1.0 INTRODUCTION

a. 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.

b. In preparing the 2022 Budget Estimate, the Budget Unit and the Budget Committee realized collection gap based on which this RIAP was developed.

c. Endowed with a wide range of typical local government functions, the Asutifi North District Assembly resource base follows the logic of integrated fiscal decentralization together with their entitlement to annual transfers from the Central Government (general and conditioned grants). However mobilizing even the little available revenue is becoming a difficult task due to uncoordinated effort from most of the Departmental Heads.

d. The Assembly's resource envelop is limited and the demands and expectations on the part of the communities are high. To solve or minimize the resource deficits to position the Assembly to deliver on its mandate, it is important for the Assembly to harness its resource potentials fully since the success of its operations and functions largely depends on the availability of revenue. In such a situation, finding possible and efficient ways of mobilizing local resources such as Internally Generated Revenue/Fund is equally important as that of looking for external sources such as Central Government subsidies/grants.

e. The actual realistic average collection rate of the property rates and other levies in the Asutifi North District Assemblies has not been encouraging and would require a concerted effort of Assembly Members, Opinion Leaders including the Traditional Authorities, citizens, and the media both print and electronic to improve the Assembly's revenue mobilization.

f. In spite of the efforts made by the successive and current Chief Executives and Coordinating Directors through training and provision of logistics to enhance and improve IGF mobilization in the District, there remains a lot to be done to mobilize sufficient revenue. This will support Central Government and Donor inflows of which are usually erratic thereby delaying and affecting the implementation of the Medium Term Development Plans.

g. The 2021-2022 Revenue Improvement Action Plan, if successfully implemented, would help the Assembly improve on its Internally Generated Revenue Mobilization while also creating much awareness for voluntary payment of levies.

2.0 PROFILE OF THE DISTRICT ASSEMBLY

2.1 LEGISLATIVE INSTRUMENT THAT ESTABLISHED THE ASSEMBLY

The Asutifi North District was created under LI 2093 in 2012 with Kenyasi as the District capital. The District covers a total land surface area of 936sq.km and consists of over 139 settlements with major towns as Kenyasi No.1, Kenyasi No. 2, Ntrotroso, Wamahinso, Gyedu and Gambia No.2. The District capital, Kenyasi, is about 50km from Sunyani, the regional capital of Bono Region

2.2 VISION OF THE ASSEMBLY

To be an excellent Local Government body responsible for the delivery of efficient services to the people.

2.3 MISSION OF THE ASSEMBLY

The Assembly exist to provide socio-economic services in collaboration with development partners with the core purpose of improving the living conditions of the people in the District.

2.4 GOAL OF THE ASSEMBLY

The goal of Asutifi North District is to improve the general well-being of the people in the creation of opportunities safeguarding of the natural environment, maintaining a united and safe society and efficient utilization of resources.

2.5 CORE FUNCTIONS OF THE ASSEMBLY

The Local Governance Act 2016 (Act 936) enjoined the Assembly to perform the following core functions:

- Provision of basic social infrastructure and services
- It promotes and supports productive activity and social development in the district and removes any obstacles to initiative and development;
- Ensures clean and healthy environment.
- Mobilizes human, financial and material resources for the development of the District

- Creates an enabling environment for private sector development
- The Assembly is responsible for the development, improvement and management of human settlements and the environment in the district;
- Implement, monitor and evaluate all development and spatial plans.

2.6 CORE VALUES OF THE ASSEMBLY

The Asutifi North District Assembly Assembly's core values direct the process of the Assembly's growth and development. The core values relate to how the Assembly deals with its beliefs about people and work.

- The core values that support the vision, shape the culture, and reflect the value of the Assembly are:
- Teamwork: - Listening to and respecting each other whilst working together to achieve mutually beneficial results.
- Honesty: - Being open and honest in all our dealings and maintaining the highest integrity at all times.
- Excellence: - Always doing what we say we will and striving for excellence and quality in everything we do.
- Commitment: - Working with urgency and commitment to be successful from individual and assembly's perspectives.
- Ownership: - Taking ownership of our communities' needs and being accountable for delivering professional service.
- Professionalism: - At all times, we act with integrity, providing quality service, being reliable and responsible.

