



**AFIGYA KWABRE NORTH  
DISTRICT ASSEMBLY**

**SUBMISSION OF 2025 REVENUE IMPROVEMENT ACTION PLAN**

We submit, herewith a copy of the 2025 Revenue Improvement Action Plan for your study and necessary action, please.

Counting on your usual cooperation.

Thank you.

**TWUM SAMUEL NKANSAH**  
(Ag. DISTRICT CO-ORDINATING DIRECTOR)  
For: DISTRICT CHIEF EXECUTIVE

**THE OFFICE OF THE HEAD OF THE  
LOCAL GOVERNMENT SERVICE  
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Cc.

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Ministry of Finance  
Ministries- Accra.

**The Administrator**  
District Assemblies Common Fund Secretariat  
Ministries-Accra.

**The Hon. Regional Minister**  
Ashanti Regional Co-ordinating Council  
Kumasi-Ashanti.



**ASHANTI  
REGION**

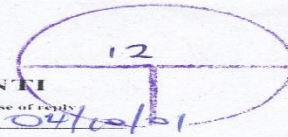
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## **2025 REVENUE IMPROVEMENT ACTION PLAN**

### **AFIGYA KWABRE NORTH DISTRICT ASSEMBLY**





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# **INTRODUCTION**

## **1.0 Historical Background of the District**

The Afigya Kwabre North District Assembly (AKNDA) with a Legislative Instrument (L.I.) 2334, 2017 is located in the central part of the Ashanti Region covering an area of approximately 358.52km<sup>2</sup> representing 1.5 percent of the entire region (24,370.5km<sup>2</sup>). The District was previously created out of the defunct Afigya Kwabre District Assembly in November, 2017 in pursuance to the decentralization program in Ghana. This was to bring governance to the doorstep of the people to enhance the decentralization process started in 1988. The AKNDA was inaugurated on Thursday, 15th March, 2018. Its capital is sited at Boamang, about 35.0 kilometers central part of Kumasi and lies on the main Ahenkro-Kyekyewere road. The District has 27 communities, which are divided into three Area Councils and further sub-divided into 15 Electoral Areas. Politically and administratively, the District covers the entire Afigya Kwabre North Consistency. Afigya Kwabre was adopted name for the District because the people hail from Afigya (after River Offin) and Kwabre (before River Offin).

## **1.1 LEGAL FRAMEWORK IN REVENUE GENERATION BY THE ASSEMBLY**

The Afigya Kwabre North District Assembly is empowered by the various legislative instruments in the generation of revenue and the efficient management of this resource. These include: the 1992 Constitution, Local Governance Act, 2016, Act 936, the Public Financial Management Act 921 of 2016, the Public Procurement Act 663 of 2003 (as Amended), the Internal Audit Act 658 of 2003, and the Audit Service Act among others.

These instruments offer the Assembly a wide range of financial instruments which are classified under rates, lands, fees and fines, licenses, rent, grants, investments and miscellaneous. Within this framework, it behooves on the Assembly to marshal all the available resources to maximize revenue generation to fulfill the aspirations of the people.

## **1.2 POPULATION SIZE AND GROWTH RATE**

- The 2021 population and housing census gave the total population of the district as 73,330, representing 1.3% of the region's total population. Females constitute 50.1 % and males constitute 49.9%. The Projected Population for 2024 is 79,516 using the Growth Rate of 2.7%.
- Males constitute 39,678 thus 49.9% and Females constitute 39,838 representing 50.1%.

**1.2.1 Vision of the District**

The Assembly is envisioned “To become a highly professional and responsive Local Government Authority that provides basic public services which meet the development needs of the people within the Authority’s jurisdiction”.

**1.2.2 Mission of the District**

The mission of the Assembly is “To strategically formulate plans and program through citizens’ participation for effective mobilization of human, material and financial resources to bring about a qualitative change in the physical environment and the livelihoods of the people in the District”.

