

JAMAN NORTH DISTRICT ASSEMBLY

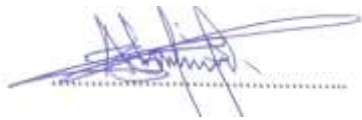


**REVENUE IMPROVEMENT
ACTION PLAN FOR 2025**


OCTOBER, 2024

APPROVAL STATEMENT

The RIAP of the Jaman North District Assembly has been prepared in accordance with the National guidelines and was approved during a General Assembly meeting as a working document of the Assembly.



(Hon. Osei Abraham)
Presiding Member



(Mr. Alfred Cyril Lumor)
District Coordinating Director

1.0 INTRODUCTION

One of the primary responsibilities of the local government officials is to preserve, maintain, and improve the Community's stock of building, roads, parks, water and sewer facilities and equipment. Planning for capital improvement is a matter of prudent financial management as well as sound development practice. Resources mobilization provides the policy input through which internal and external funds flows into the local revenue system for the expenditure responsibilities of the local governments. The revenue inputs have to undergo a process of financial resources management in order to achieve results. This includes planning and budgeting for resources allocation, expenditure management, accountability, human resources and organization management processes.

Revenue mobilization poses a constant challenge to government at all levels, as money is needed to finance public welfare programs and development. Local government needs financial resources to perform their decentralized functions of providing public services. In general, Local government can raise revenue from taxes, non-tax sources like user charges and business ventures, and from external sources like transfers, grant and borrowing or loans.

Internal revenue source include tax and non – tax revenue. These constitute the local government independent revenue, as the proceeds from these sources accrued to the local government alone, based on its fiscal effort, the nature of the revenue base and the tax rate.

Unlike external revenue sources, local governments have substantial control over the fiscal behavior of the internal revenue sources as they can influence the internal revenue base and the tax rate.

Tax revenue sources are local taxes and rates paid by residents of a local government area. They are mandatory and are payable by every resident for the general administration and development of the locality. Non – tax revenue are derived from consumers of local services through users charges, licenses, market and motor park fees, local commercial undertakings and other miscellaneous sources.

2.0 PROBLEM OF REVENUE GENERATION

One of the core mandates of the District Assembles is to formulate and execute plans, programs and strategies for the effective mobilization of resources necessary for the overall development of the Districts .Finance, the live wire of every organization has always been a major sources of problems for the local government administration over the years. The enormous development functions of the District Assemblies demand effective and efficient allocation, mobilization and management of financial and other Resources Internally.

However, internal revenue generation in most District Assemblies is beset with a lot of problems to provide the necessary income for sustainable development. This has been attributed to multiplicity of factors including insufficient mode of collection, poor communication between management and revenue collectors, malpractices among revenue collectors, floating the laws and ethics of revenue collection among others.

To ensure financial capacity in Jaman North District Assembly, it has become necessary to take a look at the factors that militate that against Revenue Mobilization in the District.

In order to establish the basis for the developing strategies for the Revenue Improvement Plan, a detailed SWOT Analysis of the present situation of the Jaman North District Assembly was carried out to identify the strengths, Weakness, Opportunities and Threats. The SWOT Analysis focused on the operation areas that management considered key in the short and medium term. Other operational areas that directly or indirectly influence those that management deemed critical were also analyzed in order to provide a holistic and fairly comprehensive platform for a more coherent strategy formulation and development.

3.0 OBJECTIVES

The overall objective is to improve the Assembly’s Internally Generated revenue resources for the administration and total development of the Jaman North District Assembly by December, 2025.

The specific objectives are as follows:

1. To identify the challenges militating against revenue generation in the District.
2. To adopt realistic strategies to improve revenue generation in the year over the plan period.

4.0 SWOT ANALYSIS OF REVENUE GENERATION

STRENGTHS	WEAKNESSES	OPPORTUNITIES	THREATS
Citizenry’s willingness to pay tax	Inaccessibility due to bad roads, rough terrain and communication equipment	Presence of banks and banking services.	High cost of acquiring transport facilities
Staff willingness to work overtime	Lack of means of transport for revenue mobilization	Availability of transport to facilitate revenue collection	
Availability of revenue collection centers	Non – Existence of revenue task force	Donor Inflows	Delay payment of Bills
Availability of taxable	Ineffective revenue	Private Revenue	Increasing