3.0 ADOPTED POLICY OBJECTIVE FROM THE NATIONAL MEDIUM TERM DEVELOPMENT POLICY FRAMEWORK (NMTDPF) RELATING TO REVENUE MOBILIZATION

- Strengthening revenue supervision to reduce revenue leakages
- Deepen political, financial and administrative decentralization
- Provide financial and logistical support for revenue mobilization.
- Organize training Programme for Revenue Collectors & Zonal Council Members
- Organize quarterly tax education programmers for stakeholders and the general public on their duties and obligations in tax payment and usage of tax paid
- Ensure effective and efficient resource mobilization and management, including IGF

4.0 LEGAL FRAMEWORK AND POLICY ENVIRONMENT

They are laws and guidelines that guide IGF operations and the extent to which the Assembly has adopted them in its operation.

The 1992 Constitution of Ghana, Article 35 (6) (d) provides that the State shall “take appropriate measures to make democracy a reality by decentralizing the administrative and financial machinery of government to the regions and districts by affording all possible opportunities to the people to participate in decision-making at every level of national life and in government”. Article 240 (2) (c) indicates that “there shall be established for each local government unit a sound financial base with adequate and reliable sources of revenue”. These have provided the rationale for promoting fiscal decentralization over the past two decades. Assemblies need appropriate financing arrangements to enable them to perform their mandated functions as outlined in the Local Governance Act of 2016 (Act 936). Article 124 (2) (a) indicates the revenues of a District Assembly comprise decentralized transfers; internally generated funds; and donations and grants. Decentralized transfers comprise funds from the following revenue sources: the District Assemblies Common Fund; grants-in-aid from the central government; and any other revenue transferred from the central Government to the District Assembly. Internally generated funds comprise funds from the following sources: licenses, fees and miscellaneous charges; taxes; investment income; and rates.

Ideally, locally exclusive public functions such as sanitation, water and town management and some aspects of concurrent functions should be funded from internally generated funds (IGFs) in combination with block grants.

Internally Generated Funds (IGF)) presently constitute about 35% of the assembly total revenue. While considerable untapped potentials abound, the landscape is plagued with structural, administrative and systemic inefficiencies, which undermine the ability of Asutifi North District Assembly to optimize the opportunities fully. These include deficiencies in basic revenue management systems including inadequate registers , outdated property valuation rolls, absence of billing and collection systems and high compliance costs, inadequate local political will, lack of incentives, corruption, political interference, Inadequate Valuation Roll to charge realistic Rate and limited service delivery considerations.

A number of reforms have been initiated to enhance the revenue mobilization performance of district over the years and empower them to manage IGF effectively.

What are the opportunities that the Assembly can identify to strengthen its IGF operations:

- Use of revenue collectors who are compensated on the basis of commission;
- Regularization of physical development and valuation of properties;
- Creation of commercial and market centers;
- Formation of Revenue Task force;

Outsourcing of the revenue collection operations to the private sector in various forms;

- Awareness creations and targeted service delivery to encourage voluntary compliance of ratepayers.
- Sanctioning of defaulters, among others.

5.0 POPULATION STRUCTURE

The District population is estimated at 68,550 (2021), with a growth rate of 2.5%. Females constitutes 51% and Male 49%. The District population is largely youthful with 48% of the population under 20 years. The District has a total land surface area of 936km^2 and the population density is estimated to be 73.35 per square kilometre of land.

6.0 DISTRICT ECONOMY AND ITS IMPLICATION OF REVENUE MOBILIZATION

i. AGRICULTURE

The main stay of the District is Agriculture employing about 58% of the household. The major food crops grown are maize, cassava, plantain and cocoyam. Major vegetables grown are tomato, garden egg, okro, and pepper. Cash crops grown are cocoa, citrus and oil palm.