**1.2.3 Functions of the District**

The functions of the District Assembly, like all other MMDAs, basically derived from its Legislative Instrument 2334, 2017 as mandated by the Local Governance Act 2016, Act 936 and the Legislative Instrument 1961, 2009. The Assembly exercises political and administrative authority, provides guidance, gives direction to, and supervises all other administrative authorities in the District. In addition, the Assembly exercises deliberative, legislative and executive functions as outlined in the Act 936. These functions, which are broadly aimed at attaining the vision and fulfilling the mission of improving the quality of life of the people in the District as stipulated in Section 12 to 16 of the Local Governance Act 2016, Act 936, are to:

- ✓ Be responsible for the overall development of the District.
- ✓ Formulate and execute plans, programmes and strategies for the effective mobilization of the resources necessary for the overall development of the District.
- ✓ Promote Local Economic Development (LED) activities in the District.
- ✓ Promote and support productive activity and social development in the District and remove any obstacles to initiative and development.
- ✓ Sponsor the education of students from the District to fill particular manpower needs of the District especially in the social sectors of education and health, making sure that the sponsorship is fairly and equitably balanced between male and female students.
- ✓ Initiate programmes for the development of basic infrastructure and provide municipal works and services in the District.
- ✓ Be responsible for the development, improvement and management of human settlements and the environment in the District.
- ✓ Be responsible for the maintenance of security and public safety in the District.
- ✓ Ensure ready access to courts in the District for the promotion of justice.
- ✓ Act to preserve and promote the cultural heritage within the District.
- ✓ Monitor the execution of projects under approved development plans and assess and evaluates their impact on the people’s development, the District and National economy.
- ✓ Initiate, sponsor or carry out studies that may be necessary for the discharge of any of the duties conferred by this Act or any other enactment.
- ✓ Perform any other functions that may be provided under another enactment.

**2.0 OVERVIEW**

The national development goal is to promote economic growth through wealth creation which will ultimately lead to a significant decrease in poverty levels and also to promote inclusive and sustainable recovery post Covid 19, hence the focus for the 2025 budget and medium term is to create opportunities and provide solutions towards achieving sustainable and broad based economic growth without harming the climate or leaving families in poverty within the country. To achieve this goal, a comprehensive Medium-Term Development Policy Framework also known as the “An Agenda for Jobs: Creating Prosperity and Equal Opportunity for all was developed with the broad objectives of achieving an enhanced economic stability, increasing production and gainful employment, facilitating direct support for human development and provision of basic services, expanding programmes to support the vulnerable and excluded and enhancing good governance. In line with the framework, the Afigya Kwabre North District Assembly has adapted a four-year District Medium Term Development Plan (DMTDP, 2024-2027) developed to achieve this goal.

One of the development challenges confronting the District Assembly is the low revenue mobilization capacity which negatively impacts on the development efforts of the Assembly. Among the key developmental issues identified in the District Medium-Term Development Plan with the stakeholders was the need to increase revenue generation within the District as a supplement to the external funds received.

As a sequel to the identification of the low revenue generation within the District, a Revenue Improvement Action Plan (RIAP) has been developed to help address the gaps in our development efforts.

An amount of One million, three hundred and eighteen thousand, four-hundred and three Ghana Cedis, twenty-two Ghana Pesewas (GH 1,318,403.22.00) projected to be realized for the District in the year 2025 through the implementation of the strategies and monitoring tools in the 2025 Revenue Improvement Action Plan.

**2.1 REVENUE IMPROVEMENT ACTION PLAN (RIAP)**

The Revenue Improvement Action Plan (RIAP) is a strategy introduced to guide the path to an improved and sustained growth in revenue mobilization and collection. The Plan also addresses the structural, administrative and systemic inefficiencies and outlines concrete strategies to mitigate the effect of the inefficiencies in the revenue landscape.

The RIAP when administered effectively, it improves the revenue mobilization and also ensure that the rate payer accrues benefits from the payment of levies impose

**2.1.1 OBJECTIVES AND EXPECTATION OF THE REVENUE IMPROVEMENT ACTION PLAN**

The aim of this Revenue Improvement Action Plan (RIAP) is to support the Assembly’s efforts in improving its own source revenues by providing some practical suggestions on potential interventions, activities and resources required to improve Property Rate and other Levies Management and Collection. In preparing the 2025 Budget Estimate, the Budget Unit and the Budget Committee realized collection gap based on which this RIAP was developed.

To achieve this broad goal, the Assembly is expected to increase its total revenue for 2025 by 1.30% on Internal Generated Fund.

The realization of the above objective is manifested in the action plan which specifies the strategies and activities, the time lags, inputs required, the cost and the agencies responsible in achieving the desired results.

