HOW LAND USE PLANNING CAN MOBILISE REVENUE FROM OUTDOOR ADVERTISEMENT FOR DEVELOPMENT IN EJISU MUNICIPAL ASSEMBLY

ID: GJDS-UBIDS-052509

Ronald Adamtey[1]
ronald.adamtey@ilgs.edu.gh

Richard Dabine Kambootah[2]
kambootah64@gmail.com

Hawa Mahama[3]
hawa.mahama@ilgs.edu.gh

Raphael Akangoa Abora[4]
raphael.abora@ilgs.edu.gh

Institute of Local Government Studies, Tamale Campus, Ghana[1,2,3,4]

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ABSTRACT

Urban planning and basic service delivery by Metropolitan, Municipal and District Assemblies in Ghana require huge financial resources, yet many MMDAs struggle to mobilise sufficient local revenues. However, several billboards springing up on a daily basis present a potential source of revenue mobilisation. How can MMDAs leverage on land use planning to raise revenues from billboards? In Ejisu Municipality there is huge potential revenue from the many billboards, many of them have not acquired the appropriate permits, resulting in the Assembly losing local revenues. The paper employs mixed method design interviewing high-profile revenue officials of the Assembly and owners of the billboards. The findings show that billboard owners are not aware that they require permits, some are aware but just flout the law. The study concludes that the Ejisu Municipal Assembly has failed to sufficiently enforce permitting procedures and regulations, which inhibit revenue mobilisation for development.

Keywords: Land Use Planning, Local Revenues, Decentralisation, District Assembly, Billboards

INTRODUCTION

Land use planning refers to the scientific, aesthetic, and orderly disposition of land, infrastructure facilities and services to secure the physical, economic and social efficiency, health and well-being of urban and rural communities (see for example Ngah, 1998; Patel, 1997; Pinson, 2007; United Nations Human Settlement Programme, 2007; Wood and Abe, 2011). Urban planning involves planning interventions that seek to regulate the use and development of urban land for sustainability (Pinson, 2007; United Nations Human Settlement Programme, 2007; Wood and Abe, 2011). For Ghana, this task is the mandate of the local government authorities in line with the decentralisation programme started in the mid-1980s.

Just like many countries across sub-Saharan Africa that implemented decentralisation reforms to bring services closer to their citizens (Eteme and Mountouzache, 2024; Gakire and Kebede, 2025; Olowu and Wunsch, 2004; Olowu, 2012), Ghana took a bold step to embark on extensive decentralisation reforms in the mid-1980s. Giving a voice to Ghanaians to participate in the governance process was the main agenda of the reform. This meant a shift in the decision making from the centre to the local level; and deepening democracy (see Ahmad and Brosio, 2009; Ayee, 2003; Binswanger and de Regt, 2010; World Bank, 2004). The implication of the decentralisation reforms is the transfer of huge responsibilities to the Metropolitan, Municipal and District Assemblies (MMDAs) as the highest political authorities to provide quality local public services relevant to their jurisdictions (Republic of Ghana, 1992; 2016). According to the Ejisu Municipal Assembly's Medium-Term Development Plan, the EJMA aims at implementing development-oriented programmes and projects that will reduce poverty and protect the vulnerable whilst ensuring access to adequate social services and clean environment (EJMA, 2022: 2). As discussed in later sections of this paper, there is huge evidence in the decentralisation literature to show that despite the huge responsibilities on local government authorities, many local governments across sub–Saharan Africa struggle to mobilise sufficient financial resource to deliver their mandates (see Ayee, 2003; Fjeldstad, 2016; Jacobs, 2019; Opoku et al., 2014).

The Local Governance Act 2016 (Act 936) empowers MMDAs to mobilise local revenues or internally generated funds (IGF) to implement their programmes (Republic of Ghana, 1992; 2016). In addition, there are intergovernmental fiscal arrangements to transfer financial resources from central government to local government authorities to perform their mandates. The District Assemblies Common Fund Act (Act 455) provides that at least 7% of national income is set aside by Parliament as District Assembly Common Fund Responsiveness Factor Grant (DACF-RFG) and shared among the MMDAs to augment their resources (Ahwoi, 2010; Republic of Ghana, 2016). However, the disbursement of the DACF-RFG to MMDAs is faced with two main challenges. Firstly, the DACF-RFG is woefully inadequate in the face of the many demands on MMDAs. Secondly, the monies to be transferred are always in arrears and have several deductions at source.

Based on the inadequacy of the DACF-RFG, MMDAs are expected to take advantage of the Local Governance Act, 936, 2016 to mobilise and use Internally Generated

Funds (IGF) within their respective areas. Available evidence over the past three decades suggests that many MMDAs cannot generate sufficient IGF to deliver their mandate owing to their inability to tap into the many potential sources of finance within their jurisdictions (Ayee, 2003).

With the evidence showing that local governments in Africa and Ghana struggle to mobilise sufficient local revenue (Adekola et al., 2017; Fjeldstad, 2016; Jacobs, 2019; Kitavi, 2012; Opoku et al., 2014; Shava, 2020; United Nations Economic Commission for Africa, 2016), the implications are overreliance on donor funds and the unreliable and insufficient central government's DACF-RFG in the case of Ghana. With the dwindling donor funding over the past two decades and the delays in the release of the DACF-RFG, it can be concluded that the works of most MMDAs will not meet the delivery schedule (Mensah, 2005).