According to the 2010, PHC 8,024 households were engaged in agriculture crop either farming, tree planting, livestock rearing or fish farming. The most predominant agricultural activities among households are crop farming (7,887) followed by livestock rearing (2,318). At the bottom of households’ agricultural engagement is tree growing (202) and fish farming (32). The number of rural households (6,318) constituting 78.7 percent is more than that of the urban households (1,706) representing 21.3 percent of households engaged in agricultural activities. Apart from tree planting which has more urban households than rural (56.4 % versus 43.6%); the other agricultural activities have more rural households compared to urban.

ii. ROADS

Asutifi North District has a total road network of 190 km road. Of the 190 km, 105.4km is gravel surfaced, Bitumen 0 km and 82 km is earth surfaced. In terms of conditions of the road network in the District 75.0 km is deemed as being good, 47.3 km as fair and 69.55 km as poor. Serious efforts are made by the Assembly to improve the road networks to propel economic development in the District. Apart from Ntrotroso to Sunyani, Gambia No.1 – Gambia No. 2 roads and Kenyasi 600m hospital road, which are tarred, all the other roads in the district are untarred.

iii. EDUCATION

The District has a total basic school infrastructure of 220 comprising of 159 publicly owned and 61 private schools. Of the 220 schools in the district, 78 are Nursery Schools, 78 primary schools, 64 Junior Secondary Schools, 3 Senior Secondary schools, 1 Vocational institute and 1 tertiary institution. Inadequate school infrastructure especially dormitory blocks, inadequate classroom blocks, science laboratories and furniture still remain a challenges faced by the senior high schools

iv. HEALTH

The Asutifi North District Assembly has thirteen (13) health facilities; two (2) private hospital, three (3) health centers, two (2) maternity homes and five (5) CHPS Compounds. The District has one (1) public hospital and one (1) private hospital. The District has 27 CHPS zones and staff are there to cater for minor cases.

In terms of personnel, the District has 1 Doctor, 2 Physician Assistants, 44 Professional Nurses, 32 Community Health Nurses, 6 Health Assistants and about 45 Traditional Birth Attendants.

v. MANUFACTURING INDUSTRY

The Manufacturing sector employs 5.7% of the population of above 15 years in the District. The District can boast of small scale or ago-based industries like palm oil extraction, 'gari' processing, mechanical workshops, and a host of others in many other communities. There are other small-scale sectors such as wood-based industries (carpentry), metal works, block molding and metal-based industries, mostly blacksmithing, which are scattered in the District**.**

Apart from relying on unpaid apprentices, entrepreneurs in these industries employ few people to facilitate their production processes. The average size of small-scale manufacturing in terms of members is about three people and in the case of medium scale, it is about 10 people in the District.

vi. WATER AND SANITATION

The broad Water, Sanitation and Hygiene actions in the District are performed under the ANAM WASH initiative. The initiative demonstrates how collective efforts, a shared vision, shared measurements, mutually reinforcing activities, and continuous communication can mobilize partners to achieve safe and sustainable water supply and sanitation services for all. Partners in the implementation of the WASH Master Plan under the ANAM Initiative include World Vision International Ghana, IRC Ghana, Aquaya Institute, Safe Water Network, and Net Centric Campaign, with funding from Conrad N. Hilton Foundation.

Service monitoring rounds conducted in 2020 indicates that 172 hand pumps, 39 Limited Mechanized Boreholes (LMB) and 8 Small Town Piped Schemes (STPS) have been mapped in the District. Mechanized Boreholes and the Small Town Piped Schemes have a combined 301 public standpipes, taps, and household connections 2302 households connected

vii. MINING

Gold is currently mined in large quantities by Newmont Ghana Gold Limited in the District. In fact, the investment of Newmont Ghana Gold Limited, Ahafo Mine at Kenyasi, and the District capital has opened up the area to people and put the Kenyasi on the national and international map compared to other Districts in the region. The project was initiated in 2004/2005 with exploration and zoomed into full operations thereafter. Since its operations, a decade ago, the mines is having a greater impact on development as jobs have been created, revenue generated to the Assembly and social responsibility interventions/activities. These complement the effort of the Assembly in the provision of basic services such as school blocks, water facilities, sport facilities, health facilities and other critical services through the Newmont Ahafo Development Foundation (NADeF). Again, the provision of two livelihood jobs in the catchment areas have helped to create jobs and diversify the local economy.