**OBJECTIVES:**

- 1. **Increase Revenue Generation:** Implement strategies to boost internally generated funds (IGF) through improved billing and collection systems.
- 2. **Enhance Revenue Monitoring:** Establish robust monitoring and control mechanisms to track revenue performance and identify areas for improvement.
- 3. **Strengthen Revenue Management:** Develop and implement efficient revenue management systems, including training and motivating revenue staff.
- 4. **Improve Public Awareness:** Educate ratepayers about their responsibilities and the importance of timely payments.
- 5. **Optimize Resource Utilization:** Ensure that resources for revenue collection, such as markets and sanitation facilities, are adequately maintained and utilized.

**Expectations:**

- 1. **Higher Revenue Collection:** Achieve a significant increase in revenue collection compared to previous years.
- 2. **Better Compliance:** Increase compliance rates among ratepayers through effective communication and enforcement of regulations.
- 3. **Enhanced Financial Health:** Improve the overall financial health of the Assembly by ensuring a steady and reliable revenue stream.
- 4. **Sustainable Development:** Support sustainable development initiatives by providing adequate funding for essential services and infrastructure.
- 5. **Stakeholder Satisfaction:** Enhance stakeholder satisfaction by providing transparent and accountable revenue management.

### **3.0 Objectives of the Plan Preparation Exercise**

- Identify Gaps and Weaknesses: Assess current plans and identify areas that need improvement or updating with emphasis on the identification and analysis of key development problems, potentials, opportunities and constraints of revenue generation.
- Develop Skills: Train Revenue collectors and task force in planning, decision-making, and problem-solving skills in the collection of revenue from rate payers.
- To establish a development framework for the Assembly that spells out its priorities, prospects and focus in revenue generation during the year.
- To formulate programmes and strategies that would lead to the achievement of the set goals and objectives through implementation and management of the framework established.
- To design monitoring and evaluation system to track the progress of implementation of the programs and assess the extent to which the stated objectives have been achieved.



## **Sources of Internally Generated Revenue (IGF) to The District Assembly**

In order to better understand the need to collect enough revenue for the day-to-day running of the Assembly's activities, the Assembly needs to identify the types of revenue available for collection within the District.

Local Governance Act 2016, Act 936 Section 124(3) mandates Assemblies to collect the following revenue items;

- **Licenses** (Section 137 to 140 backed by Schedules 8 and 9) : Financial institutions, Private Schools, Hotel/Night Clubs Pharmacy  
And Chemical stores, Mineral water producers, etc
- **Fees:**(Section 141 and detailed in Schedule 11) : Market tolls, Exportation of Commodities, Business Operating Permits, Tender Documents,  
Car stickers, Burial permit, marriage and divorce registration, etc
- **Rates: (Section 144 to 169):** Basic and Property rate
- **Lands and Royalties** : Sale of building permit jacket, building plans/permit, Communication mast, etc
- **Rent** : Rent on Market Stores & stalls rentals, Community Centers, etc
- **Fines** : Court fines, Impounding fines, Spot fines, etc

The 2025 Revenue Improvement Action Plan if successfully implemented would help the Assembly generate an estimated revenue of GH¢1,318,403.34

# Trend of Revenue Performance and Projections

S/N	Revenue Item	Baseline				Previous Year (s)				Budget Year				Medium Term Targets		
		Proj. 2022	Actual 2022	Total Rev. 2022	2022 % Growth	Proj. 2023	Actual 2023	Total Rev. 2023	2023 % Growth	Proj. 2024	Actual 2024	Total Rev. 2024	2024 % Growth as at Sept.	2025	2026	2027
1	Licenses	313,759.00	313,667.54	313,667.54	99.97	367,605.56	393,708.65	393,708.65	107.10	526,241.73	347,430.70	347,430.70	66.02%	657,354.45	723,089.90	795,398.89
2	Fees	91,555.00	95,189.50	95,189.50	103.97	123,884.67	133,453.00	133,453.00	107.72	153,400.00	95,233.00	95,233.00	62.08	159,152.00	175,067.20	192,573.92
3	Rates	62,500.00	94,031.00	94,031.00	150.45	62,500.00	36,646.64	36,646.64	58.63	124,000.00	114,425.87	114,425.87	92.28	141,500.00	155,650.00	171,215.00
4	Lands	241,466.00	258,432.00	258,432.00	107.03	254,796.77	233,154.44	233,154.44	91.51	254,796.77	157,638.39	157,638.39	61.87	254,796.77	280,276.45	308,304.09
5	Rent	53,002.00	50,043.00	50,043.00	94.42	41,000.00	20,500.00	20,500.00	50.00	194,100.00	26,930.00	26,930.00	13.87	59,100.00	65,010.00	71,511.00
6	Fines	4,250.00	2,580.00	2,580.00	60.70	4,500.00	345.00	345.00	7.7	8,000.00	4,735.00	4,735.00	59.19	6,500.00	7,150.00	7,865.00
7	Miscellaneous	2,000.00	2,000.00	2,000.00	100.00	1,000.00	4,000.00	4,000.00	400.00	1,000.00	0	0	0	0	0	0

