

**MFANTSEMAN MUNICIPAL  
ASSEMBLY**

**2022 REVENUE IMPROVEMENT  
ACTION PLAN (RIAP) FOR  
INTERNALLY GENERATED FUND**

## **INTRODUCTION**

### **PROFILE OF THE MUNICIPAL ASSEMBLY**

#### **1.0 MFANTSEMAN MUNICIPAL PROFILE**

This section briefly outlines the corporate governance profile of the assembly, the structure and state of the municipal economy and the vision, mission, policy objectives and strategies directed at addressing key municipal development issues as identified.

#### **1.1 Legislative Instrument that Established the Assembly**

The Mfantseman Municipal Assembly is one of the five administrative districts, which were elevated to Municipality status in January 2008 in the Central Region. The function of the Mfantseman Municipal Assembly like all other District Assemblies are basically derived from statute, as mandated by Local Governance Acts 462 of 1993 and Legislative Instrument No. 2026, of 2012. Mfantseman has Saltpond (traditionally called Akyimfo) as its administrative capital.

- **Vision of the Assembly**

A prosperous Municipality with improved social services and improved quality of life of its people.

- **Goal/Mission of the Assembly**

To improve upon the standard of living of the people through exploitation of human and natural resources and operating within an open and fair society with economic opportunities existing for all.

## 1.0 CORE FUNCTIONS

The core functions of the Municipal are outlined below:

- Exercise political and administrative authority in the Municipal.
- Promote local economic development.
- Provide guidance, give direction to and supervise other administrative authorities in the Municipal as may be prescribed by law.
- Have deliberative, legislative and executive functions.
- Responsible for the overall development in the Municipal.
- Formulate and execute plans, programs and strategies for the overall development of the Municipal.
- In co-operation with the appropriate national and local security agencies, be responsible for the maintenance of security and public safety in the Municipal
- Initiate programs for the development of basic infrastructure and provide municipal works (schools, clinics, etc.) and services (sanitation, water, play grounds, etc.) in the Municipal.
- Formulation and approval of budget of the Municipal.
- Levy and collect taxes, rates, fees, etc. to generate revenue.
- Ensure ready access to courts in the Municipal for the promotion of justice.
- Making of Bye-laws.

*(Local Governance Act, 2016 Act 936).*

- **Core values of the Assembly**

The following are the core values of Mfantseman Municipal Assemble

Accountability

Transparency

Creativity

Timeliness

Client-Oriented

- **Adopted Policy Objective from the National Medium Term Development Policy Framework (NMTDPF) relating to Revenue Mobilization**

<b>FOCUS AREA</b>	<b>POLICY OBJECTIVE</b>	<b>BUDGET</b>
GOVERNANCE, CORRUPTION AND PUBLIC ACCOUNTABILITY	Deepen political and administrative decision making	7,400,588.12
	Ensure responsive, inclusive, participatory and representative decision-making	
	Strengthen domestic resource mob	
	Protect Labor rights and promote safe and secure working environment	
	Enhance capacity for high-quality, timely and reliable data	
SOCIAL DEVELOPMENT	Ensure free, equitable and quality education for all by 2030	4,042,919.76
	Achieve universal health coverage, including financial risk protection, access to quality health-care services	
	Sanitation for all and no open defecation by 2030	
	Implement appropriate Social Protection Systems & Measures	
ENVIRONMENT, INFRASTRUCTURE AND HUMAN SETTLEMENTS	Enhance inclusive urbanization & capacity for settlement planning	4,216,939.84
	Facilitate sustainable and resilient infrastructure development	

ECONOMIC DEVELOPMENT	End hunger and ensure access to sufficient food	14,195,550.70
	Enhance business enabling environment	
EMERGENCY PLANNING AND RESPONSE (INCLUDING COV 19 RECOVERY PLAN)	Reduce vulnerability to climate-related events and disasters	164,631.20
<b>TOTAL</b>		<b>30,020,629.62</b>