7.0 KEY ISSUES/ CHALLENGES OF REVENUE MOBILIZATION AND HOW THOSE ISSUES/ CHALLENGES ARE BEING ADDRESSED

The revenue generating capacities of the Assemblies have improved over the years; however, they still do not meet their target due to the following reasons:

a. Attitude towards payment of revenue

The people's unwillingness to pay revenue is a major challenge confronting several District Assemblies. Basic rates form a considerable proportion of the District Assemblies internally generated revenue therefore the evasion of the basic rates cripples the assemblies‟ efforts to ensure sustainable development of the districts. The enforcement of user fees has resulted in widespread resistance to pay from the poorer segments of the urban population.

b. Apathy on the part of revenue collectors

This phenomenon has become rampant in the District Assemblies in Ghana. Revenue collectors fail to render accurate accounts to the Assemblies on the revenue generated. In addition, some revenue collectors connive and condone with taxpayers not to pay the correct amount. This problem has emanated due to the unqualified nature of revenue collectors. These activities of the revenue collectors adversely affect the progress of the Assembly and as a result, there should be more training for the revenue collectors.

c. Lack of enforcement of payment of revenue:

The Local Government Act 2016, Act 963 identifies property rates, rent, licenses, fine and penalties, as some of the ways the District Assemblies can employ to raise revenue internally. Due to the use of outdated methods of collecting revenue, many people avoid its payment. This has made property rates very costly to administer. For convenient payment, a new method must be introduced.

d. Poor tracking of economic activities:

The District Assemblies are challenged by the failure of some individuals and small-scale enterprises engaged in economic activities to pay tax. Some do not have the mechanism to ensure adequate monitoring of economic activities in their area of jurisdiction. This has resulted in a situation whereby these enterprises pay less than the expected amount of money.

e. Poor Record Keeping

Poor keeping of records of economic activities within the districts are bedeviling smooth growth. District Assemblies in Ghana have inadequate data on all economic activities found in the district. For instance, they do not collect or keep data on the number of hairdressers, tailors, traders, barters, lotto kiosk among others operating within the district. This militates against any attempt to improve internally generated revenue. These sources of revenue when well administered can provide substantial and reliable revenue for local government.

8.0 Specific Issues/Challenges

a. RATE

Rates are basic, property and special taxes payable by public corporations and organizations owning property in the area of jurisdiction of the District Assembly. A District Assembly according to section 96 of Act 936 has the authority to levy rates on immovable property, possessions and persons throughout the district and special rates for special projects in the district. Basic rate is a link of poll tax is levied on every adult in the active age group. The Assembly through fee-fixing resolutions to raise funds for specific projects imposes special rates. Such rates are area and project specific. Property rate is levied on landed properties in the area of authority of the Assembly.

There is an ongoing valuation of properties in the District. Majority of properties in the District has been valuated leaving some unassessed. This has left the Assembly the challenge of not giving accurate bills to some ratepayers.

b. LANDS AND ROYALTIES

Revenue is generated from the payment of royalties from stool lands, minerals and timber resources. The interference of TDC in processing of building permits is a major concern, which is affecting revenue inflow form that sector since Residents would have to pay to TDC and at the same time pay to the Assembly.

c. LICENSE (Business Operating Permit-BOP)

Licenses are taxes generated from issuance of business operating permits from the Assembly. They include hawkers' license, extension of houses, hotels and restaurants, lorry parks overseers, self-employed artisans etc. Metropolitan, Municipal and District Assemblies by sections 76 to 78 and schedules 4 and 5 have been mandated as licensing authority for a number of activities within their area of jurisdiction.

The ongoing Property and Business data collection has given a fair idea the number of existing businesses in the District. The completion of this activity will improve the collection of business license. There is an issue low rates charged by the assembly, however, management is addressing these concerns by digitalizing collection and adopting the local government fee fixing guidelines to improve collection.

d. FEES

Difficulty in collection of night tolls and collectors are not able to identify new businesses since some of the business are indoors. Difficulty in the collection of tolls since ratepayers are mostly hawkers hence getting them to pay on daily bases is almost impossible.

e. FINES, PENALTIES AND FORFEITS

There is generally lack of the will to fine defaulters.

f. RENT

Improper records of Asset file of the Assembly

g. INVESTMENT

The Assembly is now considering options for some investment opportunities single either handedly or on PPP basis.

h. Miscellaneous and Unidentified Revenue

The Assembly always ensures that as much as possible, items posted under miscellaneous and unidentified revenue are later captured under suitable items in the list of revenue items.

