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# REVENUE IMPROVEMENT ACTION PLAN FOR 2023

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**ASENE MANSO AKROSO DISTRICT ASSEMBLY**

**AKIM MANSO**

**REVENUE IMPROVEMENT ACTION**

**PLAN FOR 2023**

# January 2023

## REVENUE IMPROVEMENT ACTION PLAN FOR 2023

THIS DOCUMENT WAS PREPARED 28<sup>th</sup> OCTOBER 2022 AND APPROVED FOR IMPLEMENTATION ON THE 1<sup>ST</sup> OF JANUARY 2023 TO 31<sup>ST</sup> DECEMBER 2023.

BASED ON FINDINGS FROM THE BUDGET COMMITTEE, FINANCE AND ADMINISTRATION SUB-COMMITTEE, REVENUE MOBILIZATION ACTIVITIES FOR 2022, STAKEHOLDERS AND TOWNHALL MEETINGS, THE FOLLOWING PLAN HAS BEEN PRODUCED TO HELP INCREASE REVENUE GENERATION IN THE ASENE MANSO AKROSO DISTRICT ASSEMBLY FOR THE FISCAL YEAR 2023.

IT IS HOPED THAT THE PLAN WILL HELP UNLEASH THE GREAT REVENUE POTENTIALS IN THE DISTRICT AND ASSIST IN GENERATING THE MUCH-NEEDED REVENUE TO UNDERTAKE DEVELOPMENT PROJECTS IN THE DISTRICT, ESPECIALLY IN AREAS OF EDUCATION, SANITATION, AND PROVISION OF MARKET FACILITIES.

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(District Budget Analyst)

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(District Coordinating Director)

## **Introduction**

The Asene Manso Akroso District Assembly is considered by the Central Government as key partner in dealing with a range of public policy issues and functions, including building more efficient and equitable social service systems and providing significant portions of key infrastructure that supports economic development and improves the quality of life of people. However, decentralization has been far from smooth or easy and many challenges to effective local governance persist to various degrees (Gold II, 2011).

One of the most important of the many challenges to effective local governance facing the district is the heavy reliance on Central Government Transfers (Appiah-Agyekum, Danquah and Sakyi, 2013) which have seen a continuous decline (Ahwoi, 2010).

In view of the above, it is necessary for the Asene Manso Akroso District Assembly to improve the level of Internally Generated Funds in order to effectively play its role in improving life and development as a whole.

## **The Overall Goal of the Plan**

In 2022 the Assembly estimated GHC 507,140.00 Internally Generated Funds which was revised during the mid-year to GHC 503,120.00 but realized a total IGF of GH ₵402,386.49. This translates to a total percentage performance of 79.97%, thus 20.03% lesser than projected.

The overall goal of this Revenue Improvement Action Plan is therefore to ensure an efficient and effective revenue mobilization and management for the year 2023 that will result in a minimum performance of 90% for estimated Internally Generated Funds.

The following additional goals are listed in the Revenue Improvement Action Plan:

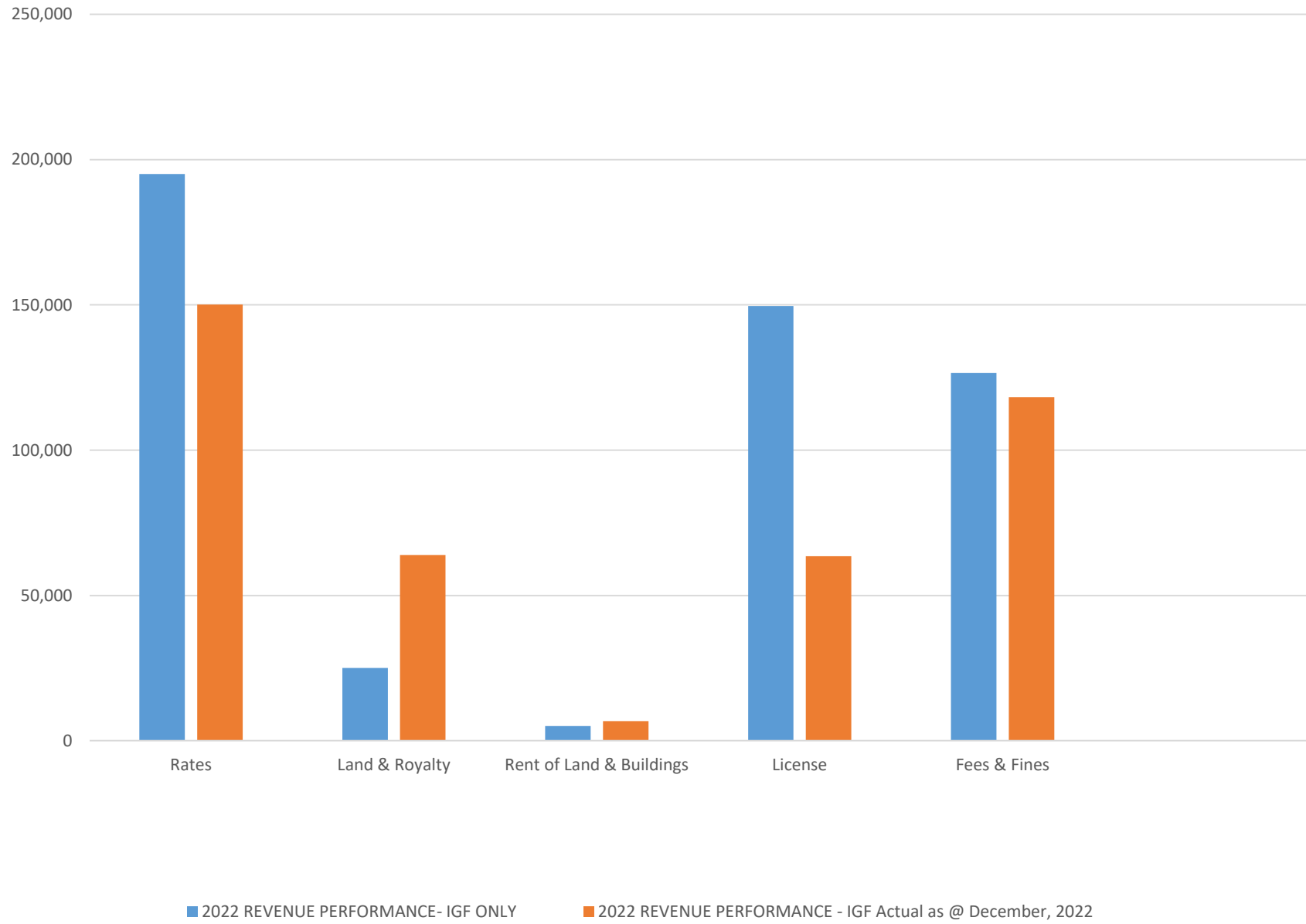
- Identify and document additional revenue source(s).
- Create credible database to improve revenue projections and collections.

## **SITUATIONAL ANALYSIS FOR 2022**

The detailed performance in Internally Generated Funds mobilization is shown in the table below.

<b><u>2022 REVENUE PERFORMANCE – IGF ONLY</u></b>			
<b>Item</b>	<b>Revised Budget</b>	<b>Actual as @ December, 2022</b>	<b>% Performance as @ December, 2022</b>
<b>Rates</b>	<b>195,000.00</b>	<b>150,108.44</b>	<b>76.97%</b>
<b>Lands &amp; Royalty</b>	<b>25,000.00</b>	<b>63,922.00</b>	<b>255.69%</b>
<b>Rent of Land &amp; Buildings</b>	<b>5,000.00</b>	<b>6,700.00</b>	<b>134%</b>
<b>License</b>	<b>149,620.00</b>	<b>63,465.88</b>	<b>42.42%</b>
<b>Fees &amp; Fines</b>	<b>126,500.00</b>	<b>118,190.17</b>	<b>93.43%</b>
<b>TOTAL</b>	<b>503,120.00</b>	<b>402,386.49</b>	<b>79.97%</b>

### IGF PERFORMANCE FOR 2022



## **SWOT Analysis for Revenue Generation**

A critical assessment of the strengths and the weaknesses as far as revenue generation is concerned is very vital to the assembly as it affords us the opportunity to develop strategies to improve revenue generation in the district.