The realities of local revenue mobilisation dilemmas point to the need for MMDAs to rethink and look-and-see the many potential local sources currently not being sufficiently tapped. One of such revenue sources is the many outdoor advertisement signs and billboards mushrooming in the districts. The argument of this paper is that despite the huge potential revenues from the many billboards, many of them have not acquired the appropriate permits, resulting in the Assembly losing local revenues. The issue of how billboards and advertisement signs can be sufficiently taxed in terms of the payment of appropriate rates through permitting emerged in the early 1930s and the issue is still being debated (see Fairchild, 1931; Ningsih, 2017; SCENIC America, 2020). This paper's opinion is that this issue will benefit from further scholarly investigation particularly focusing on how the permitting process can effectively work with urban land use planning to raise more local revenue. The many advertisement boards blight the urban landscape, as many of them are haphazardly sited. Pavements, pedestrian walkways and traffic intersections are all targets for billboards obstructing pedestrians, pushing the pedestrians onto the roadway. Some of the billboards project onto the road space impeding visibility for drivers. The billboards do not appear to comply with any standards in terms of sizes and heights. All these threaten the safety of the urban environment.

Given the aforementioned problems, this paper addresses two key questions which are (i) do outdoor advertisements and billboards comply with urban planning and land use regulations? and (ii) are outdoor advertisement and billboards untapped local revenue sources? The basis of these questions is that effective urban planning and land use regulations will be needed to respond to the problems.

The paper is organised in five main sections. The problem statement and research questions, which are in the introductory section, are followed by section two, which covers the literature review focusing on urban planning as the theory underpinning the study. The methodology is described in section three. The findings and discussions are presented in section four, while the conclusions and implications are described in section five.

REVIEW OF RELATED LITERATURE

Local revenue mobilisation challenges in sub-Saharan African countries

In a study to ascertain the extent of tax coverage in the Accra Metropolitan Assembly in Ghana to identify the bottlenecks associated with local government revenue mobilisation, Darison (2011) found that local authorities use error-prone revenue mobilisation systems due to obsolete technology and methods, resulting in poor revenue mobilisation. The work by Opoku et al. (2014) that examined the local revenue mobilisation mechanisms of the Abura-Asebu-Kwamankese District Assembly in Ghana found inadequate personnel, poor database and poor accountability mechanisms at the Assembly, and unwillingness on the part of the taxpayers to meet tax obligations, and poor involvement of taxpayers in tax decisions as key problems.

Findings from studies in other African countries also show that local government authorities struggle to mobilise sufficient local revenues. For example, Jacobs' (2019) work to explore challenges faced by Umsobomvu Local Municipality in South Africa, in enhancing its own sources of revenue revealed that there were issues with the billing process, inaccurate information on property rates and valuations, poor database, mistrust in the municipalities and high poverty levels. In addition, Shava (2020) explored the impediments to revenue collection at the local government level in South Africa and found that rural municipalities are ill-equipped to effectively collect revenue due to a skills deficit and lack of commitment from revenue collectors. Fjeldstad's (2016) work to assess how the sub-national revenue system can be better designed in the Sudan found, among others, that poor administrative capacity, lack of reliable transport, poor coordination between the central and state levels, and duplication of taxes undermined tax collection. Adekola et al. (2017) found that shortage of well trained and qualified personnel, lack of commitment on the part of revenue collectors and dishonesty, defects in the revenue collecting machinery, outdated laws on revenue collection, familiarity between the revenue collectors and the people of the council areas, lack of proper record affected the prospects of revenue mobilisation in Nigerian Local Governments (see also Ogunnubi, 2022).

In terms of solutions to the local revenue mobilisation difficulties, Darison (2011) made a case for the introduction of modern technology to help track the development process and tax record keeping. Strong and adequate monitoring teams to constantly check the revenue collectors, sanctioning defaulting collectors, and the employment of competent people who have the requisite skills to mobilise revenue have been recommended. In addition, periodic realistic assessment of the revenue potential using scientific methods, adequate public education for taxpayers and the involvement of the taxpayers in setting the annual revenue targets have been recommended in the cases of South African, Sudan and Nigerian local governments (see Fjeldstad, 2016; Jacobs, 2019; Opoku et al., 2014; Shava, 2020).

Theory of Urban Planning

Urban areas have been defined as place-based characteristic that incorporates elements of population density, social and economic organisation, and the transformation of the natural environment into a built environment (Weeks, 2010: 34). They may also be defined broadly on the basis of population density, concentration of administrative bodies and infrastructure and a diverse set of livelihood and income generation activities (Center of Expertise for Urban Programming, 2016). In Ghana, settlements with population over 5000 are considered urban. Urban areas are mostly in cities with high population density, employment opportunities and built-up structures (United Nations Human Settlements Programme, 2007; 2011; World Bank, 2004). Planning is about a continuous process of decisions and choices of ways to use available resources to achieve set goals and objectives (Banerjee et al., 2013). Urban planning encompasses the whole set of social activities that aim at anticipating and regulating the development of an urban area through land reservation, land use regulation and infrastructure programming (Ngah, 1998; Patel, 1997; Pinson, 2007; United Nations Human Settlement Programme, 2007; Wood and Abe, 2011). As urban areas grow hastily and haphazardly, they are confronted with huge management problems which are compounded by resource constraints (Barreira and Mattos, 2014; Bolay, 2015; Pinson, 2007; Raven et al., 2018; Taylor et al., 2014). One of such problems is how to effectively manage the fast-expanding outdoor advertising in organising the city space (Cronin, 2006; Fairchild, 1931; Ningsih, 2017; SCENIC America, 2020).

