Contribution of Kumba City Councils to the Emergence of Small Businesses in Kumba Municipality, Small Business Owners Perception

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Abstract— This research assesses the perception of city councils’ contribution in the success of small businesses by small business owners, case of Kumba City Council. 150 questionnaires were administered to these owners by convenience. The Statistical Package for Social Sciences (SPSS 2022 version) was used to analyse data. Results reveal that the majority of small business owners (51.3%) believe that the City Council is not doing enough for the sustainability of small businesses. It was recommended that the City Council should act more as facilitator for small businesses instead of being a threat to them.

Keywords— City Council, Small Business, promotion of small businesses, sustainability of small businesses, local government

I. INTRODUCTION

According to Kozarzewski (2006) cited by Negou et al. (2023), the experience accumulated by countries like Poland or Germany, shows that the role of local authorities in small business development is rather significant. This is because the quality of the functioning of the whole system of support of entrepreneurship is determined regionally and locally, taking into account the specificities of each locality. For instance, the local authorities of Poland put a lot of effort to coordinate the system of small business development support and to increase its quality. In Germany for instance there are many institutions to promote small businesses both at the national and at the local level. In Belarus, the ‘quality’ of the business climate is to a great extent determined by the authorities at a national level, where the overall regulatory environment is shaped. However, many aspects are still governed by local authorities. The latter are able to set up local tax rates, to grant various permits, to exercise controls and to conduct inspections, to register new prices, etc. Also, their power to use and to privatize communal property, to provide information and consultation aid has to be particularly emphasized.

The promotion of Small businesses in Cameroon is a little bit similar to that of Belarus with the promotion of economic development both at the national and at the local levels (Negou et al., 2023). At the national level, the government has created a Ministry in charge of Small Businesses, the bank of small businesses, centres for business creation formalities and has constructed dams to reinforce energy supply. According to Yombi et al. (2018), at the local level, the constitutional revision of 18 January 1996 consecrates two main decentralized communities namely the regions and communes. Also, Lyonga (2020) observed that Law No. 2004/17 of July 2004 on the Orientation of Decentralization10.2b, Law No. 2004/18 of
July 2004 comprising Rules Applicable to Councils, Law No. 2004/19 of July 2004 comprising Rules Applicable to Regions and Law No. 1987/015 setting up city councils came to translate the reforms into law. The region is one of the innovations of the 1996 Constitution revision. Its missions are identical to those of the communes but the difference lies in the scope which is larger for the region. The National Dialogue (2019) in Cameroon gave a push to decentralisation with the examination and adoption of the bill on the General Code on Decentralisation and Local Authorities in Parliament and its subsequent promulgation into law by the President of the Republic, the organisation of elections of Regional Councillors scheduled for December 6, 2020, the creation of the National Advanced School for Local Administration, NASLA, the fast tracking of the decentralisation process with the replacement of Government Delegates by City Mayors with an elective mandate, the Creation of the Ministry of Decentralisation and Local Development (Negou et al., 2023).

According to Negou et al. (2023), decentralisation has become more effective since the National dialogue of 2019. It was therefore important to find out from the community perspective how these decentralised entities have contributed to their economic development. The selection of City Councils and very small businesses is motivated by their importance in many cities of Cameroon and their vital role in fighting unemployment. Henceforth, the objective of this study is to determine small business owners’ perception of the role of City Councils in the emergence of their business.

Small and Medium Size Businesses are a unique asset for development, serving as both a motor for growth and a tool for redistribution of wealth (Economic Support Fund, 2009, p.1). Goudreault (2013) cited by Negou et al. (2023) noted that through their investments and consumption, Small and Medium Size Businesses create value and produce a plethora of goods and services, thereby playing a significant role in funding public services and creating a dynamic local economy. This was confirmed by the World Bank (2014) which affirmed that Small and Medium-Sized Enterprises are regarded as vectors for job and wealth creation in all economies. In Sub-Saharan Africa, the Small And Medium-Sized Enterprises sector accounts for more than 90% of all firms (Negou et al., 2023). Between 70% and 80% of Small and Medium-Sized Enterprises are micro-firms or very small firms. They are the main source of jobs and income for Africans, after subsistence farming (Tadesse, 2009). If the African countries wish to speed up their economic growth and development, they would certainly gain from supporting the emergence and growth of small businesses. Some have understood this, and have set up dedicated small business agencies and ministries. In addition, growing numbers of researchers are suggesting that political decision-makers who wish to strengthen the private sector should focus on the legislation, regulations and institutional mechanisms that condition or shape economic life (World Bank, 2014). The emergence of small-scale businesses is tantamount to the emergence of entrepreneurs as Small businesses are used to foster entrepreneurship. This would make the nation to be self-reliant, economically viable and socially balanced, and there will be jobs for so many people. They are identified as instruments for improving standard of living in a country.

