was used (Report of the Auditor General on the Compliance Audit of Local Councils- Financial Year Ended 30th June 2018).

to carry out their duties (Adedokun, 2007). A combination of these challenges leads to low revenue collection just as it is in Malawi.

Furthermore, revenue collectors felt that the remuneration package for them was low, which demotivated them to enforce fees payment. Walsh (1995: 16) notes “... the simplest accusation against the public sector is that it is wasteful in the way that it uses resources because politicians and public officials have no incentives to control costs.” In line with rational choice thinking, audit reports indicate unaccounted funds²¹ which politicians or public officials had a hand. These funds could be used for capacity building of revenue collectors, allowing them to improve on their performance.

Even though a lack of political will is one of the challenges, BCC should be applauded for efforts to ensure quality service provision. For instance, standard washrooms were constructed by a private firm. Users reported improved hygiene as the paying toilets are cleaner than the regular free toilets run by the council. Thus, despite the lack of incentives and education, the council was transparent enough to other service providers who came in to complement its efforts. Improved hygiene will allow the city council to allocate money to other tasks such as the renovation of the bus stands hence value for money.

4.5.3 Use of paper tickets (manual collection system)

Respondents indicated that the use of a manual system to administer fees contributed to the inefficiency in collection. They felt that the use of printed receipts to record the payments without having a computer to enter the data directly left a lot of room for manipulation of figures. They indicated that this system even makes it easy for fraudsters to embezzle funds because one would not know if the officials responsible for collection have handed over all the money. One of the revenue collectors said:

Unlike in other countries where everything is automated, and the public can pay on these machines, the continued reliance on a manual system of recording lives a lot of room for corruption. It is even possible for someone to produce a fake receipt book and be embezzling the funds

²¹ During the audit of 2012/2013 it was noted the pothole patching and overlays on New Naperi Roads contract of K28, 910,925.00 was intentionally awarded to Zozam Civils instead of Wasi Civil Engineering which was the lowest bidder (Report of the Auditor General on the Compliance Audit of Local Councils- Financial Year Ended 30th June 2013)

because it's not easy to identify such (view of respondent N, educated to secondary school level).

Rational choice theory is also in a better position to justify the actions of the bureaucrats. According to Pincione (2004), one of the ways a bureaucrat exerts power is by being an “agenda-setter”. For instance, being an agenda-setter, he can often lead the system toward the results he prefers by deciding which alternatives, and in what sequence business is undertaken (Pincione, 2004). Despite the introduction of e-government in Malawi, the public sector has not fully migrated from the manual system (Ochanya, 2010). Onyancha (2010) observed that the content analysis of existing statistical reports and other documents shows that African countries face several challenges in their planning and implementation of e-governance. These include social aspects such as poor primary education, low literacy levels and lack of public acceptance of self-service. Political issues include low budget allocation and short-term approaches owing to elections (Oracle, 2006, cited in Onyancha 2010, p. 52). The researcher observed that fees collectors were indeed issuing receipts for all payment. However, the receipt book lacked security features that would make one differentiate between the eligible and fake one. Thus, the cash receipts were prone to be reproduced by anyone and issued at the depot without the users even noticing that they were fake hence high risk of fraud, leading to losing millions of public funds. For instance, the auditor general’s 2018 report exposes some of the weaknesses of using the manual system.²² If collections were digital, all records would have been recorded in the system and quickly produced at any point.

In 2019, the use of cashbook register by depot fees collectors is continuing which poses a high risk of fraud. There is a likelihood that the bureaucrats acting in the capacity of agenda setters deliberately allow for the continued use of manual ticketing as it is easy to misappropriate than if all payments were made through automated machines as done in other countries. With lessons from the annual audits, the expectation from the government would be to educate the users and migrate to digital payments to safeguard

²² An examination of market general receipt book register, revenue returns and bank deposit slips for Blantyre and Limbe markets for July 2017, March and June 2018 revealed that market fee tickets from uncompleted market fee receipt books valued at K2,118,000.00 were not disclosed on revenue returns. The audit team could not physically verify the actual receipt books because they were not produced for inspection on the basis that they were bulky. It was, therefore, difficult to ascertain if revenue was collected using the remaining tickets or not (Report of the Auditor General on the Compliance Audit of Local Councils- Financial Year Ended 30th June 2018).

the revenue, but this is overlooked. Paying through an electronic booth should not be very confusing even if the drivers or traders are not well educated, just like orientation on how to use auto teller machines users could also be oriented.

