



OLD TAFO MUNICIPAL ASSEMBLY

2025 REVENUE IMPROVEMENT ACTION PLAN



TABLE OF CONTENTS

1.0 INTRODUCTION	Error! Bookmark not defined.
2.0 PROFILE OF THE MUNICIPAL ASSEMBLY	1
2.1 Legislative Instrument that established the Assembly	4
2.2 Map of Old Tafo Municipality	4
2.3 Population/Demographics	5
3.0 VISION OF THE ASSEMBLY	10
4.0 GOAL/MISSION OF THE ASSEMBLY	10
5.0 CORE FUNCTIONS OF THE ASSEMBLY	11
6.0 CORE VALUES	11
7.0 ADOPTED POLICY OBJECTIVE FROM THE NATIONAL MEDIUM TERM DEVELOPMENT POLICY FRAMEWORK (NMTDPF) RELATING TO REVENUE MOBILISATION	12
8.0 KEY ISSUES/CHALLENGES OF REVENUE MOBILIZATION AND HOW THOSE ISSUES/ CHALLENGES ARE BEING ADDRESSED	13
8.1 Key issues/challenges of revenue mobilization	13
8.2 How those issues/challenges are being addressed	13
9.0 CROSSING CUTTING GENERAL ISSUES/CHALLENGES	14
9.1 Specific issues/challenges	Error! Bookmark not defined.
9.2 OBJECTIVE OF THE PLAN MAIN	16
10.0 REVENUE COLLECTION PERFORMANCE FOR 2022 AND PROJECTIONS FOR 2022	16
11.0 MEASURES NEEDED TO ACHIEVE REVENUE TARGETS FOR 2022	17
12.0 MATRIX FOR REVENUE IMPROVEMENT STRATEGIES FOR 2022	19
13.0 MONITORING PLAN FOR REVENUE MOBILISATION	24
14.0 CONCLUSION	25

1.0 BACKGROUND

One of the most important of the many challenges facing local government administration is the shortfalls in revenue mobilization as far as Internally Generated Fund (IGF) is concerned and therefore having heavy over-reliance on Central Government Transfers.

The Old Tafo Municipal Assembly is considered by the Central Government 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 local economic development and improves the quality of life of people in the Municipality.

In view of the above, it is incumbent on the Old Tafo Municipal Assembly to improve the level of Internally Generally Funds (IGF) in order to effectively and efficiently play its role in improving lives of its constituents and development as a whole.

2.0 INTRODUCTION

Finance underpins and inspires the investment and operational sustainability of every entity as the Old Tafo Municipality. Section 144 & 145 of the Local Governance Act, 2016 (Act 936) thus grants Old Tafo Municipal Assembly the authority to levy sufficient rates to finance its development expenditure.

This plan therefore seeks to present in detail the revenue mobilization issues in terms of potentials, opportunities, constraints and challenges. The strategies to leverage on the potentials and opportunities so as to resolve the constraints and challenges for the maximization of revenue mobilisation.

It is noteworthy indicating that this plan of action is presented in terms of the four orientations of revenue mobilization: Revenue Sources, Mobilization & Collection, Utilization & Service Delivery and Public Education (Stakeholders Rights and Responsibilities). This orientation is presented in terms of strategies, activities, performance indicators, expected outcomes, time schedule, implementing agents, resources required and estimated costs of activities to achieve the desired outcomes.

3.0 REVENUE IMPROVEMENT ACTION PLAN (RIAP)

The overall goal of Revenue Improvement Action Plan is to ensure efficient and effective revenue mobilisation and management for the year 2025 that will result in a minimum performance of 90% for estimated Internally Generated Fund (IGF).

It is therefore important to develop strategic revenue framework in assessing Assembly's strengths and weaknesses, filling in the necessary gaps, and optimizing the alignment between core strengths, internal structures, people, products & services and marketing strategy, followed by ongoing measurement and plan adjustments.

3.1 OBJECTIVE OF PREPARATION OF REVENUE IMPROVEMENT ACTION PLAN (RIAP)

The main objective of developing a Revenue Improvement Action Plan (RIAP) is to support the Municipal Assembly's efforts at improving revenue mobilisation and management of locally generated revenues by outlining practical recommendations on potential interventions, activities, timelines and resources required to implement the interventions.

3.2 EXPECTATION OF PREPARATION OF REVENUE IMPROVEMENT ACTION PLAN (RIAP)

The expectation of this action plan is to ensure that Assembly increases and influences Local revenue mobilization to meet the unending demand of service delivery that are not adequately covered by the Central Government and also improve Local economic development in the Municipality.

4.0 SOURCES OF REVENUE OF OLD TAFO MUNICIPAL ASSEMBLY

In assessing the viability or otherwise of the interventions modelled for implementation of the Revenue Improvement Action Plan for this Assembly and to better appreciate and formulate strategies that will help improve sustainable revenue mobilization, collection and management, it is incumbent on the Assembly to identify the various types of revenue items available to the Assembly and institute progress report and performance levels against the stipulated performance of the Assembly.

Section 124 (3) of Local Government Act 2016, Act 936 provides for Internally Generated Fund (IGF) of a Municipal Assembly as follows:

- (a) Licenses (Section 137 to 140 backed by Schedules 8 and 9);
- (b) Fees and Miscellaneous charges (Section 141 and detailed in Schedule 11);
- (c) Taxes (Section 142 and detailed in Schedule 12);
- (d) Investment income (Section 143); and
- (e) Rates (Sections 144 to 169).

2.0 PROFILE OF THE MUNICIPAL ASSEMBLY

The profile of the Assembly can be described as cosmopolitan given the presence of other ethnic groups as the Mole Dagbamba (26.01%), Ewes (4.72%) and Ga-Dangme and other ethnic minorities (3.27%). In Religious terms, the Municipality has all the three main religious influences as Native Tradition, Christianity and Islam with some fluidity of practice however (PHC 2022). The Municipality has about 30 settlements with approximately 55,000 housing stock. The major settlements include Old Tafo, Ahenbrunum, Nhyiaeso, Santan, Adompom, Pankrono and Adabraka.

