

JAMAN NORTH DISTRICT ASSEMBLY

**REVENUE IMPROVEMENT
ACTION PLAN FOR 2026**

OCTOBER, 2025



**APPROVAL STATEMENT OF COMPOSITE BUDGET, FFR, AAP AND RIAP FOR
THE YEAR 2026**

Prepared and approved by the General Assembly of the Jaman North District Assembly at the General Assembly Meeting held on 30th October, 2025 in accordance with section 20 (1) of the Public Financial Management Act, 2016 (Act 921).

Compensation of Employees	Goods and Service	Capital Expenditure
GH¢10,022,342.00	GH¢9,515,678.03	GH¢24,373,273.94

Total Budget GH¢43,911,293.97

Hon. Kwang Abel
(Presiding Member)

Alfred Cyril Lumor
(District Co-ordinating Director)

1.0 INTRODUCTION

The ability of local governments to effectively deliver development programs and provide essential services depends largely on the availability and prudent management of financial resources. Local governments are mandated to mobilize internal and external resources to finance their development priorities in line with national fiscal decentralization policies.

Revenue mobilization at the district level plays a critical role in promoting self-reliance, ensuring service delivery, and supporting sustainable local economic development. The Jaman North District Assembly recognizes that improving its Internally Generated Funds (IGF) base is essential for financing infrastructure, social services, and maintenance of public assets such as roads, markets, schools, and health facilities.

Over the years, the Assembly's revenue performance has been constrained by several challenges, including inadequate data on rateable items, weak monitoring systems, logistical constraints, and poor compliance by taxpayers. This Revenue Improvement Action Plan (RIAP) therefore outlines a set of strategic interventions to enhance revenue collection efficiency, expand the revenue base, strengthen accountability mechanisms, and ensure sustainable financial management for the 2026 fiscal year.

2.0 PROBLEM OF REVENUE GENERATION

One of the key mandates of the District Assemblies under the Local Governance Act, 2016 (Act 936) is to mobilize resources for the effective implementation of local development plans. However, revenue generation within the Jaman North District Assembly has not achieved its full potential due to a combination of administrative, logistical, and behavioral challenges.

Key challenges include:

- Inadequate means of transport and modern tools for revenue collection.
- Limited data on rateable properties and businesses.
- Poor supervision and monitoring of revenue collectors.
- Malpractices and leakages in revenue collection processes.
- Weak coordination between management, substructures, and collectors.
- Low taxpayer education and compliance.
- Delayed release of central government transfers (e.g., DACF, DDF).

These challenges continue to undermine the Assembly's capacity to achieve its development objectives. Addressing these constraints requires a coordinated and systematic approach to improve revenue administration, compliance, and accountability.

3.0 OBJECTIVES

Overall Objective:

To enhance the Jaman North District Assembly's Internally Generated Funds (IGF) by at least 20% by the end of December 2026 to support effective local governance and sustainable development.

Specific Objectives:

1. To identify and address challenges hindering revenue generation in the district.
2. To update and maintain a reliable revenue database for effective tracking and planning.
3. To strengthen the capacity and motivation of revenue staff for improved performance.
4. To intensify public education and stakeholder engagement on tax compliance.
5. To introduce innovative strategies and technology-driven systems to reduce revenue leakages.

3.1 POLICY AND LEGAL FRAMEWORK

Revenue mobilization and management at the district level are guided by several national laws, policies, and administrative instruments. The Jaman North District Assembly operates within the following legal and policy frameworks:

- 1992 Constitution of the Republic of Ghana – Provides for fiscal decentralization and empowers local authorities to mobilize revenue.
- Local Governance Act, 2016 (Act 936) – Mandates District Assemblies to mobilize and manage revenue for local development.
- Public Financial Management Act, 2016 (Act 921) – Provides the legal basis for prudent financial management and accountability.
- Fee-Fixing Guidelines issued annually by the Ministry of Local Government, Decentralization and Rural Development (MLGDRD).
- Local Government Service Regulations (2016) – Defines the roles of revenue collectors and supervisors in IGF administration.