9.0 DATABASE MANAGEMENT

The availability of databases with geo-location information and application of information technology (IT) is also critical in ensuring effective revenue mobilization and collection. Provision of adequate logistics and incentives for revenue collectors; education campaigns to update the citizenry of their civic responsibility as well as on programmes and projects of the Assembly; reduction in cash-based collections; and improving enforcement are key contributory factors to how much revenue is collected by Asutifi North District Assembly. The areas are now to be zoned by the revenue head to help in the data collection for effective budget process. The assembly now uses dlRev to improve revenue mobilization in the district. The dlRev is an open-source data tracking and revenue collection software and is free to use. The software is currently set-up for property rates and business operating permits but also provides for other revenue items.

The benefits of the dLRev are as follows:

a. Increase in revenues

This benefit relates to better coverage of the tax base; that is, an increase in the number of ratepayers and an increase in the rate of compliance. The weighted average growth rate of revenue collected in the year after implementation of dLRev is 54%.

b. Reduction in the cost of data collection

The data collection process, the identification of business and property ratepayers, was manual and not comprehensive, given the lack of geospatial data and addressing. The annual activity lasted approximately 120 person-days per 10,000 parcels.
Providing a mobile app, the dLRev management software has reduced this to 20 person-days per 10,000 parcels. The data collectors now undergo training and use tablets to upload new information immediately to the local map.

c. Efficiency gains from issuing demand notices

The efficiency gains in issuing demand notices emanates from the faster printing and distribution of bills and was measured by the number of person-days it takes revenue collectors to distribute the bills, which decreased from 25 days to 2 days for the district.
The district in the sample ranged from 15 to as many as 80 days to issue demand notices, prior to dLRev implementation.

10. FEE FIXING PROCESS

Resolved that by virtue of part IV, VI, VII and VIII of the Local Governance Act, 2016 (Act 936) and the Guidelines for charging of Fees for the provision of services and facilities and granting of Licenses and Permits by Metropolitan/Municipal/District Assemblies, the following Fees shall be charged by the Asutifi North District Assembly for the Financial Year 1st January, 2021 to 31st December, 2022.

a. **Basic Rate**

Under section 146(4), a basic rate of 0.10Gp is levied and payable by all persons Eighteen (18) years and above who reside or own immovable property within the area of Authority of Asutifi North District.

b. Special Rate

Under section 146 (3) of the Act, a special rate of One Ghana Cedi (GH¢1.00) per male and female shall be payable by all persons of 18 years and above, who reside within or own immovable property situated within the area of Authority of the Asutifi North District Assembly.

c. **Property Rate**

In addition to the Basic Rate, property owners shall be charged a General Rate per cedi of the ratable value of immovable property situated within the Administrative area of the Asutifi North District Assembly, except properties exempted from rating under the provision of section 146 of the Act.

The fees are levied by the Asutifi North District Assembly in accordance with the Guidelines issued by the Ministry of Local Government, Decentralization and Rural Development, and have taken due consideration of the size and nature of the profession, business, trade, etc. being carried out. The budget unit together with the general assembly is responsible for charging the fee fixing. It shall be the duty of every person liable to pay an operating permit fee and or any annual fees to settle this amount thereof at the offices of the Asutifi North District Assembly or its revenue collectors and accredited agents on or before 31st March, 2021.

11. Administration of Revenue Collection

The finance department undertaking revenue mobilization activities of the Assembly; keep, render and publish statements on Public Accounts; keep receipts and custody of all public and trust monies payable into the Assembly's Fund; and facilitates the disbursement of legitimate and authorized funds. . Since services are provided at various levels of local government including the town and area council levels, it is necessary to distinguish between the revenues collected at the district level and those collected by sub-structures. At the local level, District has also undertaken interventions such as:

- Use of collectors who are compensated on the basis of commission;

- Outsourcing of revenue collection operations to the private sector in various forms.

Operation that will improve revenue of the assembly.

The following operation will improve revenue of the assembly

- Orientate Revenue Collectors on the Billing Systems, Bills Distribution and Updating of Existing Data
- Set target for Revenue Collectors and Review their 2019 Performances with them
- Organize training Programme for Revenue Collectors & Zonal Council Members
- Organize quarterly tax education programmes for stakeholders and the general public on their duties and obligations in tax payment and usage of tax paid
- Distribute and enforced the timely payment of bills
- Institute an effective default tracing & retrieval process

The core responsibilities of local assemblies is to provide municipal and other services as well as maintaining law and order, all which require enough financial capital and internal revenue generation. The local assemblies have consistently spent more than they are able to generate as revenue. Due to the lack of strategies, the local assemblies are not able to generate sufficient revenue at the local level for development. The local assembly provide incentive for extra efforts of the revenue generation staff as a strategy in encouraging revenue officer to improve in their revenue generation.

