The Contribution of Periodic Markets to Internally Generated Fund (IGF) of Ejisu-Juaben Municipal Assembly

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Abstract. As part of Ghana’s fiscal decentralisation programme, Metropolitan, Municipal and District Assemblies are mandated to mobilise resources internally to reduce dependence on the external sources of funds. Internally Generated Funds (IGF) of MMDAs in Ghana has been relatively low since 1993. The focus of this paper is to assess the contribution of revenue mobilisation from periodic markets to Internally Generated Fund (IGF). Simple random sampling techniques were used to select 94 market sellers in the municipality and officers of the Assembly using purposive sampling. The four main periodic markets were located in Ejisu, Juaben, Kwaso and Boamadumase. Interview guides and structured questionnaires were used to collect data. The study found that the Municipality practice Public-Private Partnership (PPP) with REVSOL Company in local revenue collection. The proceeds from periodic markets contributed 7.5 percent and 7.8 percent in 2010 and 2011 respectively. A number of factors affect revenue collection from periodic markets in the Municipality. These include; lack of accountability and transparency, lack of adequate logistics, weak institutional collaboration, inadequate motivation to revenue collectors, inadequate revenue collectors, lack of skilled personnel, poor development of the market and weak legal and regulatory framework.

Keywords: Periodic market, Internally Generated Fund, Municipal Assembly, Ghana.
**Introduction**

The issue of periodic markets in developing countries is currently one of the key areas that have received concern. Periodic markets especially those in the rural areas frequently represent the first points of sale of agricultural products primarily for small scale farmers. A periodic market depicts an authorised public open space of buyers and sellers of commodities. Periodic markets allow farmers to sell directly to consumers, without the involvement of a middleman (Omole, 2002). These markets perform vital roles in the economic and social life of people as well as a contributing to Internally Generated fund (IGF) of District Assemblies in Ghana. The Ghanaian economy is characterised by agriculture for its survival, foreign exchange and a form of internal revenue generation (NDPC, 2009). Agriculture accounts for more than one-third of GDP and about 55 percent of formal employment (NDPC, 2009). Agriculture commodities such as vegetables, oil palm, and foodstuffs among others need to be delivered in an environment where it easily manifests in weekly or periodic markets in most Districts in the country.

In Ghana, a District Assembly is a basic unit of administration and development functions. District Assemblies under sections 94 and 95 of the Local Government Act (462) 1993 have been designated as rating Authorities with the Legislative power to levy and collect taxes on a number of specified items to support and promote development under a leadership that is elected and answerable to the local population. Fiscal decentralisation – the devolution of revenue mobilisation and spending powers to the lower levels of government has become the main theme of local governance in recent years in Ghana (Fjeldstad, 2005). The Assembly’s sources of local revenues, which is referred to as the Internally Generated Fund (IGF) include rates and receipts, market taxes, fines, fees, license, rents and dividends/profit from investment. The rate comes in various sources including basic rate, property rates, special rates and rates payable by
public and corporations and organisations owning property in the areas of jurisdiction (Badu, 2007).

Internally Generated Revenue (IGF) as per the Sixth Schedule of the Local Government Act, 1993, Act 462 consists of funds collected exclusively by District Assemblies. The Ministry of Local Government and Rural Development (MLGRD) is responsible for issuing guidelines for levying rates. Based on the guidelines, fee-fixing resolutions are passed by MMDAs upon which revenues are collected. Table 1.1 shows the state of Internally Generated Funds of District Assemblies in Ghana from 1994 to 2004 given by the most recent composite data available.

**Table 1.1: Average Share of District Assemblies Total Internally Generated Funds (%)**

<table>
<thead>
<tr>
<th>Source</th>
<th>Metropolitan</th>
<th>Other Regional districts with no urban locality</th>
<th>All Districts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rate</td>
<td>23.6</td>
<td>20.8</td>
<td>14.0</td>
</tr>
<tr>
<td>Land</td>
<td>3.7</td>
<td>15.3</td>
<td>29.5</td>
</tr>
<tr>
<td>Fees and fine</td>
<td>34.0</td>
<td>21.8</td>
<td>26.6</td>
</tr>
<tr>
<td>Licenses</td>
<td>19.7</td>
<td>13.8</td>
<td>5.1</td>
</tr>
<tr>
<td>Rent</td>
<td>3.9</td>
<td>4.8</td>
<td>1.2</td>
</tr>
<tr>
<td>Investment</td>
<td>2.2</td>
<td>7.6</td>
<td>16.8</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>12.9</td>
<td>15.9</td>
<td>6.8</td>
</tr>
<tr>
<td>Total</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>


