

**MFANTSEMAN MUNICIPAL  
ASSEMBLY**

**2023 REVENUE IMPROVEMENT  
ACTION PLAN (RIAP) FOR  
INTERNALLY GENERATED FUND**

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## 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 936 of 2016 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.

## 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, playgrounds, 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 Assembly

Accountability  
Transparency  
Creativity  
Timeliness  
Client-Oriented

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

The adopted policy objectives of Mfantseman Municipal Assembly include;

- To deepen participation in the decentralised process
- To increase the active participation of women in governance at the district level
- To improve efficiency in IGF mobilisation efforts
- To strengthen child protection and family welfare systems
- To promote gender equality at all levels of decision making and development
- To support SMEs in business development to diversify and expand the tourism industry for economic development
- To provide modern market facilities
- To promote farming, livestock and poultry development for food security and incomes
- To sustainably develop and manage aquaculture and aquatic fisheries resources
- To increase access to health services delivery
- To reduce new cases of communicable diseases
- To improve environmental sanitation services and management
- To reduce environmental pollution
- To strengthen child protection and family welfare systems
- To promote gender equality at all levels of decision making and development

- To strengthen child protection and family welfare systems
- To promote gender equality at all levels of decision making and development
- To strengthen social protection for the vulnerable
- To protect wetlands and the Coastline of the Municipality
- To promote climate change resilience
- To improve planning for disaster prevention and mitigation
- To improve efficiency and effectiveness of road infrastructure and services
- To improve the convenience of public transport users
- To improve security and beautification through street lighting
- To promote sustainable, spatially integrated, balanced and orderly physical development
- To improve the capacity of staff the Assembly
- To provide adequate residential and office accommodation for staff

### Legal Framework and Policy Environment

- ❖ Article 240 (2) (c) of the 1992 constitution makes the MMDAs the rating authorities.
- ❖ Article 245 (b) of the 1992 constitution 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 (2) (a) of the PFM Act, Act 921 mandate MMDAs to prepare annual estimates (revenue and expenditure) the medium term expenditure framework

### Opportunities identified to strengthen its IGF operations

The identified opportunities include the following;

- ❖ A major commercial hub in region which is noted for its Gambian fish (Kako) market;
- ❖ An emerging city in the central region of Ghana absorbing the spill over from Kasoa, winneba and cape coast environs;
- ❖ Availability of tourism potentials and facilities in the Municipality;
- ❖ Availability of mineral resources;
- ❖ Location of the Municipality along the coastal belt with it rich fishing ground;
- ❖ The Municipality is a secondary city beneficiary expanding economic infrastructure as a catalyst for improved revenue mobilization among others.

### Population Structure

The total population of the Municipality is 168, 905, comprising of 90,872 (53.80%) females and 78,033 (46.20%) males giving a sex ratio of 46:54. (Population and Housing Census, 2021)

## Municipal Economy and its implication for revenue mobilization:

### Agriculture

Due to the Municipality's proximity to the sea and rich fishing grounds, marine fishing is a major occupation of the economically active population. Major fishing communities are Biriwa, Anomabo, Abandze, Ankaful and Kormantse. Crop farming is done in almost all parts of the Municipality, especially in the inland areas.

Among the crops cultivated are cocoa, oil palm, pineapples, oranges, plantain, maize, cassava, cocoyam and coconut. There are cash crops, which can be exported or sold domestically at high profit margins, such as oil palm at Akobima, coffee and cocoa at Dominase and Kyeakor.

### Road and Transport

The district's road network is 296.15km, made up of 174.52km feeder roads, 63 km highway and 58.58 km urban roads. Out of the 58.58 km urban roads, 22.72km has been paved in the year under review. Road transport is by far the dominant carrier of freight and passengers in the Municipality. Due to the high cost of road construction and maintenance, bad roads still form a greater proportion of our roads. Undeveloped and Inadequacy of minor arterial and collector roads also contribute to the problem of congestion especially at Mankessim on market days and on weekends.