<b>Sub-Total</b>		768,543.00	815,943.04	815,943.04	106.17	855,287.00	821,807.73	821,807.73	96.09	1,261,538.50	746,392.96	746,392.96	59.17	1,278,403.22	1,406,243.54	1,546,867.90
8.	<b>Royalties</b>	40,000.00	80,000.00	80,000.00	200.00	50,000.00	62,000.00	62,000.00	124.00	40,000.00	0	0	0	40,000.00	44,000.00	48,400.00
<b>Grand Total</b>		808,543.00	895,943.04	895,943.04	110.81	905,287.00	883,807.73	883,807.73	97.63	1,301,538.50	746,392.96	746,392.96	57.35	1,318,403.22	1,450,243.54	1,595,267.90

- The table above shows the Internal Generated Revenue performance of the Afigya Kwabre North District Assembly. From the table, an amount of GH¢ 746,392.96 was mobilized at end of September 2024, representing 57.35% of the annual budget of GH¢1,301,538.50

❖ **RATES:**

The achievement under this heading is far so encouraging as at September 2024, due to intensify property rates collection within the month of September, with Property rate registering 92.28%, of an amount of GH¢114,425.87 with budgeted amount of GH¢124,000.00 for the year 2024.

❖ **LANDS AND ROYALTIES:**

The actual receipt as at September 2024 amount to GH¢**157,638.39** against **GH¢254,796.77** budgeted registering an achievement level of 61.87 % for Building Permit with Stool Lands denoting 0% of which the Assembly don't have much control in its collection.

❖ **RENT**

As at September 2024, the amount realized was GH¢**26,930.00** as against the projected amount of **GH¢194,100.00** representing **13.87%** of the targeted figure been achieved.

❖ **LICENSES:**

A total amount of **GH¢347,430.70** was realized out of the annual target of **GH¢526,241.73**, representing **66.02%** which is much encouraging.

❖ **FEES:**

The amount realized was **GH¢95,233.00** as against the budgeted figure of **GH¢153,400.00**. The percentage achieved was 62.08% as at September 2024.

❖ **FINES:**

The amount collected as at September, 2024 amount to **GH¢4,735.00** as against the budgeted figure of **GH¢8,000.00** representing **59.19%**.

## **STRENGTH, WEAKNESSES, OPPORTUNITIES AND CONSTRAINTS (SWOT ANALYSIS)** **FOR REVENUE MOBILIZATION**

After a careful analysis of the strength, weaknesses, opportunities and threats associated with revenue mobilization, the Assembly identified the following to be some of the measures to adopt and support an improved revenue mobilization.