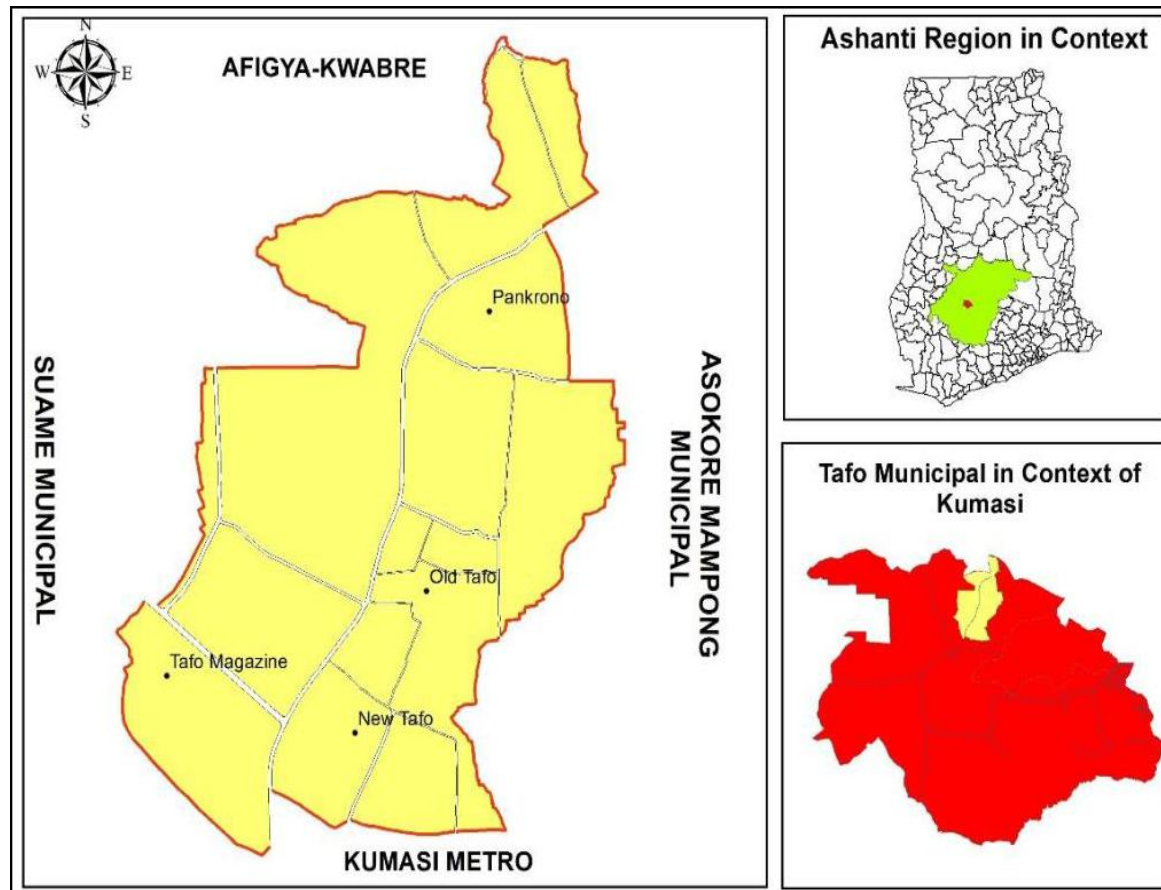
The Municipality has twenty-four (24) Assembly members comprising sixteen (16) elected members and eight (8) appointees and one (1) Member of Parliament. It has four (4) zonal councils namely (1) Adompomu Zonal council (2) Ahenbrunum Zonal council (3) Estate Zonal council (4) Pankrono Zonal council. The General Assembly has an Executive Committee with five (5) statutory Sub-Committees as Justice and Security, Finance and Administration, Development Planning, Social Services, and Works. One other sub – committee as Trade & Industry. There are two (2) committees namely Executive Committee and Public Relations and Complaints Committees.

2.1 LEGISLATIVE INSTRUMENT THAT ESTABLISHED THE ASSEMBLY

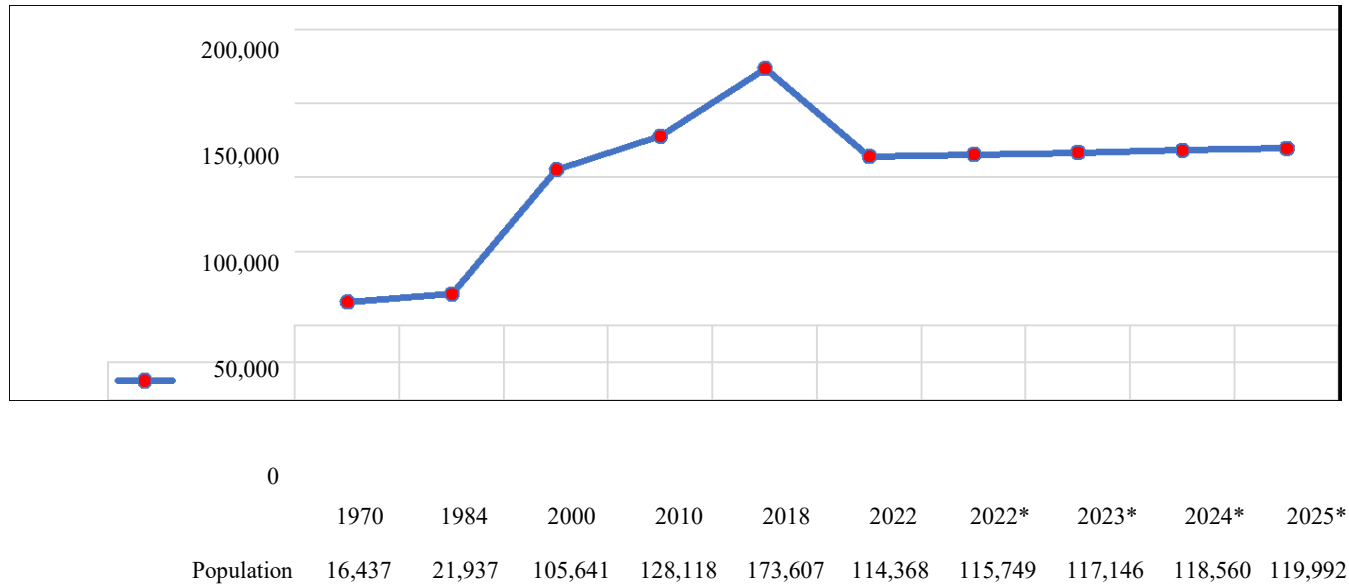
The Old Tafo Municipal Assembly was established in November 16, 2017 by Legislative Instrument 2293 to undertake the functions as stated in Section 10 of the Local Government Act, 1993 (Act 462) as amended by the Local Governance Act, 2016 (Act 936) under Sections 12 and 13. Old Tafo, Kumasi, is the administrative capital.