- **Legal Framework and Policy Environment**

- ❖ Article 240 (2) (c) makes the MMDAs the rating authorities.
- ❖ Article 245 (b) gives the MMDAs the authority to collect and to levy appropriate taxes, duties and fees in accordance with any law enacted for that purpose.
- ❖ **Sections 137-144 of the Local Governance Act, Act 936, that the following Rates, Fees, Fines, Permit, Licenses and Rent**
- ❖ **Section 10 (10) (2) of the PFM Act, Act 921**
- ❖ What are the opportunities that the Assembly can identify to strengthen its IGF operations?

- **Population Structure**

The projected population of the Mfantseman municipality for 2020 is 176,288 representing 6.6% of the Central Regional figure of 2,201,863.00. This comprises of 95,195 (55%) females and 81,092 (45%) males giving a sex ratio of 41:50 which is an indication of high male out-migration from the municipality. Mfantseman has a population growth rate of 2% (Population and Housing Census, 2010). With a total land area of 660sq km and projected population of 172,797 the municipal has a projected population density of 262.00 per square kilometer.

In rural urban terms, 64.90% of the population is urban based while 35.10% are rural based. The Mfantseman Municipality is far more urbanized than the mother region of 47.1% (64.9% versus 47.1%).

It has about 95 settlements with 39,386 (66% urban and 34% rural) households in 23,770 houses (56% urban and 44% rural). Yamoransa, Saltpond, Mankessim, Anomabo and Dominase are the major settlements.

- **Municipal Economy and its implication for revenue mobilization:**

- i. **Agriculture**

The main agriculture activities in the municipality include crop farming, tree growing, livestock rearing and fishing (PHC 2010). The major food crops cultivated include pineapples, oranges, plantain, maize, cassava, cocoyam and coconut, among others. Also cultivated as cash crops include cocoa, oil palm and others. There are 98,582 livestock of varied species in the municipality of which poultry, cattle, goats and sheep are in the major. Government, business angels and donor agencies such as CIDA and AGRA are the main financiers of agricultural activities in the municipality.

- ii. **Roads**

Mfantseman has good road network of 188.8 kilo meters: 155.43 engineered and 34.72 kilo meters unengineered. This includes 58.98Kms roads being in the urban centers (urban roads) of which 9.25kms are asphalts, 11.52kms, 7.62kms and 30.59kms being surface dressing, gravel road and earth roads respectively. The remaining 129.82kms represent the roads in the rural settings (feeder roads). The conditions and or state of these municipal roads is not the best of descriptions and thus conscious efforts are being made by the feeder roads and urban roads departments to improve it.

### iii. Education

There are 404 public and private educational institutions in the municipality: 138 KG, 141 Primary, 115 JHS, and 8 SHS/TVET with 2 Tertiary Institution [AMASS University and AIMS (Ghana)]. The Assembly has the Illustrious Mfantseman Girls as one of the SHS. Mfantseman has average enrolment rate of 98.1%, pupil/teacher ratio of 23:1, drop-out rate of 15% and a remarkable literacy rate of 74.5%.

### iv. Health

Health care delivery is facilitated by the Municipal Health Directorate with the support of Religious Missions (Catholic Mission, Ahmadiyya Mission), private hands and NGOs with a Municipal Mutual Health Insurance Scheme coverage of over thirty-five percent (35%). The Saltpond Government Hospital serves as basic referral center.

To improve health delivery services, the Assembly has constructed nurses' quarters at Tayido and CHPS Compounds at Ankaful, Akobima, Nsanfo, Akobima, Kuntu, Duadze and Hinii. A good number of trainee nurses have also been sponsored by the Assembly. There are twenty-Two (22) health institutions comprising of twelve (12) CHPS, four (4) clinics, four (4) health centers and two (2) hospitals. Malaria turned out to be at the top of the list of the top ten admission cases comprising of hypertension, gastroenteritis and colitis, Sepsis, anemia, respiratory disorders, typhoid fever, Bacteria sepsis of new born, Persons injured in motor vehicle accident and Urinary tract infection.