### Education

The Municipality has 86 public basic schools and 8 public Senior High schools. The performance of 2021 BECE was 65.3 %, an improvement over the 2020 performance of 52.88 %. The Municipality also has one Theological Seminary School for the Assemblies of God, Southern Ghana section at Kormantse.

### Health Care Delivery

Health care delivery is facilitated by the Municipal Health Directorate with the support of Religious Missions, private hands and NGOs. A total number of 100,617 persons has registered with the National Health Insurance Scheme. Comprising of 45,277 (45%) males and 55,340 females (55%).



The Municipality has a total of Thirty-Eight (38) health facilities consisting of Three (3) hospitals, Five (5) Health Centers, Three (3) Clinics, One (1) Polyclinic and Twenty-Six (26) CHPS Compounds. The Saltpond Government Hospital serves as basic referral center.

Malaria turned out to be at the top of the list of the top ten admission cases 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.

#### *Environment (Water, Sanitation & Geology)*

The Mfantseman Municipal Assembly as part of its mandate is to ensure that the people have access to adequate potable water and convenient sanitation facilities, hence the construction of a number of boreholes, small town pipe systems at Dominase and Kyeakor and other institutional latrines. Water supply in the Municipality comes from two main sources, Brimso and Baifikrom. Over 170 boreholes have been constructed in the Municipality with two (2) Small Town Water Systems in A beadze-Dominase and Kyeakor to supply water to other adjoining communities. There are about 99% of population in the Municipality who have access to potable water.

#### *Human Excreta Management*

The Municipality generate 72.2 metric tonnes of refuse daily based on the standard figure of 0.5kg per capita per day. Even though, four (4) communities have been declared ODF in the year 2020, the Municipality achieved zero percent in the 2021 and 2022. Indiscriminate defecation and disposal of waste along the beaches of most Coastal Communities affect Public Health and Tourism in the Municipality.

The Municipality is endowed with rich natural resources such as Mica, Beryllium, Columbite-Tantalite, Tin, Clay, Feldspar, Lithium, Granite, Silica and Kaolin of commercial grade and quantities. Feldspar at Ekurabadze and Anomabo, lithium at Saltpond, Kaolin at A bandze and saltpond, Columbite and Tantalite at the Coastal belt between Cape Coast and Saltpond.

## Tourism

Historically, Mfantseman is the birthplace of Ghana; where the first political party, the United Gold Coast Convention (UGCC), was formed in 1947. It was one of the first habitats for Ghana's colonial masters and still possesses the remnants of several landmarks and relics which hitherto serve as potential tourists sites. Among these many relics are: the first post office in Ghana, the office of the first political party in Ghana UGCC and the Saltpond oil rig where crude oil was first exploited in Ghana, Fort Amsterdam built at Abandze by the Netherlands in 1631-1638, and Fort William (Fort Anomabo) built by the British in 1753-1770 situated at Anomabo. Beach resorts are also operated at Saltpond, Abandze, Anomabo, Biriwa, Kuntu.

### Tourism Sites in the Municipality



**Beautiful beaches**



**Fort Williams at Anomabo**



**The First Post Office in Ghana at Saltpond**



**Fort Amsterdam at Abandze**

## Trade and Commerce

Industrial output is marketed in the various market centers at Saltpond, Anomabo, Biriwa, and Yamoransa with Mankessim as the main commercial hub. Where the sale of Agricultural and manufactured goods mostly takes place. There is also distilling of sugarcane into gin at Egyaaa. Commercial activities are actively and ably facilitated by financial institutions such as ADB Ltd, GCB Bank Ltd, Kakum Rural Bank, Sinapi Aba Trust, Insurance Companies, among others, through the provision of loan facilities, trade credit and other ancillary financial services. Business in Mankessim has not flourished as expected because of poor accessibility and under developed infrastructure.

