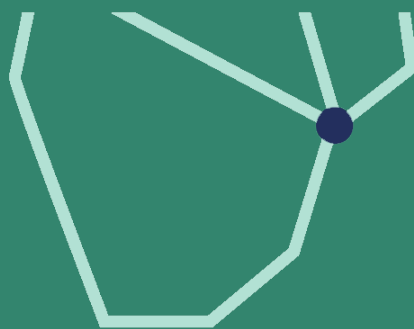


ASTON

DIGITAL TRANSITION FOR SUSTAINABLE
AND INCLUSIVE CITIES



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E-TAX

How can e-taxation help African cities improve revenues and provide better services?

CASE
STUDY

This case study is one of four thematic case studies demonstrating how digital solutions and technology can create sustainable transformation in African cities. These themes illustrate the different areas of urban digital transformation addressed by each city - citizen participation, mobility, e-taxation, and land management.

— Acknowledgments

This case study is written by Saloni Sharma and Andra Stanciu with the contributions of Mathilde Bigot, Amy Labarriere, and Simina Lazar.

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We would also like to thank our Brink colleagues for their contributions to knowledge capturing and sharing of these unique experiences. We hope to share with the world and add to the urban themes the substantial work happening through this project.

Inspiration from ASToN projects in Bamako (Mali), Kumasi (Ghana), and Matola (Mozambique)

Among the 11 African cities in the ASToN network exploring digital solutions for sustainable and inclusive development, three decided to focus on e-taxation as a major element of their digital transformation.

Bamako, Kumasi, and Matola each formed a local ASToN group to work for three years on enhancing their local public finance streams. From 2019 to 2022, the cities led very different paths in their quest to fulfill their objectives, each in line with specific national contexts. This case study highlights their experiences to provide insights for decision-makers in other cities. In particular, it shows how e-taxation can work as a tool – both to enhance revenue streams and drive the digital transition for smart, resilient, and self-sufficient cities; and to add value to the broader digital transition in the regional and national contexts of their cities.

But first, what is e-tax?

Taxation is an important source of revenue for municipal governments facing increasing pressure to provide services for their growing populations and contribute to national economic and social goals. E-tax refers to the electronic filing and payment of taxes using the internet. With e-tax, individuals and businesses can file their taxes online and make payments electronically, rather than mailing in paper forms and cheques. This can make the tax process more convenient, efficient, and secure. Using the internet and other technology, e-taxation can empower governments financially to enable them to provide the best possible services for citizens.

ASToN represents a network of 11 cities in 11 African countries, all focusing on advancing their digital transition to become more inclusive and resilient. Convinced that digital tools can be a means to change, the cities embarked on a three-year learning journey to build sustainable solutions for their citizens.

Running from 2019 to 2022, the ASToN pilot programme gave local authorities in each of the 11 cities a framework to test and build a roadmap for digital transformation. This included an experimentation phase where each local team tried possible solutions, collecting data and insights to identify successful – and unsuccessful – approaches, and gain a better understanding of how to scale up their ideas and improve their work. In this way, ASToN acted as a catalyst for lasting change, providing a foundation for cities to continue learning and improving their own digital solutions.

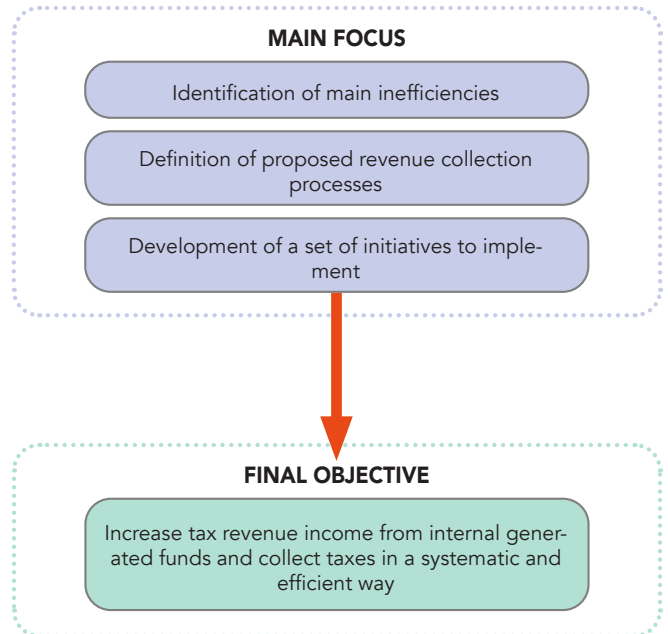
Kumasi, Bamako, and Matola decided to replace their traditional tax regimes with a digitised e-tax system as part of their broader shift to an inclusive, sustainable digital economy. But, as other African cities are discovering, this move to e-tax involves diverse challenges, such as limited digital infrastructure and connectivity, limited government capacity and resources to implement and maintain e-tax systems, limited integration with other systems like e-payment, e-filing, or e-audit, and so on. All of these can impact the effectiveness of e-tax systems.