Furthermore, just like at ATMs where a trained security officer is waiting to assist anyone in need of help, the government would ensure that at these paying points there is a revenue officer from BCC to assist users that might be illiterate to understand. However, for Limbe bus depot, electronic payments have not been affected. This leads to the perception that agenda-setters know what needs to be done but deliberately choose to ignore because they intend to fulfil their interests.

Malawi is currently ranked 166 out of 190 countries on United Nations E-government Development Index (EGDI) (2014) with a score of 0.2321 and 0.1732 on Online Service Index, 0.0480 on Telecommunication Infrastructure index and 0.4889 on Human capital index (Malanga, 2014). Technological aspects such as high internet costs and lack of software licenses play a role in such low rankings (Oracle, 2006, cited in Onyancha 2010, p. 52). From an economic perspective, the council is therefore right to use manual receipt books because these are cheap to print and distribute to the revenue officers than internet subscriptions and software licenses which would require substantial budgets. Therefore, BCC staff cannot be wholly blamed for the continued reliance on manual collection approach. The whole system of government needs to be responsible and ensure that there is enough budget allocated towards e-government so that users are trained and infrastructure procured to foster the collection of revenue while reducing the risk of fraud.

4.5.4 Corruption

Respondents felt that rising levels of corruption in the local government leads to the loss of millions of Kwachas. The auditor general's report for local councils stated several irregularities related to revenue collection at district councils. The diversion of collected council fund for personal usage deprives the needed critical services.²³ Corruption is corrosive in any government's revenue system since it

²³ During audit verification of sampled CDF projects, it was noted that building materials procured in respect of CDF were kept by members of Parliament who were supplying them to the contractors hence the communities were not involved. This made it very difficult for the auditors to verify the materials procured at the District Council.

diminishes actual income collected, weakens public trust and eventually compromise government's legitimacy (UN-HABITAT, 2011). Corrupt rates administrators end up taking a share of revenues collected leading to poor collection ratio. Corruption may also discourage taxpayers from paying rates (UN-HABITAT, 2011).

According to rational choice institutionalism, Lemieux (2003) notes that the state will redistribute in favor of the interest groups whose support the rulers need most to remain in power and increase their benefits. In Malawi, district councils have lost considerable amounts of money due to embezzlement by bureaucrats entrusted with the responsibility of managing public funds.²⁴ If it was not for the vibrant civil society organizations, billions could have been lost in the name of appeasing a group of political loyalists. As a result, funds which would have aided in infrastructural development at the bus depot end up in the pockets of a few politicians hence the added value of the fees is barely evident.

All in all, some challenges were identified which hinder the efficient collection of bus depot fees. Views did not only come from staff responsible for the collection of revenue, but even those that pay the fees had their say as well on what they considered to be falling short. The main reason why other users refuse to pay fees or conduct their business outside the depot was that they were not satisfied with how the charges were used. Other respondents also complained about the lack of awareness on the importance of fees and lack of participation in decision making of the projects needed. At the back of these challenges, is a group of rational actors who seek to fulfil their self-interests hence affecting the collection of bus depot fees.

For instance, the project committee members of Khola ADMARC and Mdeka Primary School said that they were not involved in the procurement process hence they did not maintain the stores ledgers for the materials (Report of the Auditor General on the Compliance Audit of Local Councils- Financial Year Ended 30th June 2017).

²⁴ An arithmetic test check on revenue collected through general receipts and cash deposited in the Council's National Bank of Malawi Account number 1124347 excluding electron transfers (e-credits) and direct Cheque deposits for the period between July 2017 and March 2018 disclosed that the Council did not bank revenue amounting K1,722,678.90. There was no explanation as to how the unbanked cash was utilized by the Council (Report of the Auditor General on the Compliance Audit of Local Councils- Financial Year Ended 30th June 2018).