### Key issues/challenges of revenue mobilization and how those issues/challenges are being addressed:

- 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
- Ineffective and efficient sub-district structures
- Poor rural road infrastructures
- Underdeveloped tourism potentials
- Management commitment and political interference

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

Revenue Items	Challenges
Rates	<ul style="list-style-type: none"> <li>• Difficulty in identifying properties due to inadequate street naming and house identification</li> <li>• High cost of valuation</li> <li>• Excessive Delays in the valuation of Properties</li> <li>• Inadequate Valuation Roll to charge realistic Rate/Outdated or non-existent property registers and valuation rolls</li> <li>• Relatively low rates, unattractive to collect in the case of basic rate</li> <li>• Outdated or non-existent property registers and valuation rolls</li> </ul>
Fees	<ul style="list-style-type: none"> <li>• Unwillingness of market women to pay tolls due to poor service delivery specifically sanitation and security</li> <li>• Relatively low rates charged compared to even other Assemblies</li> <li>• Poor maintenance of the market making rate payer reluctant to pay their rates</li> </ul>
Fines	<ul style="list-style-type: none"> <li>• Poor enforcement of bye-laws</li> <li>• Non-Gazette of bye-laws</li> </ul>
Licenses	<ul style="list-style-type: none"> <li>• Inadequate database on all businesses</li> <li>• Ineffective distribution of bills due to wrong address</li> <li>• Inadequate categorization of business in the fee-fixing guidelines</li> <li>• Non-gazetting and poor Enforcement of bye-laws</li> </ul>

Lands and Royalties	<ul style="list-style-type: none"> <li>• Inadequate Layout, property address system and street naming</li> <li>• Inadequate logistics for development control</li> <li>• Lack of designated vehicle for development control activities</li> </ul>
Rent	<ul style="list-style-type: none"> <li>• Irregular renovation of Assembly properties</li> <li>• Limited number of structures to rent out</li> <li>• Unwillingness of tenants in Assembly stores and houses to honor their rent obligation</li> <li>• Low rent charges for Assembly's properties which is far below the commercial rates</li> </ul>

### **Database Management**

There is inadequacy and unreliability database for easy billing and collection.

### **Fee Fixing Process**

The process of fee-fixing and 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 are brought together for deliberation and at the end the agreed proposals are submitted to other committees for further approvals.

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.

For Transparency and Accountability, Finance Department, Audit Unit and Budget Unit see to the day to day operations and activities. The security services and city guards are to enforce taskforce operations.

BAC, NCCE, information service as well as the local information centres are in charge of public education and sensitisation to the various stakeholders and other departments supporting the operations.

The sub-district (zonal councils) plays a major role in terms of revenue collection. This can be done through empowering of the zonal councils. Some revenue items have been ceded to the Zonal Councils E.g. Arresting of stray animals, night and weekend collection of tolls among others for effective functioning of the Sub-structures.

### **Billing**

The Municipality is using the taxman revenue software under the tree programme for the preparation and distribution of property rate, licences and rent bills. 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.

### **Tracking of Revenue Collection**

The Finance Department, Budget Unit and Audit Unit normally go for weekly, monthly tracking and monitoring. All collectors are cleared at the audit unit and their total collections per the month under review are compared with their target for the necessary advice.

### **Enforcement**

After the first second reminders, those who have not still fulfilled their obligations are served the final demand notices after which the recalcitrant ones arraigned before court for prosecution.

**Service delivery**

The Assembly should undertake visible projects from IGF to encourage rate payers to honour their tax obligation. All other services required by residents and rate payers are to delivered to ensure smooth collection.

**Local Economic Development**

The Assembly have built new markets and shops as well as improving on existing ones since the Municipality is a major commercial hub on the region.

**Capacity Development**

Revenue collector need more training on the fee-fixing especially the re-categorization of the businesses and as well as the regulatory framework for their assigned responsibilities. 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 organizes Town Hall meetings or door to door sensitization to ensure continuous communication between the Assembly and rate payers to improve revenue collection. The NCCE, information service department, local FM radio stations and as well as the community information centres are all used as information dissemination channels. The Assembly also use localized institutions and groups such as churches, mosque, durbars, meetings of business associations etc to disseminate information.

