



REPUBLIC OF GHANA

2023 APPROVED REVENUE IMPROVEMENT ACTION PLAN

FOR

**AHAFO ANO SOUTH-WEST DISTRICT ASSEMBLY,
MANKRANSO – ASHANTI REGION**

INTRODUCTION

The local Government Act, Act 936 of 2016 authorizes and empowers the Metropolitan, Municipal and District Assemblies (MMDAs) to mobilize revenue in the form of rates, fees & fines, license, rent among others to help finance projects and programmes in their various areas of authority.

BRIEF INTRODUCTION ABOUT THE DISTRICT

1.1 Ahafo Ano South West District Assembly was carved out of the defunct Ahafo-Ano South District Assembly in March, 2018 by Legislative Instrument 2323 (LI 2323, 2017). The district shares its boundaries with four districts, in the North with Ahafo Ano South East District, Atwima Mponua District to the South, Atwima Nwabiagya Municipal to the East and Ahafo Ano North Municipal to the West in the Ashanti region. The 2021 Population and Housing Census gave the total population of the District as 65,770, representing 1.5% of the region's total population.

1.2 Vision of the Assembly

The vision of the Assembly is to position itself as a first-class Local Government Institution focused on providing excellent service delivery to meet the infrastructural as well as the socio-economic needs of its people.

1.3 Mission of the Assembly

The mission of the Assembly is to improve the living standard of the people in the District through the implementation of pragmatic programmes, projects and activities targeted at addressing the infrastructural, socio-economic and other identified development gaps to meet the aspirations of its citizens.

1.4 Legal Framework in Revenue Generation by the Assembly

The Ahafo Ano South-West District Assembly is empowered by the various legislative instruments in the generation of revenue and the efficient management of this resource. These includes: the Local Government Act 936 of 2016, the 1992 Constitution, the Public Financial Management Act 921 of 2016 and its regulations-LI 2378, the Internal Audit Act 658 of 2003, and the Audit Service Act among others.

These instruments give the Assembly the needed legal backing for collection of these levies which are classified under rates, lands, fees and fines, licenses, rent, grants, investments and miscellaneous. Within this framework, it is the responsibility of the Assembly

to utilize all the available resources to maximize this generation to benefit the people in the various communities and the district at large.

1.6 Revenue Generation-Strengths and Weaknesses

After a thorough assessment of revenue generation activities in the District in relation to strength and weakness, the exercise fetched out a number of factors that has an impact in revenue generation of which, when measures are put in place can help boost revenue for the Assembly.

- **Weaknesses**

There are several factors which impedes revenue generation within the Assembly. These have been identified as:

1. Inadequate dedicated revenue collectors
2. Lack of updated data base
3. The sub-structures are not fully functional to help in revenue mobilization
4. Non availability of the Fee Fixing gazette as a legal requirement for suing default/recalcitrant rate payers

- **Strengths**

There are number of factors that also contribute positively to revenue generation when attention is given. Some of these factors includes.

1. The existence of the Local Government Service (LGS) and the VRCC serves as technical backstopping to the Assembly
2. Availability of value books always. It is observed that value books such as General Counterfoil Receipts (GCR). Demand notice, tickets etc. are always ready to aid accountability in revenue mobilization.
3. The existence of the PFM Act and its regulations provides measures as how to handle government monies.

1.8 Goal of RIAP

The goal of the Revenue Improvement Action Plan (RIAP) is to ensure an efficient and effective revenue mobilization by management. To achieve this broad goal, the Assembly is expected to increase its total revenue for 2023 by 15%.

Table 1 details the strategies and activities, inputs required, the cost, agencies responsible and timelines for achievement of desired results.

1.9 Revenue Projections for 2023-IGF

The Assembly has estimated a total amount of GH¢1,153,700.00 to be collected as IGF for the 2023 fiscal year.