4.0 SWOT ANALYSIS OF REVENUE GENERATION

STRENGTHS	WEAKNESSES	OPPORTUNITIES	THREATS
Citizens' willingness to pay taxes and levies	Inaccessibility due to poor roads and limited logistics	Existence of banks and mobile money services for digital payment	Smuggling of goods and evasion of local levies
Existence of trained and committed finance staff	Lack of transport and modern equipment for revenue mobilization	Presence of taxable economic activities such as markets and small-scale mining	Chieftaincy and boundary disputes affecting collection
Availability of established revenue collection points	Weak supervision and coordination of collectors	Potential for tourism and investment activities	Environmental degradation (bushfires, pollution)
Presence of functional substructures to support revenue generation	Inadequate data on rateable items and persons	Donor and government support for local revenue initiatives	Delay in the release of external funds (DACF, DDF)
Availability of legal framework for local revenue generation	Limited public education and awareness on tax obligations		

4.1 REVENUE SOURCES AND POTENTIAL AREAS FOR EXPANSION

The Jaman North District Assembly generates its Internally Generated Funds (IGF) from various traditional and emerging sources. Identifying and expanding these sources is critical to achieving sustainable revenue growth.

Current Revenue Sources

- Property rates
- Basic rates
- Business operating permits and licenses
- Market tolls and lorry park fees
- Building permits and land documentation fees
- Rent of Assembly buildings and quarters

Potential Areas for Expansion

1. **Tourism Development** – Identification and promotion of local tourism sites such as cultural heritage spots, and festivals.
2. **Digital Revenue Collection Systems** – Introduction of mobile payment platforms and e-receipting to reduce leakages.
3. **Environmental Levies** – Enforcement of sanitation and waste management charges.
4. **Private-Public Partnerships (PPPs)** – Collaboration with private investors to develop market infrastructure, parking lots, and commercial spaces.

5.0 PLAN IMPLEMENTATION ARRANGEMENTS

The implementation of this RIAP will be led by the Budget Unit in close collaboration with the Finance Department, Internal Audit, Revenue Unit, and other relevant departments of the Assembly. Oversight and coordination will be provided by the Finance and Administration Sub-Committee, Budget Committee, and Revenue Task Force.

Monitoring and Reporting

- Monthly revenue performance reports will be prepared by the Budget Unit and reviewed by management.
- Quarterly performance reviews will be conducted by the Budget and Finance Sub-Committees.
- Progress reports will be submitted to the Regional Coordinating Council (RCC) and the Ministry of Finance.

6.0 ANNUAL ACTIVITIES TO IMPROVE REVENUE IN 2026

Objective 1: Revenue Database Updated by December 2026

Activities	Time Frame	Location	Responsible Unit	Expected Outcome	Inputs	Budget (GH¢)	Funding Source
Review and clean existing taxpayer data	Jan – Mar 2026	District-wide	Budget Committee	Outdated records removed	Meeting logistics	600.00	IGF
Update revenue register and chart	Jan – Dec 2026	District-wide	Revenue/Finance Unit	Updated revenue data available	Stationery	1,000.00	IGF
Rotate revenue collectors periodically	Jan – Dec 2026	District-wide	DFO / Revenue Head	Reduced malpractices and improved accountability	Fuel and transport	500.00	IGF
Sub-total						2,100.00	

Objective 2: Revenue Management System Strengthened by December 2026

Activities	Time Frame	Location	Responsible Unit	Expected Outcome	Inputs	Budget (GH¢)	Funding Source
Train revenue staff	Feb 2026	Sampa	DBA / ENV / Planning	Improved staff competence and	Training materials,	1,000.00	IGF

modern collection techniques				communication	refreshments		
Conduct sensitization programs on levy payments	Jan – Dec 2026	District-wide	DBA / Revenue Unit	Increased taxpayer compliance	Stationery, fuel, allowances	2,600.00	IGF
Provide motivation and logistics for collectors	Jan – Dec 2026	District-wide	DCE / DCD	Enhanced staff morale and productivity	Uniforms, raincoats, bags	5,000.00	IGF
Sub-total						8,600.00	