**BUDGET ACTUAL REVENUE COLLECTION PERFORMANCE FROM 2018 TO 2021**

<b>NO.</b>	<b>REVENUE ITEM</b>	<b>BUDGET FOR 2018</b>	<b>ACTUAL FOR 2018</b>	<b>BUDGET FOR 2019</b>	<b>ACTUAL FOR 2019</b>	<b>BUDGET FOR 2020</b>	<b>ACTUAL FOR 2020</b>	<b>BUDGET FOR 2021</b>	<b>ACTUAL FOR 2021</b>
1	Rates	360,00.00	276,653.75	598,160.00	436,197.19	589,824.00	281,650.44	589,824.00	422,939.31
2	Fees	679,500.00	605,094.00	635,000.00	512,599.28	569,000.00	621,069.00	569,000.00	788,092.00
3	Fines, Penalties and Forfeits	15,000.00	850.00	9,000.00	250.00	10,000.00	950.00	10,000.00	2,491.00
4	License (Business Operating Permit-BOP)	303,500.00	307,926.00	250,000.00	387,684.15	276,800.00	368,184.59	387,520.00	221,698.00
5	Lands and Royalties	110,000.00	64,408.00	120,000.00	184,014.23	187,500.00	231,934.64	375,000.00	169,496.40
6	Rent	94,000.00	104,593.00	100,000.00	106,053.00	60,000.00	125,918.00	84,000.00	145,164.00
7	Investment	65,000	0.00	0.00	0.00	0.00	0.00	-	-
8	Miscellaneous and Unidentified Revenue	27,000.00	11,023.00	8,000.00	8,498.00	5,000.00	2,553.00	-	-
	<b>TOTAL</b>	<b>296,000.00</b>	<b>180,024.00</b>	<b>228,000.00</b>	<b>298,565.23</b>	<b>252,500.00</b>	<b>360,405.64</b>	<b>459,000.00</b>	<b>314,660.40</b>



REVENUE COLLECTION PERFORMANCE FOR 2022 AND PROJECTIONS FOR 2023

S/NO.	REVENUE ITEM	IGF BUDGET FOR 2022 (GHC)	ACTUAL FOR FIRST QUARTER OF 2022 (GHC)	ACTUAL FOR SECOND QUARTER OF 2022 (GHC)	ACTUAL FOR THIRD QUARTER OF 2022 (GHC)	TOTAL COLLECTION (JANUARY-SEPTEMBER 2022) (GHC)	% OF BUDGET ACIEVED AS AT AUGUST 2022	ACTUAL IGF COLLECTION COST (JAN. TO SEPT. 2022) (GHC)	BUDGET FOR 2023 (GHC)
1	RATE	589,824.00	70,215.51	10,418.00	33,909.00	114,542.51	19.42	56,797.01	589,824.00
2	FEES	700,000.00	229,659.00	174,881.00	93,459.30	497,999.30	71.14	-	700,000.00
3	FINES	10,000.00	2,227.00	3,321.00	1,339.00	6,887.00	68.87	-	10,000.00
4	LICENCES	490,176.00	<b>124,940.00</b>	77,280.00	<b>51,903.00</b>	<b>254,123.00</b>	51.84	75,721.20	500,000.00
5	LAND	410,000.00	41,746.00	56,397.19	36,194.45	134,337.64	32.77	-	410,000.00
6	RENT	150,000.00	28,826.00	45,743.00	30,730.00	105,299.00	70.20	100,457.00	315,176.00
8	MISCELLANEOUS	-	-	-	-	-			
	<b>TOTAL</b>	<b>2,350,000.00</b>	<b>497,613.51</b>	<b>368,040.19</b>	<b>247,534.75</b>	<b>1,113,188.45</b>	<b>47.37</b>	<b>1,050,757.40</b>	<b>2,525,000.00</b>