4.6 Uses of bus depot fees

The researcher conducted three key informant interviews with staff of BCC who were regarded as being well conversant on the subject matter. Purposive sampling was employed to deliberately targeting these respondents. Two themes emerged as indicated in the table below.

Table 7: Thematic presentation on the usage of bus depot fees

Objective	Themes
To establish how effectively the district council utilises bus depot fees	• Service provision • Payment of staff salaries

4.6.1 Provision of services

Staff from BCC indicated that paying bus depot fees is essential as it assists in the provision of services to the public. They cited the provision of running water, sanitation facilities such as toilets, waste collection, street lighting, construction of new roads and rehabilitation of damaged roads.

One of the staffs from BCC (Bachelor's Degree holder) had this to say:

The collected fees are used for the provision of services such as street lighting, construction of new markets, construction and rehabilitation of roads as well as the provision of potable water within Blantyre city. These services are for the benefit of the entire city and not only the bus depot. When revenue is collected from the bus depot, all the funds are deposited in one pool or account which belongs to the city council. Based on priorities, a decision is made on a project to implement. For example, we have constructed a new road from Limbe bus depot up to Manje and Soche. The funds for this purpose were generated from the same fees that users pay at the bus depot and even market fees from within Blantyre (View of respondent C).

According to the LGA (1998), district assemblies were assigned specific functions. Under the second schedule of the LGA, the tasks are expounded to include provision and maintenance of bus shelters and vehicle parking places (Kelly et al., 2001). Thus, the provision of essential services is the duty of local governments. Fees are a form of

tax that the public pay to the government in exchange for public services such as right roads, safe drinking water and lightning. Pincione (2004) states that bureaucrats act in a position of agenda setters whereby they often lead the system toward the results they prefer by deciding which alternatives and in what sequence business is going to be undertaken. In this case, when BCC collects fees from Limbe bus depot the decision on how to allocate the funds rests on them. Although they would understand that challenges are facing Limbe bus depot such as the need for renovations, bureaucrats can steer the decision towards other priorities within the council. Therefore, the fees collected from Limbe bus depot are not only used for projects at the depot but also to address other gaps within the city, such as the provision of street lighting and construction of roads.

Hall and Taylor (1996) argue that when actors are setting the agenda, they make calculations on the course of action to take and some of the decisions made lead to positive social outcomes. For instance, in the case of BCC, although users of bus depot require better services, the authorities at BCC have several projects within the city which also need the same funding. Therefore, based on the calculations, they can choose to undertake the project, which will yield more benefit to the residents at the expense of the bus depot. Users can blame BCC for not developing the bus depot, but if the project is in the best interest of the majority, then the bureaucrats are vindicated for the decision made. For instance, having noticed the inferior status of road networks in the city, BCC embarked on new road projects such as Angelo Goveya to Manja road, Mpingwe to Bangwe and Chilomoni Ring Road (Chaima, 2018). The successful completion of these roads has helped reduce the traffic jam in town as vehicles can use the bypass roads. This is a positive achievement by the public officials. Even though the funds for the implementation of the projects might have also come from bus depot fees, the fact that the projects will benefit the public then BCC needs to be commended for the excellent job. Therefore, this shows that even though the decision to go for road construction might not appease the depot users who pay the fees, but it's vital that the funds were put to proper use hence worthy commending the bureaucrats.

Lemieux (2003) argued that ordinary individuals, who have the same self-interest motivations in the political sphere as in the economic field, man the state. The existence of the state thus creates a political market of favours. The state will redistribute in favour

of the interest groups whose support the rulers need most to remain in power and increase their benefits (Lemieux, 2003). Thus, the state exists because rulers want to redistribute in their favour. What is clear is that the agenda set by the bureaucrats is usually much for their benefit. Rationalism comes into play as the decision to provide essential services is seen as in the interest of the people while bureaucrats are well aware of what they are up to as they try to maximize their benefits which could even mean political favours. In Malawi, it is the ruling elite who demand city councils to release funds or vehicles towards the support of political party functions. For example, in July 2017, the ruling Democratic Progressive Party held a reception with funds solicited from public coffers.²⁵ This was deemed as unlawful according to Section 178 of the Constitution and Section 23 of the Public Finance Management Act which states that “no single tambala of public funds is supposed to be expended unless such expenditure is authorized by an Appropriation Act or is a statutory expenditure” (Constitution of the Republic of Malawi, 1994). Such incidences show how political masters can manipulate public officials to release public funds which might be seen as a donation and for a good cause while the public officials exercise that gesture to appease the politicians and this cripples projects which would have benefited the council.