Local needs: What can cities gain from digitising tax systems?

— Kumasi: Better data for better planning, in line with national goals

Over recent years, Ghana has launched a number of reforms at the national level to increase income generation efficiency and give local city authorities more control over management. Hence, Kumasi’s decision to focus its ASToN project on e-tax was a well-coordinated step towards complementing national efforts. This is a key factor in ensuring a project’s integration and success at the local level according to Pedro De Oliveira, ASToN e-tax expert.

“We realised that we have a lot of revenue mobilisation sources within our municipality, but the data on these and the taxes we should get from them is not complete. So we decided that we need to build our data, and based on this data we will be able to budget better and plan better for projects and programs within our municipality,” says Yvonne Naboo, Kumasi Deputy Director and core team member



Kumasi’s vision for ASToN e-tax project

This was a strategic decision, which has paid off, as it enabled Kumasi to garner several resources and support for their project.

ASToN e-tax expert Pedro De Oliveira, said “Kumasi has a particularly clear view of the local budget and how they will scale up their e-tax initiatives.”



A tax officer working on manual tax management, a crucial issue addressed by ASToN cities

___ Bamako: A new, efficient, digital system for issuing motorcycle tax stickers

Bamako, Mali's capital, is a geographically, socially, and economically significant city that is vital to the country's economy. Through ASToN, Bamako decided to modernise its system for issuing official motorcycle stickers – a top source of revenue for the city.

Bamako has an underdeveloped public transportation system, and citizens rely predominantly on private transport to get around. As well as buses and cars, these privately-run vehicles include more than 575 000 two-wheelers whose drivers pay for licences or vignettes issued by the District of Bamako through the central city hall. Data from Bamako District Council shows that growth in the number of vignettes issued drove sales revenues up from the equivalent of EUR 375000 in 2017 to EUR 3102968 in 2020 (Bamako Preliminary Research Report, 2020).

Access to these vignettes is a big issue that the city intends to address. Motorcyclists are required to renew their stickers with the administration before expiration in order to drive legally in the city, and extremely long queues build up outside the city hall. This became a health and safety issue during the coronavirus pandemic in 2020 and 2021.

Meanwhile, local agents around the city can also procure these vignettes for drivers in return for cash, an extra challenge to tracking the revenues collected and the number of vignettes issued.

Through their ASToN project, Bamako's core team saw an opportunity to develop a more efficient system for issuing vignettes in the city.



Citizens queued to get their vignettes in Bamako

Bamako chose the theme related to the mobilisation of resources linked to the vignette, which is really an important source of revenue in relation to our budget. So it was a question of seeing how we can set up a system to digitalise this tool, not only to facilitate access for citizens but also to make the resources linked to this vignette profitable,” says Hama-dou B. Yalcouye, local leader, Bamako

Team Bamako decided to digitise its process for issuing motorcycle vignettes. The objective is to give drivers the option of paying for the stickers online while building a database for the authorities that includes an official number and QR code for each stickers granted.



Local team in Bamako meeting before launching the experimentation phase

___ Matola: An integrated database system – once the national government is ready

Matola has been exploring their municipality's digitisation interests in depth since 2016 when the city started digitising land cadastres and using online platforms for tax collection. To complement this, along with a survey and an analysis of their existing ICT resources, the ASToN project team proposed a strategy for the implementation of an integrated database solution for the Municipality of Matola.

Our theme is digitalising the tax collection efforts and our focus is to improve the municipality's revenue collection. So, we started with this goal, and we are working to implement a solution only to collect the fees and fines. But we want to think more widely, and we want to expand and collect additional taxes using a digital system,” says Omar Bay, local leader, Matola

Any new e-tax initiative needs strong cohesion between the local and national levels. Because of this, adjustments at the national government level, and internal political issues, meant that Matola had to change its concept and theme repeatedly before finalising its e-tax project with its ASToN partners. Eventually, Matola's plan is to integrate its project with that of the national government.