According to Negou et al. (2023), in Cameroon, many individuals undertake businesses for their survival. Their areas of activity include various types of service industries operating in the informal sector, such as repairing, passenger and cargo transportation, personal and home services, social services, catering, micro-finance and computer related activities, etc. The number of enterprises or individuals under this category is hard to estimate, but has grown steadily. There are many such enterprises involved in the “conventional” distribution sector, which include street marketers, trading with nearby residents at street stands or small shops, small-size retailing at a central market or markets specialized in specific products such as food, daily necessities, sundry goods, soap, and batteries for radios, etc. Unfortunately, the business environment appears to have deteriorated in Cameroon. In the World Bank report entitled Doing Business, Cameroon’s ranking fell by ten places between 2014 and 2015, from 148th to 158th and continued falling to the 166th rank in 2018 from 163 in 2017. However, this decline does not on itself, provide sufficient information on the mechanisms and pitfalls that encourage or hinder business development in the country. First, it is important to note that there has been a strong political will since the 1960s, when the country achieved independence and began to introduce various structures to stimulate and support business creation. While this institutional infrastructure originally produced good results (emergence of many firms of different sizes), it subsequently began to decline. It is in this regard that Cameroon’s enterprises are still finding it hard to consolidate their growth and survival. The last general business census in Cameroon found that the average age of the country’s firms was just 10 years (National Institute of Statistics, 2011), in spite of decades of effort and incentives (some cut short by the economic crisis). There is therefore good reason to wonder whether Small and Medium-Sized Enterprises in Cameroon can still act as vectors for growth, job and wealth creation.

Kumba, Departmental Capital of Meme, the town of green and businesses and the case of this study is not left aside. Many small businesses are created and closed every day.
City Council

A city council is a local government body. Local government refers to the operations of corporations, municipalities, district boards, panchayats in a country, and other bodies that are entrusted with the execution of functions relating to and concerning the residents of a given area locality (Negou et al., 2023).

According to Godwin (2014) cited by Negou et al. (2023), local government consists in the management of local affairs by the people of the locality where they are. In his book “Elements of Politics”, Sidgwick (2012) considers local government as government of some sub-organs that have special powers to issue regulations or rules within the area that they manage. So Sedgwick connects government with its legislative character. Local Government is the sphere of government where local authorities are allowed by law to issue acts or decisions to adjust the way of governance (Hasluck, 2010). Local government is the government of difference, responding to different needs, and realizing different aspirations. "There must be a definite power to do things in a different manner from that followed in other areas within the same state area. If some local body has it in its power to govern in a different manner from other local bodies, there we have Local Government” (Hesluck 1936 as quoted in Stewart, 2000).

Types of Local Government Bodies in Cameroon

According to Negou et al. (2023), Cameroon is divided into ten administrative regions which are in their turn divided into divisions and sub-divisions respectively corresponding to the 374 local government councils. There are four main types of councils: Regional councils, City councils, sub-divisional councils (within a city council) and councils in rural areas.

Regional councils: councils lack the status granted to city councils. All councils are headed by a directly elected mayor who is supported by a team of councillors; their number depends on the population size. The council can appoint commissions to work on any relevant issues, and membership can include non-councillors and must be convened during the council’s first year. Typically, their remit would include planning, public works, education, markets and other facilities, or health (Cameroon country profile, 2019; Negou et al., 2023).

City councils: they serve urban areas; their territory overarches that of sub-divisional councils. They are headed by City Mayors appointed by the President of the Republic. They mirror all the duties and powers of mayors. They are assisted by an executive team composed of persons appointed by order of the president. The deliberative body of the city council comprises the executive team, the sub-divisional council mayors and one additional councillor designated by each of the sub-divisional councils (Cameroon country profile, 2019). Kumba has a status of an urban area. It has both a city council and sub-divisional. The city councils board comprises of mayors of sub-divisional councils and representatives designated from mong sub-divisional councils. Kumba is made up of three sub-divisional councils which consist of; Kumba 1 (Kumba Town-Kake, a part of Buea Road), Kumba 2 (Kosala, Hausa-quarters and Fiango) and Kumba 3 (Three Corners, Mambanda and a part of Buea Road) with each having a local mayor. However, the fall under the jurisdiction of the city council. According to Law No 2019/025 of 24 December 2019, on Bill to Institute the General Code of Regional and Local Authorities, the city council has jurisdiction over any action pertaining to inter-council collaboration, major works and structuring projects. The city council is responsible for the creation and management of municipal public facilities, in areas concerning: preschool and basic education; non-formal education and apprenticeship; vocational training; health; Public hygiene and sanitation; road and communication infrastructure classified under the council’s domain; public transport and traffic plans; water and energy; trade fairs and markets; youth affairs; sports, arts and culture; issuing building- and demolition permits; the acceptance and rejection of grants, subsidies and legacies; loans and loan guarantees or endorsements; and small-scale exploitation of council mineral resources (Negou et al., 2023).