In this paper, urban planning is defined and operationalised to mean the determination and regulation of the growth of a city working with sufficient financial resources. According to the extant literature on urban planning, the principles that guide urban planning can be summed up as decision making and actions to organise the urban form in a way to (i) creating an aesthetically pleasing urban environment; (ii) providing for the safety and comfort of citizens; (iii) ensuring economic growth and (iv) achieve sustainability of the urban system (see Al-Ghiyadh and Al-Khafaji, 2021; Hastaoglou, 2011; Jonker and Botha, 2001; Kamalipour et al., 2014; Nia and Suleiman, 2018; Nia, 2021;). These urban planning principles which can be employed in the permitting process to mobilise revenue from the billboards are discussed next.

Aesthetically pleasing urban environment

The conventional definition of aesthetics is beauty, the sense of great, sublime, intense feelings, and art perception (Sternberg, 1991; 2006). Aesthetics find a place in urban planning because one of the characteristics of urban planning is the creative arrangement of space (Nasar, 1997). Consequently, aesthetically pleasing urban environment is a key principle. The force of aesthetics means that urban development plans are to incorporate artistic principles of design (Hastaoglou, 2011). Professionals of the built environment and urban dwellers make aesthetic decisions all the time as they shape the beauty and functional manner of space through the exploitation of environmental features, the development of infrastructure for transportation, construction of public spaces, buildings, and monuments; and the establishment of systems of economic and social organisation (Nia and Suleiman, 2018; Nia, 2021). In this paper, aesthetically pleasing urban

environment is defined as well-organised advertisement and publicity boards in the urban environment, such that their positioning, arrangements make the urban environment aesthetically pleasing.

Safety, security and comfort in the urban environment

There is huge evidence in the urban planning literature to show a relationship between safety and insecurity in urban areas and the nature of urban planning. Land use and building density, public spaces design, building heights, street design, layouts and orientation of buildings, location of entrances and balconies of buildings all contribute to urban safety, security and comfort (Al-Ghiyadh and Al-Khafaji, 2021; Kamalipour et al., 2014). Theories of the relationship between security/safety and urban planning emerged as far back as the 1960s. One of the earliest theories was proposed by Wood (1961) who claimed that it is not sufficient for cities to use police officers, service engineers, caretakers to prevent crime even though they are useful, the nature of the physical design of the urban area can help to reduce crime and improve upon the safety of urban residents (see also Crowe, 2000; Newman, 1972; 1980; Saville and Cleveland, 2008; UNICRI, 2011; UNHSP, 2007). Making the urban areas safe for residents is therefore another key principle of urban planning and a huge challenge to urban planners in developing countries (Republic of Ghana, 2018).

Economy and efficiency of the urban system

In terms of the principles of economy and efficiency of the urban system, scholars such as Jonker and Botha (2001) argue that urban planning should contribute towards enhancing the economy of cities and towns. The explanation is that urban planning should go beyond spatial concerns and make urban systems economically efficient in terms of local economic development. Blair (1995) has also noted that economics is usually at the heart of planning processes because planners are interested in economic outcomes, as economic factors can constrain what urban planning can achieve. Urban planning in the context of economic efficiency ensures improved economies at local levels by creating efficient, attractive, and well-compatible spaces for all uses: businesses, residential, recreational, social and other uses. Investments in public transportation and walkable neighbourhoods will reduce or possibly eliminate congestion, improve connectivity, and enhance mobility to jobs and other services.

Urban environmental sustainability

There is global recognition that urban land use planning provides a window for global environmental challenges to be addressed. The basis of this thinking is that urban planning should be able to transform urban areas into sustainable communities whilst projecting all the dimensions of sustainable development: economic sustainability, social sustainability, ecological sustainability, sustainable spatial development and cultural continuity (Bulkeley, 2005; Bulkeley et al., 2005; Bulkeley and Betsil, 2006). The upsurge in urban population growth in the last 5 decades has brought the issue of urban areas' carrying capacity to the fore of policy and academic research. The steep growth has come with about 75% greenhouse gas emissions being attributed to the ecological footprints of cities (Grimm et al., 2008; Myers and Kistuse, 2000). Indicators such as the compactness of the urban area,

centrality, density, land consumption per capita, land-use mix, and accessibility have informed urban planning in the environment of creating sustainable urban systems as urban planners look at the relationships between the urban form and environmental sustainability (Ahmadi and Toghyani, 2011; Burton, 2002; Boyko and Cooper, 2013; Ding et al., 2014).

The literature on urban planning is clear on how the principles of urban planning can make the urban system work. However, the literature does not provide sufficient answers to how local governments in fast growing municipalities can take advantage of permitting and land use planning to manage the haphazardly expanding advertisement and publicity sector and mobilise local revenues.

METHODOLOGY

Location and profile of Ejisu Municipal Area

The Ejisu Municipality is one of the administrative districts in the Ashanti region and covers an area of approximately 238km square. It shares boundaries with four Districts in the region, namely: Kwabre East District to the North-West, Juaben to the North-East and, Bosomtwe District to the South-West and Oforikrom to the West. The distance between the capital, Ejisu, and the regional capital, Kumasi, is approximately 17km (see Figure 1).

According to the EJMA (2022), in addition to the six (6) towns in the Municipality which were considered urban by the 2010 Housing and Population Census, three (3) towns have grown to assume urban status over the past ten (10) years. The most urbanised towns at the time of the study include Ejisu, Fumesua, Krapa, Kwamo, Onwe, Akyawkrom, Besease and Kwaso. Several other towns such as Okyerekrom, Kokoobra, Domeabra, Apromase, Donyina, Tikrom, Baworo, Donaso and Asaman have experienced substantial population growth and physical expansion. This growth is largely accounted for by the rapid urbanisation of Kumasi, resulting in the spillage of population into the adjoining Districts and Municipalities such as the Ejisu Municipality.