4.6.2 Payment for staff salaries

All three respondents felt that bus depot fees are essential as they help in paying salaries of BCC staff. One of BCC staff said:

BCC recruits the team, such as revenue collectors and city cleaners. The money realized from collecting bus depot fees is used by the council to pay salaries for such staff. The funds are also used to cover expenses when we conduct training for staff. We only get around 5-10% transfers from central government. The other 90% is locally generated. So, you can see, bus depot fees are significant (View of respondent D, educated to bachelor’s degree level).

²⁵ The DPP received funds amounting to K13.5 million from Blantyre City Council (BCC), Lilongwe City Council (LCC), Mzuzu City Council (MCC) and Lilongwe Water Board (LWB), among others for a fundraising dinner and dance branded Blue Night at Kamuzu Palace in Lilongwe on 29th July 2019 (The Nation Online)

The rational choice theory states that although some people base their actions on their concern for others, the dominant motive of people is the fulfilment of their own goals at the expense of other people (Weimer, 1999). Thus, BCC administers fees on depot users and make them believe that the charges are only meant to support in service provision. But in actual sense, the revenue is not only used for the provision of essential services but also used to pay salaries and allowances for staff. As rational beings, bureaucrats hide behind raising revenue in line with the LGA while they know that their salaries also come from the same..

Central government transfers are another source of revenue for BCC apart from fees. The 1998 Decentralization Policy mandates central government to make available to districts at least 5% of national revenues, excluding grants, to be used for the development of the districts (Guidebook on Local Government System in Malawi, 2013). The council, therefore, makes decisions on which development projects to implement based on their development plan. The study discovered that 5% usually ends up being used for the implementation of projects such as road rehabilitation, provision of clean water and street lighting. Of course, part of the 5% might be used to pay salaries for particular staff, but these are dependent on the project under implementation. For example, if BCC is implementing a plan on construction of a new road, they may decide to use the 5% from the central government to recruit project staff such as engineers and accountants. It means on the part of salaries the funds have been fully used. However, BCC must pay monthly staff salaries since these are under contract. Therefore, the fees collected come in to top up on the 5% from central government; hence, the role of bus depot fees is very evident.

In sum, there are two main uses of bus depot fees namely: provision of services which covers a broad range of activities such as maintenance and construction of new roads, refuse collection, waste management and provision of street lighting. When the fees are collected, they go into the same account where other revenues such as property tax, market fee and parking fees. The fees are used for the benefit of the entire city council. The other function has to do with the payment of salaries and allowances for staff. Decentralisation has empowered local councils to raise their revenue and part of this is bus depot fees which contribute to staff salaries.

4.7 Chapter summary

From the preceding account on analysis and discussion of findings, several conclusions could be drawn: Firstly, it is evident that there are mixed views about the importance of bus depot fees. Those that said bus depot fees are relevant cited the provision of services as key to why the existence of the fees is essential. The majority who had negative perception stated that there is a lack of involvement in decision making and lack of trust in fees administrators. Behind these perceptions is the rational choice theory which dictates decision making by bureaucrats which translates to the type of services provided or trust between payers and administrators. Secondly, a critical thematic analysis of the tools used for collections discovered that equity was one of the motivations behind users' willingness to pay while the provision of basic services was a tool used by BCC. These factors were also motivated by rational choice theory as the users had their intentions on one hand while BCC also had its purpose of revenue mobilisation. Thirdly, it emerged through the interviews despite having tools in place, challenges such as lack of awareness and corruption hamper the effective collection of bus depot fees. The rational choice theory has helped explaining actions of the government were seen as beneficial to the people but at the back was an aim to fulfil self-interests. Finally, the real use of bus depot fees emerged as the provision of services and payment of salaries by the city council. These were also built around the sociological and rational choice theories whereby actions of the bureaucrats are attached with some intentions to benefit themselves. The explanation on the use of bus depot fees has solved the puzzle of why there is inadequate service provision despite paying fees. It has emerged that the fees raised are not only intended for the bus depot but are also used to support the implementation of other projects in the vicinity of Blantyre city.