economic activities	supervision	Collection Agents	maintenance costs
Staff trained in revenue collection	Incompetent commission collectors	Availability of Courts	Untimely release of DACF
Availability of huge arrears and tax base	Lack of trained revenue collectors	Mobile Communication	Lack of mechanized and trained revenue collectors
Young and trainable staff in the Finance and Administration section	Lack of the a proper accounting system	Mining activities	Insufficient external flow of funds
Qualified Finance officer and staff	Lack of computer hardware and software	Availability of police station	Smuggling of revenue items and goods to nearby District.
Existence sub-structure to support revenue generation	Low level of awareness and sensitization		Bush fires
Availability of a legal framework for local revenue generation	Poor communicating between revenue collectors, management and tax payers		Activities of small scale mining
Availability of tourism potentials	Poor budget controls hence exaggerate expenditure		Water pollution
Existence of large markets	Lack of data on ratable items and persons		Overgrazing
Well motivated staff	Lack of motivation for revenue collectors or staff		Chieftaincy disputes
Stool land revenue	Uneducated revenue collectors(cannot read and write)		Air pollution

5.0 PLAN IMPLEMENTATION ARRANGEMENTS

The plan will be implemented with the support of Department of the Assembly, the finance Department, Assembly members, Budget Committee and Revenue Task Force that may be set up to support supervision. Specifically, the DFO, Revenue Head, Internal Audit and DBA will be tasked with the daily monitoring of the performance of the Assembly with regards to the targets set annually.

The performance of the Assembly’s revenue mobilization in terms of total revenue generated and expenditure incurred to the Ministry of Finance and Economic Planning, 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 considerations.

TABLE 1: ANNUAL ACTIVITIES TO IMPROVE REVENUE IN 2025

To improve upon the overall revenue mobilization activities in order to achieve or exceed the target for 2025

OBJECTIVE 1: Revenue Database updated by the end of 2025							
ACTIVITIES	TIME FRAME	LOCATIO N	RESPONSIBI LITY	EXPECTED OUTCOME	INPUT S	BUDGET (GHs)	FUNDING SOURCE
<i>Review of Existing Data</i>	<i>January -March 2025</i>	<i>District wide</i>	Budget Committee	Collapsed Businesses Removed From Data	Snack for meeting	600.00	IGF
<i>Update revenue chart regularly</i>	<i>January – December 2025</i>	<i>District wide</i>	Revenue/Finance	Posting of Revenue on notice board			IGF
<i>Periodic rotation of Revenue Collectors</i>	<i>January – December 2025</i>	<i>District wide</i>	Revenue Head/DFO	Avoid overstaying in one particular check point		50.00	IGF
sub-total						1, 650.00	
OBJECTIVE 2: Revenue Management System improved by December 2025							
ACTIVITIES	TIM E FRA ME	LOCATION	RESPONSIBI LITY	EXPECTED OUTCOME	INPUTS	BUDGET (GHs)	BUDGET (GHs)
<i>Train revenue staff on collection strategies to increase revenue</i>	<i>February</i>	<i>Sampa</i>	DBA, ENV. OFFICER, PHY PLANNING	Communication to the general public improved	Training materials, T&T, Facilitators and Refreshme	1,000.00	IGF

			OFFICER		nt		
<i>Sensitization program on the payment of levies</i>	<i>January – December 2025</i>	<i>District wide</i>	DBA/Rev. Unit	Increase Revenue	stationaries/Fuel/Allowance	2,600.00	IGF
<i>Motivation of Revenue staff</i>	<i>Jan-Dec 2025</i>		Hon. DCE /DCD	Working Conditions Improved with prompt payment of T&T and Commissions	Rain Coats/Uniforms/Revenue Bags for revenue collectors	5,000.00	IGF

OBJECTIVE 3 Public Education on Rate/Fee Payment Intensified by December 2025

ACTIVITIES	TIME FRAME	LOCATION	RESPONSIBILITY	EXPECTED OUTCOME	INPUTS	BUDGET (GHs)	FUNDING SOURCE
<i>Organize Stakeholders meeting for the fixing of 2026 fees</i>	<i>Jul-2025</i>	<i>Sampa</i>	Budget Committee	Stakeholders involved in fee-fixing	Snack, T&T, allowance	10,000.00	IGF
<i>Activities of revenue mobilization and building permit Task Force strengthened</i>	<i>January - December 2025</i>	<i>District wide</i>	DCE/DCD/ ,Task Force Members	Defaulters Prosecuted	Fuel, Refreshment	5,000.00	IGF
<i>Prepare and disseminate monthly Trial balance</i>	<i>January - December 2025</i>	<i>Sampa</i>	DFO/DBA	Revenue Performance made available on Monthly basis to stakeholders	stationary	500.00	IGF
<i>sub-total</i>							