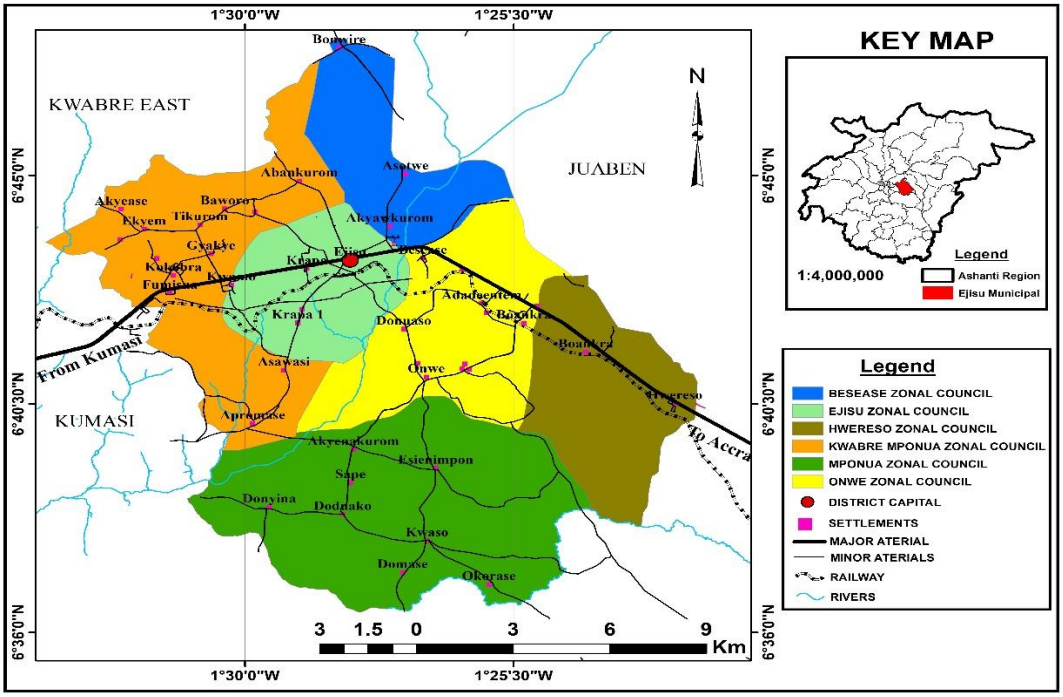

Figure 1: Ejisu Municipal Assembly Map
Source: Ejisu Municipal Assembly (2022)

The growth of the Ejisu Municipality has created huge markets for all types of goods and services, contributing to the growth of the outdoor advertisement sector. This has resulted in the mushrooming of outdoor advertisement signs and billboards haphazardly sited. Many of them are located in pedestrian walkways, road shoulders meant for pedestrians and narrow alleys (see plates 1 and 2).

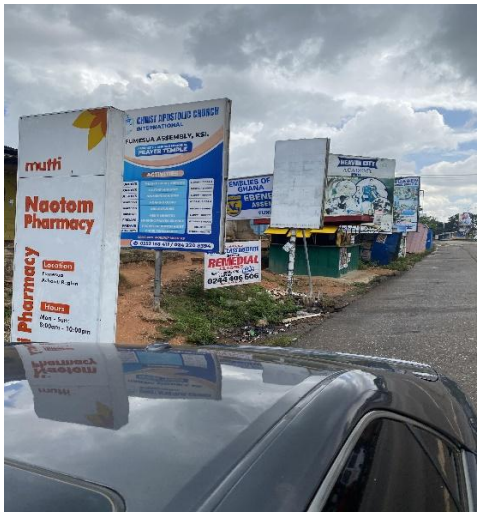

Plate 1: Haphazard siting of billboards

Plate 2: Billboards in pedestrian walkways

According to the EJMA (2022: 19), the Assembly's internally generated fund for the 2018-2021 planning period was 20.67% of total revenue received. Meanwhile, only

GHC 5,232,912.98, representing 55.53% of the expected IGF (GHC 9,423,017.00), was realised for the planning period 2018-2021. This huge deficit of about 45% undermines the EJMA's ability to deliver basic services. It calls for innovative ways to mobilise additional revenues locally.

Study approach, design and data sources

The study employed exploratory sequential design method by using both qualitative and quantitative data. The qualitative data was obtained first from one-on-one interviews with high profile officials and key informants in the Ejisu Municipal Assembly. The interview focused on permitting for outdoor advertisements, land use regulations governing the siting of the billboards and database on the outdoor advertisements and billboards in the municipality. This was followed by one-on-one interviews with selected outdoor advertisement signs and billboard owners, pedestrians and drivers. For some of the billboard owners, telephone interview was used following the collection of the contact telephone numbers on the billboards.

Since the EJMA did not have data on the number of the billboards in their jurisdiction and a digitized map showing where the billboards are located, the number of billboards were manually counted by 100 Secondary School students who were recruited as field assistants. To avoid double counting, they were assigned to count specific types of billboards for eight weeks. The data obtained is presented in Table 1 (see Appendix). They were made to count all the billboards along the roads as classified by the Ejisu Municipal Assembly. They are the section of the Kumasi-Accra highway (Class A1- First-Class access road), and the ones which can be described as the collector roads within the EJMA: Class A2 (Second-Class access road), and Class A3 (Second-Class access road with lower traffic volumes than the A2 Second-Class).