THE RIAP MATRIX

S/ N	REVENUE HEADS	OUTPUT	TARGET	OPERATIONS	TIME FRAME	RESPONSIB ILITY	OUTCOME	INDICATI VE BUDGET
1	RATES, LICENSES, RENTALS, FEES,	Availability of both soft and hard copies of Revenue data base	Comprehensive and updated database available by end of 4 th quarter each year	Establishment of comprehensive revenue data base and ensure annual updates	1 st -4 th Quarter	DBA, DCD, DFO, MPO, REV. SUP AND STATS.	Reliable and good basis for projections and source of info. For revenue mob. achieved	25,000.00
2	PERMITS/ and PROPERTY RATES	Data on property owners updated	Collect and Update records on ratable Properties as well as Permits for new Properties District wide	Update data on all property owners in the district	1 st -4 th Quarter	Engineer, Physical Planner, DPO, DBA and STATS.	Increased in Permit fees by at least 10% by end of 2023	10,000.00
3	ALL REV. SOURCES	Revenue & Mgt. Taskforce formed	Activate 10- member Revenue and Management taskforce annually	Form and Activate 10-member Revenue and Management Taskforce to assist in the collection of some BOPs and difficult revenue areas	End of 1 st Quarter each year	DCD, DBA, DFO, REV. SUP AND STAT.	Improved revenue collection	-
4	RATES, LICENSES, RENTALS, FEES, FINES, PERMITS	Fee-fixing and Bye-laws updated and published	Update and publish Fee-fixing by 1 st Qtr. 2021as well as Byelaws of the Assembly	Annual update of Fee-fixing gazette by end of 1 st Qtr. 2021 and publish new D/A Bye-Laws each year.	Annually & 1 st Qtr. of 2021	F&A Sub- committee, Budget Comm. & others	Obtain Legal backing for revenue collection	18,000.00
5	PERMITS	At least 5 No. Building Permits to be granted	5 No. Permits to be acquired and weekly follow ups	Educate the public on the need to acquire building	1 st -4 th Quarter	Physical Planner, Engineer, and	Increased revenue and development	3,000.00

		granted		permits, BOPs, and License renewals as well as follow ups on Permit Applications		The Statutory Planning Committee	controls ensured	
6	LICENCES & FEES	200 market women, all trade and transport unions sensitized	Sensitize over 200 market women, all trade and transport unions annually	Sensitize market women, trade transport unions on payment of exportation fees on commodities	Annually 1 st – 4 th Quarter	DFO, DBA, DPO, Rev. Sup and Info. Dept.	Payment on market toll and exportation fees increased	5,000.00
7	RATES, LICENSES, RENTALS, FEES, FINES, PERMITS	80% of DA's revenue in arrears to be recovered	Follow up on DA's unpaid revenues	Follow ups on unpaid revenue	1 st -4 th Quarter	DCD, DFO, DBA, Rev Sup and Prosecutor	Increased IGF for Development	2,000.00
8	CEDED REVENUE	Identify revenue areas to be ceded to the Zonal councils	100% of Ceded revenue paid in by the 5 substructures and 50% remitted back	Strengthening the revenue collection and other activities of the Sub-structures	Annually 1 st -4 th Quarter	DCD, DFO, DBA, F&A Sub-committee	Strengthened Sub-structures of the Assembly	5,000.00
9	RATE, LICENSES, RENTALS, FEES, FINES, PERMITS	Physical presence of monitoring team and supervisors	Embark on monitoring and supervise collectors at least every two-weeks	Increase monitoring, supervision, and Evaluation by Management Taskforce	Bi-weekly	F&A Sub-committee, Management taskforce	Increased IGF for Development within the District	2,000.00
10	RATES, LICENSES, RENTALS, FEES, FINES, PERMITS	4 quarterly public education conducted	Conduct quarterly public education on all revenue areas (Either Radio or Town-hall)	Public Education and Sensitization on all revenue areas. (Either Radio or Town-hall)	Quarterly	Management taskforce	Improved Revenue in all areas.	10,000
		TOTAL						90,000.00

RIAP TARGET

THIS RIAP IF WELL IMPLEMENTED IS TO HELP THE ASSEMBLY GENERATE OR MOBILIZE INTERNAL REVENUE OF ABOUT **GH¢1,153,700.00**

IMPLEMENTATION STRATEGIES AND MEASURES

Referring to the numerous factors which impede revenue generation in the district, the following measures have been developed as strategies for implementation. These includes:

1. Creation of revenue check points to add up to already existing ones in the district
2. Compile and Update revenue register (revenue database) to help Budget and revenue units with easy identification ratable items and Realistic projection of revenue items
3. Develop monitoring mechanism to check revenue collectors.
4. Recruitment and capacity building of additional collectors on revenue mobilization activities.
5. Committing expenditure to revenue potential areas
6. Frequent education, sensitization, and announcements
7. Activation of revenue taskforce done by getting them uniforms, ID cards, raincoats, and other logistics.
8. Revenue mobilization van needed
9. Valuation of properties
10. The leadership zeal and will towards the work
11. Motivation