In order to test the validity of these findings a number of strategies were used as follows. Firstly, low inference descriptors which is defined as the use of descriptions phrased very close to the participants' accounts and researchers' field notes. Verbatims (thus direct quotations) are commonly used type of low inference descriptors (Kirk & Miller, 1986; LeCompte & Preissle, 1993; Lincoln & Guba, 1985; Maxwell, 1996 as cited in Johnson, 1997, p. 283). Throughout this chapter direct quotations have been used to emphasize views of respondents which provided first-hand information hence making the researcher believe that what was being said was true. Secondly, data triangulation

which means use of multiple data sources to understand a phenomenon (Kirk & Miller, 1986; LeCompte & Preissle, 1993; Lincoln & Guba, 1985; Maxwell, 1996 as cited in Johnson, 1997, p. 283). The researcher reviewed literature from other scholars locally, in Africa and globally to understand how user fees are administered in other countries which supported discussion of findings.

Lastly, theory triangulation which means the use of multiple theories and perspectives to help interpret and explain data (Kirk & Miller, 1986; LeCompte & Preissle, 1993; Lincoln & Guba, 1985; Maxwell, 1996 as cited in Johnson, 1997, p. 283). For this study two theories namely sociological and rational choice institutionalism were used throughout chapter four which supported discussion of findings. There was a good link between the findings and the theories which helped the researcher in testing the credibility of respondent's views, thus establishing the truth of the research.

CHAPTER FIVE

CONCLUSION

5.1 Introduction

This chapter presents a summary of the study findings, conclusions and areas of further research. The research aimed to explore the role of bus depot fees in the provision of basic services at Limbe bus depot. The study was based on four specific objectives, namely:

1. To investigate depot users' views on the importance of bus depot fees;
2. To examine enforcement tools used for collection of bus depot fees;
3. To discover challenges faced during collection of bus depot fees;
4. To establish how effectively the district council utilises bus depot fees.

5.2 Summary of major findings

From the qualitative primary and secondary data analysed, the role of bus depot fees on the provision of basic services at Limbe bus depot is very minimal. The study found out that a total of 22 out of 37 respondents were not convinced with the usage of bus depot fees due to inadequate service provision. This is caused by poor fees administration by BCC due to either self-enrichment or political pressure, which leads to diversion of funds for personal use. As a result, the bus depot continues to receive poor services evidenced by dilapidated buildings, poor roads, weak sewage system, poor waste management and lack of clean water. Furthermore, the fees collected from the bus depot are not only used for projects related to Limbe bus depot. Bus depot fees are deposited in the same account that holds other revenue sources such as business licences, property taxes and market fees. The city council makes decisions on the projects to be implemented using the revenue collected regardless of the source. For instance, bus depot fees are also used to support street lighting, road construction and payment of staff salaries. Therefore, the lack of a bank account designated specifically

for Limbe bus depot leads users to conclude that fee payment is useless as the funds are diverted and used for other important projects within BCC.

The study discovered that respondents had mixed views regarding the importance of bus depot fees on the provision of services. A total of 15 out of 37 respondents were of the view that bus depot fees were necessary citing the provision of services such as running water and refuse collection as the evidence of the role of the fees. A total of 22 out of 37 respondents indicated that the purpose of bus depot fees was unnoticeable citing corruption and lack of trust in fees administrators which leads to poor service provision.

The study also identified tools used to enforce compliance of fees payment at Limbe bus depot. They include equity, penalties for non-compliance and improved service provision. These tools were identified by users such as drivers and traders who pay the fees; hence, the information provided was credible because it came from the users themselves. It was observed that equity was the most reliable tool for compliance because users were motivated to pay since all were being charged equally. This tool was followed by penalties for non-compliance and lastly improved service provision.

The study further established challenges hindering the efficient collection of bus depot fees at Limbe bus depot. Both users and fees administrators acknowledged that challenges were present, which in the end contributed to low fees collection than as projected. These included: lack of trust in fees collectors, lack of political commitment, use of the manual system to administer tickets and corruption. These factors lead to reduced fees collection.