Sub-divisional councils: these are council areas created within any city council area. Most city councils have two or three sub-divisional council areas, but Yaoundé and Douala have seven and six respectively. The sub-divisional councils are headed by directly elected mayors (Cameroon country profile, 2019).

Many scholars have conducted research on local government. Negou et al. (2023) for instance conducted a study on small business owners’ perception of the role of City Councils on the creation of small businesses in Kumba municipality. Using a quantitative approach to collect and analyse data from 150 small business owners, findings reseal that the Kumba City council is not working enough
to encourage the creation of small businesses in its jurisdiction.

Rogers Rugeiyamu (2021) also conducted a research aimed at exploring the role of Local Government Authorities in promoting Local Economic Development and service delivery to local communities in Tanzania. The study is conducted along Community Economic Development and Service Support Approach to be used in assessing the role of Local Government Authorities in promoting Local Economic Development and service delivery at the community level. The approach provides a guideline for Local Government Authorities regarding where to focus in order to become active in playing their role. The study uses documentary review of reports, books, articles and newspapers. The collected data from 90 Local Government Authorities and were analysed through secondary data analysis approach. The findings revealed that Local Government Authorities promote Local Economic Development by providing soft loans, improving business infrastructure and local investment support. In addition, Local Government Authorities promote service delivery by ensuring supply of water, supporting electricity supply and school improvements. Challenges toward playing a more effective role were identified including non-performing loans and failure to provide entrepreneurship skills. The study urges Local Government Authorities to put more effort toward solving the identified challenges, e.g., addressing non-performing loans, completing unfinished business infrastructure, and becoming innovative toward service delivery and economic liberation of local communities. This research is to some extent similar to this research work as it looks at how local government promotes local economic development. However, development also entails that small businesses should be promoted and sustained in order to grow. Like the research under study, it also looks at challenges faced by small businesses. However, this research uses more of primary source of data while Rogers Rugeiyamu used secondary data.

Also, a similar study carried out by Ngalle Joseph (2016) with the purpose of assessing the financial strategies and resources that small lodging business owners use to help their businesses survive beyond 3 years. Fiedler’s strategic contingency theory was the conceptual framework. There were 5 owners from 5 separate successful small lodging businesses in Kumba, Cameroon, who participated in the face-to-face interviews. The results from computer-aided qualitative data analysis, methodological triangulation of the interview data and company document analysis, following Yin’s 5 step analysis led to the emergence of 3 major themes: passion and dedication of the owner, preparing for the seasonality of the business, and hiring the right employees. These findings could be of interest to small business owners interested in improving financial strategies to avert future failures. This study promotes positive social change as improved business success may lead to a decrease of unemployment and improve living conditions in Cameroon and other local communities. This is related to this research in that if businesses can assess their resources they can overcome their challenges.

Omoniyi Victor Ajulor and Busayo Ibikunle (2016) conducted a research with the main aim of examining the theories of Local Government and their relevance to Nigeria experience. The three major theories of local government that have featured prominently in various literature in recent time and under consideration in this paper include Democratic participatory school, Efficient-service school, Developmental school. The paper relies on content analysis of relevant literature such as books, journals and internet source. The paper discovered that the working of local government in Nigeria defies the principles and prescriptions of any theory. The trajectory of Nigeria local government has been on try and error from the beginning. This has been attributed to the hundred years of colonization, which distorted our local government in Nigerian autochthonous societies growing in the embryo and replaced them with the indirect rule and native authority system by the colonial master in order to achieve their purpose of exploitation and domination. There are also military and political factors. Most of the local governments were created for political patronage and the interest of the people in the locality was not considered. There is an issue of 774 local governments created by the military on a uniform basis without considering the peculiarity of the cultural value of each territory calved as local government. The adaptations of the local governments and the relationship with the local people are in doubt. This study, therefore, recommends environmental theory of local government where the local government will be understood from the influence of the environment. These include the cultural value and the tradition of the people which should be appreciated and accommodated for any meaningful theory that will properly capture the Nigeria situation for effective, efficient purposeful and viable local governments in Nigeria. If the city council understand the influence of its environment, they can easy provide was to promote small businesses.