### **Strengths**

These are factors which when taken advantage of can help boost revenue generation in the district.

These include:

- The availability of young and energetic human resources to support revenue collection.
- Support of the courts to prosecute rate defaulters within the district
- Support of the Honorable Presiding Member and Finance & Administration Sub-Committee.

### **Weaknesses**

Factors which tend to inhibit revenue generation within the district. These have been identified as:

- Inadequate data as basis for setting revenue targets and making realistic projections.
- Inadequate supervision of revenue collectors
- Political interference
- Inadequate logistics for revenue collectors
- High level of recalcitrant rate payers
- Substructures inaugurated but performing below capacity
- No identifiable lorry parks and vibrant markets in the district
- Scattered and inaccessible settlements resulting in high cost of collection
- The geographical locations of the properties are scattered and wide apart which makes revenue collection uneasy
- Relatively small size economy of the district

## **Opportunities**

- Sustained peace and security in the district.
- A relatively wider revenue basket – it is observed that several revenue sources remain untapped in the district which calls for immediate actions to maximize revenue collection.
- There are four major communities (Akroso, Manso, Asene & Nkwanta) in the district which could all be developed into high revenue collection points
- There is a room for land (property) registrations in the district which could be revenue source to boost revenue mobilization.
- The gazette of the fee fixing resolution which empowers the Assembly to raise revenue in the district through taxes.

## **Threats**

- Continuation of payment by some institutions and individuals within the district to Birim Central Municipal Assembly.
- Disputes between Akim Akroso and Akim Manso traditional authorities
- Unwillingness of some ratepayers in Akroso to pay their rates due to the naming of Akim Manso as the district capital.

## **Strategies**

A clearer understanding of these dynamics enumerated above has propelled the Assembly to come up with strategies that will take advantage of the strengths and opportunities while minimizing the disadvantages of the threats and weaknesses to maximize revenue mobilization within the Asene Manso District Assembly.

As a matter of course, the following strategies have been identified for implementation:

1. Intensify public education and sensitization on the need for citizen to pay levies.
2. Implementation of Local Economic Development (LED) activities to create wealth and jobs to eventually boot IGF.
3. Environmental scanning by departments to identify and implement possible revenue generating activities specific to departments.
4. Establish a credible data base on properties, business, and all other rate payers.
5. Intensify field audit of revenue collection activities.
6. Intensify monthly management day-out revenue collection and quarterly revenue taskforce activities.
7. Improve service delivery to citizens to encourage rate payment.

## 2023 ACTION PLAN - Property Rates and Business Operating Permit

Revenue Item(s)	Objective	Activities	Expected Outcome	Implementation Strategy	1 <sup>st</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr	Action By	Costing	Fund
Property Rate and License Revenue by Dec. 2023	Achieve at least 90% of Estimated Property Rate and License Revenue	Generate a Register/Database for Businesses in the District	30% Increase in License & BOP Revenue	Data Collection Exercise  Property Revaluation	Manso and Asene	Akroso	5 Other Towns	5 Other Towns	DCD, DBA, Revenue Head, DFO, Procurement	Ghc10,000	IGF / DACF
		Introduce a Billing BOP Revenue Collection	20% Increase in License & BOP Revenue	Billing of Rate Payers	Manso	Asene and Akroso	5 Other Towns	5 Other Towns	DBA, Revenue Head, DFO	Ghc3,500	IGF / DACF
		Public Education & Sensitization	20% Increase in License & BOP Revenue	Information Centres, Information Van, Consultative For Public Hearings	Manso Asene Akroso	Manso Asene Akroso	5 Other Towns	5 Other Towns	NCCE, Revenue Head, DFO, Budget, IA	Ghc1,500	IGF / DACF
		Prosecution of Defaulters	20% Increase in License & BOP Revenue	Formation of Revenue Mobilization Enforcement Teams	Management Day Out	Revenue Task Force Exercise	Revenue Task Force Exercise	Prosecution of Defaulters	DFO, Prosecutor, IA	Ghc1,500	IGF / DACF