Finally, the study unearthed the main uses of bus depot fees collected from Limbe bus depot. These include paying staff salaries and provision of services such as refuse collection, safe water, street lighting and road rehabilitation. These services are not only meant for Limbe bus depot but cover the entire BCC. This feedback has helped in clarifying the perception that was held by users that by paying their fees to BCC, they would be sole beneficiaries of projects at the bus depot. However, BCC uses the fees for the benefit of the whole city which further enlightens why the level of development

at Limbe bus depot is very low because the funds are also used for other projects not linked to the bus depot.

5.3 Conclusion

The study revealed that the role of bus depot fees on the provision of public services at Limbe bus depot is very minimal. Thus, it was discovered that collectors failed to reach their target due to factors such as non-compliance and corruption . It is evident that the enforcement tools being used to ensure compliance in payment of bus depot fees continues to perform poorly. Weak penalties for non-compliance have led users to continue breaking the law leading to low collection rates. The use of manual tickets has created a loophole for funds embezzlement by administrators. These factors have led to the loss of millions of Kwachas which would have contributed to quality services at the bus depot. Channelling of all public revenue collected into one government account has led to biased prioritisation of needs by BCC. Hence the funds raised from the bus depot yield very minimal benefits on service provision as the funds are diverted to other functions within the city council.

5.4 Areas for further research

The literature review noted that there is very little written about bus depot fees administration globally. What was readily available was information on market fees, public health fees and property rates charges. This shows that there is a gap in research on bus depot fees hence the need of investing more effort on research in this field.

Based on findings from this study and the literature review, the researcher has identified the following gaps that would require further research. Quantitative (due to the ability to verify through tests) and qualitative methods could be employed in order to identify credible findings based on the gaps.

5.4.1 A critical analysis of the impact of e-government on revenue collection

Malawi is among the countries that have adopted e-government. The Department of Immigration and Road Traffic Directorate are some of the agencies that have rolled out e-government. This study has found out that BCC is not able to realize more from revenue of which dependence on manual ticketing has proven to be one of the contributing factors to poor revenue collection. Therefore, drawing lessons from these departments that are currently implementing e-government, there is a need for further

research to assess if this could be replicated in revenue collection to ensure improved revenue collection.

5.4.2 The role of improved service provision on revenue collection

The literature review of this research has discovered that bus depots such as Ntcheu are able to collect more revenue than bus depots which still have old infrastructure such as Wenela in Blantyre and Lilongwe bus depots. The literature gathered shows that for Ntcheu one of the reasons for improved revenue collection is the availability of new infrastructure which has improved service provision. Therefore, further comparative studies need to be conducted in other districts in Malawi in order to assess the relationship between improved infrastructure and service provision at bus depot.

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APPENDICES

Appendix 1: Research guiding tool used for mapping data collection

Objective	Secondary research question	Subtopic	Specific research questions	Data source	Tool for collecting data	Sampling Technique
1. To investigate depot users' views on the importance of bus depot fees	1. To what extent is paying bus depot fees important in ensuring provision of basic services at bus depots?	1. Importance of depot fees	1. How do you define bus depot fees in your own words? 2. Do you pay fees for using the depot? (a) If yes, what motivates you to pay the fees? (b) If no, why don't you pay fees? 3. In your own view do you think all depot users pay the bus depot fees? (a) If yes, what do you think motivate them to pay? (b) If no, why do you think they are not motivated to pay?	bus drivers, shop owners at bus depots, depot committee members, National Decentralization Policy, Local Government Act	semi-structured interviews, qualitative observation	snowball sampling