“We think that when the national government is ready, and when they have the solution, we, the public partner, government, private partner,



Omar Bay, local leader in Matola sharing their ASToN project work



Team Matola during the ASToN eTax meeting in Kumasi, 2021



Team Matola



Team Matola in Bizerte during the ASToN event, 2022

and municipality, will make some adjustments, so we can address the same areas they had, but we cannot right now as it's difficult to start until the central government has had a finished solution," says Omar.

As of January 2023 after a discussion with the national government, the Matola ASToN project has been integrated into two separate digitalisation efforts - one carried out by the national government, and the other by a public-private partnership working to design and implement an Integrated Municipal Management System.

Human and financial resources: the sustainability challenge

When it comes to launching e-taxation initiatives, like other developing cities around the world, Bamako, Kumasi, and Matola have a number of obstacles to overcome. At the local level, insufficient tax administration capabilities coexist with underdeveloped technologies and limited resources. As they set out on their ASToN projects, the local authorities were aware not only that projects would have to fit in with the national agenda, but also that they would need more resources in order to continue working beyond the three years of support from ASToN. Developing digital tools has a cost, and the costs of setting up an e-tax system could not be met by the ASToN project alone. The cities had to plan ahead, relying on the right human, financial, and political resources for support.

___ Kumasi: Getting politicians and users on board

The administrative and political body in charge of Kumasi's overall growth, known as the Kumasi Metropolitan Assembly (KMA), is well aware of the need for funding to support urban development initiatives.

“We wanted to improve our financial resources, and that gave birth to this idea of trying to digitise our revenue mobilisation efforts because we realised the whole system was highly manual,” says Yvonne Naboo, Deputy Director and core team member, Kumasi

According to David Adjei, a core team member in Kumasi, KMA conducted revenue generation studies in 2014 and 2018 which highlighted a need to improve the way they collected revenues. Additionally, they realised that the data they collected was scattered, which made analysis difficult. So they decided to address the problem by setting up a data centre where they could collect and store all data in one place.



Stakeholder consultation in Kumasi

“When ASToN came on board, they assisted us in setting up a modern data centre, that will be able to house all our data. We have been able to collect data, and we have been able to put all the data in one place. That’s a very big, big achievement for this project,” says David Adjei, Metro Finance Officer and core team member, Kumasi

Kumasi is an example of a city with good technical resources and good relationships with other stakeholders. Pedro De Oliveira, ASToN e-tax expert says: *“In Kumasi, David and Randy make a good team in financing and coordination at the local level. For example, they were able to unlock additional financial resources for the Kumasi project because they are capable and committed leaders who are good at networking.”*

Evidently, the resources are interconnected to ensure a sustainable and inclusive project. Human resources, combined with financial and political support enabled Kumasi to optimise its digitalisation project.



Kumasi's core team preparing the experimentation phase

“We had engagements with our elected assembly members and explained to them what this idea is all about and what we seek to achieve with that idea. And they are the ones who are elected by the people to ensure the development of those areas,” adds Yvonne

By strategically involving elected officials in their projects as participants and not just as observatory stakeholders, Kumasi was also able to garner citizen support. People could see that their elected officials believed in the ASToN project.

“We know we have the political will involved in our project as our chief executive is a politician. We see it when he supports the project, by participating in everything that we do,” says Yvonne.

She adds: *“We made the politicians our ambassadors for this project. People know them very well. And they know they wouldn’t bring anything which is not good for them. So it makes it easier for us to get political support and also stakeholder engagement for this project.”*

Kumasi is also prepared to continue operating its new data centre with the core team that ASToN formed during the project, and they have plans to expand the city’s digitisation efforts further.



Team Kumasi during ASToN all-partner meeting in Kumasi, November 2022

“Most of our staff have been trained on how to use the systems, then also, we have been able to do a lot of other data collection, which is not even under ASToN. The next step is to scale it up to other areas in the metropolis,” says David

The greatest challenge Kumasi had was persuading stakeholders to help them integrate technology into an antiquated system and change approaches they had been using for years. The core team put a great amount of effort into getting the public and project partners to see the benefits of using technology in taxation, and most importantly, getting used to it. Randy Wilson, Head, Department of Transport and local leader in Kumasi says: *“We are proud of this project because we were able to move to something new!”*



Team Matola in Kigali during the ASToN all-partner meeting, 2021

___ Matola: Finding the right timing to support national digital priorities

As a partner in ASToN, Matola chose to focus on digitalising the collection of revenues from all taxes: taxes paid by drivers, property taxes, and taxes related to other economic activities in the city. But, as mentioned earlier, Matola saw some setbacks due to changes in national priorities. They had to wait for government support in order to continue their ASToN project. According to ASToN e-tax expert Pedro De Oliveira:

“When you talk about taxes, it is national because every city needs resources coming from the government.”