### v. Environment

Mfantseman has appreciably good water coverage. Public stand pipe (36.70%) is the commonest source of water operated by the Ghana Water Company. Other sources as pipe borne within dwellings (30.40%) & without dwelling (18.90%), borehole/pump well (6.10%) and others are being facilitated by the CWSA and private sector entities.

Over 170 boreholes have been constructed in the municipality with two Small Town Water Systems in A beadze-Dominase and Kyeakor to supply water to other adjoining communities.

The Municipality has a target of 170,833m<sup>3</sup> of water production per day. Actually the treatment plant was able to achieve its annual water production target in 2015 and 2016. The municipality received a total of 2,113,064m<sup>3</sup> and 2,304,156m<sup>3</sup> of treated water in the year 2015 and 2016 respectively which was adequate for consumers. Over 90% of communities in the municipality are enjoying potable water.

With a population of 169,375 the Municipality generates approximately 85 metric tonnes of refuse daily based on the standard figure of 0.5kg per capital per day. Out of this volume only 2.5m<sup>3</sup> constituting 3.0% of the total volume of refuse generated by the Municipality is properly managed i.e. sent to the final disposal site.

#### vi. Sanitation

There is indiscriminate defecation and disposal of waste along the beaches of most coastal communities with their associated effects on public health and tourism in the Municipality. This is because most houses are built with little or no provision for household toilet facilities. Liquid waste disposal is however proving a herculean challenge given that majority of households (41.70%) dispose of their liquid waste unto the streets.

In geological and natural minerals terms, the municipality is endowed with rich natural resources as talc, granite, silica and kaolin of commercial grade and quantities for the building and construction industry. Petroleum and natural gas yet exploited commercially are also found in the continental shelf off-shore of Saltpond. Other natural resources which are yet to be exploited include beryl around Saltpond and Mankessim, feldspar at Biriwa, spondumene (lithium) at Saltpond, uranium at Abandze, columbite and tantalite at the coastal belt between Cape Coast and Saltpond.

#### vii. Tourism.

Mfantseman is abound with tourists' attractions though quite undeveloped. It hosts the first post office in Ghana and the first political party office (UGCC) in Ghana located in Saltpond. The municipality has the first oil rig in Saltpond where oil was first exploited/drilled in Ghana.



Fort Amsterdam by the Netherlands in 1631 – 1638 and Fort William (Fort Anomabo) by the British in 1753 – 1770 located in Abandze and Anomabo respectively.

- **Key issues/challenges of revenue mobilization and how those issues/challenges are being addressed:**
  - i. Crossing cutting (general) issues/challenges (e.g. inadequate staff/inadequate commission collectors)**

### Key issues/challenges

- Poor urban settlement planning;
- Low capacity of revenue collectors;
- Inadequate logistics including designated vehicle for revenue mobilization;
- Inadequate street naming and property address system;
- Inadequate revenue data for effective mobilization;
- Lack of spatial, geographical and valuation data;
- Poor sanitation and waste management;
- Non-functional sub-district structures;
- Poor rural road infrastructures;
- Underdeveloped tourism potentials;
- Low level of agriculture productivity and
- Management commitment and political interference.

**ii. Specific issues/challenges relating to the following:**

- a. Rates: Inadequate of Data on properties
- b. Lands and Royalties: Layout, property address system and street naming.
- c. License (Business Operating Permit-BOP): Poor sensitization of Rate Payers and inadequate business register
- d. Fees: Many entry and exit points of the market affect collection
- e. Fines, Penalties and Forfeits: By-laws not gazetted making it very difficult to prosecute
  - f. Rent: Lack of data on Assembly Bungalows and stores. The Assembly do not frequently renovate the structures making it challenging to collect
  - g. Investment
  - h. Miscellaneous and Unidentified Revenue

• **Database Management**

There is no reliable database to make billing and collection.

