

**MFANTSEMAN MUNICIPAL  
ASSEMBLY**

**2024 REVENUE IMPROVEMENT  
ACTION PLAN (RIAP) FOR  
INTERNALLY GENERATED FUND**



REPUBLIC OF GHANA

## MFANTSEMAN MUNICIPAL ASSEMBLY



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My Ref. No. ....

Your Ref No. ....

Date: 10<sup>th</sup> November 2023

### APPROVAL STATEMENT

At a General Assembly Meeting, held on 26<sup>th</sup> October 2023, at the Municipal Assembly Hall, Saltpond, the house unanimously resolved and approved the Municipal Assembly's Revenue Improvement Action Plan (RIAP) for the 2024 fiscal year.

  
**HON. JOHN AFFUL**  
(PRESIDING MEMBER)

  
**JUSTICE AMOAH**  
(MUNICIPAL COORDINATING DIRECTOR)

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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;

The adopted policy objectives of Mfantseman Municipal Assembly include;

- To deepen participation in the decentralized process.
- To improve efficiency in IGF mobilization efforts
- To improve the capacity of staff the Assembly
- To strengthen the planning, budgeting, monitoring and evaluation systems
- To provide adequate residential and office accommodation for staff
- To improve access to quality education at all levels
- To increase access to health services delivery
- To reduce new cases of communicable diseases
- To strengthen child protection and family welfare systems
- To promote the full participation of PWDs in socio-economic development
- To protect wetlands and the Coastline of the Municipality
- To improve efficiency and effectiveness of road infrastructure and services
- To improve security and beautification through street lighting

- To improve the convenience of public transport users
- To promote sustainable, spatially integrated, balanced and orderly physical development
- To support SMEs in business development
- To promote farming, livestock and poultry development for food security and incomes
- To diversify and expand the tourism industry for economic development
- To sustainable develop and manage aquaculture and aquatic fisheries resources
- To provide modern market facilities
- To promote the creation of decent jobs through apprenticeship and vocational training
- To improve environmental sanitation services and management
- To improve planning for disaster prevention and mitigation
- To address current devastating floods
  
- 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, 23.72kms have 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, 8 public Senior High schools and 42 private schools. The performance of 2023 BECE was 52.22 %. 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 sector 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)**

#### ***Water***

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 Abeamse-Dominase and Kyeakor to supply water to other adjoining communities. 99% of population in the Municipality have access to potable water.

#### ***Human Excreta Management (Sanitation)***

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 2022 and 2023. Indiscriminate defecation and disposal of waste along the beaches of most Coastal Communities affect Public Health and Tourism in the Municipality.

## Geology

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 Abandze 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 built at Anomabo by the British in 1753-1770 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, 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:

- ❖ Rain-fed agriculture and low mechanization coupled with high cost of input for both crops and livestock sector leading to low productivity.
- ❖ Under developed tourist sites.
- ❖ Existence of disasters such as flood, fire, strong winds and accidents.
- ❖ High unemployment among the youth leading to insecurity and other social vices.
- ❖ Inadequate support for social protection programs to cover all the vulnerable groups.
- ❖ Poor Road Infrastructures.
- ❖ Inadequate skip and refuse containers for safe disposal of waste leading to indiscriminate dumping of refuse.
- ❖ Sand winning and mining activities degrading the environment and making farming activities unproductive.
- ❖ Inadequate furniture and other logistics for schools.
- ❖ Uncompleted projects in the Municipality under funding sources such DACF, GETFUND among others.
- ❖ Inadequate office space and poor condition of the office environment affect delivery of staff.
- ❖ Inadequate street lights and road marks.

Specific issues/challenges relating to the following:

Revenue Items	Challenges
<p>Basic Rates</p> <p>Property Rates</p>	<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</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 other Assemblies with District status</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 due to inadequate personnel (eg. Minimal guards)</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 Budget and 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 are 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 in 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. The assembly has signed MOU with Obonomankoma and coastal FM for public engagement activities.