## **STRENGTHS FOR REVENUE MOBILIZATION**

- ❖ Revenue mobilization at the District Assemblies are governed and supported by Legal and Regulatory Framework and Guidelines. E.g. The sources of revenue are derived from the Local Governance Act 2016, Act 936, sections 124 -169. Pursuant to Section 150 of the Local Governance Act 2016, (Act 936), the Minister responsible for Local Government, Decentralization and Rural Development issues the Fee-Fixing Guidelines to assist MMDAs prepare their Internally Generated Revenue Budget estimates.
- ❖ There are gazetted Bye-laws and Fee-Fixing Resolution to enforce compliance. There is also the support from the Court to prosecute defaulters.
- ❖ Organizing training and seminars for the revenue collectors and non- revenue collectors thus National Service Personnel's, Task Force etc  
Within each fiscal year on Fee –Fixing resolution, various Acts relating to revenue collection and management, duties in the collection of revenue, records management,etc.
- ❖ Stakeholder engagements on fixing of levies and charges; The Assembly take steps to organize stakeholder consultation/public fora every year for rate payers to express their opinions, concerns and expectations to aid the Assembly in developing the right strategies for revenue mobilization and improvement as well as educating and informing the public on the Assembly's achievements, plans, processes, progress, prospects and problems to encourage payers to pay rate willingly on demand.
- ❖ There is also an Electronic Management System (Revenue Mobilization Management Information System) to support the billing of ratepayers within the District which will aid in collecting more for the Assembly.
- ❖ Availability of Human Resources to support revenue collection; There is also a supportive management staff providing supervision, direction and monitoring. The Assembly has also set up a Revenue Task Force and ceded Revenue to the three (3) Sub- Structures (Tetrem, Boamang and Anyanasu) to compliment the efforts of the Revenue Collectors.
- ❖ Availability of equipped spatial planning, Works and environmental health department to support revenue generation.

## **WEAKNESSES WITH REVENUE MOBILISATION**

The Internally Generated Fund collections are associated with numerous inefficiencies which is outline as follows

- ❖ Reluctance of rate payers to honor obligations: Unwillingness of the citizens to pay the rates imposed and adjusted rates provided which is tied to service delivery.
- ❖ Inadequate database on retables items; though data on businesses and properties have been collected, data on some businesses are not updated making budgeting and target setting very unrealistic.
- ❖ Use of manual systems for recording revenue receipts.
- ❖ Limited political will to deal with or prosecute defaulters. This may be due to interferences from traditional authorities and politicians who try to override administrative instructions. Rate payers sometimes invade rate payment with the involvement of some revenue collectors.



# **OPPORTUNITIES AND THREATS FOR REVENUE MOBILIZATION**

## **OPPORTUNITIES.**

- ❖ Human Resource and Capacity Development. The Assembly has also put in place resources to enhance the capacity of revenue collectors through continuous on-the-job training to sharpen their skills and raise their productivity.
- ❖ . Automation and Digitization of Processes. The Assembly with team work within Budget, Finance, IT and Statistics department have develop a software thus Revenue Mobilization Management Information System (RMMIS) in the billing, collection and recording revenue.
- ❖ Availability of Guidelines, Legal and Regulatory Framework which back the Assemblies in delivering on their mandate.

## **THREATS**

- ❖ Political interference and Limited political will to deal with or prosecute defaulters. The political interference and traditional council powers sometimes override administrative instructions.
- ❖ Perception of rate payers of no evidence of service delivery. Rate payers believe that the rate they pay are used for the intended development within their localities.
- ❖ Failure on the part of Assemblies to organize frequent Stakeholder Consultation, Public Forum and Town Hall meetings to account to the public/citizens about the Assemblies stewardship due to financial constraints.

## SPECIFIC CHALLENGES IDENTIFIED WITH RATEABLE ITEMS

Revenue Items	Challenges
<b>Fees</b>	Improper identification of some properties due to poor street and house identification.
	Low revenue from Lorry Parks and Markets Tolls
<b>Fines</b>	Poor enforcement of bye-laws
	Ineffective distribution of bills due to business location
	Wrong categorization of business
	Poor Enforcement of bye-laws
<b>Rates</b>	Improper identification of some properties due to poor street and house identification
	High cost of valuation
	Inadequate Valuation Roll to charge realistic Rate
	Unwillingness of people to pay their building permit
	Relatively low rates, unattractive to collect in the case of basic rate
	Unwillingness of tenants in Assembly stores and houses to honor their rent obligation when due.
<b>Lands and Royalties</b>	Lack of Software for Billing and Tracking of Payment
	Low Public Education on building plans permit
	Lack of adequate information on payments of rate especially on stood Lands as Landlords may sometimes not easily allocated due to migrations.