**The Concept of Small Businesses**

Small business occupies a vital place in the national economy. Entrepreneurs invest their own money, time and ability in their business and contribute substantially to the community in terms of jobs and goodwill (Ela Zaman, 2020). Though small in size, small business activities cover almost any area of business for instance manufacturing, wholesaling, retailing, service and the like. According to
Small Business Act (1934), “a small business is one that is independently owned and operates and not dominant in its field.” A Small Business which functions on a small level, involves less capital investment, less number of labour and fewer machines to operate is known as a small business (Ju’s, 2022). The classification of small businesses vary from one country to another. 

In Cameroon, according to Law No. 2010/001 of April 13, 2010 as completed by the law N° 2015/010 of 16th July 2015 on the promotion of small and medium-sized enterprises or companies in Cameroon, Small and Medium-Sized Enterprises include Very Small Enterprises (TPE), Small Enterprises (PE) and Medium Enterprises (ME). Following Articles 4, 5 and 6 of the said law, a very small business is a business that employs no more than five (05) people and whose annual turnover excluding taxes does not exceed fifteen (15) Millions of CFA Francs. The small business is a business that employs between six (06) and twenty (20) people and whose annual turnover excluding taxes is greater than fifteen (15) Millions of CFA francs and does not exceed one hundred (100) Million CFA francs. The medium-sized company is a company that employs between twenty one (21) and one hundred (100) people and whose annual turnover excluding taxes is greater than one (10) million CFA francs and does not exceed one (01) billion CFA francs. In the event of difficulty in classifying a company in one of the categories determined in Articles 4.5 and 6 above, the predominant criterion is the turnover annual excluding taxes.

Several scholars also carried out research on small businesses. Muritala Taiwo et al. (2012) conducted a study which seeks to investigate Small and Medium Enterprises as a veritable tool in Economic Growth and Development. A survey method was used to gather data from 200 Small and Medium-Sized Enterprises /Entrepreneurial officers and Managers from five selected local government in Nigeria namely: Ijebu North, Yewa South, Sagamu, Odeda and Ogun Waterside Local government. Data was collected with a structured questionnaire and analysed with several descriptive statistics to identify the perception of the roles of Small and Medium-Sized Enterprises in Nigeria of training and experience, poor infrastructure, insufficient profits, and low. The results of the study therefore reveals that the most common constraints hindering small and medium scale business growth in Nigeria are lack of financial support, poor management, corruption, lack demand for product and services. Hence, it therefore recommends that Government should as matter of urgency assist prospective entrepreneurs to have access to finance and necessary information relating to business opportunities, modern technology, raw materials, market, plant and machinery which would enable them to reduce their operating cost and be more efficient to meet the market competitions.

Assessing the contribution of local governments in the success of Small businesses

According to open access government (2023) cited by Negou et al. (2023), local government can contribute to the success of small businesses by:

organising online and physical hubs where representatives of local businesses could come, network with each other, exchange good practices and ideas, and identify ways of supporting each other.

dedicating spaces where local businesses could come and promote themselves and interact with customers and business partners. They could also grant them access to advertising physical and online space (the website and social media pages of the Council) and initiate ‘shop local’ campaigns and incentive schemes.

ensuring better access for main street businesses that could be in various forms.

informing small business owners about numerous opportunities for funding.

offering financial advisory and facilitating access to grants and small business loans for local businesses.

organising systems of raising funding for local businesses that could go into grants.

reducing taxes and pressure on tax payment.

offering in partnership with local schools and universities entrepreneurship programmes to stimulate and support local potential and existing entrepreneurs.

According to Steve (2023) and Forbes (2023) local governmental tools used to promote small businesses tax incentives, financial incentives, job training, infrastructure improvements, provision of stable energy and consulting services to small businesses, making it easier for small businesses to contract with the government.

In this paper, the contribution of the city council will be examined: tax exemption information, training, organisation of trade fairs, development and improvement of infrastructures, search for funding.