This was a situation that Matola wasn't prepared for. When they approached the government with their project idea, they discovered national priorities had shifted, and the national government was already working on bringing a similar solution to Matola and other Mozambican cities.

“We started with a digital solution, but things changed along the way because the national government started a public tender to find a partner to implement, digitise, and manage the solution. After we made all the discussions (about the project) with our technological partners, we went to advance for the experimentation phase of our ASToN project. But, we had to step back and wait for the government because the decision of the government is mandatory for all the municipalities in Mozambique,” says Omar Bay, local leader, Matola.

Matola's struggle with changes at the national level also led to a lack of support from the public sector and a drop in stakeholder engagement locally.

As a result, one of the most important lessons they took away from their experience with ASToN was

the importance of effectively sharing and conveying their ideas with all relevant parties – right from the start of the project.

“One of the biggest learnings is sharing. Sharing your problems, your vision, and your ideas with others in order to clarify them, address them, solve them, and move on. The second thing is communication. It’s important to communicate with others in every step that you take moving forward, not only communicate with the citizen but inside the municipality team,” says Omar

With ASToN’s assistance, in 2020-2021 Matola project partners began developing a local e-tax action plan - a plan to address the causes and subsequent solutions to their identified root problems in tax collection -, but decided to put further experimentation on hold while they awaited the development of a similar project at the national level.

Due to budget constraints, Matola’s team eventually turned to other digitalisation initiatives to address the problem identified in the initial stages of their ASToN journey. They carry on their ASToN vision to transform digitally in terms of services by being a part of a government initiative called Sistema de Gestão Autárquica (SGA).

Omar believes that, based on their ASToN experiences, the Matola project core team can now assist Mozambique’s government in filling in any gaps there may be in national e-tax initiatives so that their

city’s project complements national priorities. He says: *“For the national government, the first area will be revenue collection. Our intention is not only to go for revenue collection but also public service. For example, the land registry because the land registry is the base of all attributes. So we think that in these areas, we will focus on the national government. Basically, we tried to identify where there was a gap at the national level, and then we focus on that gap at the local level.”*

Matola’s core team is confident that their initiative has the ability to benefit both the public and the government by learning from past mistakes. Therefore, Matola’s citizens stand to gain greatly if the local and national projects support each other.

“It’s important to align your project with the national initiative. We now have the Ministry of Technology as an integral part of our team giving us inputs on the development of this platform. We are not fighting the national level, we are giving inputs for the national level so they can improve their solution as well,” says Omar Bay, local leader, Matola.



Omar Bay, local leader talking about Matola’s project

Bamako: Maintaining positive relations despite political unrest

Bamako is a good example of a city with a solid core team who worked steadily to emerge victorious at the end of the project.

"Bamako was very, very far away from everyone in the preliminary step. And they were one of the first to finish the experimentation and gather data. It's of course because of the local team who has good skills and they looked for good partners," says Pedro De Oliveira, ASToN e-tax expert. He added:

"They (Bamako core team) are like two, three, or four people working full time, and every week they do a meeting with at least 12 people. They have people from political to technical staff attend and everyone is very engaged."

According to Pedro, a project can be strengthened by acquiring the appropriate technical competence unique to a given theme, in this case, e-taxation. He observed cities investing a significant amount of financial resources into hiring outside assistance to handle the technical components of their projects.

Hamadou B. Yalcouye, local leader in Bamako, discovered that his core team needed additional IT expertise and technical abilities to carry out digitisation efforts.

"In terms of capacity building, the Achilles heel of the municipality is that the IT department is not very strong. For example, in a municipality like Bamako, the IT department is headed by an IT manager and an assistant. Strengthening this team was a very important issue," says Hamadou



Hamadou presenting Bamako's project



Meeting with the local team members during the experimentation phase - Bamako

But the Bamako core team was persistent, and engaged stakeholders, political and external to overcome the lack of technical skills in their municipality to see their project reach its full potential.

“In our context at the level of the municipality, there was only this (IT department) technical service which did not have all the skills. But the intelligence we had is that we took in our group a computer expert from the national telecom service of the city of Bamako and a development expert in a start-up and a specialist from the private IT company Groupe Famib, who also assisted us. So when we had positioning to do, we took the opinion of each expert,” says Hamadou.