The strategy of revenue generation of the district assembly aim on the following:

- Ensuring the survival of local government as it relates to determine priorities and decision-making.
- Enhancing the viability of local government objectives.
- De-emphasizing on federal and statutory allocation.
- Tapping all available opportunities in their areas.
- Ensuring effective and efficient management of financial resources.
- Maximizing revenue while minimizing the cost of collection

The Finance Unit is expected to report monthly on the performance of the Assembly's revenue mobilization in terms of total revenue collected and expenditures incurred to the Ministry of Finance and Economic Planning, Regional Co-ordinating Council (RCC) and other key offices that may require the report. Again, the Budget Committee and F&A Sub-Committee will hold monthly and quarterly meetings to discuss the financial reports and finally submit it to the Executive Committee (EXECO) and the General Assembly for approval.

- **Billing**

Billing refers to the process of raising and sending invoices to customers and requesting them to settle the dues. The Asutifi North District Assembly uses dlRev that has improved the billing process. Before the introduction of dLRev, most assemblies issued demand notices to clients for the payment of the rates, rents and other bills. The majority of these were not computerized but hand-written bills.

The dLRev is a web-based application with a digital address map (local plan) of a district produced using a geographic information system. The software is currently set-up for property rates and business operating permits, but also provides for other revenue items namely rents (district infrastructure given for public use such as market sheds, stalls and stores), fees (for use of market grounds and lorry parks), fines (for flouting by-laws of the local authority) and investment (investment in securities).

Asutifi North District Assembly started using the dLRev software in 2022 in the district capital, Kenyasi

The revenue collectors from those districts are also given a specific training on the distribution of bills (demand notices).

- **Printing of demand notices**

Once the Asutifi north District Assembly is fully setup, a new, very important and intensive phase of support begins. With printing of the demand notices (bills), and the distribution of bills, Asutifi north District Assembly needs to change their practices of revenue management.

To support the regional advisors in guiding Asutifi north District Assembly through this change management process, GIZ deploys consultants for several days to assist new Asutifi north District Assembly using dLRev.

- **Tracking of Revenue Collection**

There are two ways that the district tracks its revenue collection. They are:

Paper Receipts

Keeping paper receipts is hard. Yet, it is possible to store this type of receipts consistently by putting them in a paper filing system. You can control the clutter with discipline and following several paper-receipt-keeping strategies. Here are some tips you can follow to organize your business paper receipts effectively:

1. Hide inside the closet
2. Stack inside a jar
3. Collect inside separate envelopes

The use of DLREV

The district uses the DLREV to track revenue collection. The DLREV software enables the district to issue receipts to tax payers. The software also manages the book keeping records.

- **Enforcement**

The district has establish revenue enforcement task force to help revenue mobilisation. The District Finance officer heads the team. The duties of the revenue enforcement task are

a. Recommend criminal prosecution or civil penalties for defaulters
b. Notify taxpayers of any overpayment or underpayment and either issue a refund or request further payment
c. Impose payment deadline on delinquent taxpayer and monitor payment to ensure that deadline are met.

- **Capacity Development**

The District trains the revenue collector every quarter. Logistics like general counter receipts and other equipment are given to them to improve revenue collection. The revenue collectors are also trained on the use of the dlrev software.

- **Communication and Education Strategy**

The district visits Anapua FM every last Thursday of the month to educate the people on the importance of tax payment and give account on the Internal generated fund collected.