The Municipality is located in the center of the region bounded by sister Assemblies as Kwabre East Municipality and Afigya Kwabre North to the north, south respectively and east by Kumasi Metropolitan Assembly and to the west by Suame Municipal Assembly. Total land area of approximately 31.13 square kilometer. It is located between Latitude 6.42°N and 6.45°N and Longitude 1.35°W and 1.37°W and elevated 250 to 300 meters above sea level. It is approximately 270km north of the national capital, Accra.

2.2 Map of Old Tafo Municipality



2.3 Population/Demographics



(*Projected population based on 1.2% Growth Rates)

(Source: Population Census Reports - 1970, 1984, 2000, 2010 and 2022)

The projected population for 2025 based on the 2021 Population and Housing Census is 118,560 at an intercensal growth rate of 1.2%.

The population density per square kilometer is 3,673.88 with a male to female ratio of 92.9 males per 100 females. The Municipality has about 30 settlements with approximately 55,000 housing stock. The major settlements include, Ahenbrunum, Nhyiaeso, Santan, Adompom, Pankrono and Adabraka.

Old Tafo is the administrative capital with sixteen (16) electoral areas and four (4) zonal councils.

i. AGRICULTURE

The Municipality is fully urbanized with least arable land for agriculture purposes. Farming is largely limited to small scale backyard for subsistence and commercial vegetable farming along the water ways that transverses the Municipality. The sector employs 1.3% of employed population 15 years and older. Subsistence agriculture is highly practiced and it focuses on the cultivation of vegetables and rearing of livestock. Agricultural activities have been on the down turn due to competing interest of land for commercial purposes.

The main crops on these lands are maize, plantain and to a less extent cassava and vegetables such as tomatoes, pepper and garden eggs in small scale. Animal production is quite appreciable especially cattle, sheep and rabbits. Goats rearing can be found only in Pankrono. Poultry production is on small scale with the largest being 1,500 birds. Thus, the total birds in the Municipality currently stands at 7,500.

Processing of millet into a popular drink called “Dege” is predominantly found in the Municipality with few clients into processing of plantain into chips.

The Municipality as part of its engagement into planting for export and rural development (PERD) is planting seedlings of coconut along the streams in the Municipality.

ii. ROADS

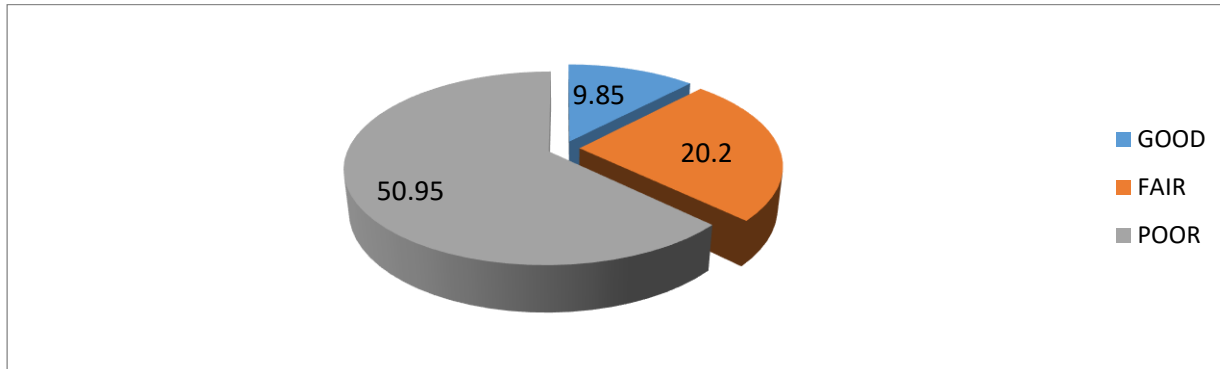
In the sphere of roads, the Municipality has a total road network of 81.00 km of inventoried roads. Paved Roads 36.16km representing 44.79%. Unpaved roads of 44.84km representing 55.17%. Earth Roads of 43.34km representing 96.65% and Gravel Roads of 1.5km representing 3.35%.

Asphaltic overlay of selected roads in the Municipality, total length is 9.6km, and 8.5km had been completed representing (88.5 %). The outstanding work is 1.1km representing (11.5km) which is yet to be completed. Improvement work is being done on the road network with the Rehabilitation of 4.0km road in Old Tafo Municipality under the Ghana Secondary Cities Support Programme.

Road Condition Mix

	PAVED		UNPAVED		TOTAL	
	KM	%	KM	%	KM	%
GOOD	9.5	32.42	0.35	0.68	9.85	12.16
FAIR	19.50	66.56	0.7	1.35	20.2	24.94
POOR	0.30	1.02	50.65	97.97	50.95	62.90
TOTAL	29.30	100	51.70	100	81.00	100

% Road Condition Mix



iii. EDUCATION

The Ghana Education Service superintends the municipal education system zoned into three (3) circuits for effective and efficient management. There are 46 public educational institutions in the Municipality: Kindergarten (12), Primary (16), JHS (15) and SHS (3).

The Municipality has current public school's teacher population of 814 all of whom are professionals. The current school enrolment (both public & private) stands at 25,234 with 14,192 females and 11,042 males.

Infrastructure has been adequate and properly maintained as required for basic education performance delivery standards. Infrastructure conditions as furnishing, electricity, sanitation, among others are in poor state. Library service and other necessary education facilities and materials are not to requirement.