The unreliability of the data sets makes it inadequate in terms of its coverage and easy identification of the items in respect to their location and yet to be updated.

• **Fee Fixing Process**

The data is not adequate and should be updated. New business should be identified and registered. The process of rate imposition is followed and it is also based on the national guidelines.

The Fee-Fixing document pass through the various channels; stakeholders consultation Budget Committee, F&A Sub-Committee, Executive Committee and finally General Assembly for approval.

Artisans, Market Associations, Butchers, Garages among others. They also brought their proposal and at the end we all agreed on a proposed figure for onward submission to other committees.

The FFR document is yet to be gazetted for future prosecution. Memos have been put in place for the release of funds.

- **Administration of Revenue Collection**

The Revenue collection is done by the GOG collectors, IGF Collectors and Commission collectors.

Those who exceed their targets should be rewarded and those who do not meet their target will be guided with the necessary correction measures.

The Transparency and Accountability, Finance Department, Audit Unit and Budget Unit will see to the day to day operations and activities.

The security services and city guards are to enforce taskforce operations.

BAC, NCCE and the information centres will be in charge of communications by disseminating information to the various stakeholders and other departments supporting the operations.

The sub-district plays a major role in terms of revenue collection. This can be done through empowering of the zonal councils. They have identified some revenue items and the assembly itself has given them the mandate to collect to boost revenue collection e.g. Arresting of stray animals, night and weekend collection of tolls among others.

The sub-district plays a so many roles in terms of revenue collection. They will identify more revenue items which the Assembly would find it difficult to identify. Also, certain operation which the assembly will find it difficult to collect revenue, due to the time the activity is carried out.

- **Billing**

There's a manual system in place which is the ticketing system which is not adequate enough because officers in charge are not able to cover many places.

The system is manual and even the few mechanized items, the distribution of bills is done manually.

Capacity Building is an effective tool for any growing organisation to equip their staff with in-depth knowledge. Therefore, the assembly staff and the Revenue collectors should be trained and communicate community entry strategies.

The Assembly is in the process of introducing an Electronic Billing system to monitor the revenue activities.

Electronic Billing system will be put in place with time to monitor the collectors.

- **Tracking of Revenue Collection**

The Finance Department, Budget Unit and Audit Unit normally go for weekly, monthly tracking and monitoring.

- ❖ Does the current system for tracking the relationship between printing of bills, distribution, collection and accounting for IGF require improvement and how will this be done?

The offices in charge of revenue collection and

- **Enforcement**

Offenders being arraigned before court for prosecution.

Signing of undertaking for first time offenders.

- **Service delivery**

The Assembly should undertake visible projects from IGF to encourage rate payers to honour their tax obligation.

- **Local Economic Development**

The Assembly can build new markets and improve on the existing ones and good parking lot for customers who patronise the market with well-trained security officers.

- **Capacity Development**

Absence of a billing and collection software to provide basis of tracking collections on an on-going basis. Revenue collector should be equipped with new skills and technology in revenue generation. For instance, the use of POS system.

Leadership commitment and political interference hinder IGF mobilization and collection.

Retooling plans in the key areas of infrastructure, systems and technology are needed to be considered for effective mobilization of revenue.

- **Communication and Education Strategy**

The Assembly should organize Town Hall meetings or door to door sensitization to ensure continuous communication between the Assembly and rate payers to improve revenue collection.

