

# **BIRIM NORTH DISTRICT ASSEMBLY**



**REPUBLIC OF GHANA**

## **2026 REVENUE IMPROVEMENT ACTION PLAN INTERNALLY GENERATED FUND (IGF)**

**OCTOBER, 2025**

## **ABSTRACT**

The purpose of the Revenue Improvement Action Plan is to outline strategies in improving the overall revenue mobilization base of the Birim North District Assembly.

In order to determine the basis for developing strategies for the Revenue Improvement Plan, a detailed analysis of the present situation of the Birim North District was carried out to identify the Strength, Weakness, Opportunity and Threat (SWOT).

The SWOT analysis focuses on the operational areas in revenue generation that Management considers key in the short and medium term. Other operational areas that directly or indirectly influence those that management deemed critical are also analyzed in order to provide a holistic and fairly comprehensive platform for a more coherent strategy formulation/development.

The Plan considers the estimated Internally Generated Fund projected for the 2026 Fiscal year and at most a 10% cost of implementation before the year ends, based on the current Ghana Exchange Rate, USD of 12.60 and Inflation Rate of 9.4% as at October, 2025 all things being equal.

The Outcome of the Revenue mobilization Plan reveals that, by the end of the 2026 fiscal year, Internally Generated Funds of the Birim North District has been improved by at least 20% over the previous year's performance.

**TABLE OF CONTENT**

ABSTRACT ..... 1

TABLE OF CONTENT ..... 2

STRATEGIC OVERVIEW OF THE DISTRICT ..... 3

DISTRICT ECONOMY ..... 4

KEY ISSUES ..... 8

PROBLEM OF REVENUE GENERATION ..... 10

SWOT ANALYSIS/DEFINITION OF TERMS ..... 12

OBJECTIVES ..... **Error! Bookmark not defined.**

SWOT ANALYSIS OF REVENUE GENERATION LINKED TO KEY REVENUE ITEMS ..... 14

IMPORTANCE OF IGF TO MMDAS ..... **Error! Bookmark not defined.**

REASONS FOR LOW IGF ..... **Error! Bookmark not defined.**

RECOMMENDATIONS FOR IMPROVED IGF ..... **Error! Bookmark not defined.**

REVENUE IMPROVEMENT ACTION PLAN STRATEGIES FOR 2024- KEY FUNDING SOURCES ..... 21

REVENUE MOBILIZATION STRATEGIES FOR KEY SOURCES IN 2024 ..... 31

CONTRIBUTION OF REVENUE ITEMS TO OVERALL INTERNALLY GENERATED FUNDS FOR 2023 ..... 39

SUMMARY OF REVENUE MOBILIZATION STRATEGIES FOR 2024 ..... **Error! Bookmark not defined.**

INTERNALLY GENERATED FUND MEDIUM TERM PERFORMANCE (2020-2025) ..... **Error! Bookmark not defined.**

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## **STRATEGIC OVERVIEW OF THE DISTRICT**

### **INTRODUCTION**

The Birim North District Assembly was established by the Local Government (Birim North District Assembly) Legislative Instrument 1987 (L. I. 1422) as part of the government’s decentralization programme to promote effective decentralized governance and speed up the development in the District. The District, with its administrative Capital as New Abirem and covers an estimated total land area of 550 kilometers square with a population density of 188.5 per square kilometer.

It is bordered to the north by Kwahu West Municipal, to the west by Asante Akim South in the Ashanti Region, to the south by Akyemansa and to the east by Atiwa East District and Kwaebibirem Municipal Assemblies. The District is agrarian in nature with Cocoa and Oil Palm as the major crops in the area. The District is also rich in mineral deposits and therefore harbours one of the biggest global mining Companies (ZIJIN) which took over in 2025 from NEWMONT which had mined in the District since 2012.

The Service Charter has been developed in pursuant to the Service Delivery Standards of the Local Government Service and in accordance with best practices in Local Governance with the needs of our clients’ in focus.