PUBLIC SCHOOL		
S/N	Level	Enrolment
1	Primary	7,705
2	JHS	4,101
3	SHS	6,427
	TOTAL	18,233
PRIVATE SCHOOL		
4	TOTAL	7,001
	GRAND TOTAL	25,234

iv. HEALTH

Health care delivery is facilitated by the Municipal Health Directorate who manages and administers through public and private healthcare providers. The National Health Insurance Scheme supports with a coverage of over seventy-five percent (75%).

There are seventeen (20) healthcare facilities in the Municipality detailed into eight (8) hospitals, five (8) clinics and four (4) maternity homes.

The Municipal Health Directorate has a total of 12 staff including MDHS. Government only health facility (Tafo Hospital) has professional staff strength of 431 detailed as 17 doctors, 8 Physician Assistants, 5 pharmacists, 75 midwives and 129 general nurses, among others. All the other 16 health facilities have a total 501 staff including 15 doctors.

In line with health system decentralization, the Municipality has been demarcated in 4 Sub-Municipal and 10 CHPS Zones with Community Health Nurses assigned in each.

But for the challenges and constraints of inadequate central government funding, inadequate requisite staff, inadequate infrastructure and other requisite logistics, performance indicators should be better.

v. SANITATION

The Old Tafo Municipality is part of the Greater Kumasi Metropolis transverse by streams indicative of a good water table. It has appreciable good potable water supply and coverage. The Ghana Water Company, public and private boreholes and other institutional packed water suppliers/vendor (bottled/sachet) are the major suppliers. Sanitary facilities are mainly of two types; the modern water closet (wc) public toilet and private/household water closet. Open defecation and or free range (i.e., those without access to toilet facilities) is virtually non-existent. Geological terms, the municipality is dominated by middle Precambrian rocks. Due to the poor drainage system in the municipality, the erodible nature of the Precambrian rocks has created huge life and property threatening gullies. These developed gullies are also complicated by improper residential development in low land areas or water ways.

3.0 VISION OF THE ASSEMBLY

To become a model client-focused Assembly committed to improving the wellbeing of the people.

4.0 GOAL/MISSION OF THE ASSEMBLY

The Assembly exists to ensuring a livable and inclusive city through the provision of basic socio-economic goods and services for the inhabitants of the municipality through the efficient utilization of resources inspired by a transparent and accountable leadership.

5.0 CORE FUNCTIONS OF THE ASSEMBLY

The core functions of the Old Tafo Municipal Assembly are outlined below:

- Exercise legislative oversights, implement, co-ordinate, monitor and evaluate government policies and programmes,
- Provide institutional capacity and an enabling environment for effective, efficient and sustainable service delivery
- Prepare broad municipal development plans
- Mobilization and allocation of resources to all sectors of the municipal economy
- Promote local development participation through community engagement and involvement
- Ensure the protection of the natural and physical environment through conformity with sound environmental principles/practices

6.0 CORE VALUES

- People Centered
- Resource Efficiency
- Accountable Leadership

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

Development issues	Adopted policy objectives	Adopted strategies
Inadequate data on the informal sector	Ensure improved fiscal performance and sustainability	Strengthen revenue institutions and administration to eliminate revenue leakages and diversify revenue sources (SDG Target 16.6, SDG Targets 16.5, 16.6, 17.1, SDG Targets 17.1, 17.3)
Low entrepreneurial skills	Ensure improved skills development for industry	Transform the apprenticeship training model from a supply-driven approach to a market- demand model (SDG Targets 4.3, 4.4,4.7) Develop a database of trained apprentices and artisans in collaboration with employers and trade unions (SDG Target 17.18)
Poor access to credit Facilities	Enhance business enabling environment	Optimize the registration processes and cost implications for establishment of new businesses reform the tax system to reduce the burden on business and create opportunities for business expansion (SDG Target 16.6,17.5,17.14)

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

8.1 Key issues/challenges of revenue mobilization

1. Inadequate Revenue data base
2. Inadequate land development
3. Inadequate logistics for revenue mobilization and monitoring (Motorbikes and Vehicles)
4. Poor stakeholders' appreciation of rights, responsibilities and appropriate collaborations
5. Problems with boundary demarcation

8.2 How those issues/challenges are being addressed

1. The Assembly should expedite the work of the Land Valuation Board and to ensure that all revenue collected should be entered into the system to monitor the full operationalization of the DLRev which would help reduce leakages in revenue collection for the Assembly.
2. The Assembly should have a software application that can track all revenue collection points in the Municipality. The introduction of technology in revenue collection will prevent all leakages in the systems, bills and memos could be communicated to revenue collectors for easy dissemination of information.

3. The Assembly should recruit more revenue collectors and set realistic weekly, monthly, quarterly and annual revenue targets for them. Again, all the revenue collectors should be given a properly demarcated area to collect the revenue which will help the Assembly track the revenue collectors who are not up to their tasks and corrective actions taken improve their activities.
4. Realistic and acceptable fee fixing resolution should be set at budget committee meetings. Levies, rates, rents should be ascertained and agreed on at a stakeholder meeting which should include leaders of markets, taxi stations and other business located in the municipality. All the stakeholders should be part of the decision making and come to consensus on the rate so that whenever revenue collectors come around, they will pay willingly.
5. The Zonal Council should be revamped and resourced to enable them collect all the ceded revenue items apportioned to them to help improve the revenue generation of the Assembly.
6. The Assembly should procure a van solely for revenue mobilization

9.0 CROSSING CUTTING GENERAL ISSUES/CHALLENGES

- Inadequate logistics for revenue mobilization and monitoring (Motorbikes and Vehicles)
- Inadequate staff (Commission Collectors)
- Inadequate revenue database to check compliance of revenue collectors