Revenues from land, rate, fees and fines, licenses, rent, and investment differ by size and economic potentials of the district. Heavily populated districts derive more revenue from fees, fines, rates and licenses while the less populated districts (specifically, rural districts) receive relatively more revenue from land (29.5%) and investment (16.8%). At the regional level, greater Accra recorded the highest (49.1) internal revenue among all
the nine regions in Ghana. This was followed by Western region (22.6%) and Ashanti region (15.7%). The least was recorded in Northern Region (2.8%) (Table 1.2).

**Table 1.2: IGF Contribution to Total Revenue of MMDAs by Region**

<table>
<thead>
<tr>
<th>Region/Revenue</th>
<th>Total of External Revenue (%)</th>
<th>Contribution from IGF (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ashanti</td>
<td>84.3</td>
<td>15.7</td>
</tr>
<tr>
<td>Brong Ahafo</td>
<td>89.3</td>
<td>10.7</td>
</tr>
<tr>
<td>Central</td>
<td>92.2</td>
<td>7.8</td>
</tr>
<tr>
<td>Eastern</td>
<td>86.5</td>
<td>13.5</td>
</tr>
<tr>
<td>Greater Accra</td>
<td>50.9</td>
<td>49.1</td>
</tr>
<tr>
<td>Northern</td>
<td>97.2</td>
<td>2.8</td>
</tr>
<tr>
<td>Upper East</td>
<td>91.8</td>
<td>8.2</td>
</tr>
<tr>
<td>Upper West</td>
<td>93.9</td>
<td>6.1</td>
</tr>
<tr>
<td>Volta</td>
<td>92.1</td>
<td>7.9</td>
</tr>
<tr>
<td>Western</td>
<td>77.4</td>
<td>22.6</td>
</tr>
</tbody>
</table>


District Assemblies in Ghana have instituted measures to increase Internally Generated Funds (IGF). According to the NDPC (2009) the strategies include formation of revenue tasks force, provision of logistical support, provision of periodic training for revenue collectors, intensification of demand notices and follow-up on defaulters, instituting annual incentives and award schemes for revenue collectors, periodic update of data on revenue sources, and development of comprehensive revenue database. Despite the various measures and sources of revenue to the Assemblies, the Internally Generated Funds (IGF) of Metropolitan, Municipal and District Assemblies (MMDAs) in Ghana has been relatively low since 1993. The IGF of MMDAs averaged only 18.7 percent of total revenue accruing to them in 2009. More than 70 percent of the MMDAs in 2009 generated internal revenue of less than 20 percent of their total resources (NDPC, 2010). Expenditure of MMDAs in Ghana has been dominated by the District Assemblies.
Common Fund (DACF) and other ceded revenue and donor aids (Botchie, 2000; Crawford, 2004; NDPC, 2009). To the NDPC (2009), the low IGF is attributed to several factors. These include lack of adequate and accurate data on taxable items contributing to evasion of taxes and low levels of economic activities in respective districts which narrows their revenue base. Botchie (2000) indicates that people are unwilling to pay their taxes due to the inability of the Assemblies to account for or justify the use of the taxes collected from them. A major contributing factor to low IGF is the level of revenue leakages. These problem stems from factors such as the collusion of some revenue collectors and tax payers to underpay levies imposed, issuance of fake receipts, direct diversion of revenue by some revenue collectors for personal benefit, and the lack of requisite expertise/qualification for effective revenue collection (Botchie, 2000; NDPC, 2009). Also, there is a lack of public sensitisation on internal revenue generation which has contributed to the negative attitude towards taxes (NDPC, 2009).