## **MAJOR STRATEGIES FOR REVENUE MOBILIZATION**

- Promote public awareness on the budget and for that matter, the development projects and programmes of the Assembly
- Sensitization of the public on the relevance of paying their taxes and rates through the FM stations (Fish FM, Time FM, etc) Information Centers, religious bodies and the use of information vans.
- Timely issuance of Demand Notices to Rate Payers.
- Embark on revaluation of properties and collection of data on all retable items.
- Set achievable targets for revenue collectors on weekly and monthly basis
- Develop the capacity of the revenue collectors and staff of the Assembly in revenue mobilization
- Strengthen of revenue mobilization task force
- Set up revenue collection points at various areas to motivate people to pay their fees and rates ie. Lorry station parks and any convenience location deemed fit within the community
- A mobile money platform should be setup which will be link to the Assembly's bank account so that when someone pays an amount, he or she can get the notification instantly and which will improve the database of the Assembly as well as its financial reporting.
- Broad consultation on the fixing of rates between the Assembly and the stakeholders in arriving at acceptable levels of rates to be paid in every ensuing year.
- Motivate revenue collectors by awarding performing collectors.
- Strengthening the sub-structures of the Assembly (the three Area Councils) Ahenkro, Boamang and Tetrem for effective revenue mobilization.

## ACTION PLAN TO BE ADOPTED

Revenue Head	Activities	Objective	Expected Outcome	Timeline				Logistics Required	Estimated Cost	Responsible Officer	Funding source
				Q1	Q2	Q3	Q4				
<b>RATES</b>											
Property Rate And Basic Rate	<p>educating property owners about rate obligations and Public sensitization on basic rates (, giving of demand notice to property owners.</p> <p>Provide Revenue Collectors with needed Logistics</p>	<p>Ensure property rates are accurate and fair and to improve communication with rate payers.</p> <p>To ensure prompt payment of rates and to reduce the number of defaulters.</p>	To achieved higher revenue from property rate and basic rates thus 100% of the target amount.	✓	✓	✓	✓	<p>Stationary Vehicle</p> <p>Fuel</p> <p>Value Books</p> <p>Name Tags</p>	8,000.00	DBA/DFO/DPO/DWE/PPO/REV. HEAD.	DACF
<b>FEES</b>											
Livestock/Cattles/Poultry, Sanitation Charges/Levy, Marriage and Divorce, Tender Documents,etc	Random field visits to identify unregistered businesses and providing clear information on fee requirements.	To collect 100% of budgeted revenue for the year through transparency in fee collection and easier for individual and businesses to pay fees.	100% collection of revenue from fees.	✓	✓	✓	✓	<p>Vehicle</p> <p>Fuel</p> <p>Stationaries</p> <p>Value Books</p>	3,500.00	DBA/DFO/REV.SUPT./ENHO.	IGF
Exportation of Commodities	All market centers/spots for exportation adequately covered by revenue collectors	To collect 100% of budgeted revenue for the year	100% collection of revenue from exportation of commodities	✓	✓	✓	✓		1,500.00	DBA/DF O/ REV. SUPT.	IGF

## ACTION PLAN TO BE IMPLEMENTED C'NTD

Revenue Head	Activities	Objective	Expected Outcome	Timeline				Logistics Required	Estimated Cost	Responsible Officer	Funding source
				Q1	Q2	Q3	Q4				
Market tolls	To visit all market centers in the district on market days by collection of data and updating and public education on the need to pay rates.	To collect 100% of budgeted revenue for the year.	100% collection of tolls from trading within the centers.	✓	✓	✓	✓	Vehicle Fuel Stationaries Refreshment Value Books	2,000.00	Market Committee Members thus DPO,DBA/DFO/REV HEAD,DIO.	IGF
Impounding of stray Animals	Taskforce to randomly monitor the activities of animals in the communities.	The activities of livestock and other animals would be monitored to ensure that stray animals are impounded and the appropriate fees taken	100% collection of all fees charged from the owners of the impounded animals.	✓	✓	✓	✓	✓	2,000.00	DEHO/REV. SUPT.	IGF
<b>FINES</b>											
Spot fines and court Fines	Monitor to ensure strict adherence to rule & regulations/By-laws.	To prosecute and fine people who breach the Assembly's bye-laws.	100% collection of all spot fines and court fines to be received from offenders.	✓	✓	✓	✓	✓	2,000.00	DBA/DFO/DWE, PPD,REV. SUPT.	IGF