6.0 SPECIFIC CHALLENGES IDENTIFIED WITH RATEABLE ITEMS

Revenue Items	Challenges
Licenses	<ul style="list-style-type: none"> • Ineffective distribution of bills due to business location problems • Poor Enforcement of bye-laws • Wrong categorization of businesses
Property Rate	<ul style="list-style-type: none"> • Relatively low rates, unattractive to collect in the case of basic rate • Improper identification of some properties due to poor street and house identification • Excessive Delays in the Revaluation of Properties • Inadequate database on rateables and rate payers
Fees	<ul style="list-style-type: none"> • Relatively low rates charged • Poor enforcement of bye-laws • non collection of night market and imported goods • Non prosecution of defaulters
Land and Royalties	<ul style="list-style-type: none"> • Land acquisition saddled with a lot bureaucracy • Excessive Delays in the Revaluation of Properties • Inadequate Valuation Roll to charge realistic Rate
Rent	<ul style="list-style-type: none"> • Limited number of structures to rent out • Unwillingness of tenants in Assembly stores and houses to honor their rent obligation • Relatively low rates, unattractive to collect
Fines and Penalties	<ul style="list-style-type: none"> • Poor enforcement of bye-laws • Non prosecution of defaulters • Political Interference

9.2 OBJECTIVE OF THE MAIN PLAN

The main objective of the plan is to increase Internally Generated Revenue of the Old Tafo Municipal Assembly by at least 10% annually from **GHC 2,400,000.00** in 2024 to **GHC 2,640,000.00** in 2024.

10.0 REVENUE COLLECTION PERFORMANCE FOR 2024 AND PROJECTIONS FOR 2025

NO.	REVENUE ITEM	BUDGET FOR 2024 (GHC)	ACTUAL FOR FIRST QUARTER OF 2024 (GHC)	ACTUAL FOR SECOND QUARTER OF 2024 (GHC)	ACTUAL FOR THIRD QUARTER OF 2024 (GHC)	ACTUAL FOR FOURTH QUARTER OF 2024 (AS AT DECEMBER) (GHC)	TOTAL COLLECTION (JANUARY-AUGUST 2024) (GHC)	% OF BUDGET ACIEVED AS AT AUGUST 2024	BUDGET FOR 2025 (GHC)
1	Rates	533,000.00	50,997.31	90,850.00	44321.00	-	186,168.31	34.92	533,000.00
2	Lands and Royalties	340,000.00	12834.00	100,420.00	60,540.00	-	173,794.00	51.11	340,000.00
3	License (Business Operating Permit-BOP)	693,800.00	133,628.30	185,444.50	106,942.33	-	426,015.13	61.40	793,800.00
4	Fees	736,200.00	135,491.00	232,118.76	96,081	-	464,590.76	63.10	736,200.00
5	Fines, Penalties and Forfeits	60,000.00	22353.68	14,779.70		-	37,133.38	61.88	60,000.00

6	Rent	35,000.00	6,818.00	3,564.00	2,319.00	-	14,501.00	41.43	35,000.00
7	Investment	2,000.00	-	-	-	-	-	-	2,000.00
8	Miscellaneous and Unidentified Revenue	-	-	-	-	-	-	-	-

11.0 MEASURES NEEDED TO ACHIEVE REVENUE TARGETS FOR 2024

a. Rates

- There should be a proper property register valuation roll
- There should be adequate described taxable properties in the Municipality.

b. Lands and Royalties

- All land boundaries should be resolved
- There should be easy acquisition of lands in the municipality to rake in more revenue in terms of royalties

c. License (Business Operating Permit-BOP)

- There should a dedicated van for revenue mobilization
- Commission collectors should be paid on time to enable them give out their best.

d. Fees

- There should be a proper data on all Artisans within the Municipality to enable checks and balances as far as revenue mobilization is concern.

e. Fines, Penalties and Forfeits

- Politically Exposed People (PEP) should desist from interfering in fines and penalties meted out to recalcitrant.

f. Rent

- Sub-letting of stores/stalls by tenants should be stopped and it must be done solely by the Assembly.
- The fees on stalls/stores are low and should be adjusted relatively upward.

g. Miscellaneous and Unidentified Revenue

- Some revenue collectors should designate solely for night revenue mobilization.
- There should be enforcement on spot-fines

12.0 MATRIX FOR REVENUE IMPROVEMENT STRATEGIES FOR 2024

REVENUE SOURCES																		
Strategy	Activities	Performance Indicator	Expected Outcomes	Time Schedule												Implementing Agents	Required Resources	Estimated Cost and Source of Fund
				J	F	M	A	M	J	J	A	S	O	N	D			
		❖	❖	QTR1			QTR2			QTR3			QTR4					
Development of credible and comprehensive revenue database and management system	Electronic Economic / Revenue data collection: Valuation (Re) of properties Valuation (Re) of Commercial properties in the Municipality	❖ Revenue database/register report ❖ Installed revenue database software.	❖ Reliable economic/revenue database developed													MCD, MPO, MBA & MFO	Management commitment and cash availability	15,000.00 DACF
	Acquisition/Dev't of revenue database management system	SRA/Database management software contract														MCD, MPO, MBA & MFO	Management commitment and cash availability	5,000.00 DACF
Realistic and acceptable fee fixing resolution	Stakeholders' Engagement. Ascertain current levy issues. Agree on levy charges.	❖ Engagement reports & acceptability of fixed rates	❖ Responsive & acceptable levy charges													Budget & F&A Committees, ISD & NCCE	Funds, development plans & copies of fee fixing	12,000.00 DACF

Mobilization and Collection

Revenue Collection

Strategy	Activities	Indicator	Expected Outcomes	Time Schedule												Implementing Agents	Required Resources	Estimated Cost and Source of Fund
				D	J	F	M	A	M	J	J	A	S	O	N			
1. Employment of ICT application in revenue mobilization	<ul style="list-style-type: none"> ❶ Development of electronic billing and tracking of revenue collection ❷ Serve demand notices & reminder 	❶ Bills dispatch reports	<ul style="list-style-type: none"> ❶ Efficient and effective collection of revenue ❷ Marked improvement in revenue performance 													MFO, MBA, Revenue Head	A4 Sheet, Desktop Computers, vehicle and fund	5,000.00 IGF
2. Performance evaluation and management	<ul style="list-style-type: none"> Setting up the revenue mobilization unit and revenue mob. technical team. ❶ Monthly revenue technical team review meetings ❷ Quarterly budget committee meetings Creation of revenue zones & sub-zones Identification & development of revenue jewel items and zones Management collection day 	❶ Budget Committee, revenue team & revenue collectors meeting reports	Improved motivation and performance													Budget Committee	Vehicle & cash for feeding and allowances	4,000.00 IGF