MATRIX FOR REVENUE IMPROVEMENT STRATEGIES FOR 2022

REVENUE ITEM	OBJECTIVE(S)	ACTIVITIES (SHOULD BE SMART)	EXPECTED OUTPUT	OUTPUT INDICATOR	IMPLEMENTATION STRATEGIES	TIME FRAME (QUARTER LY)				EXPECTED COST (GHC)	RESPONSIBILITY	
						1	2	3	4			
Rates	To increase revenue in property collection by 15% by 31 <sup>st</sup> Dec 2023	i	Progressive valuation of properties	Comprehensive data on properties compiled	Number of properties identified	Engagement of Lands Valuation Board to progressively value the entire properties in the Municipality					50,000.00	Assembly/ Lands valuation Board
		ii		Updated valuation roll	Number of new properties identified	Provision of logistics to the physical planning and works department to carry out development control activities.						Lands valuation Board, PPD and works
		iii	Quarterly monitoring by designated staff on the activities of collectors on the field	Update of property rate data/ improvement in the performance of property rate revenue	% Performance of property rate revenue collected	Assigned officers to monitor the activities of collectors and report weekly, monthly and quarterly.						Budget and Internal Audit

		iv	Issuing of embossment stickers on properties as an identity of payment	Rate payers complying and Properties with or without stickers are easily identified	Total number of embossmen t stickers issued	All properties that have paid their property rate are issued stickers to be pasted on the affected property as evidence of payment.				20,000.00	
		v	Public education and sensitization	Residents sensitized on the need to pay property rate.	Number of communities sensitized	The zonal councils through the local information centers are used to sensitized the residents on the need to pay property rate				10,000.00	
<b>Fees</b>	To increase revenue from fees by 25% by 31 <sup>st</sup> Dec. 2023	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
			Provide the maximum security and illumination in our markets and other approaches	Robbery incidence in our markets reduced	Number of street light instilled and the number of security personal detailed to our markets	The Assembly will recruit more security men and installed more security light to curb the incidence of robbery in our markets and					

						other approaches						
		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						MEHO, MWD, PPD
		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.									MBA,REV. SUPT.,HRM
		v	Embark on regular monitoring of market tolls ticket compliance at least once in a week									

		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, 2023	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
		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/PP O

	Reduce development without permit to 5%	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						PPO/WKS
		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 and other 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>License (Business Operating Permit-BOP)</b>	To increase the collection of revenue from business operating	i	Assist revenue collectors to collect data and build scientific database on businesses in	Comprehensive database compiled	% Improvement in BOP	Use the existing revenue data as a baseline and train collectors to update the roll				10,000.00		Rev. Supt. MBA/ Security Agencies in the Municipality

	license by 25% by 31 <sup>st</sup> Dec. 2023		their area of operation.			in their day to day operations																
		ii	Establish Special Task Force for the collection of BOPs 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																BAC, MBA, Finance
			Procure a more robustly software to gather data and generate bills	Bills generated on time and to reduce errors on billing	1. Number of bills generated  2. % of double billing reduced	Budget and Finance to collaborate to procure/outsour ce a software company for such purpose																
			Increase and effectively operationalize collection points	Increased in the number of rate payers	% Increase in the number of rate payers	Identify strategic areas in the various zonal councils as collection points as well as manage the existing ones effectively																MBA/FINANCE

			Issuing of embossment stickers to business as an identity of payment	Rate payers complying increased	Total number of embossm ent stickers issued	Revenue collectors as part of evidence of payment to issue Embossment stickers to payers in addition to receipt							
<b>Lands and Royalties</b>	To increase revenue from development permits by 25% by Dec. 2023	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	Developers comes to terms with the processes and the requirement before embarking on development	% Increase in building plans applications submitted	The zonal councils through the local information centers and local FM radio stations are used to sensitized the developers on the need to acquire permit before development					PWD/ADM
		iii	Regular and frequent monitoring as part of the development control collaboration activities of the works and Physical planning departments	More developments without the necessary documentation identified and the necessary corrective measures adopted	Number of developments identified and regularized	The works department the PPD are to collaborate for effective monitoring and identification of developers without permits					
		iii	Organize regular monthly Spatial Planning Committee meetings to approve plans and permit applications	Increased in regularization of building permit	% of improved compliance of developers						

			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, Banners, Flyers among others for programs	Revenue performance for permit increased	% Increase in revenue for permits	All banners and flyers should be endorsed by the Assembly and those without endorsement must be removed by the task force.							Zonal Council and the Assembly.
					Banners, Posters, and flyers that has elapsed their permit period must be removed by the task force.							