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

NO.	REVENUE ITEM	BUDGET FOR 2019	ACTUAL FOR 2019	BUDGET FOR 2020	ACTUAL FOR 2020	BUDGET FOR 2021	ACTUAL FOR 2021	BUDGET FOR 2022	ACTUAL FOR 2022
1	Rates	598,160.00	436,197.19	589,824.00	281,650.44	589,824.00	422,939.31	589,824.00	300,098.01
2	Fees	635,000.00	512,599.28	569,000.00	621,069.00	569,000.00	788,092.00	700,000.00	617,344.30
3	Fines, Penalties and Forfeits	9,000.00	250.00	10,000.00	950.00	10,000.00	2,491.00	10,000.00	12,582.00
4	License (Business Operating Permit-BOP)	250,000.00	387,684.15	276,800.00	368,184.59	387,520.00	221,698.00	490,176.00	567,254.47
5	Lands and Royalties	120,000.00	184,014.23	187,500.00	231,934.64	375,000.00	169,496.40	410,000.00	199,738.56
6	Rent	100,000.00	106,053.00	60,000.00	125,918.00	84,000.00	145,164.00	150,000.00	180,664.00
7	Investment	0.00	0.00	0.00	0.00	-	-	-	-
8	Miscellaneous and Unidentified Revenue	8,000.00	8,498.00	5,000.00	2,553.00	-	-	-	-
	<b>TOTAL</b>	<b>1,720,160.00</b>	<b>1,635,295.85</b>	<b>1,698,124.00</b>	<b>1,032,988.08</b>	<b>2,020,344.00</b>	<b>1,755,520.71</b>	<b>2,350,000.00</b>	<b>1,877,681.34</b>

**REVENUE COLLECTION PERFORMANCE FOR 2023 AND PROJECTIONS FOR 2024**

S/NO.	REVENUE ITEM	IGF BUDGET FOR 2023 (GHC)	ACTUAL FOR FIRST QUARTER OF 2023 (GHC)	ACTUAL FOR SECOND QUARTER OF 2023 (GHC)	ACTUAL FOR THIRD QUARTER OF 2023 (GHC)	TOTAL COLLECTION (JANUARY-SEPTEMBER 2023) (GHC)	% OF BUDGET ACHIEVED AS AT AUGUST 2023	ACTUAL IGF COLLECTION COST (JAN. TO SEPT. 2023) (GHC)	BUDGET FOR 2024 (GHC)
1	<b>RATE</b>	442,368.00	28,350.00	15,150.00	1,353.00	44,853.00	10.14	56,797.01	442,368.00
2	<b>FEES</b>	847,456.00	229,659.00	297,167.00	93,459.30	763,726.04	80.43	152,745.208	1,000,000.00
3	<b>FINES</b>	10,000.00	2,227.00	2,483.00	3,600.00	8,310.00	83.10	-	10,000.00
4	<b>LICENCES</b>	500,000.00	124,940.00	70,851.84	65,195.24	260,987.08	49.24	75,721.20	500,000.00
5	<b>LAND</b>	410,000.00	41,746.00	29,089.59	94,482.41	165,318.00	26.20	-	561,456.00
6	<b>RENT</b>	315,176.00	28,826.00	72,626.00	54,669.00	156,121.00	45.45	100,457.00	315,176.00
8	<b>MISCELLANEOUS</b>	-	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>2,525,000.00</b>	<b>497,613.51</b>	<b>368,040.19</b>	<b>247,534.75</b>	<b>1,113,188.45</b>	<b>48.78</b>	<b>1,050,757.40</b>	<b>2,829,000.00</b>

MATRIX FOR REVENUE IMPROVEMENT STRATEGIES FOR 2024

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		
Property Rate	To increase revenue in property collection by 15% by 31 <sup>st</sup> Dec 2024	i  Progressively update the valuation data	Comprehensive data on properties compiled	Number of properties identified	1.Collaborate with formal institutions in the municipality to obtain data on the average number of personnel and suggest to them to pay the basic rates of the employees in addition to their annual Operating License  2.Other informal institutions such as the GPRTU, Hairdressers among others would also be encouraged to pay basic rates in addition to their BOP.					50,000.00	Lands valuation Division/ Physical planning and Works Department

					<p>3.Law firms and private hospitals should be encouraged to pay Basic rates in addition to their fees.</p> <p>The physical department through development control activities will identify new development and the Assembly will collaborate with the land valuation division to assign and certify values to the identified development</p>					
		ii		Updated valuation roll	Number of properties added to existing data	Provision of logistics to the physical planning and works department to carry out development control activities.				

		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	Emboss fully paid properties with stickers	Unpaid rate payers are easily identified	number of embossed stickers issued	All stickers would be pasted on the fully paid properties as evidence of payment.					20,000.00	
		v	Public education and sensitization	Residents sensitized on the need to pay property rate and the consequences of non-compliance	Number of communities sensitized	Use the information centers in the zonal councils and other local fm stations for the sensitization.					10,000.00	
<b>Fees</b>	To increase revenue from fees by 25% by 31 <sup>st</sup> Dec. 2024	i	Routine cleaning and maintenance of the market by the environmental health unit.	Market cleaned and maintained	Number of markets maintained	Daily monitoring of cleaners at market centers.					50,000.00	MEHO
			1.Provide the maximum security and illumination in	1.Robbery incidence in our markets reduced	1.Number of street light instilled and the number	1.Recruit more security men and install more security light to						