### BUDGET ACTUAL REVENUE COLLECTION PERFORMANCE FROM 2017 TO 2020

NO.	REVENUE ITEM	BUDGET FOR 2017	ACTUAL FOR 2017	BUDGET FOR 2018	ACTUAL FOR 2018	BUDGET FOR 2019	ACTUAL FOR 2019	BUDGET FOR 2020	ACTUAL FOR 2020
1	Rates	201,000.00	485,615.10	360,00.00	276,653.75	598,160.00	436,197.19	589,824.00	281,650.44
2	Lands and Royalties	90,000.00	109,861.14	110,000.00	64,408.00	120,000.00	184,014.23	187,500.00	231,934.64
3	License (Business Operating Permit-BOP)	280,500.00	230,698.41	303,500.00	307,926.00	250,000.00	387,684.15	276,800.00	368,184.59
4	Fees	716,500.00	577,256.90	679,500.00	605,094.00	635,000.00	512,599.28	569,000.00	621,069.00
5	Fines, Penalties and Forfeits	9,000.00	3,665.00	15,000.00	850.00	9,000.00	250.00	10,000.00	950.00
6	Rent	94,000.00	85,593.00	94,000.00	104,593.00	100,000.00	106,053.00	60,000.00	125,918.00
7	Investment	0.00	0.00	65,000	0.00	0.00	0.00	0.00	0.00
8	Miscellaneous and Unidentified Revenue	36,000.00	21,569.22	27,000.00	11,023.00	8,000.00	8,498.00	5,000.00	2,553.00

**REVENUE COLLECTION PERFORMANCE FOR 2021 AND PROJECTIONS FOR 2022**

S/NO.	REVENUE ITEM	IGF BUDGET FOR 2021 (GHC)	ACTUAL FOR FIRST QUARTER OF 2021 (GHC)	ACTUAL FOR SECOND QUARTER OF 2021 (GHC)	ACTUAL FOR THIRD QUARTER OF 2021 (GHC)	TOTAL COLLECTION (JANUARY-SEPTEMBER 2021) (GHC)	% OF BUDGET ACIEVED AS AT SEPTEMBER 2021	ACTUAL IGF COLLECTION COST (JAN. TO SEPT. 2021) (GHC)	BUDGET FOR 2022 (GHC)
1	Rates	589,824.00	9,542.00	54,722.00	35,994.00	442,368.00	17.00	100,258.00	589,824.00
2	Lands and Royalties	375,000.00	8,320.00	43,348.90	71,338.50	281,250.00	32.80	123,007.40	410,000.00
3	License (Business Operating Permit-BOP)	387,520.00	15,880.00	54,294.00	24,152.00	290,640.00	24.34	94,326.00	490,176.00
4	Fees	569,000.00	88,934.00	385,363.00	154,116.00	426,750.00	110.44	628,413.00	700,000.00
5	Fines, Penalties and Forfeits	10,000.00	-	1,475.00	106.00	7,500.00	15.81	1,581.00	10,000.00
6	Rent	84,000.00	20,047.00	36,966.00	43,444.00	63,000.00	119.59	100,457.00	150,000.00
7	Investment	-	-	-	-	-	-	-	-
8	Miscellaneous and Unidentified Revenue	5,000.00	400.00	1,915.00	400.00	3,750.00	54.30	2,715.00	-
	<b>TOTAL</b>	<b>2,020,344.00</b>	<b>143,123.00</b>	<b>578,083.90</b>	<b>329,550.50</b>	<b>1,515,258.00</b>	<b>52.01</b>	<b>1,050,757.40</b>	<b>2,350,000.00</b>