Local revenue base has been limited to “low yielding taxes such as basic rates and market tolls” whiles the “lucrative tax fields” have been centralised. This underscores the major role markets (periodic) play in the mobilisation of local revenue for development. In 2004 and 2005, market tolls alone contributed about 76.8 percent and 67.9 percent to the IGF of the Abura Asebu Kwamankese District Assembly (AAKDA, AAP, 2006). In Techiman Municipality, internal revenue is dominated by fees and fines (74%) of which market tolls is a major contributor (Techiman Municipality, Annual Progress Report, 2006). A survey conducted by the Ministry of Local Government and Rural Development (1994-2004), indicates that, one of the major contributors to revenue generation are from fees and fines, which constitutes court fines, market tolls, and slaughter fines where market tolls (periodic market) is one of the highest. Statistics shows that in 1994-2004, revenues to Metropolitan Areas from fees and fines were 34 percent (MLGRD, 2004 cited in Osei-Akoto et al 2007). For rural districts, about 27 percent was collected from fees and fines (See Table 1). Trading activities in the districts
particularly in the periodic market centers form one of the major sources of revenue to the District Assembly. Thus the improvement of market infrastructure has the potential of boosting the district’s revenue generation capacity.

1.2 Material and method

This paper assesses the extent to which proceeds from periodic markets contribute to Internally Generated Fund (IGF) of Ejisu-Juaben Municipal Assembly. It examines the state of the Internally Generated Fund (IGF) to the Ejisu-Juaben Municipality, describes the state of periodic marketing, identifies the proportion of IGF derived from periodic market activities and lastly, examines the factors affecting revenue collection in the municipality.

The research design adopted was the case study and typically describes a programme or intervention put in place to address a particular problem (Naele et al, 2006). Case study research involves broad, grounded, holistic description, elucidate meaning, and builds on tacit knowledge (Guba and Lincoln (1981) cited in Yin, 2003). It emphasizes exploration rather than prescription or prediction. It allows researchers to begin with broad questions and adopts different methods in order to narrow their focus as their experiment (Yin, 2003).

Two (2) main units of enquiries comprising market sellers and the institutions involved in collecting local revenues were investigated. Simple random sampling method was used to select among market sellers. Staff of the Municipal Assembly and REVSOL Company were purposively selected. The selection of market sellers was done using the mathematical formula below

\[ n = \frac{N}{1 + (Ne^2)} \]

Where: n= sample size, N= sample frame, e= margin of error. The sample population was about 1500 (Socio-economic survey, 2012). A margin of error of 10 percent (0.10%) was chosen to determine the sample size. The sample size was 94 market sellers. The
sample size was then distributed proportionally in the four main market places namely Ejisu (40%), Juaben (35%), Boamadumase (15%) and Kwaso (10%). In addition, six staff were selected from the revenue, budget and planning department of the Assembly and four staff from REVSOL Company. Also, six commercial drivers were interviewed. The study used interviews, questionnaires (close and open-ended) and observations as data collection methods.

1.4 Brief Profile of the Ejisu-Juaben Municipality

The Ejisu–Juaben Municipal Assembly (EJMA) lies within Latitudes 1° 15’N and 1° 45’N and Longitude 6° 15’W and 7° 00 W occupying a land area of 637.2 km². The Municipality lies in central part of the Ashanti Region, sharing boundaries with six (6) Districts in the Region. The districts are Sekyere East and Afigya Kwabre to the Northeast and North-West respectively; the Bosomtwi and Asante Akim central Municipality to the South; the Asante Akim North to the East and the Kumasi Metropolitan Assembly to the West. The municipal capital is sited at Ejisu. The 2010 Population and Housing Census put the population of the municipality at 143,762 comprising 68648 (47.8%) males and 75,114 (52.2%) females (GSS, 2010). Majority of the population in the municipality engage in agriculture, commerce, services, and industry. Agriculture employs about 62.5 percent of the working population. More than half (56%) of the populace market their produce within the municipality (DMTP, 2010-2013). There are four (4) major markets in the municipality which boost marketing of produce (more especially agricultural produce). These markets are located at Juaben, Boamadumasi, Ejisu and Kwaso. Markets days (periodic markets) are observed in all the markets. For example, the Juaben and Kwaso periodic (weekly) markets days fall on Tuesdays and Boamadumasi is on Fridays, while the Ejisu periodic market falls on Thursdays and Sundays (DMTP, 2010-2013). Figure 1.1 and 1.2 show the map of Ashanti Region and Ejisu-Juaben Municipality respectively.
Figure 1.1: Map of Ashanti Region

Source: Ghana Statistical Service (2013)
Figure 1.2: Map of Ejisu-Juaben Municipality showing Communities

Source: National Development Planning Commission (n.d)
1.5 Results and Discussion

1.5.1 State of Periodic Markets in the Municipality

Ejisu-Juaben Municipality has four (4) major markets with five (5) periodic/weekly markets. They are Ejisu periodic markets (the largest market in terms of number of people and revenue contribution), Juaben market days (which is the second largest), the Boamadumase periodic market (the third largest) and finally, the Kwaso periodic market. More than two-thirds (73%) of market sellers were females engaged in the marketing of agricultural goods (See also Porter (1991). Periodic markets days are dominated by agricultural products.