BUDGET ACTUAL REVENUE COLLECTION PERFORMANCE FROM 2018 TO 2021

NO.	REVENUE ITEM	BUDGET FOR 2018	ACTUAL FOR 2018	BUDGET FOR 2019	ACTUAL FOR 2019	BUDGET FOR 2020	ACTUAL FOR 2020	BUDGET FOR 2021	ACTUAL FOR 2021
1	Rates	480,100.00	454,915.00	503,000.00	549,389.31	703,000.00	557,457.89	913,900.00	3,367,448.26
2	Lands and Royalties	3,700,000.00	2,320,091.80	3,029,807.00	3,236,910.41	3,300,000.00	5,207,331.46	8,093937	4486476.65
3	License (Business Operating Permit-BOP)	713,277.00	708,108.62	477,020.00	521,506.80	486,020.00	401,030.41	531122	35601.87
4	Fees	236,450.00	221,289.06	67,100.00	69,141.00	124,100.00	59,887.00	177240	57011
5	Fines, Penalties and Forfeits	3,100.00	2,660.00	2,100.00	740.00	2,100.00	0.00	2100	0.00
6	Rent	53,500.00	447,386.92	34,500.00	22,554.43	26,000.00	17,925.48	0.00	9885.06
7	Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Miscellaneous and Unidentified Revenue	293,000.00	276,937.25	5,000.00	2,183.64	4,000.00	3,485.48	5000	450.00
	TOTAL	**5.479,427**	**3.723.280.03**	**4,118,527**	**4,333,284.59**	**4,643,120**	**6,187,230.72**	**2,262,726**	**7,956,872.84**

REVENUE COLLECTION PERFORMANCE FOR 2021 AND PROJECTIONS FOR 2022

NO.	REVENUE ITEM	IGF BUDGET FOR 2021 (GHC)	ACTUAL FOR FIRST QUARTER OF 2021 (GHC)	ACTUAL FOR SECOND QUARTER OF 2021 (GHC)	ACTUAL FOR THIRD QUARTER OF 2021 (GHC)	TOTAL COLLECTION (JANUARY-SEPTEMBER 2021) (GHC)	% OF BUDGET ACIEVED AS AT SEPTEMBER 2021	ACTUAL IGF COLLECTION COST (JAN. TO SEPT. 2021) (GHC)	BUDGET FOR 2022 (GHC)
1	**Rates**	913,900.00	8,190.00	382,895.50	28,780.26	419,865.5	45.9	419,865.5	2,238,875.00
2	**Lands and Royalties**	8,093,937.00	1,604,141.43	1,119,105.86	1,160,445.72	3,883,693.01	47.98	3,883,693.01	10,768,875.00
3	**License (Business Operating Permit-BOP)**	531,122.00	77,120.00	129,108.00	42,217.00	248,445.00	46.77	248,445.00	422,862.00
4	**Fees**	177,240.00	14,050.00	11,694.00	13,444.00	39,188	22.11	39,188	124,100.00
5	**Fines, Penalties and Forfeits**	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
6	**Rent**	0.00	4,897.61	2,761.24	1,088.28	8,747.13	-	8,747.13	26,800.00
7	**Investment**	0.00	0.00	0.00	0.00	0.00		0.00	0.00
8	**Miscellaneous and Unidentified Revenue**	5,000.00	0.00	0.00	150.00	150	3	150	0.00
	TOTAL	9,723,299.00	1,708,398.43	2,203,796.35	1,246,125.26	4,600,088.64	47.31	4,600,088.64	13,582,916.25

MONITORING PLAN FOR REVENUE MOBILISATION

REVENUE ITEM	OBJECTIVE(S)		ACTIVITIES (SHOULD BE SMART)	FREQUENCY OF MONITORING	STRATEGIES FOR MONITORING ACTIVITIES	RESPONSIBILITY
Rates	To increase revenue rates by 20%	i	Public Education and Sensitization	Monthly	Community Engagement	Area Council/ DBA/ DFO
		ii	Monitoring by taskforce	Monthly		
Lands and Royalties	Achieve at least 90% of Estimated Land and Royalties by Dec. 2022	i	Weekly Analysis of Cash Book for Land and Royalties	Weekly	Preparing of Cash book	Finance Unit
		ii	Publication of Monthly Land and Royalties Collection	Monthly	Preparing of the Monthly financing statement	Finance Unit
License (Business Operating Permit-BOP)	To increase revenue collections from Business Operating Permit by at least 15%	i	Create accurate database and update regularly	Monthly	Preparing of the Monthly financing statement	Budget Unit
		ii	Motivate revenue collection staff	Quarterly		Central Adm.
Fees	Achieve at least 85% of Estimated fees by Dec. 2022	i	Update of revenue chart regularly	Monthly	Preparing of the Monthly financing statement	Finance Department
Fines, Penalties and Forfeits	Achieve at least 90% of Estimated Fines, Penalties and Forfeits by Dec. 2022		Enforcement and Prosecution of Defaulters	Monthly	Prosecution of Defaulters	Central Admin.
		ii	Publication of Monthly Collection	Monthly		Finance Department and Budget Unit
Rent	Achieve at least 80% of Estimated rent by Dec. 2022	i	Intensify effective daily supervision and monitoring	Monthly	Monitoring and Supervision	Budget Unit
		ii	Weekly Analysis of Cash Book for Rent	Weekly	Preparing Cash Books	Finance Department and Budget Unit