Mobilization and Collection

Revenue Collection

Strategy	Activities	Indicator	Expected Outcomes	Time Schedule												Implementing Agents	Required Resources	Estimated Cost and Source of Fund	
				D	J	F	M	A	M	J	J	A	S	O	N				D
3. Empower/develop revenue collection team's capacity	<p>❶ Contract commission collectors</p> <p>Establish the physical planning depart and statutory planning committee</p>	❶ Contract appointment letters	Increase revenue inflows														MFO, MBA, Revenue Head	Management commitment	1001, 1,000.00 IGF
	❷ Engagement of NABCO and Nat. Service personnel in revenue generation.	Screening and training of personnel	Increase revenue inflows														MBA, MFO, Revenue Head.	Funds	7,000.00 GSCSP
	❸ Train collectors on revenue collection techniques	❷ Training reports	Efficient and effective collection of revenue														HRM, MBA & MFO	Funds	3,000.00 IGF
	Procure revenue logistics: urban bus, ID cards, flashlights & others	SRA	Collectors motivated with requisite logistics														HRM, MBA & MFO	Funds	2,000.00 IGF

Mobilization and Collection

Revenue Collection																				
Strategy	Activities	Indicator	Expected Outcomes	Time Schedule												Implementing Agents	Required Resources	Estimated Cost and Source of Fund		
				D	J	F	M	A	M	J	J	A	S	O	N				D	
Revenue target setting	<ul style="list-style-type: none"> ❶ Budget committee meeting ❷ Create revenue pay offices/ points ❸ Formation of revenue taskforce 	<ul style="list-style-type: none"> ❶ Budget committee reports/minutes ❷ Revenue target reports 	<ul style="list-style-type: none"> ❶ Reliable revenue performance reports ❷ Revenue loopholes plugged / resolved ❸ Specific remedial actions taken 															Budget Committee	Budget, Revenue database and funds	2,000.00 IGF
Performance Rewards / motivation	Performance Bonus commission (+ 10% bonus/commission)	Budget & revenue technical committee reports	Improved attitude Increased collection															Revenue technical committee		

Utilization and Service Delivery

Strategy	Activities	Indicator	Expected Outcomes	Time Schedule												Implementing Agents	Required Resources	Estimated Cost		
				D	J	F	M	A	M	J	J	A	S	O	N				D	
4. Budgeting / forecasting and budgetary control	Periodic monitoring & evaluation by F&A, Budget Committee/MPCU	Budget/MPCU / F&A reports	Key issues identified & remedial actions taken															F&A and Budget committee	Funds and vehicle	1,200.00 IGF

Utilization and Service Delivery

Strategy	Activities	Indicator	Expected Outcomes	Time Schedule												Implementing Agents	Required Resources	Estimated Cost	
				D	J	F	M	A	M	J	J	A	S	O	N				D
(revenue & expenditure),	Organize Budget performance review meetings	Review reports	Improved budget performance														MCD, MFO, MBA and Revenue head	Fund	1,200.00 IGF
	Preparation of quarterly composite budget report	Composite budget reports	Necessary reviews & remedial actions taken														Budget committee	Fund	2,000.00 IGF
Publication of Municipal Development Activities.	<ul style="list-style-type: none"> ❶ Publication of monthly financial reports ❷ Projects commissioning with media ❸ Monthly M&E field inspections 	❶ Prepared & submitted financial reports	Mutual understanding of development issues & finances														Budget committee	Funds	12,500.00 DACF

13.0 MONITORING PLAN FOR REVENUE MOBILISATION

Revenue Item	Objective	Activities	Expected Outcome	Indicators	Means of Verification	Monitoring Frequency	Action By
Rates	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	MFO, Budget Committee, F&A, MIA, Revenue Head.
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	MFO, Budget Committee, F&A, MIA, Revenue Head
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	MFO, Budget Committee, F&A, MIA, Revenue Head
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	MFO, Budget Committee, F&A, MIA, Revenue Head
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	MFO, Budget Committee, F&A, MIA, Revenue Head

14.0 CONCLUSION

It is our hope that, management would consider the strategies outlined in this plan and implement it to the core to help improve the revenue mobilisation of the Assembly and at the same improve on the quality of livelihood among the people in the Municipality.

NAME OF MCE: HON. LORD INUSAH LANSAH

NAME OF MCD: ANTWI AKOWUAH

DATE:

DATE:

SIGNATURE AND STAMP



SIGNATURE AND STAMP:



APPENDIX

**THE TEMPLATE BELOW
SHOULD BE COMPLETED
AT THE END OF EACH
WEEK/MONTH**

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR JANUARY 2024

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR JANUARY (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF JANUARY (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF JANUARY (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF JANUARY (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF JANUARY (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF JANUARY (GHC)	TOTAL ACTUAL COLLECTION FOR JANUARY (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates		44,416.67	-	246.00	400.00	360.00	290.31	1,296.31	(43,120.36)
Lands and Royalties		28,333.33		3,208.50	1,450.00	4,000.00	4,175.50	12,834.00	(15,499.33)
License (Business Operating Permit-BOP)		57,816.67	4,000.00	5,000.00	8,785.50	16,142.20	10000.00	43,927.70	(13,888.97)
Fees		61,350.00	-	3,000.00	8180.00	14,710.00	10,011.00	35,901.00	(25,449.00)
Fines, Penalties and Forfeits		5,000.00	-	4,565.00	-	-	-	4,565.00	(435.00)
Rent		2,916.67	-	1,200.00	1,000.00	2,941.00	260.00	5,401.00	2,484.33
Investment		166.67	-	-	-	-	-	-	(166.67)
Miscellaneous and Unidentified Revenue		-	-	-	-	-	-	-	