Following the manual count, Slovin's formula: n = N/ (1 + N*(e)2 was used to select samples from each category for interviews for 12 weeks. In this formula, 'n' is the sample size, 'N' is the sample frame and 'e' is the error margin. The error margin used to calculate the sample size is 8% (see Table 1 for the sample frame and the sample selected for each category). The questions focused on permitting, the payment of the appropriate rates and renewal fees. They were also asked about their perceptions around the siting of the billboards, banners and posters in line with the land use regulations and urban planning principles of aesthetics, safety, economy and sustainability of the urban system.

The proportion of advertisers without permits along each of the road categories was obtained from the interviews (Table 2 in Appendix). Twenty pedestrians and twenty drivers were randomly selected in each of the six Zonal Councils for interviews. Quantitative data on the revenues of the EJMA and other relevant quantitative data in the past three Medium-Term Development Plans (2014-2017; 2018-2021; and 2022-2025) were obtained to support the qualitative data (see EJMA, 2014; 2018 for the revenues).

In line with the research questions, the data is presented and analysed around the following three themes: (i) compliance with permitting regulations; (ii) outdoor advertisement and revenue in EJMA; (iii) and safety and security in the EJMA.

DATA PRESENTATION AND ANALYSIS

The responses were qualitatively analysed along the three themes in line with the questions of the paper. This data is therefore presented in the form of text in stories describing how billboard owners understand billboard permitting and land use requirements, and how the officials of the Ejisu Municipal Assembly enforce billboard permitting as part of land use planning.

Having obtained the revenue figures from the revenue records in the past three Medium-Term Development Plans (2014-2017; 2018-2021; and 2022-2025), we manually calculated and obtained the amount of revenue loss to the EJMA as a result of the non-payment of the appropriate rates by advertisers through a number of stages. First, we obtained the EJMA's own estimated rates for 2023 and 2024 per m^2 in Ghana cedis to be paid by the billboard owners from the Assembly's fee-fixing resolution (see Table 3 in Appendix).

Second, the average rate per m^2 was obtained from the minimum and maximum rate for each category of advertisers for the respective categories of roads (Table 4 in Appendix). The average space per m^2 was obtained from the minimum and maximum space per user. Using the average rate per user and the average space per user, the amount of revenue loss was obtained based on the proportion of advertisers along each of the road categories without permits (Table 4).

Finally, the total revenue loss was estimated, using Microsoft excel software, as a percentage of the total Internally Generated Funds (IGF) for 2018, 2019 and 2020 to obtain the weight of the revenue loss. The same was done with Government of Ghana (GoG) transfers (see Table 5 in Appendix).

Compliance with permitting regulations

We found non-enforcement of permitting regulations by the EJMA, consequently, an average of over 80% of billboards and outdoor advertisement sign owners did not comply with planning regulations. These billboards do not have the relevant permit and do not pay the corresponding rates either for initial siting or for annual renewal of the permits (see Table 2 in the appendix for the various categories of billboards without permit on the various categories of roads). This can be said to have contributed to undermining the local revenue base of the EJMA as the billboard owners do not acquire the permits by paying the rates that will give the Assembly the needed revenue. According to the data in Table 2 (in appendix), which shows the details of the billboards that did not have permits, we can conclude that, for all three road categories, an average of 80% of billboard owners indicated they did not have permits (see Table 2), and they claimed that they did not know that they were supposed to acquire permits from the Ejisu Municipal Assembly as part of land use and urban planning regulations. Excerpt 1 shows the view of one of the medium business owners, which adequately summarises what consistently emerged in all the interviews:

> *The billboard is not a house for me to go for a permit. Most importantly, it is on the roadside which is nobody's property, and anyone can use it. It is for the government. You can just site it there once you have space. Mine has been here for more than 5 years now and nobody has come to ask me anything about the permit. I do not think we need permits to erect our billboards here* (Excerpt 1: Billboard owner, Fumesua, March 2023).

Another person whose family funeral sign of about 4m^2 has been there after many years of organising the funeral noted that: *"The EJMA has not asked us for permits before siting this here. We are still keeping it here because we want to keep the memory of our family member for a very long time"* (Excerpt 2: Funeral advertisement owner, New Ampabame, July 2023). Yet, another key informant noted that: *"Such advertisements are referred to as flyers or banners. Under normal circumstances, they are supposed to acquire permits but because most of them display the flyers for a few months, they do not seek approval"* (Excerpt 3: Key informant, EJMA, July 2023).

Our interviews with high profile officials at the Ejisu Municipal Assembly, however, revealed that there are clear procedures governing the acquisition of permits for billboards and outdoor advertisements. A key informant's view, as presented in excerpt 4, was that:

> *The billboards are categorized based on their sizes and the type of advertisement. Examples are signage for shops, bus stop advertisements, and land post advertisements, among others. The companies or organisations send their request to the Municipal Assembly for billboards. Then the technical team from the Works Department goes to inspect the sites before the permit is issued. If the site is suitable for the billboards, they are asked to pay a fee which is based on the Assembly's fee fixing resolutions. The fees also depend on the size and shape of the billboards. After the permit is granted, the company is free to rent it out as they deem fit. The permit is supposed to be renewed yearly (*Excerpt 4: High profile officer, EJMA, July 2023).

The statement made by this officer in excerpt 4, supported by the data in Tables 3 and 4, suggests that only a few of the big advertising companies that own and rent their spaces to prospective businesses follow the permitting process.