Bamako’s difficulties were very different from those of the other ASToN cities: the military shut down Bamako’s administration twice over the course of the project, with serious political consequences. Yet, the core team was efficient and persistent in their efforts to keep stakeholders engaged.

Despite a lack of technical expertise and social unrest Bamako’s core team prioritised the importance of gaining political support. They were highly aware of the value of collaboration between all parties involved in the project for its success.



Adama Sangaré, Mayor of Bamako taking part in the AS-ToN all-partner meeting, Kumasi, 2022

“Always involve the elected officials and don’t wait until the end to see them and present the solution. You have to involve them in identifying the problem. And when you have defined the solution, involve the elected officials because they are the ones who will carry the solution and they are the ones who will decide if we go to scale or not, if we are going to follow up the project or not,” says Hamadou

He adds: *“The best way to integrate the ecosystem is to involve not only start-ups and politicians, but also the academic world and, in our case, civil society. We have brought in a lot of young people because the vignette is for motorcycles and most of the users are young people.”*

The ASToN project in Bamako benefited immensely from involving these diverse stakeholders, whether or not they were members of the ASToN core team.



Training and mobilisation of volunteers, Bamako

Experimenting with e-tax

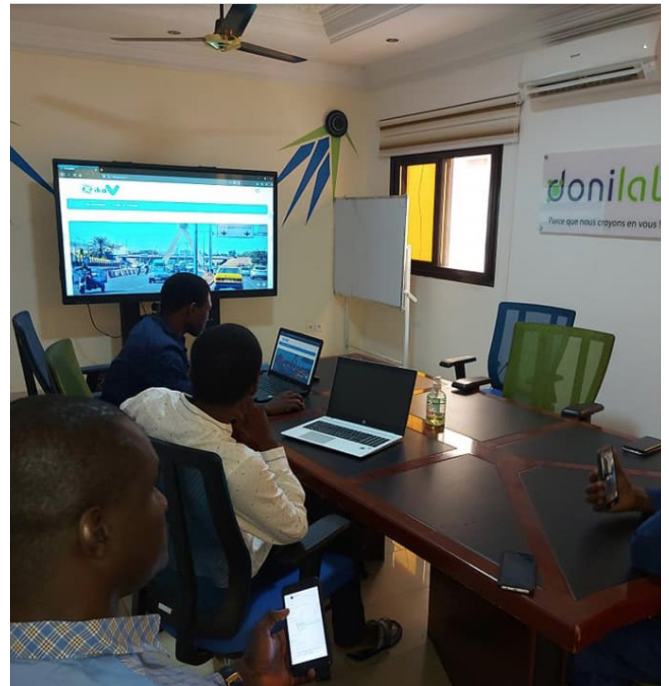
The assessment of a local need, finding the right resources, and overcoming local challenges led the cities to a six-month phase of designing and experimenting with a small-scale implementation plan. Rather than reinventing the wheel, Bamako, Kumasi, and Matola all used existing resources to start experimenting with e-tax solutions. The results would allow the cities to strengthen their local action plans based on actual data.

___ Bamako: “Best project the council has seen in ten years!”

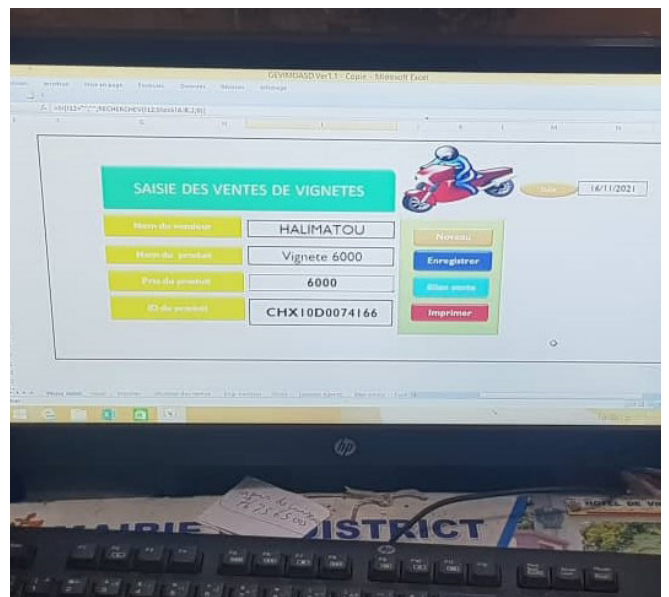
Despite a tricky start, Bamako was able to experiment as well as communicate the results of their experiment. According to Pedro De Oliveira, ASToN e-tax expert, the outcomes are “quite outstanding and have great potential”. Bamako’s core team was well prepared for the experimentation phase as they had already developed an action plan for the project. Led by Bamako project local leader Hamadou B. Yalcouye, the core team consisted of the municipality, a start-up, and a private local company. The idea was to come up with a solution together.