## 2023 ACTION PLAN - Fees and Fines

Revenue Item(s)	Objective	Activities	Expected Outcome	Implementation Strategy	1 <sup>st</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr	Action By	Costing	Fund
Fees and Fines	Achieve at least 90% of Estimated Fees and Fines Revenue by Dec. 2023	Public Education & Sensitization	25% Increase in Fees and Fines	Use of Information Centres, Information Van, Consultative For a, Public Hearings	Manso Asene Akroso	5 Other Towns	5 Other Towns	5 Other Towns	NCCE, Revenue Head, DFO, Budget, IA	Ghc1,500	IGF/DAC F
		Gazette the Assembly's By-Laws	30% Increase in Fees & Fines	Draft District By-Laws, Approve and Gazette for Enforcement	Gazette 2022 FFR	Approve Draft District By-Laws	Gazette & Educate the Public on the Draft District By-Laws	Enforce District By-Laws	DBO, DFO, IA	Ghc30,000.00	IGF / DACF
		Create Lorry Parks in Akroso and Asene	35% Increase in Lorry Park Tolls, Vehicle Registration and Embossment	Create Makeshift Lorry Parks in Akroso and Asene Township	Stakeholders Consultation	Identify Parks & Make Useable for Drivers and Passengers				DCE, DCD, DWE, DFO, NCCE	Ghc50,000.00

## 2023 ACTION PLAN – Rent

Revenue Item(s)	Objective	Activities	Expected Outcome	Implementation Strategy	1 <sup>st</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr	Action By	Costing	Fund	
Land and Royalties	Achieve at least 90% of Estimated Land and Royalties by Dec. 2023	Update Database on the Assembly's Rented out Properties	20% Increase in Rent Revenue	Collect Data on all Assembly Lands, Stores, Bungalows etc.	Asene  Manso Akroso	5 Other Towns	5 Other Towns	5 Other Towns	Revenue Head, DWE	Ghc5,000.0 0	IGF / DACF	
		Review Tenancy Agreement	20% Increase in Fees	Engage Stakeholders in a Meeting	Manso  Asene  Akroso	5 Other Towns	5 Other Towns	5 Other Towns	Revenue Head, DFO, Budget, IA	Ghc5,000	IGF/DA CF	
		Renovate Existing Assembly Properties for Hiring	40% Increase in Fees	Renovate Dilapidated Stores, Stalls, Bungalows etc.	Identify all broken down properties for maintenance	Estimate Total Cost of Maintenance				DWE, Revenue head, Procurement	Ghc15,000. 00	IGF / DACF
		Organize Capacity Building Training for Revenue Collectors	10% Increase in Rent	Train Revenue Collectors in all subjects relevant to their work	Train All Revenue Collectors					DBO, DFO, IA	Ghc5,000.0 0	IGF / DACF

## 2023 ACTION PLAN - Lands and Royalties

Revenue Item(s)	Objective	Activities	Expected Outcome	Implementation Strategy	1 <sup>st</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr	Action By	Costing	Fund
Lands and Royalties	Achieve at least 90% of Estimated Lands and Royalties by Dec. 2023	Generate Database for all Temporary Structures in the District	20% Increase in Lands and Royalty	Data Collection Exercise and Computerization for Billing	Manso Asene Akroso	5 Other Towns	5 Other Towns	5 Other Towns	DCD, DBA, Revenue Head, DFO, Procurement	Ghc10,000	IGF/ DACF
		Educate the Public on the subject of Building Permits	20% Increase in Lands and Royalties	Information Centres, Information Van, Consultative For a, Public Hearings	Manso Asene Akroso	Manso Asene Akroso	5 Other Towns	5 Other Towns	NCCE, Revenue Head, DFO, Budget, IA	Ghc1,500	IGF / DACF
		Establish a Development Control Task Force	20% Increase in Lands and Royalties	Embark on Development Control Exercises	Asene Manso Akroso	Asene Manso Akroso	5 Other Towns	5 Other Towns	DCE, DCD, DWE, Physical Planning	Ghc5,000	IGF / DACF
		Enforcement and Prosecution of Defaulters	30% Increase in Lands and Royalties	Enforcement Payment of Permits and Prosecute Defaulters	Developm ent Control Task Force Exercises	Developm ent Control Task Force Exercises	Developm ent Control Task Force Exercises	Prosecution of Defaulters	DWE, Physical Planning, Prosecutor, IA	Ghc3,500	IGF / DACF