SECTOR OBJECTIVE	ACTIVITY	LOCATION	INDICATORS	TIME FRAME 2022				BUDGET (GH₵)	FUNDING SOURCE		IMPLEMENTATING AGENCY	
				01	02	03	04		IGF	GoG/ OTHERS	LEAD	
Ensure efficient internal revenue generation and transparency in local resource management	Training of Revenue Collectors	Kenyasi	27 revenue collectors trained yearly	X	X	X	X	18,000.00	IGF	DDF	HRM	DPCU
	Sensitization program on the payment of rates	District wide	Increased revenue	X	X	X	X	4,000.00	IGF	-	DFO	FINANCE DEPT/ BUDGET UNIT
	Engage rate payers and other stakeholders on Fee-Fixing Resolution	Kenyasi	Reports and invitation letters	X	X	X	X	6,000.00	IGF	DACF	Budget Unit	BUDGET COMMITTEE
	Periodic rotation of Revenue Collectors	District Wide	Posting letters of revenue collectors	X	X	X	X	1,500.00	IGF	-	Central Adm.	DFO/REV. HEAD AND HRM
	Update of revenue chart regularly	Kenyasi	Posting of revenue on notice board	X	X	X	X	600.00	IGF	-	Revenue Head	Finance Department

	Erection of revenue check points / barriers	District Wide	Check points erected	X	X			3,000.00	IGF	-	Central Adm.	Revenue Unit
	Intensify effective daily supervision and monitoring	District Wide	Reports	X	X	X	X	840.00	IGF		CRS	Taskforce, Finance Dept
	Create accurate database and update regularly	Kenyasi	Data availability	X	X	X	X	10,000.00	IGF	-	BUDGET UNIT	Data Collection Team
	Resource and empower sub-structures to support revenue generation	District Wide	Sub-structures resourced and empowered	X	X	X	X	1,500.00	IGF	-	Central Adm	DPCU
	Promote transparency and accountability in revenue collection	Kenyasi	Monthly meetings	X	X	X	X	18,000.00	IGF	-	Central Adm.	Budget Committee, F&A
	Motivate revenue collection staff	District Wide	Verification from revenue staff	X	X	X	X	1,000.00	IGF	-	Central Adm.	Budget Committee
	Procurement of logistics for effective revenue collections	District Wide	Procurement of Value Books, Cash Books, Clothe	X	X	X	X	10,000.00	IGF	DACF	Procure-ment Officer	Finance Department
	Establish revenue task force for revenue mobilization	Kenyasi	Reports from Task Force	X	X	X	X	2,000.00	IGF	-	Central Adm.	F&A
TOTAL										**76,440.00**		

11. Conclusion.

The plan will be implemented with the support of Departments of the Assembly, the Finance Unit, Assembly members, Budget Committee and the Revenue Task Force that may be set up to support supervision. Specifically, the District Finance Officer, Revenue Head, District Internal Auditor and District Budget Analyst will be tasked with the daily monitoring of the performance of the Assembly revenue collectors with regards to the targets set annually.

The Finance Unit is expected to report monthly on the performance of the Assembly's revenue mobilization in terms of total revenue collected and expenditures incurred to the Ministry of Finance and Economic Planning, Regional Co-ordinating Council (RCC) and other key offices that may require the report. Again, the Budget Committee and F&A Sub-Committee will hold monthly and quarterly meetings to discuss the financial reports and finally submit it to the Executive Committee (EXECO) and the General Assembly for approval.

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Hon Anthony Mensah	Samuel Badu-Baiden
District Chief Executive	District Co-ord. Director