“Before entering the experimentation phase, in the development of the solution, the start-ups and other private companies came to us and, little by little, they proposed different solutions for our different problems and we tried to finalise them together.” said Hamadou

For the experimentation phase, they decided to develop a web platform for administration and a mobile platform for users to make their tasks easier. Eventually, they were also able to make a mobile platform for elected officials to see the evolution of tax management.



Team Bamako in a start-up meeting



Bamako vignettes application interface

Expectations vs reality: lessons from experimentation in Bamako

Expectations

- Because it has access to the current database of all chassis numbers, the old system must be available at all times
- The new digital tool will provide managers and collectors with an overview of all workstation activity at the Town Hall
- The different digital tool interfaces may be accessible by the various players based on their roles and responsibilities
- The technological solution is simple enough and adapted to the skills of the agents from the District Town Hall
- The digital tool will allow the delivery of duplicates of the vignettes
- The solution is adapted to the technological infrastructure of the Town Hall
- Citizens want to participate in the new process and our communication campaign boosted their engagement

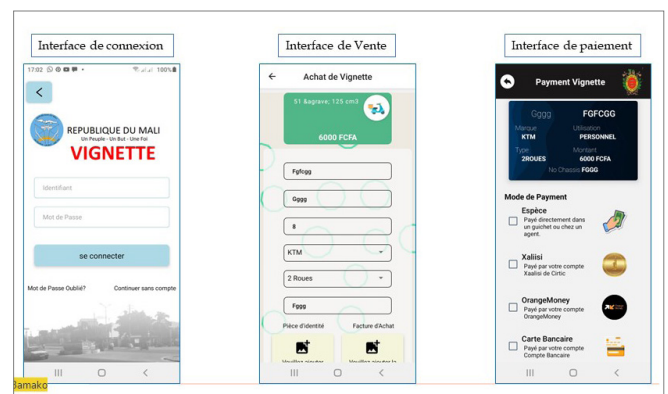
Lessons learnt

- It is important to have a full understanding of the local procurement process, including the local legal framework, the required timeline for a procurement process, and how it can match the project's timeline
- The digital instrument has limits. The app will simply carry out the functions that have been included in the digital system; it is not a decision-making tool
- The local agents want to get involved in the implementation of this new tool
- It is important to have political support for each phase of the project
- Other departments that were just receiving reports, such as management control, finance, the administrator, local police, national police in charge of control, and elected officials, must be included in the solution

The ASToN experimentation phase brought to light some critical issues for the core team, and the project evolved simultaneously.

“When we started the experimentation, we learned that every time we tested solutions we realised that there were details that we had forgotten to include. So we added these modifications.”
Hamadou gives an example

The relevance of manual human labour was an interesting discovery in the middle of technology growth, obtaining IT skills, and digital interventions to advance database building in the city. Hamadou says: *“We realised during the experimentation that whether we like it or not, the digital solution also has limitations. People were telling us how the solution cannot solve this, so we told them that when an agent scans (during the database creation phase) he has to look if it is correct or not if it corresponds to the user's profile or not. So there is a certain amount of work to be done behind it, human work. So the digital solution cannot provide all the answers.”*



Vignette mobile interface, Bamako



Testing the app together with the tax collection staff

The testing team also discovered that creating a user guide for the database administrator was beneficial. By the time the experiment was through, it was clear that consumers appreciated how simple it was to receive stickers for their vehicles' registration using their phones and that the system could remind them when it was time to pay for the vignette. The elected officials were likewise pleased with the solution.

“*At the municipal level, many people stated that it was the best project they had seen in their 10 years on the council. That is because through the app everyone can see the spending and revenues and what the agents are working on,*” says Hamadou



Hamadou sharing about Bamako's experimentation actions, ASToN all-partner meeting, Kumasi, 2022

Kumasi

Kumasi has been very clear since the beginning of their ASToN project that the only way to increase tax collection is to digitise their tax process and collect data to inform future decisions. They began experimenting within their team as soon as they joined the ASToN network, making adjustments to their work methods in order to learn how they could carry out tasks as effectively as possible.