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR FEBRUARY 2024

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR FEBRUARY (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF FEBRUARY (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF FEBRUARY (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF FEBRUARY (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF FEBRUARY (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF FEBRUARY (GHC)	TOTAL ACTUAL COLLECTION FOR FEBRUARY (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates		44,416.67	500.00	3,000.00	4,000.00	7,413.00	9,050.00	23,963.00	(20,453.67)
Lands and Royalties		28,333.33	-	-	-	-	-	-	28,333
License (Business Operating Permit-BOP)		57,816.67	-	10,400.00	7,000.00	8,034.60	3,000.00	28,434.60	(29,382.07)
Fees		61,350.00	4,200.00	8,100.00	8,050.00	12,420.00	4,910.00	37,680.00	(23,670.00)
Fines, Penalties and Forfeits		5,000.00	-	-	-	-	-	11,265.00	6,265.00
Rent		2,916.67	-	-	-	1,343.00	-	1,343.00	(1,573.67)
Investment		166.67	-	-	-	-	-	-	(166.67)
Miscellaneous and Unidentified Revenue		-							

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR MARCH 2024

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR MARCH (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF MARCH (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF MARCH (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF MARCH (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF MARCH (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF MARCH (GHC)	TOTAL ACTUAL COLLECTION FOR MARCH (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates		44,416.67	-	5,414.00	14,005	-	6,319.00	25,738.00	(18,678.67)
Lands and Royalties		28,333.33	-	-	-	-	-	-	28,333.33
License (Business Operating Permit-BOP)		57,816.67	1,000.00	18,000.00	30,400.00	7,843.00	4,023.00	61,266.00	3,449.33
Fees		61,350.00	910.00	25,000.00	20,000.00	14,000	2,000.00	61,910.00	560.00
Fines, Penalties and Forfeits		5,000.00	-	-	6,523.68	-	-	6,523.68	1,523.68
Rent		2,916.67	-	-	-	-	1,874.00	1,874.00	(1,042.67)
Investment		166.67	-	-	-	-	-	-	(166.67)
Miscellaneous and Unidentified Revenue		-	-	-	-	-	-	-	-

SUMMARY OF REVENUE COLLECTION PERFORMANCE FOR FIRST QUARTER OF 2024

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR FIRST QUARTER (GHC)	ACTUAL COLLECTION FOR JANUARY (GHC)	ACTUAL COLLECTION FOR FEBRUARY (GHC)	ACTUAL COLLECTION FOR MARCH (GHC)	TOTAL ACTUAL COLLECTION FOR FIRST QUARTER (GHC)	FIRST QUARTER PERCENTAGE PERFORMANCE	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates		133,250.01	1,296.31	23,963.00	25,738.00	50,997.31	38.27%	(82,252.70)
Lands and Royalties		84,999.99	12,834.00	-	-	12,834.00	15.10%	(72,165.99)
License (Business Operating Permit-BOP)		173,450.01	43,927.70	28,434.60	61,266.00	133,628.30	77.04%	(39,821.71)
Fees		184,590.00	35,901.00	37,680.00	61,910.00	135,491.00	73.40%	(49,099.00)
Fines, Penalties and Forfeits		15,000.00	4,565.00	11,265.00	6,523.68	22,353.68	149.02%	7353.68
Rent		8,750.01	5,401.00	1,343.00	1,874.00	8,618	98.49%	(132.01)
Investment		500.01	-	-	-	-	-	(500.01)
Miscellaneous and Unidentified Revenue		-	-	-	-	-	-	-

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR APRIL 2024

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR APRIL (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF APRIL (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF APRIL (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF APRIL (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF APRIL (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF APRIL (GHC)	TOTAL ACTUAL COLLECTION FOR APRIL (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates		44,416.67	7,015.00	6,000.00	1,000.00	14,055.00	3,400.00	31,470.00	(12,946.67)
Lands and Royalties		28,333.33	-	-	-	-	-	-	(28,333.33)
License (Business Operating Permit-BOP)		57,816.67	10,002.00	22,000.00	12,500.00	21,500.00	1,220.00	67,222.00	9,405.33
Fees		61,350.00	7,178.26	28,000.50	55,105.00	10,110.00	17,100.00	117,493.76	56,143.76
Fines, Penalties and Forfeits		5,000.00	-	-	-	-	-	-	(5,000.00)
Rent		2,916.67	-	-	1,000.00	200.00	536.00	1,736.00	(1,180.67)
Investment		166.67							(166.67)
Miscellaneous and Unidentified Revenue		-	-	-	-	-	-	-	-

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR MAY 2024

REVENUE ITEM	NAME OF REVENUE COLLECTOR / CONTRACTOR	REVENUE TARGET FOR MAY (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF MAY (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF MAY (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF MAY (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF MAY (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF MAY (GHC)	TOTAL ACTUAL COLLECTION FOR MAY (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates		44,416.67	4,500.00	608.00	6000.00	8,000.00	12,000	31,108.00	(13,308.67)
Lands and Royalties		28,333.33	-	-	-	-	-	-	(28,333.33)
License (Business Operating Permit-BOP)		57,816.67	6,000.00	17,000.00	3,031.00	8,500.00	12,500.00	47,031.00	(10,785.67)
Fees		61,350.00	13,480.00	15,600.00	21,000.00	9,705.00	6,800.00	66,585.00	(5,235.00)
Fines, Penalties and Forfeits		5,000.00	-	-	-	-	-	-	(5,000.00)
Rent		2,916.67	-	-	928.00	-	-	928.00	(1,988.67)
Investment		166.67	-	-	-	-	-	-	(166.67)
Miscellaneous and Unidentified Revenue		-	-	-	-	-	-	-	-

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR JUNE 2024

REVENUE ITEM	NAME OF REVENUE COLLECTOR / CONTRACTOR	REVENUE TARGET FOR JUNE (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF JUNE (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF JUNE (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF JUNE (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF JUNE (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF JUNE (GHC)	TOTAL ACTUAL COLLECTION FOR JUNE (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates		44,416.67	-	8,020.00	10,050.00	-	10,202.00	28,272.00	(16,214.67)
Lands and Royalties		28,333.33	-	-	-	-	-	-	(28,333.33)
License (Business Operating Permit-BOP)		57,816.67	-	11,090.00	20,000.00	23,000.50	17,101.00	71,191.50	13,374.83
Fees		61,350.00	-	13,100.00	7,930.00	12,010.00	15,000.00	48,040.00	(13,310.00)
Fines, Penalties and Forfeits		5,000.00	-	-	-	-	-	9,025.70	4,025.70
Rent		2,916.67	-	-	160.00	-	740.00	900.00	(2,016.67)
Investment		166.67	-	-	-	-	-	-	(166.67)
Miscellaneous and Unidentified Revenue		-	-	-	-	-	-	-	-