			our markets and other approaches  2.Provision of portable water at strategic positions in the market.  3. Construction of 4No. 40 unit Market Stalls at Asabee Market, Mankessim	2.Improve sanitation and access to water	of security personal deployed to our markets  2.Number of sections with water facilities	curb the incidence of robbery in our markets and other approaches  2.Contract GWCL to connect water at designated sections of the market and assign someone to sell and render account  3.To make the price per bucket comparatively low and accessible								Works, Revenue Supt. And GWCL
		ii	Sensitize the citizenry on the need to bury the dead at the designated 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	Issue car stickers and city license and clamp those without stickers	Revenue from stickers and license improved	Total number of stickers issued	Daily inspection of stickers by city guards and other assigned officers						2,000.00		MBA,REV. SUPT., Audit, Finance

		iv	Issuing of ID cards for Revenue staff and officers assigned.	Rev. collectors and assigned officers easily identified	Number of officers issued with ID cards	Procure the Cards and sensitize the public to do business with officers with Assembly ID card.						MBA,REV. SUPT.,HRM
		v	Embark on regular monitoring of market tolls compliance at least once in a week	Improve revenue for market tolls	Number of monitoring carried out.	Officers would be dispatched to follow collectors on market days to ensure compliance.						
		vii	Erect revenue check point at strategic point	1.All entry and exit points blocked for paying of daily tolls 2.check points for entry and exit constructed	Number of revenue check points constructed	Assigning the municipal guards and revenue collectors to man check points daily				30,000.00		Revenue Units / Budget Unit/ Municipal Guards.
		vii	Arrest cars without tickets after 2pm	Park tickets compliance improved	Percentage improvement in revenue from car park tickets	Purchase of clamps and instruct collectors to clamp cars without park tickets after 2pm				10,000.00		Monitoring team and Prosecutor

<b>Fines, Penalties and Forfeits</b>	Reduce offences by 10% by 31 <sup>st</sup> Dec, 2024	i	1.Sensitize the public on various offences and its related punishment  2.prosecute rate defaulters and bye-law related offences	1.Sensitization on the offences and its related punishment carried out.  2.Defaulting rate and by-law related offences reduced.	1.Number of sensitization programmes carried out.  2.Number of offences reduced	1.Use the local FM stations & zonal council information centers for the sensitization on offences ii. use the various stakeholder's engagement avenues such as meeting with the GPRTU, hairdressers and dressmakers association for the sensitization.  2.Setting up taskforce to inspect payment	[REDACTED]	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	[REDACTED]		MEHO/REV/MBA/PP O
	Reduce development without permit to 5%	iii	Use monitoring, inspection and special taskforce for	All developments with necessary	Number of permits issued out of	1.Special taskforce to track development	[REDACTED]		PPO/WKS



			development control	permit and documents	the total submission.	and prosecute developers without permit  2. Give a grace period to developers without permit to regularize their documentation					
		iv.	Prosecute lorry park offenders	Traffic offenses in the Municipality reduced	Number of traffic offences prosecuted weekly	1. Liaise with security agencies and the law court to assist in prosecuting traffic and other offenders without delay  2. introduce spot fines at designated sections in the municipality					REV/MBA/GUARDS
		v.	Issue final demand notice to defaulters before prosecuting them.	tax obligations complied	Number of final demand notices issued	1. Playing our jingle to serve as warning signals  2. serve final demand notice to defaulters of the previous year before the end of 1 <sup>st</sup> quarter.					The Prosecutor, MBA, Audit unit, Finance

<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. 2024	i	collect data and build scientific database on businesses in their area of operation.	Comprehensive database compiled/ built	Number of businesses added on.	1. Use the existing revenue data as a baseline and train collectors to update the roll in their day to day operations  2. ensure collectors submit weekly update businesses identified in their daily field operation.				10,000.00	Rev. Supt. MBA/ Security Agencies in the Municipality
		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 on their meeting days to take the data of membership. 2. Use the training programs of the BAC to mobilize data					

			Procure a more robustly software to gather data and generate bills	BOP bills generated and on time	1. Number of bills generated  2.No. of businesses who have received the bills as at 23 <sup>rd</sup> Dec. 2024	Management to procure/ outsource a revenue management software for bill generation and management.					
			Increase and effectively operationalize collection points	Access to payment points and payment option increased	% reduction in defaulting rate and revenue from BOP improved.	Identify strategic areas in the various zonal councils as collection points as well as manage the existing ones effectively					MBA/FINANCE
			Issue embossment stickers to business as an identity of payment	Rate payers compliance increased	number of embossmen t stickers issued	Revenue collectors as part of evidence of full 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. 2024	i	Institute special taskforce identify 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 understanding on requirement for permit enhanced	% Increase in building plans applications submitted	use zonal council information centers and local FM radio stations are used to sensitized the developers on the need to acquire permit before development and the requirement for permit.					PPD/ MWD/ MANAGEMENT, SPATIAL PLANNING COMMITTEE.