They carried out two experiments within the city's Nhyiaeso Sub-metro area to base all revenue-related decision-making on reliable and accurate data, including data on businesses, transport operations, and properties. Data collection, bill distribution, revenue collection, and reporting were the core team's main points of focus. First, for tax collection, they deployed a new program called dLRev, and launched stakeholder discussions, training for revenue collectors, and field data collecting personnel. Second, for composite reporting, they established a Central Data Monitoring Centre to gather real-time revenue information from dLRev and other income sources.

Expectations vs reality: lessons from experimentation in Kumasi

Expectations

- KMA will develop and set up a robust tax collection and management system for the Nhyiaeso Sub-metro area
- The system will facilitate better decision-making with reliable data for Nhyiaeso Sub-metro
- A proper system, when set up, will reduce revenue leakages leading to increased revenues in Nhyiaeso Sub-metro

Lessons learnt

- Absence of some revenue centres (i.e. Fees, Fines, and Rents) on the dLRev system. This is because dLRev currently captures only the business operating permits and property rates
- Procurement requirements relating to certain budget items should start early to curtail delays in the implementation of some of the processes
- The need for a web-based app to help make updates easier and faster



ASToN cities visiting Kumasi's tax collection centre during the ASToN all-partner meeting, Kumasi, November 2022

As the results started coming in, the Kumasi core team was taken aback by the sheer volume of real estate and business data available, resulting in increases of 68% and 128% in real estate and business data captured in Nhyiaeso Sub-metro, respectively (Local Action Plan, Kumasi). They successfully tested their assumptions to revise their action plan and expand it to other parts of the city.

___ Matola

By early 2023, Matola had not yet reached its experimentation phase due to internal governance changes, but in time the city plans to access adequate resources to build on its e-tax project.

What makes a successful city e-tax initiative?

The e-tax projects that Bamako, Kumasi, and Matola set up during their three years with ASToN have sparked changes promoting national and regional digitalisation and smart city goals, attracting diverse resources and valuable support.

These experiences also provide inspiration for other cities looking for digital solutions to improve their own tax systems. Here are three main lessons learned:

1. When projects both address local e-tax needs and work in line with the national agenda, they are more likely to be successful, clear, and result-focused. This cohesion can also help get political resources and support.
2. Getting the right human resources does not necessarily mean getting the most technically skilled person to do the job, especially at the management level. It means a resourceful project manager who is able to keep the team motivated, and build connections. For example, in the case of Kumasi, the financial blockage was fixed by talented human resources. And in Bamako, a good team overcame the challenge of total governmental lockdown.
3. Human resources are the key to a successful project. Capable, determined personnel will also be able to access additional financial, political, and other resources – a key factor in pushing the project toward its goals.



Kumasi's data centre and its staff

What next?

ASToN has left a lasting legacy of new participatory approaches and strengthened political backing, and being “SMART in every aspect” of the city’s work. In terms of their ongoing projects, the partner cities have enormous aspirations to develop their e-tax programmes beyond the ASToN network’s official close. To do so, cities will continue to feed learnings from the experimentation phase into improving their local action plans drafted in 2021 - and as a result, gain more from e-taxation overall.

Bamako plans to have its new digital vignettes for motorcycles working 100% by 2024, funded by the municipality. Capacity building for staff, communication campaigns, and new infrastructure are planned to help roll out the scheme across the city. As well as facilitating reporting and accounting, the new system will mean Bamako is no longer dependent on an external private partner to produce the vignette, removing risks of blackmail.

In Kumasi, the Tax Revenue Management System (dLRev), tested on a relatively small scale, is already increasing city revenues by 16% in November 2022 and receiving positive feedback from staff, assembly members, and taxpayers. Based on this, the aim is to expand the scheme to other parts of the city in 2023-2024.

“Going into another area is not going to be difficult because we have the experience. We know we have to use the revenue collectors, we have to engage the stakeholders before going to the data collection. The experience is there and therefore it is easy for us [...] We know the people already to engage them, that is the most important. We will use the same agents as we do now for the scale-up,” says David Adjei, Metro Finance Officer and core team member, Kumasi



ASToN cities visiting Kumasi Metropolitan Assembly Offices, ASToN all-partner meeting, November 2022

As for Matola, alignment with the national government will be essential in scaling up its approach. Then they can begin experimenting with better ways to collect revenues from drivers, properties, and other taxes related to economic activities in the city. They believe this will help them improve municipal services, and help the city's residents.