Outdoor advertisement and revenue in EJMA

The study revealed that billboards constitute a huge gold mine which is untapped by the EJMA as far as internally generated revenue mobilisation is concerned. Estimating the revenue losses to the EJMA using the rate per m^2 for permitting for the various categories of billboards and advertisement signs for each of the classes of roads which was obtained from the EJMA (Table 3), the average space per user in m^2, the average rate to be paid per user per m^2, and the number of billboards that did not have the relevant permits, it was revealed that the EJMA is losing substantial amount of revenue from the billboards (see Table 4). The estimated revenue loss for all categories of billboards along the three classes of roads for 2023 is about

Gh¢2,814,923. The gravity of this loss to the local revenue strength of the EJMA is further supported by the findings from analysing this as a percentage of the actual internally generated funds (IGF) over the past three years. The data shows that it is about 178%, 122%, and 247% respectively for 2018, 2019 and 2020 (Table 5). Again, as compared with the actual Government of Ghana (GoG) grants received by the EJMA over the same period, we found that it is also high, constituting 98%, 73% and 68% respectively for 2018, 2019 and 2020.

When these figures were shown to the key informants in the revenue office and other senior officials, they all admitted that billboards are huge revenue sources, yet they are out of the Assembly's local revenue basket. Their consensus views all support what one of them said, in excerpt 5, that:

> *At the moment, the EJMA does not have comprehensive and up-to-date data on the number and categories of billboards and outdoor advertisement signs in the municipality. Apart from the few big known advertising companies, the many billboards scattered all over the municipality are not in our records for the purposes of permitting and rating. The data you are showing us is really true and reliable, given the number of billboards we have here. For many of them, they just plant the billboards without coming to acquire permits either ignorantly or just blatant disregard to the byelaws (*Excerpt 5: Key informant, July 2023*).*

In the view of another senior official, *"the EJMA is not sufficiently investing in the collection and processing of data on the billboards for a number of reasons. One of such reasons is that there has not been a study to unearth the potential local revenues that the billboards can generate for the Assembly. The second is that the Assembly does not have the requisite logistics to gather such data"* (Excerpt 6: Senior Official, July 2023).

The claims by these officials in excerpts 5 and 6 were supported by over 90% of the outdoor advertisers interviewed. The common response to the question of whether they had been issued with demand notices for the payment of rates and renewal of their permits was negative. What one of them said, which ran through all the responses, was that: *"No official from the EJMA has approached me about my billboard and the need for me to acquire a permit*" (Excerpt 7: Outdoor advertiser, Kwamo, July 2023). The EJMA could not do that as they did not have a database of billboards. The personnel to go round issuing the demand notices were not sufficient and the logistics to cover the entire district were insufficient.

Safety and security in the EJMA

The haphazard siting of the billboards emerged as an issue of concern to all our key informants, pedestrians and drivers interviewed with an example of the common views presented in excerpt 8. As these structures blight the urban space, it also undermines the safety, security and economy of the urban environment. For example, a pedestrian noted that:

> *As you can see, this billboard is located in the pavement making it difficult for us to use the pavement. We are forced to divert onto the road when we get here and it is dangerous due to speeding vehicles. You can also easily fall into the open drain as you try to avoid this billboard at night or even in the day. We have had instances of pedestrians being knocked down by vehicles in their attempt to use the road space when they got here* (Excerpt 8: Pedestrian, Ejisu, June 2023).

Another person noted in excerpt 9 that: *"Many of these billboards are poorly sited. There have been many instances that storms have brought them down causing injury to pedestrians"* (Excerpt 9: Pedestrian, Ejisu, March 2023). The reliability of the views in excerpts 8 and 9 above is supported by what the researchers observed as displayed in Plates 1 and 2. Many of these billboards obscure the vision of drivers, especially at junctions endangering the lives of pedestrians.

DISCUSSION OF FINDINGS

Compliance with permitting regulations

The findings under compliance with permitting regulations show that billboards without permits and their haphazard siting point to some weaknesses in land use and urban planning at the EJMA. What this suggests is that development control cannot be said to be working as expected if advertisers can erect billboards anyhow in the municipality, yet the EJMA does not have data on them. The reliability of these findings is supported by the EJMA (2022)'s own statement that the key problems in local revenue mobilisation include unreliable data on ratable items and leakages in revenue collection. The findings agree with the claims by Darison (2011), Fjeldstat (2016) and Shava (2020) around unreliable data as the major cause of revenue leakage to local governments in developing countries. The leakages may not be due to theft or corrupt practices, but more due to the lack of data on ratable items such as the outdoor and advertisement boards. This finding, however, provides the window for the EJMA to rethink land use planning in the Municipality in order to achieve the key principles of aesthetics, efficiency, economy and sustainability as espoused by Jonker and Botha (2001); Hastaoglou (2011); and UNICRI (2011).

The implications of the findings as supported by claims made by the interviewees in excerpts 1 to 4 are therefore obvious. Many of the outdoor advertisements and billboards are rather outside the scope of the revenue mobilisation basket of the Assembly even though billboards and outdoor advertisement signs can be termed as an untapped "goldmine."

To overcome this problem and to ensure that billboard owners and outdoor advertisers comply with permitting regulations, the option for the EJMA will be strict enforcement of land use and development control regulations. The EJMA needs to note that land use and development control also include conscious efforts to regulate the siting of billboards and outdoor advertisement signs. They are all infrastructure that shapes the urban form. Enforcement of the land use regulations to cover advertisers implies that the EJMA should intensify public awareness and education for the residents to know and understand that the siting of billboards and

other outdoor advertisement signage requires permits. Those who flout the laws need to be prosecuted. The prosecution of those who do not comply following the public awareness campaigns will point to the commitment to enforce land use regulations in the municipality. The public awareness campaigns should cause advertisers to avoid haphazard erection of billboards in pedestrian walkways, pavements and in places that obstruct both pedestrian and vehicular traffic. The enforcement of the permitting for billboards in land use planning should feed into the data collection strategy towards establishing a comprehensive database for the purposes of capturing all in the local revenue basket.