REVENUE IMPROVEMENT STRATEGIES FOR 2025

REVENUE HEAD	STRATEGIES / ACTIVITIES	OBJECTIVES	EXPECTED OUTCOMES	IMPLEMENTATION PERIOD				LOGISTICS REQUIRED	ESTIMATED COST	RESPONSIBLE OFFICERS	FUNDING SOURCE
				1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr				
PROPERTY RATE	<p>a) Liase with Lands Valuation Division to get the valuation of properties done thereby doing it in phases.</p> <p>b) Data collection on all landed properties</p> <p>c) Make signages available to all accesses and get property addresses posted on walls of buildings</p>	Value all landed properties and have Streets Named and Properties Addressed	<p>a) Increased in property rate collection</p> <p>b) The assembly can pay the charge brought by Lands Valuation since it would be done in phases.</p>	√	√	√	X	Street signages, vehicle for transporting street signages and poles	10,000.00 (excluding the valuation)	PPO,DWE	IGF
BASIC RATE	<p>a) Intensify public education and sensitization on the need to pay basic rate</p> <p>b) Liase with faith based organizations to get congregants pay their Basic Rate</p> <p>c) Add basic rate</p>	Get all the people in the District to pay their basic rate	Increased Basic rate collection	√	√	√	√	Information centre	3,000.00	DFO, DBA	IGF

	charge to all business operating licenses and other registered entities										
FEES	Erection of revenue collection points to avoid evading of levies	Get both hawkers and non-hawkers to pay their fees through their daily economic activities carried out in the District	Increased in the number of traders who pay their daily fees to the assembly as a result of the business they do in the District	√	√	√	√	Rain coats, wellington boots	10,000.00	DFO, DBA,	IGF
FINES	Use the Assembly Task Force in enforcing laws regarding to spot fines and others spelt out in the Fee-Fixing	To get law abiding citizens who are willing to honour their levy obligations to the assembly and prosecute recalcitrant levy payers	Increased in fines and penalties as revenue. Also, the application of stringent measures will make inhabitants law abiding	X	√	√	√	Vehicle, fuel	10,000.00	DFO, DCD, DBA	IGF

LICENSES	Register all new businesses and update existing ones in the District	Rake in traders who have not registered with the Assembly	Increased in traders who come from outside the District to trade and register with the Assembly to get their licenses issued to them	√	√	X	√	Vehicle, fuel	20,000.00	DFO, DBA,	IGF
LANDS	a) Use of Assembly Task force to identify all structures that do not have permit b) Apply the offences law as spelt out in the fee-fixing c) Resource and empower the sub-structures as well to see to its implementation in the various communities	Issue permits to all movable and immovable structures in the District	a) Compliance to structural agreements from the Assembly before they are developed. b) Increased revenue from lands	√	√	√	√	Vehicle, fuel	10,000.00	PPD, DCD, DWE, DPO, DBA	IGF

RENT	The use of the task force would be used in executing this assignment	Get all occupants of Assembly structures to pay their rent	a) Revenues derived from rent could be used to rehabilitate dilapidated structures b) Increased in revenue for rent	√	√	X	X	Task force	10,000.00	WORKS, DCD, DPO, DFO	IGF
GRANDTOTALS									73,000.00		

MONITORING

REVENUE HEAD	OBJECTIVE	ACTIVITIES	EXPECTED OUTCOME	INDICATOR	MEANS OF VERIFICATION	FREQUENCY OF MONITORING
<ul style="list-style-type: none"> • Property Rate • Other Rates • Fees • Fines • Licenses • Land • Rent • Investment 	To get revenues for the assembly more than the monthly budgeted estimate and achieve the annual IGF revenue target set by the Budget Committee of the Assembly	Examine monthly financial statement and Revenue Notice Board	Monthly collection performance achieved	Variance in the monthly collection	Monthly Trial Balance	Monthly / Quarterly

2025 IGF REVENUE PROJECTIONS

S/N	REVENUE SOURCES	PROJECTION
1	RATES	GHC70,000.00
2	LANDS AND ROYALTIES	GHC 35,500.00
3	RENT OF LANDS AND BUILDING	GHC 13,000.00
4	FEE	GHC 4,019,860.74
5	FINES	-
6	LICENSES	GHC 326,600.00
	GRAND TOTAL FOR EXPECTED IGF	GHC4,464,960.74