## 2023 MONITORING PLAN

<b>Revenue Item</b>	<b>Objective</b>	<b>Activities</b>	<b>Expected Outcome</b>	<b>Indicators</b>	<b>Means of Verification</b>	<b>Monitoring Frequency</b>	<b>Action By</b>
Rates	To Review Revenue Performance from Rates	Review of Monthly Trial Balance Publication of Monthly Rates Collection Weekly Analysis of Cash Book for Rates Collection	Established Performance for Rates Collection	Variance	Monthly Trial Balance	Weekly Monthly Quarterly	CRS, IA, DFO, Budget Committee, F&A, DCE
License	To Review Revenue Performance from License	Review of Monthly Trial Balance Publication of Monthly License Collection Weekly Analysis of Cash Book for License Collection	Established Performance for License Collection	Variance	Monthly Trial Balance	Weekly Monthly Quarterly	CRS, IA, DFO, Budget Committee, F&A, DCE
Lands and Royalties	To Review Revenue Performance from Lands and Royalties	Review of Monthly Trial Balance Publication of Monthly Lands and Royalties Collection Weekly Analysis of Cash Book for Lands and Royalties Collection	Established Performance for Lands and Royalties Collection	Variance	Monthly Trial Balance	Weekly Monthly Quarterly	CRS, IA, DFO, Budget Committee, F&A, DCE
Fees and Fines	To Review Revenue Performance from Fees & Fines	Review of Monthly Trial Balance Publication of Monthly Fees & Fines Collection Weekly Analysis of Cash Book for Fees & Fines	Established Performance for Fees & Fines Collection	Variance	Monthly Trial Balance	Weekly Monthly Quarterly	CRS, IA, DFO, Budget Committee, F&A, DCE
Rent	To Review Revenue Performance from Rent	Review of Monthly Trial Balance Publication of Monthly Rent Collection Weekly Analysis of Cash Book for Rent Collection	Established Performance for Rent Collection	Variance	Monthly Trial Balance	Weekly Monthly Quarterly	CRS, IA, DFO, Budget Committee, F&A, DCE

<b>Revenue Item</b>	<b>2022 Budget</b>	<b>2022 Revised Budget</b>	<b>2023 Budget</b>
<b>Rates</b>	151,000.00	195,000.00	196,000.00
<b>Fees</b>	160,000.00	126,500.00	154,000.00
<b>Fines</b>	2,000.00	2,000.00	2,500.00
<b>Licenses</b>	119,140.00	149,620.00	174,240.00
<b>Lands and Royalty</b>	70,000.00	25,000.00	29,000.00
<b>Rent</b>	5,000.00	5,000.00	10,000.00
<b>Investment</b>	-	-	-
<b>Miscellaneous</b>	-	-	-
<b>Total</b>	<b>507,140.00</b>	<b>503,120.00</b>	<b>565,740.00</b>

### **EXPECTATION FOR 2023**

At the end of the implementation of the Action Plan, it is expected that the Assembly will at least collect 90% of its Estimated Internally Generated Fund (GH ¢ 565,740.00). This will mean an increased in actual IGF from GH¢ 402,386.49 to at least **GH ¢ 509,166.00**

### **OFFICERS ASSIGNED DUTY IN THE ACTION PLAN**

The following officers have been assigned duty in the action plan and are expected to perform their duties effectively and efficiently to achieve the objectives of the Plan.

DCE

DCD

DFO

DBA

DWE

IA

HEAD OF REVENUE

PHYSICAL PLANNING

PROSECUTOR

PROCUREMENT