Additional measure to ensure compliance can be permit holidays or rebates for voluntary acquisition of permits. For a start and to encourage advertisers to willingly and voluntarily comply with permit acquisition regulations, the EJMA might consider offering permit holidays or rebates for those who voluntarily come to the Assembly for permits. The permit holiday can be given for one year's renewal following the initial year of the permit. Renewal can only be made with payment of the appropriate rate for subsequent years. This strategy might initially not yield a lot of revenue but has the potential to yield very high revenue in the future once the database has been established.

Outdoor advertisement and revenue in EJMA

The data in Table 3 which shows the revenue losses to the EJMA and that of Table 4 which shows that substantial amount of revenue can be obtained from the billboards support the claim by the researchers that the outdoor advertisement and billboards can provide substantial local revenues to the EJMA. Yet, as indicated earlier, a critical factor that is impeding the efforts of the EJMA is that the Assembly did not have an up-to-date database on the number, location and types of billboards and outdoor advertisement signs in the municipality. As the literature as shown and argued by Adekola et al. (2017) and Jacobs (2019), a good and comprehensive database of potential revenue sources needs to be available for effective local revenue mobilisation, yet the EJMA did not have this.

The EJMA should be courageous to invest in the collection of data on all existing billboards and outdoor advertisement signs in the Municipality. This can be done through either engaging technical expertise, such as a consultant or a private research firm. The current research used manual counting of the billboards on all the roads. This may be another option for mobilising the data to be considered by the EJMA, especially if led by the City Engineers and the Physical Planning Officers. The investment may require inputs such as vehicles or transportation, training of the enumerators, and data analysts. The EJMA may also explore the possibility of employing GIS or drone technology to collect data. Once the data is obtained, it will form the basis for issuing demand notices to all advertisers.

Safety and security in the EJMA

The study also found that many of the billboards that can be described as big advertisements based on the size of the billboard (more than $4m^2$) did not have permits and poorly sited as shown in Plates 1 and 2. The views in excerpts 8 and 9

further support the claims by the researchers that the billboards pose security threats in the urban areas of the Ejisu Municipality. It is therefore safe to conclude that, the aesthetic principles of urban land use planning, as espoused by scholars such as Wood and Abe (2011), Hastaoglou (2011), and Nia and Suleiman (2018), are not sufficiently adhered to by the EJMA. As the responses show, the billboard and outdoor advertisement signs currently undermine land use and urban planning principles of aesthetics, efficiency, economy, safety and sustainability espoused by scholars such as Grimm et al. (2008); Myers and Kistuse (2000); Al-Ghiyadh and Al-Khafaji (2021); Kamalipour et al. (2014).

CONCLUSION

The key finding from this study is that the EJMA is not able to sufficiently use land use planning to raise revenue from billboards and advertisement signs which can be described as gold mine. This is due to the absence of a reliable and up-to-date database on billboards and weak enforcement of land use and urban planning regulations by the EJMA. This finding supports the argument of this study that the EJMA is not taking advantage of its urban land use planning with the permitting of billboards and outdoor advertisement signs to raise local revenues. The study concludes that the Ejisu Municipal Assembly has failed to sufficiently enforce permitting procedures and regulations, which inhibit revenue mobilisation for development

The finding points to the fact that the EJMA can kill two birds with one stone. Whilst effectively enforcing land use regulations through permitting and siting of the billboards, the Assembly will be able to collect and store an up-to-date database on billboards and cause all to comply with the permitting and the payment of the appropriate rates.

The main data for this research was obtained from manual counting of the billboards and outdoor advertisement signs. There is the tendency for many of them to be missed in the manual count. It possibly means that perhaps the current estimation could even be less in terms of the revenue loss to the Assembly. This means that the EJMA may be losing far more revenue than this research has revealed. Future research might consider employing advanced computer technology such as remote sensing and GIS or even drone technology to capture all the billboards in the municipality for permitting purposes. Such studies might also explore how such technologies can aid in regulating the siting of new billboards and correcting the ones currently poorly sited. Although this study does not seek to generalise the findings, other District Assemblies experiencing growth in the advertising and publicity sector may learn from the Ejisu case.

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Author Representations

I confirm that I have reviewed and complied with the relevant Instructions to Authors, Ethical Approval, Declarations of Interest, Informed Consent noted below

Competing interests

The authors declare no competing interests.

Ethical approval

This article does not contain any studies with human participants performed by any of the authors.