## ACTION PLAN TO BE IMPLEMENTED C'NTD

Revenue Head	Activities	Objective	Expected Outcome	Timeline				Logistics Required	Estimated Cost	Responsible Officer	Funding source
				Q1	Q2	Q3	Q4				
<b>LICENSES</b>											
Business Operating Permit (BOP)	Streamlining the application process for business licenses and conduct regular inspections to ensure compliance through identification and registration of Businesses.	Improve the efficiency of the licensing process and ensure all businesses are operating legally and again Taskforces will be randomly inspecting business establishments for their operating permits.	100% collection of Business license for the year and reduced illegal Business operations.	✓	✓	✓	✓	Value Books Vehicle Fuel Stationaries Name Tags/ Reflective Jacket	7,000.00	DCD, DFO, DBA/REV HEAD, DIA AND ALL DECENTRALISED DEPT'S. AND UNIT'S.	IGF/DACF
Vehicle Registration/Stickers)	Issue district Branded vehicle stickers to all commercial vehicles(Taxis, Buses/Trotro, Tricycles, Bicycles Trucks, etc)	To ensure all commercial vehicles are registered and fixed with the Assembly branded vehicle stickers by achieving 100% collection of the targeted amount for 2025.	100% collection of Commercial Vehicle license fees for the year.	✓	✓	✓	✓	Vehicle Fuel Stationaries Name Tags/ Reflective Jacket	2,000.00	DFO/DBA/DTO REV HEAD.	IGF



## ACTION PLAN TO BE IMPLEMENTED C'NTD

Revenue Head	Activities	Objective	Expected Outcome	Timeline				Logistics Required	Estimated Cost	Responsible Officer	Funding source
				Q1	Q2	Q3	Q4				
Tradesmen(Barbers, Dressmakers, mobile money vendors, Hairdressers, etc)	Take data and register all tradesmen within the district.	Revenue team will be randomly visiting tradesmen to inspect their Assembly-issued operating permits	100% collection of Trade license for the year.	✓	✓	✓	✓	Vehicle Fuel Name tags/ Reflective Jackets	4,000.00	DBA/DFO/REV . SUPT,DSO.	IGF/ DACF
<b>LANDS</b>											
Permits(Commercial Mast )	Update the number of commercial mast in the district and write demand notices to Telco's	Permits approved within the stipulated period	A taskforce monitoring the erecting of telecommunication mast will monitor and ensure all mast are dully permitted by DA	✓	✓	✓	✓	Vehicle Fuel Name tags/ Reflective Jackets	2,000.00	DWE//PPD/REV. DBA,DFO,SUPT, DSO.	IGF

Revenue Head	Activities	Objective	Expected Outcome	Timeline				Logistics Required	Estimated Cost	Responsible Officer	Funding source
				Q1	Q2	Q3	Q4				
Permits (Building/Development)	Monitor private development within the districts at community level	A taskforce monitoring the development of structures will scan various communities to ensure all structures are fully permitted to achieve 100% target set in 2025.	100% of building plans permits issued and payments made	✓	✓	✓	✓	Stationary Vehicle Fuel Value Books Name Tags/ Reflective Jacket	5,000.00	DWE/PPD/REV. SUPT, DBA,DFO.	IGF
<b>RENT</b>											
Market stores/stalls	Keep track of all traders renting the various market stores/stalls	Market Committee Team will be assigned to various market centers to collect rent on Market Stores/ Stalls when due.	100% collection of rent of Market stores/Stalls for the year	✓	✓	✓	✓	Vehicle Fuel Value Books Name Tags/ Reflective Jacket	2,000.00	DPO,DBA/DFO/ DWE,REV.HEAD,DIO.	IGF
<b>TOTAL</b>									<b>41,000.00</b>		

## **MONITORING PLAN**

<b>Revenue Head</b>	<b>Objective</b>	<b>Activities</b>	<b>Expected Outcome</b>	<b>Indicator</b>	<b>Means of Verification</b>	<b>Frequency</b>	<b>Responsibility</b>
Property Rate	Ensure property rates are accurate and fair and to improve communication with rate payers. To ensure prompt payment of rates and to reduce the number of defaulters.	Educating property owners about rate obligations and Public sensitization on basic rates (, giving of demand notice to property owners. Provide Revenue Collectors with needed Logistics.	To achieved higher revenue from property rate and basic rates thus 100% of the target amount.	The number of properties captured and amount of revenue generated from Property and Basic Rate.	Property rate Register  The GCR and revenue register	On weekly and Monthly Basis	DBA/DFO/DIA/REV. SUPT./DWE/PPD,DSO.
Fees	To collect 100% of budgeted revenue for the year through transparency in fee collection and easier for individual and businesses to pay fees.	Random field visits to identify unregistered businesses and providing clear information on fee requirements. To visit all market centers in the district on market days by collection of data and updating and public education on the need to pay rates.	100% collection of revenue from fees	The amount of revenue generated	The GCR and revenue cash book	On weekly and Monthly Basis	Market Committee Members DBA/DFO/IA/REV. SUPT
Fines	To prosecute and fine people who breach the Assembly's bye-laws.	Monitor to ensure strict adherence to rule & regulations/Bye laws.	100% collection of all spot fines and court fines to be received from offenders.	The number of spot fines recorded and amount of revenue generated.	The GCR and revenue register	On weekly and Monthly Basis	DBA/DFO/IA/REV. SUPT