## MATRIX FOR REVENUE IMPROVEMENT STRATEGIES FOR 2022

REVENUE ITEM	OBJECTIVE(S)	ACTIVITIES (SHOULD BE SMART)		EXPECTED OUTPUT	OUTPUT INDICATOR	IMPLEMENTATION STRATEGIES	TIME FRAME (QUARTERLY)				EXPECTED COST (GHC)	RESPONSIBILITY
							1	2	3	4		
<b>Rates</b>	To increase revenue in property collection by 10% percent by 31 <sup>st</sup> Dec 2022	i	1. Organize sensitization exercise 2. Progressive valuation of properties	Comprehensive data on properties compiled	Number of properties identified	Engagement of Lands Commission to value the entire properties in the Municipality	█	█	█	█	300,000.00	ASSEMBLY/LANDS COMMISSION
			Progressive valuation of properties	Updated valuation roll	Number of new properties identified	Provision of logistics to the physical planning and works department to carry out development control activities.	█	█	█	█		PPD and works
			Quarterly monitoring by staff From Internal Audit And Budget Unit	Updated of property rate data/ improvement in the performance of property rate revenue	% performance of property rate revenue collected	Assign officers form budget unit and internal audit unit to monitor property rate revenue collectors.	█	█	█	█		Budget and Internal Audit



<b>Lands and Royalties</b>	To increase revenue from development permits by 30% by Dec. 2022	i	Institute special taskforce to fish out for developers without permit	Sensitization on building regulation organized and developers without the necessary documentation faced the necessary corrective measures	% Increase in building permits granted	Intensify monitoring of physical developments to ensure acquisition of building plan and developers.				20,000.00	MWD/PPD
		ii	Organize public education on building regulations								
		iii	Organize regular monthly Spatial Planning Committee meetings to approve plans and permit applications								
			Give 3-month grace period to developers without permit to come for regularization where applicable								
		iv	Mandate zonal councils to charge permit for items such as Posters,	Increase revenue for permit	% Increase in revenue	All banners and flyers should be endorsed by the Assembly					Zonal Council and the Assembly.

			Banners, Flyers among others for programs		for permits	and those without endorsement must be removed by the task force.						
						Banners, Posters and flyers that has elapsed their permit period must be removed by the task force.						
			Encourage Nananom and Land owners to ensure schemes are prepared before the sale of land.	Increase in the number of communities with planned schemes.	Number of schemes prepared.	The Assemblies should identify the unplanned areas and pay in full or in part for the preparation of such schemes.						Physical Planning Unit.
		v	Designate days within the week on building permit activities at the various councils	Improvement the number of submissions	% Increase in the submission of building	Use of the existing zonal council offices for permit education and resolving						PPD and WORKS/

				of building documents	documents for approval	issues relating to permit and referring the works and physical planning unit of the assembly when necessary					
<b>License (Business Operating Permit-BOP)</b>	To increase the collection of revenue from business operating license by 25% by 31 <sup>st</sup> Dec. 2022	I	Assist revenue collectors to collect data and build scientific database on businesses in their area of operation.	Comprehensive database compiled	% improvement in BOP	Use the existing revenue data as a baseline and train collectors to update the roll in their day to day operations				30,000.00	Rev. Supt. MBA/ Security Agencies in the Municipality
		ii	Establish Special Task Force for the collection of BOLs and other revenues	Special Task Force established to collect BOP and other revenues						20,000.00	Statistics
		iii	Collaborate with business associations to enhance revenue collection and reduce cost of collection.	Business Associations to assist the Assembly collect revenue identified and mandated	Numbers of business and associations identified and mandated	1. visit them at their meeting days to take the data. 2. Use the training programs of the BAC to mobilize data					

<b>Fees</b>	To increase revenue from fees by 25% by 31 <sup>st</sup> Dec. 2022	i	Routine cleaning and maintenance of the market by the environmental health unit.	Routine maintenance and cleaning of the Markets enhanced	Number of markets maintained	Daily monitoring of cleaners at market centers.					50,000.00	MEHO
		ii	Sensitize the citizenry on the need to bury the dead at the cemetery and also increase fees for burial at home.	Lands for new cemeteries acquired at Saltpond and Mankessim	Acres of lands acquired and documented	Arrest and prosecute families that bury at unapproved places						
		iii	Car without stickers and embossment are clamped/ arrested by City guards and Special taskforce	Revenue from sales form stickers and embossment improved	Total number of stickers distributed	Daily inspection of stickers by city guards and other assigned officers					2,000.00	MBA,REV. SUPT.,HRM
		iv	Issuing of ID cards for Revenue staff and officers assigned.									