More of the commodities (especially agricultural goods) are from within the municipality. During periodic markets, market sellers sell most of their produce on the pavement designated for pedestrians (typical example is the Ejisu market). Marketing of produce are usually done in an open space (the case of all the four markets in the municipality). Apart from the Ejisu and Juaben which are urban markets, the remaining two are rural markets. During periodic market days, sellers are grouped according to the type of commodity they sell. For instance, those who sell agricultural goods are grouped at one site while those engaged in manufactured goods are grouped on the other site. This is to assist buyers for easy identification.

1.5.2 Periodic Market Activities and Internally Generated Funds (IGF)

There was more than one-third (35.6%) annual increase in revenue from periodic markets in the municipality from 2010 to 2011 (Table 1.3). This was due to the additional periodic market days introduced in Ejisu and the engagement of a private sector (REVSOL Company) to assist the Assembly in revenue collection. Revenue accrued from periodic markets in the municipality amounted to GH₵ 27,951.00. This amount increased to GH₵ 37,602.00 as showed in Table 1.3.
Table 1.3: Revenue Generated from Periodic Markets (2010-2011)

<table>
<thead>
<tr>
<th>Place of Periodic Markets</th>
<th>2010 (GH₵)</th>
<th>2011 (GH₵)</th>
<th>Percentage Increase (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ejisu</td>
<td>10,560.00</td>
<td>16,250.00</td>
<td>53.9</td>
</tr>
<tr>
<td>Juaben</td>
<td>12,351.00</td>
<td>14,800.00</td>
<td>19.8</td>
</tr>
<tr>
<td>Kwaso</td>
<td>2,241.00</td>
<td>2,925.00</td>
<td>30.5</td>
</tr>
<tr>
<td>Boamadumase</td>
<td>2,799.00</td>
<td>3,627.00</td>
<td>29.6</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>27,951.00</strong></td>
<td><strong>37,602.00</strong></td>
<td><strong>35.6</strong></td>
</tr>
</tbody>
</table>

Source: Market Survey, EJMA, 2012

Revenue from periodic markets in all the four markets in the municipality showed not less than one-fifth (20%). More revenue was collected from Ejisu periodic market days. Kwaso market was the second highest (about 31%) in the margin of increment in revenue from 2010 to 2011. The introduction of “Mobile Data Terminal” by REVSOL Company in revenue collection is one of the contributing factors to increasing revenue from periodic market in the municipality. This is so because the terminal checks revenue collected by tax collectors, the time collected and the particulars of the revenue collector.

This paper presents that 95 percent of market sellers and commercial drivers pay tax during periodic/weekly markets in the municipality. The drivers pay for conveying the agricultural goods to the market. The amount charged depends on the kind and quantity of commodities as two-thirds (66%) of the respondents mentioned it. “Shoe makers” (those who repair shoes) and “water sellers” do not pay taxes during periodic market days. The reason was that they do not have a permanent place to sit during periodic market days. The Assembly has bye-laws which are used to punish tax defaulters. From the respondents, 76 percent said that people are punished for failure to honour tax obligations. This was confirmed by five percent of market sellers who mentioned that they have ever been sanctioned for failure to pay market tax.
punishment took the form of presenting defaulters before the chiefs and confiscating goods. Ejisu-Juaben Municipal Assembly has a workable legal framework which guides in effective revenue collection in the municipality during periodic market days. Table 1.4 presents revenue from periodic markets.