		iii	Regular and frequent monitoring as part of the development control	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 for regularization and necessary corrective measures					MWD, PPD, SPATIAL PLANNING COMMITTEE
		iii	Organize regular monthly Spatial Planning Committee meetings to approve plans and permit applications	regularization approval of building permit increased	% of improved compliance of developers						
			Give 3-month grace period to developers without permit for regularization where applicable								
		iv	Mandate zonal councils to charge permit for items such as Posters, Banners, Flyers	1.Revenue performance for permit increased 2.Obstruction of road users view	% Increase in revenue for permits	All banners and flyers should be endorsed by the Assembly and those without endorsement					Zonal Council, PPD, NADMO

			among others for programs	due to unauthorized banners, posters etc. reduced		must be removed by the task force.					
						Banners, Posters, and flyers that has elapsed their permit period must be removed by the task force.					
			Nananom and Land owners to ensure schemes are prepared before the sale of land.	number of communities with planned schemes increased	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	submissions of building with the required documents improved	% Increase in the submission of building permits with the needed requirement for approval	Use of the existing zonal council offices for permit education and refer issues outstanding to works and physical planning unit of					PPD and WORKS/

						the assembly if necessary					
<b>Rent</b>	To increase collection of rent by 20% by 31 <sup>st</sup> Dec, 2024	i	<p>1. Visit tenants at their various meetings to sensitize and sign a revised tenancy agreement.</p> <p>2. Ensure that tenants pay at least 50%-70% of the commercial rates of properties with the same features</p> <p>3. Ensure that the ownership of the tenancy is not transferable</p>	tenancy agreement with occupants signed	tenancy agreement signed by 31 <sup>st</sup> January 2024	<p>Collaborate with the leadership of occupants for easy collection</p> <p>Make the payment of goodwill a thing of the past</p>				5,000.00	<p>FACU</p> <p>MIA/MBA/REV. SUPT/FINANCE</p>
		ii	Designate an officer in charge of rent	Defaulters identified and arrangements for payments made	Number of agreement signed by 31 <sup>st</sup> January 2024	<p>1. Create a separate account for collection of rent to assist in renovation</p> <p>2. Issue ejection warning letters to tenants not satisfying their tenancy obligations.</p>					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 2024	i	Educate and sensitize rate payers and follow-up on defaulters through reminders and final demand notice.  Set up more designated centers for the collection of property and other revenues  Emboss stickers on properties paid	Defaulting rate of rates paying reduced and revenue form property rate improved.  Property rate data progressively updated  To differentiate payers and non-payers	Percentage increase in property rate.	Weekly, Monthly and Quarterly	Weekly/monthly/Quarterly monitoring       Assign taskforce and municipal guards to emboss stickers on paid properties	MFO/MBA/ Rev. Sup't/ Internal Auditor taskforce
Lands & Royalties	To increase revenue from development permits by 30% by Dec 2024	i	Statutory planning committee to hold quarterly meetings.  Detailing officers at the various zonal council offices to sensitize and 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 report development in their zone without permit works and PPD departments of the Assembly.	Zonal councils, works and PPD
		ii	To carry out field	Adherence to building	Number of Field	Monthly field inspection by Technical Committee	Collaboration of the works and the PPD to carry out	PPD/ Head of Works



			inspections on new property developments and also identify existing development permit	regulation ensured	Inspection in a quarter		effective development control activities.	
			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 2024	i	Set target for revenue collectors	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 25% by 31 <sup>st</sup> Dec 2024	i	Unannounced visit to markets and lorry parks to check tickets of traders and drivers.	Revenue leakages, blocked and more revenue mobilized.	Number of visits in a quarter Number of educational	Weekly/monthly/Quarterly		MBA/MFO/MIA/ Rev Sup't

			Education on the need to pay rates  Improvement in the lighting system and detailing security personal in the markets.  Construction of 4 No. 40 unit Market Stalls at Asabee Market, Mankessim	Citizenry awareness on the need to help development in the Assembly improved  Collection of fees improved	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, 2024	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 2024	i	Collect and update data on all rentable properties of the Assembly.	All revenues from rent collected	Monthly Financial Statements  Data on rentable	Quarterly	All rented facilities of the Assembly are not transferable.  No tenant has the power to re-rent the facility to another tenant.	MFO/MBA/MIA

		Sign tenancy agreements with occupants.  Make the payment of goodwill a thing of the past		facilities of the Assembly		It is an offence punishable by law	
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