	v	Embark on regular monitoring of market tolls ticket compliance at least once in a week								MBA,REV. SUPT.,HRM
	vii	Erect revenue check point at strategic point	All entry and exit points are to be blocked for paying of daily tolls	Number of revenue check points constructed or erected/ % performance in fees	Assigning the municipal guards and revenue collectors to monitor daily collections				30,000.00	Revenue Units / Budget Unit/ Municipal Guards.
	vii.	Car without park ticket at a specified time in the day will be arrested and prosecuted	Revenue from daily tolls from market and lorry park improved		Setting of target for revenue collectors and sitting of barriers at various points to check park ticket				10,000.00	Monitoring team and Prosecutor

<b>Fines, Penalties and Forfeits</b>	Reduce fines by 10% by 31 <sup>st</sup> Dec, 2022	I	Sensitize the public on various offences and its related punishment	The citizenry is made aware of offences and related penalties. And recalcitrant offenders reprimanded	Number of sensitizations done	Rate defaulters and sanitation offenders arranged before court for prosecution.  Step taken to gazette the Assembly's bye-laws to facilitate prosecution.				1,000.00	MEHO/REV. SUPT/MBA/PPO
	Reduce development without permit to 5%	ii	Frequent/unannounced visitation by the Assembly's environmental health staff to homes, restaurants, hotels among others.	Sanitary conditions in the Municipality improved.	Number of facilities visited	Unannounced visitation to homes, hotels guest houses and other public places to track sanitation offenders. Special					MEHO/REV/MBA/PO
		iii	Frequent monitoring and inspection by the Physical planning and special taskforces to track development without the necessary documentation	All development in the Municipality are covered with necessary documentation	% percentage reduction in development without permit	1.Special taskforce to track development and prosecute developers without permit  2.Announce a grace period to developers without permit					

						to regularize their document					
		iv.	Undertake prosecution of lorry park offences	Traffic offenses in the municipality reduced	numbers of traffic offences reduced weekly	Liaise with security agencies and the law court to assist in prosecuting traffic offenders without delay					REV/MBA/GUARDS
		v.	To issue warning letters to defaulters before prosecuting them.	Rate payers will comply with tax obligations	% of Defaulters issued with warning letters.	Playing our jingle to serve as warning signals					The Prosecutor
<b>Rent</b>	To increase collection of rent by 20% by 31 <sup>st</sup> Dec, 2022	i	Visit tenants at their various meetings to sensitize and sign a revised tenancy agreement.	All occupants are given tenancy agreement	Number of occupants with tenancy agreement	Introduction of a simple software to monitor rent proceeds  Visit the rate payers at early mornings and evenings  Collaborate with the leadership of occupants for easy collection				5,000.00	FACU  MIA/MBA/REV. SUPT/FINANCE

		ii	Designate an officer in charge of rent	The officer will visit defaulter at their various stations.	Number of Properties identified	Create a separate account for collection of rent to assist in renovation						FACU	
<b>Miscellaneous and Unidentified Revenue</b>	Organise at least one sensitization program in each zonal council by 31 <sup>st</sup> March, 2022	i	Educate the general public on the need to pay rates and the uses of the revenue collected by the Assembly	Knowledge and understanding of rate payers enhanced	Number of sensitization done	Use of local FM stations, information service van for tax education and the community information centers.				5,000.00		MCE/MCD/FINANCE/MBA/REV. SUPT/MWE	
	To train revenue collectors on the fee-fixing, community entry and communication	ii	Organize meeting with rate payers to review 2021 fees by June and also fix fees for 2022	Inputs of stakeholders solicited for 2022 fee-fixing resolution	Number of rate payers meeting held	Organize social accountability forum and town hall meetings to sensitize rate on the use of their taxes						HR/MBA/MIA/FIN.	
		iii	Train revenue collectors on the new fee-fixing and revenue mobilization	Knowledge and understanding of revenue collectors enhanced	Number of Revenue Collectors trained	Engage experts to train revenue collectors on the revenue mobilization							HR/MBA.
		iv	Hold meetings with revenue collectors and also pay unannounced visit to revenue	Challenges of revenue mobilization identified and addressed									REV/MBA/FIN/MIA