**Table 1.4: Contribution of Periodic Market to IGF (2010-2011)**

<table>
<thead>
<tr>
<th>Revenue Type</th>
<th>Year</th>
<th>2010</th>
<th>Percentage (%)</th>
<th>2011</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rate</td>
<td></td>
<td>126,800.00</td>
<td>34</td>
<td>164,840.00</td>
<td>34.1</td>
</tr>
<tr>
<td>Land</td>
<td></td>
<td>161,000.00</td>
<td>43</td>
<td>209,300.00</td>
<td>43.1</td>
</tr>
<tr>
<td>Market Tolls (Periodic markets)</td>
<td></td>
<td>27,951.00</td>
<td>7.5</td>
<td>37,602.00</td>
<td>7.8</td>
</tr>
<tr>
<td>Licenses</td>
<td></td>
<td>36,365.00</td>
<td>9.75</td>
<td>47,274.50</td>
<td>9.76</td>
</tr>
<tr>
<td>Rent</td>
<td></td>
<td>5,820.00</td>
<td>1.6</td>
<td>7,566.00</td>
<td>1.6</td>
</tr>
<tr>
<td>Investment</td>
<td></td>
<td>10,000.00</td>
<td>2.7</td>
<td>11,000.00</td>
<td>2.3</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td></td>
<td>5,000.00</td>
<td>1.45</td>
<td>6,600.00</td>
<td>1.34</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>372,936.00</strong></td>
<td></td>
<td><strong>484,083.30</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Source: Market Survey, EJMA, 2012

The IGF of the Assembly comes from seven main sources. The Assembly’s philosophy behind IGF collection is to make them self financing not only in its recurrent expenditures but also to spend at least 15 percent of the IGF on capital expenditure. A total amount of GH₵ 372,936.00 was collected as IGF in 2010. From this amount, revenue from periodic markets contributed 7.5 percent. On the other hand, revenue from periodic markets contributed 7.8 percent to IGF in 2011. The percentage contribution of revenues from periodic markets to IGF in the Ejisu-Juaben Municipal Assembly was higher than revenues from rent, investment and miscellaneous in 2010 and 2011 respectively (Table 1.4). This shows that revenue from periodic markets in the municipality ranked fourth, contributing to IGF in 2010 and 2011.
1.5.3 Factors Affecting Revenue Collection from Periodic Markets in the Municipality

Accountability and Transparency

The Municipal Assembly fails to make accounts of the taxes collected from market sellers. According to market sellers (97%), the Assembly does not make tax payers see and feel the impact of paying tax, and therefore they also do not see the need to pay. This creates the impression on the part of tax payers that, the Assembly misuses the money and as a result some refuse to pay. The discussion supports the argument made by Botchie (2000) who indicated that people are unwilling to pay their taxes due to the inability of the Assemblies to account for or justify the use of the taxes collected from them.

Lack of Adequate Logistics

Availability of adequate logistics plays an important role in revenue collection. The Assembly has inadequate logistics to carry out educational campaigns on the need to pay tax. This is emphasised by the NDPC (2009) who mentioned that there is lack of public sensitisation on internal revenue generation which has contributed to the negative attitude towards payment of taxes. Moreover, vehicles to convey tax collectors to the various markets during market days are not available. This makes the Assembly weak in effective collection of revenue from periodic market days in the municipality.

Weak Institutional Collaboration

There was no legally documented agreement between the Assembly and the private company (REVSOL Company) engaging them to collect taxes from market. The private company was engaged by the Assembly through the following process; proposal writing from the company, invitation for presentation by the Assembly, setting up committee to assess the capacity of the company and lastly Memorandum of Understanding (MoU) between the Assembly and the private company.
Inadequate Motivation
Revenue collectors are not motivated enough to show commitment to work. They complained that there are no incentives or bonuses given to them and their allowance is very small to meet their basic needs. Due to this, some of the revenue collector’s work for few hours and this gives the platform for market sellers to evade tax payment which invariably affect revenue mobilisation. For instance, instead of a revenue collector to be with market sellers from morning till the close of the market day, they worked for few hours and come back to their houses. This makes late sellers to enjoy tax-free trading (see also Botchie, 2000).

Inadequate Revenue Collectors
Revenue collectors are not adequate. There were five (5) revenue collectors comprising three (3) women and two (2) men designated to collect revenue during periodic market out of the fifty four (54) revenue collectors in the municipality. Though the Assembly is promoting women involvement in revenue collection, the male revenue collectors complained that, from their observation, the women are not effective in revenue collection.