			Encourage Nananom and Landowners 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 zonal councils	Improvement in the number of submissions of building documents	% Increase in the submission of building permits for approval	Use of the existing zonal council offices for permit education and resolving issues relating to permit and referring the works and physical planning unit of the assembly when necessary						PPD and WORKS/
<b>Rent</b>	To increase collection of rent by 20% by 31 <sup>st</sup> Dec, 2023	i	1. Visit tenants at their various meetings to sensitize and sign a revised tenancy agreement.  2. Ensure that tenants pay at least 50%-70% of the	All occupants are given tenancy agreement	Number of occupants with tenancy agreement	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

			commercial rates of properties with the same features 3. Ensure that the ownership of the tenancy is not transferable			Make the payment of goodwill a thing of the past						
		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

## 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 15% percent by 31 <sup>st</sup> Dec 2023	i	<p>Educate and sensitize rate payers and follow-up on defaulters through reminders and final demand notice.</p> <p>.Set up more designated centres for the collection of property and other revenues</p> <p>Collectors will use their daily collections to update their data in their collection zone</p>	<p>Defaulting rate of rates paying reduced and revenue form property rate improved.</p> <p>Property rate data progressively updated</p>	Percentage increase in property rate.	Weekly, Monthly and Quarterly	Weekly/monthly/Quarterly monitoring	MFO/MBA/ Rev. Sup't/ Internal Auditor
Lands & Royalties	To increase revenue from development permits by 30% by Dec 2023	i	<p>Statutory planning committee to hold quarterly meetings.</p> <p>Detailing officers at the various zonal council offices to sensitize and address</p>	1. Development control ensured.	Percentage improvement in submission of documents in a quarter.	Monthly meetings	Use the zonal council offices to report development in their zone without permit works and PPD departments of the Assembly.	Zonal councils, works and PPD

			permit related issues					
		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	Collaboration of the works and the PPD to carry out effective development control activities.	PPD/ Head of Works
			Grant a grace period of three months to developers without permit to regularize their building permit documentation where applicable.				Ensure regular spatial planning committee to regularized some of these as early as possible some of these if applicable	
License	To increase the collection of revenue from business operating license by 25% by 31 <sup>st</sup> Dec 2023	i	Set target for all collector the area of licenses	Updated data on businesses in the Municipality	Percentage increase in BOP revenues.	Weekly/monthly/Quarterly	All collectors are to submit a report on the new businesses and change in the scale of registered businesses	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	Weekly/monthly/Quarterly		
Fees	To increase revenue from fees by	i	Unannounced visit to markets and lorry parks	Revenue leakages, blocked and	Number of visits in a quarter	Weekly/monthly/Quarterly		MBA/MFO/MIA/ Rev Sup't

	25% by 31 <sup>st</sup> Dec 2023		to check tickets of traders and drivers.  Education on the need to pay rates  Improvement in the lighting system and detailing security personal in the markets.	more revenue mobilized.  Citizenry awareness on the need to help development in the Assembly improved	Number of educational campaign held.  Number of street lights installed and security personal detailed			
Fines & Penalties	To reduce fines and penalties by 10% by 31 <sup>st</sup> Dec, 2023	i	Frequent visitation by district health sanitary inspectors and Physical Planning Department.  Gazetting of bye-laws	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/monthly/Quarterly	Collaborate with the court and the security personal to address fines and penalty related issues	MEHO PPD
RENT	To increase collection of rent by 20% by 31 <sup>st</sup> Dec 2023	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  Data on rentable facilities of the Assembly	Quarterly	All rented facilities of the Assembly are not transferable.  No tenant has the power to re-rent the facility to another tenant.  It is an offence punishable by law	MFO/MBA/MIA

			Make the payment of goodwill a thing of the past					
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