			points to identify problem areas that needs immediate attention.									
		v	Setting target and monitoring of target for collectors	Target for Revenue Collectors set and regular monitoring carried out	% increase in target set	Weekly/Monthly/ Quarterly review of collectors performance to ascertain progress or retrogression						REV/MBA/FIN/MIA
		vi	Motivation of collectors in the form of prompt payment of commission and award scheme for the best performer.									MCE/MCD/FIN/MB A/REV/MWE
		vii	Gradual/ Progressive increase in ceded revenue to the zonal councils			Prompt payment of zonal council's 50% of total collections.						

## MONITORING PLAN FOR REVENUE MOBILISATION

Revenue Heads	Objectives		Activities	Expected Outcomes	Indicators	Frequency of Monitoring	Monitoring and Evaluation Strategies	Responsibility
Rates	To increase revenue in property collection by 10% percent by 31 <sup>st</sup> Dec 2022	i	Educate and sensitize rate payers and follow-up on defaulters through reminders and final demand notice.	Defaulting rate of rates paying reduced.	Percentage increase in property rate.	Weekly, Monthly and Quarterly	Weekly/monthly education and engagement in communities and on radio	MFO/MBA/ Rev. Sup't/ Internal Auditor
Lands & Royalties	To increase revenue from development permits by 30% by Dec 2022	i	Statutory planning committee to hold quarterly meetings.  Detailing officers at the various zonal council offices to sensitize address permit related issues	1. Development control ensured.	Percentage improvement in submission of documents in a quarter.	Monthly meetings	Use the zonal council offices to deal with permit issues and refer where appropriately to the works and PPD office at the Assembly.	MCE and PPD
		ii	To carry out field inspections on new property developments and also identify existing development permit	Adherence to building regulation ensured	Number of Field Inspection in a quarter	Monthly field inspection by Technical Committee	PPD/ Head of Works	
			Grant a grace period of three month to developers without permit to regularize their building permit documentation where applicable.					

License	To increase the collection of revenue from business operating license by 25% by 31 <sup>st</sup> Dec 2022	I		Improvement in the submission of permit processing for	Percentage increase in BOP revenues.	Quarterly		MBA/MFO/ Rev Sup't
		ii	Special task force to fish out all new businesses who have not registered with the Assembly	Assembly's database updated	Number of new business identified			
Fees	To increase revenue from fees by 25% by 31 <sup>st</sup> Dec 2022	I	Unannounced visit to markets and lorry parks to check tickets of traders and drivers. Education on the need to pay rates	Revenue leakages blocked and more revenue mobilized Citizenry awareness on the need to help development in the Assembly improved	Number of visits in a quarter  Number of educational campaign held.	Quarterly  Quarterly		MBA/MFO/MIA/ Rev Sup't
Fines & Penalties	To reduce fines and penalties by 10% by 31 <sup>st</sup> Dec, 2022	i	Frequent visitation by district health sanitary inspectors and Physical Planning Department.	Clean environment ensured and development control ensured.	Duplicate of sanitary sermons issued. Number of existing and new development without permit identified and processed for necessary action.	Weekly		MEHO PPD
RENT	To increase collection of rent by 20% by 31 <sup>st</sup> Dec 2022	i	Collect and update data on all rentable properties of the Assembly Sign tenancy agreements with occupants.	All revenues from rent collected	Monthly Financial Statements	Quarterly		MFO/MBA/MIA