Informed consent

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Correspondence and requests

Ronald Adamtey[1]
ronald.adamtey@ilgs.edu.gh

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APPENDICES

Table 1: Billboards and outdoor advertisement signs manually counted

	Categories of roads					
	Class A1 (Along First-Class access road)	% interviewed	Class A2 (Along Second-Class access road)	% interviewed	Class A3 (Along Second-Class access road)	% interviewed
Road Arch	1387	140	275	100	831	132
Unipole Spectacular	377	111	637	125	1452	141
LEDs	712	128	311	104	287	101
Building Wrap/Wall Drapes	2973	148	1143	138	765	130
Vehicular Adverts	351	108	287	101	173	82
Banners	3823	150	1672	143	154	78
Bus stop shelters	187	85	123	69	68	47
Flag poles	365	109	247	96	193	86
Group Directional Signs	543	121	379	111	132	72
Lamp Post Advertisement (Street Light Poles)	257	97	184	84	127	70
Structures on Designated Spectacular Sites	86	56	37	30	23	20

Source: Field data, July 2023

Table 2: Billboards and outdoor advertisement signs without permits

Outdoor advertisement and billboard types	Class A1 (Along First-Class access road)	No. and % without permits	Class A2 (Along Second-Class access road)	No. and % without permits	Class A3 (Along Second-Class access road)	No. and % without permits
Road Arch	140	112 (80%)	100	93 (93%)	132	129 (98%)
Unipole Spectacular	111	83 (75%)	125	123 (98%)	141	128 (91%)
LEDs	128	118 (92%)	104	103 (99%)	101	87 (86%)
Building Wrap/Wall Drapes	148	123 (83%)	138	133 (96%)	130	121 (93%)
Vehicular Adverts	108	99 (92%)	101	83 (82%)	82	77 (94%)
Banners	150	133 (87%)	143	137 (96%)	78	63 (81%)
Bus stop shelters	85	77 (91%)	69	63 (91%)	47	36 (76%)
Flag poles	109	83 (76%)	96	92 (96%)	86	83 (96%)
Group Directional Signs	121	114 (94%)	111	103 (93%)	72	67 (93%)
Lamp Post Advertisement (Street Light Poles)	97	87 (90%)	84	82 (98%)	70	70 (100%)
Structures on Designated Spectacular Sites	56	53 (95%)	30	23 (77%)	20	19 (95%)

Source: Field data, July 2023

Table 3: Rates for outdoor adverts and billboard permits in 2023[1] and 2024[2]

Fee period	**2023 (rate per m^2 in Gh¢)**			**2024 (rate per m^2 in Gh¢)**		
Categories and appropriate fees for permits	Class A1 (Along First-Class access road)	Class A2 (Along Second-Class access road)	Class A3 (Along Second-Class access road)	Class A1 (Along First-Class access road)	Class A2 (Along Second-Class access road)	Class A3 (Along Second-Class access road)
Road Arch	157.0	105.50	52.50	157.0	105.50	52.50
Unipole Spectacular	210	157.50	110	210	157.50	110
LEDs	310	210	100	310	210	100
Building Wrap/Wall Drapes	75	50	25	75	50	25
Vehicular Adverts	21	15	5	21	15	5
Banners	21	15	10	21	15	10
Bus stop shelters	1,050	900	600	1,050	900	600
Flag poles	210	150	100	210	150	100
Group Directional Signs	1,050	900	600	1,050	900	600
Lamp Post Advertisement (Street Light Poles)	100	90	60	100	90	60
Structures on Designated Spectacular Sites	130	130	130	130	130	130

Source: Ejisu Municipal Assembly (2023)

[1] Renewal of outdoor adverts/billboards is 50% of the permit

[2] Permits to be paid in 2024 coming from the Assembly's fee fixing resolutions

Table 4: Outdoor adverts and billboards without permits showing revenue lost to the Assembly

Outdoor adverts and billboard categories	Average rate per m^2 (Gh¢)	Average space per user (m^2)	Average rate per user (Gh¢)	2023						Total revenue lost per category (Gh¢)
				Class A1 (Along First-Class access road)	Revenue lost to the Assembly (Gh¢)	Class A2 (Along Second-Class access road)	Revenue lost to the Assembly (Gh¢)	Class A3 (Along Second-Class access road)	Revenue lost to the Assembly (Gh¢)	
Road Arch	105	4	420	112	47,040	93	39,060	129	54,180	140,280
Unipole Spectacular	159	3	477	83	39,591	123	58,671	128	61,056	159,318
LEDs	2067	2	4,134	118	487,812	103	425,802	87	359,658	1,273,272
Building Wrap/Wall Drapes	50	5	150	123	18,450	133	19,950	121	18,150	56,550
Vehicular Adverts	134	3	402	99	39,798	83	33,366	77	30,954	104,118
Banners	15	5	75	133	9,975	137	10,275	63	4,725	24,975
Bus stop shelters	850	4	3,400	77	261,800	63	214,200	36	122,400	598,400
Flag poles	153	2	306	83	25,398	92	28,152	83	25,393	78,943
Group Directional Signs	850	2	1,700	114	193,800	103	175,100	67	113,900	289,993
Lamp Post Advertisement (Street Light	83	2	166	87	14,442	82	13,612	70	11,620	39,674

Poles)										
Structures on Designated Spectacular Sites	130	4	520	53	27,560	23	11,960	19	9,880	49,400
Grand total revenue lost										**2,814,923**

Source: Field data, July 2023

Table 5: Financial Performance (2018-2022) showing proportion of revenue lost to billboards

REVENUE SOURCES	Estimated rate from outdoor advertisements and billboards for 2023 **(Gh¢2,814,923)**					
	2018		**2019**		**2020**	
	Actual	Estimated rate from billboards as % of IGF	Actual	Estimated rate from billboards as % of IGF	Actual	Estimated rate from billboards as % of IGF
IGF	1,585,571.21	178%	2,308,732.01	122%	1,137,633.56	247%
GoG Grants	**2018**		**2019**		**2020**	
	Actual	Estimated rate from billboards as % of GoG	Actual	Estimated rate from billboards as % of GoG	Actual	Estimated rate from billboards as % of GoG
	2,866,209.00	98%	3,865,771.56	73%	4,141,940.20	68%

Source: Field data, July 2023 and EJMA (2014; 2018; 2022)