			4. In your view, which projects would you like to see being implemented at the bus depot?			
		2. Compliance of payment	5. Do you think Blantyre city council is doing enough to ensure compliance in the collection of depot fees? (a) If yes, explain why you say so? (b) If no, where do you think council is going wrong? 6. What would you propose to ensure user's compliance with paying bus depot fees?	bus drivers, shop owners at bus depots, CSOs, depot committee members, revenue collectors		snowball sampling
2. To examine the tools used by District Council in collecting bus depot fees	2. To what extent are the tools used by the district council to collect bus depot fees contribute towards the provision of basic	3. Awareness to users	1. Are bus depot users aware of the importance of paying bus depot fees? 2. In your own view why should users pay bus depot fees? 3. What roles do you play in the collection of bus depot fees?	revenue collectors, BCC officers	semi-structured interviews & Key informant interviews	Purposive sampling

	services at bus depots?					
		4. Tools used for collection of fees	4. Which tools do you use to ensure easy collection of bus depot fees at this bus depot? 5. Are these tools reliable? (a) If yes, explain why? (b) If no, explain why? 6. What improvements (if any) would you propose to ensure that the tools become reliable	revenue collectors, district finance officer, district planning director	semi-structured interviews & Key informant interviews	Purposive sampling
		6. Collaboration with other CSOs	7. Do you collaborate with other government departments or institutions to ensure effective service provision (a) If yes, what is the role of other CSOs (b) If no, explain why? 8. What propositions do you have to ensure that there is a good collaboration with other stakeholders?	revenue collectors, district finance officer, district planning director	semi-structured interviews & Key informant interviews	Purposive sampling

3. To discover problems faced by district council during the collection of bus depot fees	3 To what extent do the challenges faced by district council during collection of bus depot fees affect provision of basic services at bus depots?	7. Role of stakeholders	1. What is your role at this bus depot? 2. Are you satisfied with how the district council engages you? (a) If yes, explain? (b) If no explain why? 3. What would you propose to ensure improvement in the collection of bus depot fees?	CSOs	Key informant interviews	Purposive sampling & Snowball sampling
4. To examine how bus depot fees are utilised by district council	4. To what extent are collected bus depot fees used to ensure the provision of quality basic services?	8. Functions of bus depot fees	1. How much money does the district council collect from depot fees per month? 2. How are the collected fees used? 3. Are you happy with the current status of this bus depot? (a) If yes, explain why (b) If no, explain why	revenue collectors, BCC officers revenue collectors, BCC officers, bus drivers, shop owners,	semi-structured interviews & Key informant interviews	Purposive sampling

		10. Role of other stakeholders	4. What is the role of other CSOs or stakeholders at this bus depot? 5. Are you satisfied with their work (a) If yes, explain why (b) If no, explain why you say so?	internet, books, annual reports CSO, BCC staff	Key informant interviews	Purposive sampling
		11. Proposed Changes	6. What changes would you like to see at this bus depot in two years to come?	depot committee members, bus drivers, shop owners, CSO	semi-structured interviews & Key informant interviews	Purposive sampling & Snowball sampling

Appendix 2: Interview guide for drivers, shop owners at bus depots, depot committee members

Bio Data

- i. Name:
- ii. Sex:
- iii. Organization and Department:
- iv. Position:
- v. Period of Service:
- vi. Educational background/ Qualification.....
- vii.

Questions

A. Importance of depot fees

- 1. How do you define bus depot fees in your own words?
- 2. Do you pay fees for using the depot?
 - (a) If yes, what motivates you to pay the fees?
 - (b) If no, why don't you pay fees?
- 3. In your view, which projects would you like to see being implemented at this bus depot?
- 4. In your own view do you think all depot users pay the bus depot fees?
 - (a) If yes, what do you think motivate them to pay?
 - (b) If no, why do you think they are not motivated to pay?

B. Compliance of payment

- 4. Do you think Blantyre city council is doing enough to ensure compliance in the collection of depot fees?
 - (a) If yes, explain why you say so?
 - (b) If no, where do you think council is going wrong?
- 5. What would you propose to ensure user's compliance to paying bus depot fees?
- 6. If you have any other documents or comments related to bus depot fees that you would like to include here attach them or comment in the section below

Thank you for your time in answering these questions

For any other comments

Appendix 3: Interview guide for Blantyre City Council Staff

- i. Name:
- ii. Sex:
- iii. Organization and Department:
- iv. Position:
- v. Period of Service:
- vi. Educational background/ Qualification.....

Questions

A. Awareness to users

1. Are bus depot users aware of the importance of paying bus depot fees?
2. In your own view why should users pay bus depot fees?
3. What roles do you play in collection of bus depot fees?