Revenue Head	Objective	Activities	Expected Outcome	Indicator	Means of Verification	Frequency	Responsibility
Licenses	Improve the efficiency of the licensing process and ensure all businesses are operating legally and again Taskforces will be randomly inspecting business establishments for their operating permits.	Streamlining the application process for business licenses and conduct regular inspections to ensure compliance through identification and registration of Businesses.	100% collection of Business license for the year and reduced illegal business operations. Review performance	The number of business establishments captured	Business Register. The GCR and Cash Book.	On weekly and monthly basis Monthly	DCD, DFO, DBA/REV HEAD, DIA AND ALL DECENTRALISED DEPT'S. AND UNIT'S
Lands and concession	A taskforce monitoring the development of structures will scan various communities to ensure all structures are dully permitted to achieve 100% target set in 2025.	Monitor private development within the districts at community level. Update the number of commercial mast in the district and write demand notices to Telco's.	Access the performance of revenue from development permits and commercial mast. 100% of building plans permits issued and payments made	The number of permit issued and commercial mast captured.	Building plans permit register. The GCR and Cash Book.	On weekly and monthly basis	DWE/PPD/REV . HEAD, DBA, DFO, DSO.
Rent	Market Committee Team will be assigned to various market centers to collect rent on Market Stores/ Stalls and weekly collection of community centers when due.	Keep track of all traders renting the various market stores/stalls and community centers.	100% collection of rent of Market stores/Stalls and community centers for the year	The number of properties rent has been collected.	Rent register The GCR and Cash Book.	On weekly and monthly basis	DPO,DBA/DFO/DWE,REV.HEAD,DIO.

## **CONCLUSION**

The Assembly will deploy all resources to meet the revenue mobilization and improvement plan in the year 2025.

Below are some of the most effective revenue mobilization strategies that will be employed;

- Broaden the revenue base while ensuring the existing payers pay on time.
- Promote dialogue with rate payers on new fees.
- Continue develop and update revenue billing and tracking software.
- Undertake comprehensive data collection and regularly update the data.
- The Assembly will enforce the necessary bye-laws.
- Engage the various revenue generation departments and units in regular discussions.
- Provide revenue collectors with necessary logistics to work with.
- Frequently monitor and control the activities of the Revenue Collectors with regards to the use of value books, daily cash takings, accounting for cash revenue generation, periodic analysis of revenue generation and audit trails.
- Intensify public education on rate payment

In conclusion, the Revenue Improvement Action Plan outlines a comprehensive strategy designed to boost our financial performance and secure sustainable growth.

By implementing the outlined initiatives, enhancing rate payer's engagement through fee fixing resolution, distribution of programmes and project within the three area councils, capturing of data and updating the existing ones, identification of new revenue sources to improve our internally Generated Funds, introduction of mobile money platform to receive rate payer's money, etc.

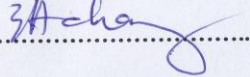
It is crucial to monitor progress, regularly review performance metrics, and remain adaptable to changing economic situations to ensure effectiveness of the plan.

Name of DCE:

HON. KWASI KARIKARI ACHEAMFOUR

Date

Signature and Stamp:



PREPARED BY DBA:

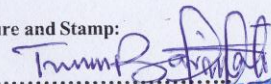
  
.....  
ERIC ANIN KUFFOUR

Name of DCD:

TWUM SAMUEL NKANSAH

Date:

Signature and Stamp:

  
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DISTRICT COORDINATING DIRECTOR  
AFIGYA KWABRE NORTH  
DISTRICT ASSEMBLY  
BOAMANG-ASHANTI