Lack of Skilled Personnel
Out of the five (5) revenue collectors designated to collect revenue during periodic market days, only one (1) of them attained Senior High level of education. The remaining four (4) had completed primary level of education. This may affect revenue collection since their educational level is low. This is well emphasised by Botchie, (2000) and the NDPC (2009) that there is lack of requisite expertise/qualification for effective revenue collection which affects local revenue generation.

Under development of Markets
With the contribution of periodic markets to IGF in the municipality, it was expected that the Assembly makes provision to expand the market places to accommodate more sellers, collect revenue from them and invariably increase revenue. However, the
Assembly is not making effort to develop the markets to accommodate sellers during periodic market days. About 75 percent of market sellers said that the Assembly’s effort to develop the market places is low. A case in Bomadumase and Juaben market showed that, those who are even supposed to sweep the market place after the periodic market sometimes fail to do so. The market sellers normally sweep the place for themselves and when that happens, they also do not see the need to pay tax.

**Legal and Regulatory Framework**

Though the Assembly has rules and regulation to deal with those who default the payment of revenues in the municipality, according to the revenue superintendent and officials from the REV SOL Company, it is sometimes under political influence. They complained that, politics has become the order of the day and so, when one defaults tax, the person claimed to be a politician belonging to party ‘A’ or party ‘B’ and thus, no punishment is meted on such person.

**1.6 Recommendations and conclusions**

Based on the findings, the following recommendations were given;

**Billing system and procedures**

Tax defaulters must be promptly prosecuted (according to the LG Act, 1993, Act 462, section 101). The other law enforcement agencies such as the police, chiefs and the judiciary should be contacted to offer their support in this area. This would help to ensure effectiveness and efficiency in revenue collection from periodic markets and other revenues of the Assembly. The issue of political interference should be reduced and if possible ignored. This can be done when the law is not underestimated.

**Collection system and procedures**

The Assembly should design training programmes for all revenue collectors and more especially, those in charge of collecting revenue during periodic market days. The Capacity Training component of the District Development Fund (DDF) should be utilised to train revenue collectors annually. This would upgrade their efficiency and
effectiveness in revenue collection. Revenue collectors could be trained in handling of value books, basic book-keeping, revenue monitoring and control procedures, understanding tax payer’s behaviour, basic human relation and communication.

Provision of adequate incentives as motivation and adequate revenue personnel

No organisation can achieve its goals and objectives without motivating its employees. The revenue collectors could be motivated through the institutionalization of weekly, monthly, annual award schemes for the most efficient and effective revenue collectors. Also, bonuses could be given to hard working revenue collectors. This will encourage others to work hard. Furthermore, the Assembly should deploy additional revenue collectors to the existing five (5).

Management of the Market Place

There should be a management committee on the market which should either initiate action or supervise the following functions; ensuring cleaning of the market places after periodic market days, maintenance of drainage systems, repairing of market facilities, provision of water, security, lights and sanitation facilities. The Assembly could also use part of its external funds to construct markets to accommodate market sellers. This will erase the perception of the market sellers that, the Assembly is using the revenue to satisfy their selfish desires. This is a step in the right direction to encourage people to pay revenue.

Accountability and transparency

The Assembly should make accounts of the utilisation of proceeds from periodic market accessible to the people. This satisfies the principles of good governance and social accountability. This could be done annually in the municipality and will make tax payers feel they are part of the governance and thus see the need to pay revenue.

Provision of logistics

Revenue collectors should be provided with rain coats, shoes and other materials that would facilitate their work. Also, the Assembly should use part of their external sources
of funds to acquire a vehicle earmarked for revenue collection and public education on the need to pay revenue.

Ejisu-Juaben Municipal Assembly needs to expand its revenue base by developing the market centers in order to encourage more market sellers and to promote the agricultural sector. This will help to increase revenue mobilisation from periodic markets. This will also help to contribute immensely to IGF from periodic markets. Though the contribution of periodic market to IGF in the municipality is satisfactory, the system is faced with challenges which inhibit revenue mobilisation. To be able to reap the potential of collecting enough revenue from periodic markets the above stated recommendations could be adopted, discussed at meetings and implemented by the Ejisu-Juaben Municipal Assembly. All stakeholders must provide their maximum support and collaborate effectively to develop the market centers to an acceptable economically beneficial level.
References