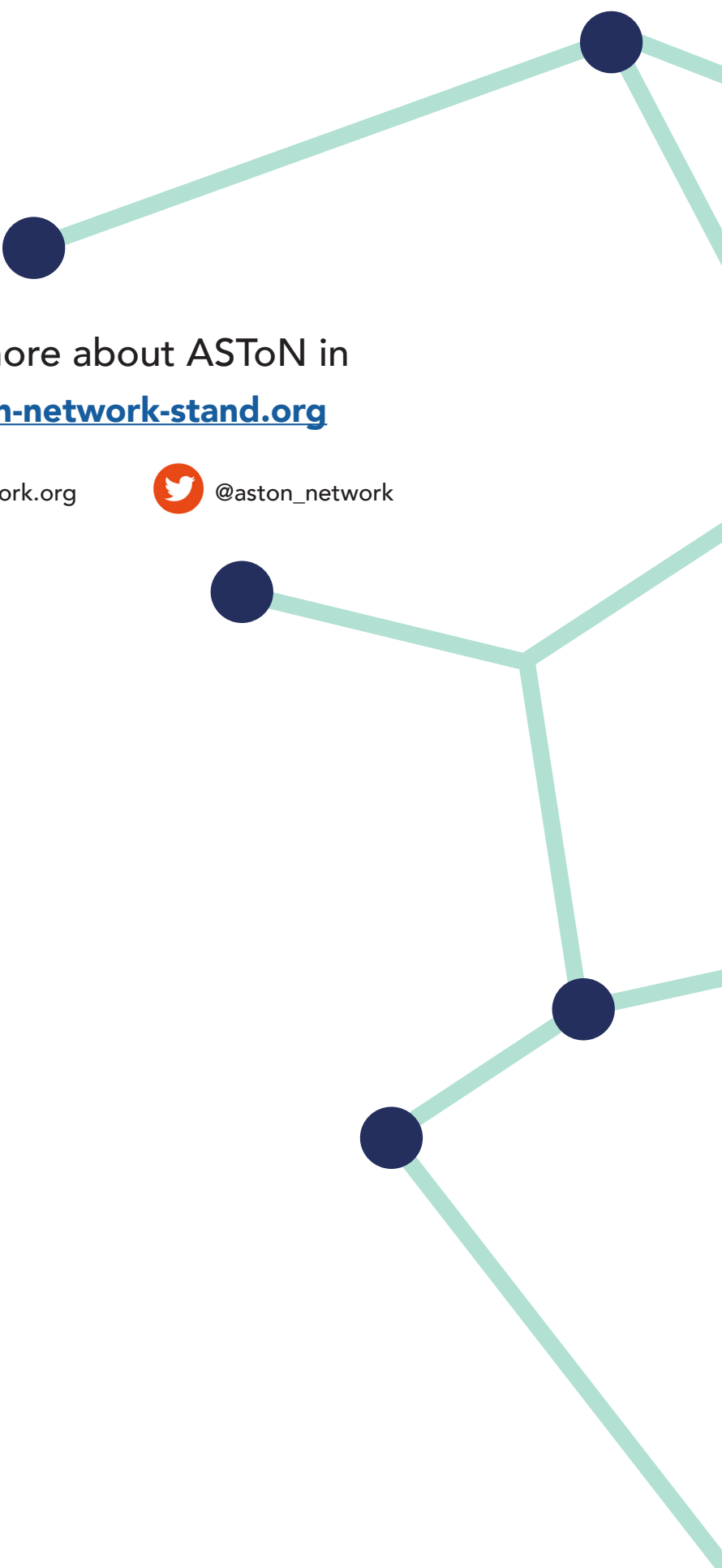
In fact, all ASToN cities see the importance of political backing and engagement with elected officials, and other stakeholders, in scaling up digital initiatives successfully. In Kumasi, not just the results from experimentation, but also partners such as the Mayor, assembly members, Ministry of Finance, Ghana Revenue Authority, start-up hubs, and universities, will make the e-tax scheme more credible for potential funders. In the meantime, project partner KMA has started financing some of the next steps in the action plan.

For Bamako, ASToN set digitalisation on the path to becoming a political priority at the local level. The city is now looking for funding to digitise the payment of further taxes – on regional development, roads, and parking.

“These are taxes that directly concern the citizens. We want the citizens to contribute more and in return, the municipality will reinforce its services,” says Hamadou B. Yalcouye, local leader, Bamako



ASToN all-partner meeting in Kumasi - final event November 2022



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