The Charter let you know what you can expect in your dealings with us and also outline how you can help us continue to meet your expectations in our delivery of service.

### **POPULATION**

The population of the Birim North District, according to the 2021 Population and Housing Census, is 82,669 representing 2.8 percent of the Region’s total population with an annual growth rate of 2.1%. Males constitute 50.1% while females represent 49.9%. The projected population for 2026 is 87,418 constituting 42,925 males and 44,985 females.

### **VISION STATEMENT**

To achieve total and wholesome Socio-Economic development of the district and improvement in the quality of life of its people within a decentralized democratic environment.

## **MISSION STATEMENT**

To promote local economic development and sound environmental management for the benefit of its people through a participatory and decentralized planning process.

### **Goal**

To accelerate the growth of the district by providing essential infrastructure, improving service delivery, creating jobs and enhancing income generation opportunities. This goal supports the broader objective of sustainable development and poverty reduction.

## **FUNCTIONS OF THE ASSEMBLY**

The functions of the Assembly as given in the Local Governance Act, 2016 (Act 936) section 12 are as follows:

- Be responsible for the overall development of the District.
- Issuance of building permits, business operation licenses, approval of planning schemes layouts and registration of birth and deaths.
- Be responsible for the levying and collection of taxes, rates, duties and fees.
- Be responsible for the development, improvement and management of human settlements and the environment in the District
- Formulate and execute plans, programmes and strategies for the effective mobilization of resources necessary for the overall development of the District.
- Provision of basic socio-economic infrastructure, including Schools, Markets, Lorry parks, institutional Toilets, Roads and facilitate the provision of water.

## **DISTRICT ECONOMY**

### **LOCATION AND SIZE**

It is bordered to the north by Kwahu West Municipal, to the west by Asante Akim South in the Ashanti Region, to the south by Akyemansa and to the east by Atiwa East District and Kwaebibirem Municipal Assemblies. The District is agrarian in nature with Cocoa and Oil Palm as the major crops in the area. The District is also rich in mineral deposits and therefore harbours one of the biggest global mining Companies (Newmont) which has been mining in the District since 2012 and now sold to Zinjin Mining

Company. The District, with its administrative Capital as New Abirem and covers an estimated total land area of 550 kilometers square with a population density of 188.5 per square kilometer.

## **EDUCATION**

The Birim North District, though relatively deprived in terms of educational infrastructure, has a mix of public and private basic schools, some with boarding facilities, and a few second-cycle institutions located in New Abirem/Afosu, Akoase, and Amuana Praso. The district has 194 pre-schools (125 public and 69 private), 90 primary schools (64 public and 26 private), and 75 Junior High Schools (64 public and 11 private). Compared to the population, the number of basic schools is fairly adequate. At the secondary level, there are three Senior High Schools, a vocational school, and a nursing training institution.

The total basic school enrolment stands at 24,171 pupils, made up of 12,331 boys and 11,840 girls, resulting in a Gender Parity Index (GPI) of 1.0. The district has 1,213 teachers (718 males and 495 females), giving a pupil-teacher ratio of 1:20.

## **HEALTH**

The Birim North District has a total of 27 health facilities that are fairly distributed across the area. These include one government hospital, one private hospital, six health centres, sixteen CHPS compounds, and four private clinics. The New Abirem Government Hospital, along with referral hospitals in Atibie and Nkawkaw, serve as key referral points for cases from the health centres and CHPS zones. The district is particularly noted for its strong implementation of the CHPS concept, which has enhanced access to primary healthcare. This reputation has made it a preferred destination for health students seeking practical training in community-based healthcare delivery.

## **AGRICULTURE**

Agriculture remains the dominant economic activity in the Birim North District, contributing about 73.5% to the local economy and providing livelihoods for the majority of the population. The sector is primarily subsistence-based and rain-fed, with smallholder farmers relying on traditional farming methods.