Objective 3: Public Education on Rate/Fee Payment Intensified by December 2026

Activities	Time Frame	Location	Responsible Unit	Expected Outcome	Inputs	Budget (GH¢)	Funding Source
Organize stakeholder meeting for 2026 fee fixing	Jul 2026	Sampa	Budget Committee	Stakeholders participate in fee fixing	Snacks, T&T, allowances	10,000.00	IGF

Strengthen revenue mobilization and permit enforcement task force	Jan – Dec 2026	District-wide	DCE / DCD / Task Force	Improved compliance and reduced defaulters	Fuel, refreshment s	5,000.00	IGF
Prepare and disseminate monthly trial balances	Jan – Dec 2026	Sampa	DFO / DBA	Transparent and timely reporting	Stationery	500.00	IGF
Sub-total						15,500.00	

6.1 RISK MANAGEMENT AND MITIGATION MEASURES

To ensure the successful implementation of the RIAP, the Assembly must identify potential risks and adopt measures to mitigate them.

Risk	Potential Impact	Mitigation Strategy
Poor taxpayer compliance	Reduced revenue	Intensify education and enforcement through community engagement and taskforce operations
Logistical constraints	Ineffective field operations	Provide adequate transport, digital tools, and collector uniforms
Corruption and leakages	Loss of funds and public trust	Strengthen internal audit controls and adopt e-payment systems
Staff turnover	Disruption in collection	Provide motivation and regular capacity building
Delayed external funds	Affects service delivery	Prioritize IGF mobilization and explore local partnerships

7.0 MONITORING AND EVALUATION

Revenue Head	Objective	Activities	Expected Outcome	Indicator	Means of Verification	Frequency
<ul style="list-style-type: none"> • Property Rate • Other Rates • Fees • Fines • Licenses • Land • Rent • Investment 	Achieve annual IGF target	Review monthly statements and post updates	Improved revenue performance	Variance between actual and projected revenue	Monthly trial balance and financial reports	Monthly / Quarterly

7.1 MONITORING, EVALUATION, AND REPORTING FRAMEWORK

A robust monitoring and evaluation system will track the implementation progress of the RIAP and ensure accountability.

Key Performance Indicators (KPIs):

- Monthly IGF collection rate vs. projections
- Number of taxpayers captured in the updated revenue database
- Percentage of leakages reduced compared to 2025 baseline

- Number of staff trained in revenue collection and financial management
- Stakeholder satisfaction index from annual review meetings

Reporting Schedule:

- **Monthly Reports:** Prepared by the Budget and Revenue Units.
- **Quarterly Reviews:** Conducted by the Finance and Administration Subcommittee.
- **Mid-Year Review:** Assessment of progress and realignment of strategies.
- **Annual Evaluation:** Comprehensive report to the Regional Coordinating Council (RCC).

8.0 2026 IGF REVENUE PROJECTIONS

S/N	Revenue Source	Projection (GH¢)
1	Rates	105,000.00
2	Lands and Royalties	35,500.00
3	Rent of Lands and Buildings	53,000.00
4	Fees	4,767,147.20
5	Fines	–
6	Licenses	338,100.00
Total IGF Expected		5,298,747.20

10.0 CONCLUSION AND RECOMMENDATION

The 2026 Revenue Improvement Action Plan (RIAP) provides a structured framework for enhancing revenue mobilization, improving efficiency, and ensuring transparency in financial management within the Jaman North District Assembly.

Effective implementation of this plan requires strong leadership commitment, continuous stakeholder engagement, logistical support for revenue teams, and adoption of digital collection tools to minimize leakages. The Assembly is therefore encouraged to:

- Prioritize investment in digital revenue systems.
- Strengthen enforcement of bye-laws.
- Provide adequate motivation and logistics for field collectors.
- Institutionalize regular monitoring and performance reviews.