II. MATERIALS AND METHODS

This study adopted a descriptive research design and took a quantitative approach to collect and analyse data. The descriptive research design will be used in this study to describe the different respondents’ opinions of the support they receive from the Kumba city council. The quantitative approach is chosen because data is gathered using questionnaires and this involves a large sample size.
The population of this study is the Kumba City Council. Similarly, the target population is made up of small business owners. The sample will be drawn from this target population considering that they are the ones who can better inform on the role of city council.

Following the sampling technique, a sample of 150 small businesses were selected and sampled conveniently and in quotas (a group of 50 in Kumba 1, 2 and 3 each).

Data for this study was collected through self-administered questionnaires distributed to respondents of the selected small businesses in Kumba Municipality. During the administration phase, some of the respondents requested for explanations before they could answer but the majority easily understood the requirements.

Data obtained for final analysis was mostly quantitative. It was first sorted by rearranging the collected data to bring some order. It was systematically handled and then edited to eliminate irrelevant information and then classified in a tabulated form. The computer aided package known as Statistical Package for Social Sciences (SPSS 2022 version) was used as a statistical tool to measure the sample population. Quantitative data collected from the respondents was analysed using descriptive and inferential statistics.

Descriptive statistics is the term given to the analysis of data that helps to describe, show or summarise data in a meaningful way (Stony, 2012). The descriptive statistics included frequencies, percentages and graphical description (charts).

III. RESULTS

These results will be divided into positive and negative perceptions.

Positive perceptions

Provision of spaces to small business owners to exhibit their products

Table 1: Provision of space to small business owners to display their product

<table>
<thead>
<tr>
<th>Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>88</td>
<td>58.7</td>
</tr>
<tr>
<td>No</td>
<td>62</td>
<td>41.3</td>
</tr>
<tr>
<td>Total</td>
<td>150</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Field Survey (2023)

Table 1 shows that 58.7% of small business owners support the idea that the city council offers venues for small enterprises to exhibit their goods or services by organising trade fairs, 41.3% disagree. This implies that for this service, the city council does a lot of sensitization to create awareness and to stimulate small business owners to adhere to the project.

Improvement of infrastructure

Figure 1: Perception of the role of the city council in the improvement of infrastructure

Source: Field Survey (2023)

Figure 1 shows that the majority of respondents, 70.7%, agreed that city council assist in enhancing the infrastructure necessary for small enterprises to succeed, such as roads, electricity supply, water, and buildings, while just 29.3% disagreed.

Negative perceptions

Provision of tax exemption facilities to newly created small businesses

Figure 2 below presents the opinions of small business owners on tax exemption facilities provided by the Kumba city council.

Figure 2: Opinion of small business owners on the provision of tax exemption to new businesses

Source: Field Survey (2023)

Figure 2 shows respondents’ opinion on whether or not the city council granted tax exemption when they started their business. Finding reveals that a vast majority, 84% of small business owners disagreed to have benefited from tax exemption when they started their business while the
remaining 16% of respondents agreed. This means that the information does not circulate appropriately and the city council is not working closely with the Centre of Business Creating and the taxation office to get such information.

**Provision of training programs for small business owners**

Table 2: opinions on the provision of training by the city council

<table>
<thead>
<tr>
<th>Statements</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>The city council provides training programs for small business owners</td>
<td>43</td>
<td>28.7</td>
</tr>
<tr>
<td>The city council does not provide training programs for small business owners</td>
<td>107</td>
<td>71.3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>150</strong></td>
<td><strong>100.0</strong></td>
</tr>
</tbody>
</table>

Source: Field Survey (2023)

Table 2 demonstrates that 71.3% of small business owners disagree to have ever received training from the city council against 28.7% who agreed. This shows that such programs exist at the city council but are not appropriately used. This poses once more the problem of information asymmetric.

**Funding of research and development projects to assist small businesses**

Table 3: funding of research and development projects for small businesses

<table>
<thead>
<tr>
<th>Statements</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>The City Council funds research and development projects</td>
<td>35</td>
<td>23.3</td>
</tr>
<tr>
<td>The City Council does not fund research and development projects</td>
<td>115</td>
<td>76.7</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>150</strong></td>
<td><strong>100.0</strong></td>
</tr>
</tbody>
</table>

Source: Field Survey (2023)

Table 3 depicts that majority of respondents 76.7% were not in agreement to the fact that the city council funds research and development projects and work with private investors to raise funds to provide assistance for small businesses whereas the remaining 23.3% of the respondents were not against this statement.