SUMMARY OF REVENUE COLLECTION PERFORMANCE FOR SECOND QUARTER OF 2024

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR SECOND QUARTER (GHC)	ACTUAL COLLECTION FOR APRIL (GHC)	ACTUAL COLLECTION FOR MAY (GHC)	ACTUAL COLLECTION FOR JUNE (GHC)	TOTAL ACTUAL COLLECTION FOR SECOND QUARTER (GHC)	SECOND QUARTER PERCENTAGE PERFORMANCE	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates		133,250.01	31,470.00	31,108.00	28,272.00	90,850.00	68.18%	(42,400.00)
Lands and Royalties		84,999.99	-	-	-	-	-	(84,999.99)
License (Business Operating Permit-BOP)		173,450.01	67,222.00	47,031.00	71,191.50	185,444.50	106.91%	(11,994.49)
Fees		184,590.00	117,493.76	66,585.00	48,040.00	232,118.76	125.75%	47,528.76
Fines, Penalties and Forfeits		15,000.00	-	-	9,025.70	9,025.70	60.17%	(5,975.00)
Rent		8,750.01	1,736.00	928.00	900.00	3,564.00	40.73%	(5,186.01)
Investment		500.01	-	-	-	-	-	(500.01)
Miscellaneous and Unidentified Revenue		-	-	-	-	-	-	-

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR JULY 2024

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR JULY (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF JULY (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF JULY (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF JULY (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF JULY (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF JULY (GHC)	TOTAL ACTUAL COLLECTION FOR JULY (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates		44,416.67	3,500.00	1,150.00	12,705.00	4,270.00	-	21,625.00	(22,791.67)
Lands and Royalties		28,333.33	-	-	-	-	-	-	(28,333.33)
License (Business Operating Permit-BOP)		57,816.67	9,007.00	23,005.00	14,800.00	6,000.00	9,350.33	62,172.33	4,355.66
Fees		61,350.00	10,005.00	5,107.00	14,564.00	10,000.00	6,500.00	46,176.00	(15,175.00)
Fines, Penalties and Forfeits		5,000.00	-	-	-	-	-	-	(5,000.00)
Rent		2,916.67	-	-	630.00	-	-	630.00	(2,286.67)
Investment		166.67	-	-	-	-	-	-	(166.67)
Miscellaneous and Unidentified Revenue		-	-	-	-	-	-	-	-

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR AUGUST 2024

REVENUE ITEM	NAME OF REVENUE COLLECTOR / CONTRACT OR	REVENUE TARGET FOR AUGUST (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF AUGUST (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF AUGUST (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF AUGUST (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF AUGUST (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF AUGUST (GHC)	TOTAL ACTUAL COLLECTION FOR AUGUST (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates		44,416.67	690.00	3,000.00	7,535.00	6,005.00	5,466.00	22,696.00	(21,720.67)
Lands and Royalties		28,333.33	-	-	-	-	-	-	(28,333.33)
License (Business Operating Permit-BOP)		57,816.67	5,101.00	9,060.00	11,000.00	10,009.00	9,600.00	44,770.00	(13,046.67)
Fees		61,350.00	11,190.00	9,450.00	17,665.00	12,500.00	-	50,805.00	(10545.00)
Fines, Penalties and Forfeits		5,000.00	-	-	-	-	-	-	(5,000.00)
Rent		2,916.67	-	739.00	-	950.00	-	1,689.00	(1,227.67)
Investment		166.67	-	-	-	-	-	-	(166.67)
Miscellaneous and Unidentified Revenue		-	-	-	-	-	-	-	-

SUMMARY OF REVENUE COLLECTION PERFORMANCE FOR THIRD QUARTER OF 2024

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR THIRD QUARTER (GHC)	ACTUAL COLLECTION FOR JULY (GHC)	ACTUAL COLLECTION FOR AUGUST (GHC)	ACTUAL COLLECTION FOR SEPTEMBER (GHC)	TOTAL ACTUAL COLLECTION FOR THIRD QUARTER (GHC)	THIRD QUARTER PERCENTAGE PERFORMANCE	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates		133,250.01	21,625.00	22,696.00	-	44,321.00	33.26%	(88,929.01)
Lands and Royalties		84,999.99	-	-	-	-	-	(84,999.99)
License (Business Operating Permit-BOP)		173,450.01	62,172.33	44,770.00	-	106,942.33	61.65%	(66,507.68)
Fees		184,590.00	46,176.00	50,805.00	-	96,981.00	52.54%	(87,609.00)
Fines, Penalties and Forfeits		15,000.00	-	-	-	-	-	(15,000.00)
Rent		8,750.01	630.00	1,689.00	-	2,319.00	26.50%	(6,431.01)
Investment		500.01	-	-	-	-	-	-
Miscellaneous and Unidentified Revenue		133,250.01	-	-	-	-	-	-

SUMMARY OF REVENUE COLLECTION PERFORMANCE FOR THE YEAR 2023

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR THE YEAR (GHC)	ACTUAL COLLECTION FOR THE YEAR (JANUARY - AUGUST) (GHC)	ANNUAL PERCENTAGE PERFORMANCE	VARIANCE (GHC) [REVENUE TARGET FOR TE YEAR MINUS ACTUAL COLLECTION FOR THE YEAR]
Rates		533,000.00	186,168.31	34.93%	(346,831.69)
Lands and Royalties		340,000.00	12,834.00	3.77%	(327,166.00)
License (Business Operating Permit-BOP)		693,800.00	426,015.13	61.40%	(267,784.87)
Fees		736,200.00	464,590.76	63.11%	(271,609.24)
Fines, Penalties and Forfeits		60,000.00	31,379.38	52.30%	28,620.62
Rent		35,000.00	14,501.00	41.43%	(20,499.00)
Investment		2,000.00	-	-	(2,000.00)

Miscellaneous and Unidentified Revenue		-	-	-	-
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