B. Tools used for collection of fees

4. Which tools do you use when collecting bus depot fees?
5. Are these tools reliable?
 - (a) If yes, explain why?
 - (b) If no, explain why?
6. What improvements (if any) would you propose to ensure that the tools become reliable?

C. Collaboration with other CSOs

7. Do you collaborate with other government departments or institutions to ensure quality service provision?
 - (a) If yes what is the role of other CSOs
 - (b) If no, explain why?

8. What propositions (if any) do you have to ensure that there is a good collaboration with other stakeholders?

D. Challenges faced in collection

9. Do you experience any challenges when it comes to collection of bus depot fees at this bus depot?

- If yes, what are some of the challenges faced?

10. Do these challenges have any impact on service provision at the bus depot? Explain

11. What would you propose to improve bus depot fees collection by Blantyre District Council?

E. Functions of bus depot fees

12. How much money does the district council collect from depot fees per month?

13. How are the collected fees used?

15. Are you happy with the current status of this bus depot?

(a) If yes, explain why

(b) If no, explain why

16. If you have any other documents or comments related to bus depot fees that you would like to include here attach them or comment in section below

Thank you for your time in answering these questions

For any other comments

Appendix 4: Interview guide for CSOs

- i. Name:
- ii. Sex:
- iii. Organization and Department:
- iv. Position:
- v. Period of Service:
- vi. Educational background/ Qualification:.....

Questions

A. Role of other stakeholders

- 1. What is your purpose at this bus depot?
- 2. Are you satisfied with the way the district council engages you?
 - (a) If yes, explain why
 - (b) If no, explain why you say so?

B. Proposed Changes

- 3. What changes would you like to see at this bus depot in two years to come?
- 4. If you have any other documents or comments related to bus depot fees that you would like to include here attach them or comment in the section below

Thank you for your time in answering these questions

For any other comments

Appendix 5: Introductory letter- Chancellor College



Principal
Prof. Richard Tambulasi, BA (Pub Admin), BPA (Hons), MPA, Ph.D
Our Ref: PA/1/1
Your Ref:

CHANCELLOR COLLEGE
P.O. Box 280, Zomba, Malawi
Telephone: (265) 01524 222
Fax: (265) 01524 046
Email: principal@cc.ac.mw

Department of Political and Administrative Studies

6th November, 2018

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF INTRODUCTION : MR ALLAN MHLANZI – MA/PAM/12/17

The bearer of this letter is Mr. Allan Mhlanzi. He is a student in Master of Public Administration and Management programme in the Department of Political and Administrative Studies at Chancellor College.

Our students are required to write a dissertation in order to complete their master's programme. Therefore, Mr. Allan Mhlanzi intends to carry out a data gathering exercise for this purpose in your office.

Any assistance rendered to him in the course of this exercise will be highly appreciated. Let me also point out that the information gathered will be treated as confidential and purely for academic purposes.

Yours faithfully,

A blue ink signature of Associate Prof. Happy M. Kayuni.

Associate Prof. Happy M. Kayuni, PhD
HEAD OF DEPARTMENT

HMK/ck



Appendix 6: Introductory Letter- Blantyre City Council



The Secretariat
Town Hall
Civic Centre
Kasungu Crescent
Private Bag 67
BLANTYRE
Republic of Malawi

Blantyre City Council

All correspondence to be addressed to:

The Chief Executive Officer
Phone: +265 1 870 211
Fax: +265 1 870 508 / 1 870 417
Email: bcachief@bccmw.com
Website: www.bccmw.com

Ref: BCC/ADM/3/1/11

27th March, 2019

Head of Department—Political and Administrative Studies
University of Malawi—Chancellor College
P O Box 280
ZOMBA

Dear Sir

RE: PERMISSION TO COLLECT DATA FOR ACADEMIC ASSIGNMENT

We refer to a letter dated 6th November 2018 introducing Mr Allan Mhlanzi, a student in Master of Public Administration and Management programme, who is in the process of gathering information for his academic assignment.

The Council gives permission to Mr Mhlanzi to carry out a data gathering exercise on condition that the information collected shall be used strictly for academic purposes. The student is expected to carry with him this letter for identification.

Yours faithfully

Lytton S. Nkata
For: CHIEF EXECUTIVE OFFICER

Taking the City Back to the People