**General opinion of small business owners of the support of the city council**

Table 4: general opinion about the City Council support to small businesses

<table>
<thead>
<tr>
<th>Statements</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>The City Council supports small businesses</td>
<td>45</td>
<td>30</td>
</tr>
<tr>
<td>The City Council does not support small businesses</td>
<td>105</td>
<td>70</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>150</strong></td>
<td><strong>100.0</strong></td>
</tr>
</tbody>
</table>

Source: Field Survey (2023)

Table 4 reveals that 70% of small business owners are of the opinion that the city council is not doing enough to support them against 30%. This means that as one of the central city development agencies, the city council is either not aware of its immense role in business enhancement in its municipality or the communion with the business community is not good enough.

**IV. DISCUSSIONS**

Finding reveals that a vast majority 84% of small business owners disagreed to the fact that City Council gives a two-year tax exemption when they started their business. This result is in contradiction with that of Binla (2010) whose finding showed that the government provides new businesses with 2 years tax exemption so they can be able to survive in the early stage of their businesses and make a little profit for sustainability. Also, after the grace period, the owners declare the businesses’ revenue to the government. If it has improved, the business advances to a higher tax bracket. Still if the turnover has not improved, then the business cannot be classified.

Also, findings demonstrate that 71.3% of small business owners disagree that the City Council provide educational and training programs to equip them with the necessary mind-set and skill set needed to run their businesses successfully. This finding is different from that of Kakdeu et al. (2020) which findings reveals that the government supports entrepreneurship through the provision of training opportunities. Entrepreneurship training is a structured program that aims to equip participants with the necessary skillset and mind set for identifying and launching new business ventures in Cameroon.

Furthermore, findings show that (58.7%) of small business owners support the idea that City Councils offer venues for
small enterprises to exhibit their goods or services, such as trade fairs.

Also, results show that the majority of respondents, 70.7\%, agreed that the City Council assists in enhancing the infrastructure necessary for small enterprises to succeed, such as roads, electricity supply, water, and buildings. In addition, finding depicts that a large proportion of respondents 76.7\% were not in agreement to the fact that the City Council funds research and development projects and work with private investors to raise funds to provide assistance for small businesses. Also, this finding is different from that of Kakdeu et al. (2020) whose findings reveals that the government provides grants to academic institutions working to develop new technologies, government also fund research and development projects and work with private investors to raise funds. For instance, the setup of the AfDB (the African Development Bank) in 2013.

Lastly findings, reveals that a substantial proportion of respondents (46.6\%) believed that, the City Council should exempt them from paying taxes as a way of sustaining them in the business so that they can be able to maybe use the money they were supposed to use to pay tax to increase capital, followed by 19.3\% of small business owners who think the council should give them funding and subsides. Additionally, 14\% of the respondents think that City Council should review small business laws as a tool for fostering the growth and sustainability of small businesses.

➢ In addition, the City Council should invest more on educational and training programs that will equip small businesses and provide them with right skills and mind set needed to survive their small businesses and also give room for innovation and development of Kumba. Furthermore, City Council should also improve its services on fast tracking authorization and licensing for small businesses to facilitate their creation

➢ Once more, City Council should reduce the rent of small businesses owners in Kumba so that they can be able to open their businesses in strategic areas and thrive without many complications. Equally, City Council should promote corporation between researchers and private sector investors to raise funds to provide assistance for small businesses.

➢ The City Council should not also relax on its responsibility to create awareness of the important of small businesses in its locality by outlining all the possible advantage that all small businesses which are registered have.

➢ Furthermore, the City Council can provide IT tool for small businesses, which can help them to reach a large customer base online and hence facilitate their growth rapidly.

Additionally, research studies can be carried out on the Role of Sub Divisional Council in the promotion of small businesses, case of Kumba City Council to grasp the growth and sustainability of small businesses in the three Sub Divisional Councils.

V. CONCLUSION

This research intended to investigate the role of Kumba city council play in the sustainability of small businesses in its locality. Based on the findings, it can be concluded that Kumba city council is averagely involved in the sustainability of small businesses in its jurisdiction.

Based on findings and conclusion, the following recommendations have been formulated:

Kumba City officials

➢ As observed from the results of study, the general level of Kumba City Council involvement in the success of small business is very low. The 2 years tax exemption law is not being follow. This could be because they are corrupt officials in the post of responsibility in the City Council. Therefore, the government should put in place a special committee with the main aim of ensuring that all laws put in place by the city council are followed to the later. This is to ensure that small businesses can flourish in Kumba without much problem and hence improve the general standard of the people involved and the community at large.

REFERENCES