Crop farming forms the backbone of the sector, with cocoa and oil palm as the leading cash crops, especially in communities such as Afosu, Nkwarteng, Old Abirem, Okaikrom, Kyenkyenku-Tenkyemso, and Mamanso.

Other food crops cultivated include maize, cassava, plantain, yam, cocoyam, and vegetables like pepper, okra, and garden eggs. Surplus produce is sold in local markets in New Abirem, Akim Afosu, Nkwarteng, and Ntronang.

## **ROADS**

The primary mode of transportation in the Birim North District is by road, as other forms such as rail, river, and air transport are non-existent. The district is connected by three main trunk roads linking the capital, New Abirem to Akim Oda, Kade, and Nkawkaw. Public buses dominate transport services, with limited private mini-buses and taxis operating on these routes.

The district has a total road network of approximately 321 kilometres, comprising 91.8km of engineered (bitumen surfaced) roads, 28.6km in partial good condition, and 37.8km of poor, unengineered roads.

Most roads are feeder types, constructed and maintained by the Feeder Roads Unit of the Works Department. The roads are primarily gravel or earth-surfaced, and due to heavy rainfall and use by heavy-duty trucks, many become nearly impassable during the rainy season. This hinders accessibility, especially for farmers who face high transportation costs and exploitation by middlemen.

Despite these challenges, the district has seen significant road improvements from 2022 to 2024. With support from the Cocoa Board, Newmont Akyem, and the Environmental Protection Agency under the Mining in Forest Reserve Programme, key roads have been rehabilitated and surfaced with bitumen.

## **TOURISM**

The Birim North District possesses numerous untapped tourism potentials capable of transforming the local economy and contributing significantly to national development when fully harnessed. The district is blessed with scenic landscapes, eco-tourism sites, clean environments, forest reserves, and historical landmarks many of which remain underdeveloped.

The district is home to five well-managed forest reserves rich in flora and fauna, providing a strong foundation for wildlife sanctuaries and eco-tourism. Notable tourist sites identified within the district include:

- Waterfalls at Adjenua
- Confluence of Abenasuo and River Pra (Two Joint Rivers)
- Three-headed Palm Tree at Akrofonso
- Coffin-like Cave at Akrofonso

These sites have strong potential to be developed into full-fledged resorts and recreational destinations capable of attracting both local and international tourists.

## **SANITATION**

### **SOLID WASTE**

Solid waste management remains a major challenge in the District due to increased population and urbanization. About 950 tonnes of waste are generated monthly, but only 51% (approximately 480 tonnes) is collected, leaving a significant backlog that poses health risks. By the end of 2024, the total waste generated reached 25,172 tonnes, with 30% coming from ten communities impacted by Zinjin / Newmont activities. While most communities use open dumping sites, waste from Newmont catchment areas is collected by Zoom lion Ghana Ltd. and transported to the engineered landfill at Old Abirem. Waste Landfills Company Ltd., in partnership with the Assembly, levels refuse heaps quarterly and manages the final disposal site. The situation is being contained with support from Newmont Golden Ridge Ltd. through the establishment of the engineered landfill.

### **LIQUID WASTE**

Apart from the issue of settlements lacking improved toilet facilities in the District, many existing public toilets are poorly constructed. The main types of toilet facilities in the District include K.V.I.P, Pit latrines, Aqua Privy, and Septic Tank Systems. The unpleasant odour associated with pit latrines necessitates their placement away from communities, taking into consideration prevailing wind directions.

In some communities, the absence of toilet facilities leads to indiscriminate defecation, which poses serious health hazards to residents. Rainwater runoff washes human excreta into streams, contaminating them. The district Environmental Health has facilitated the construction of 2,140 households' toilets with 1,088 KVIP, 485 improved Pits, 190 Bio-digester, 175 /C, 114 VIP and 88 STL.

### **WATER**

Gold mining activities, particularly alluvial operations along the Pra and Nwin Rivers, have led to sedimentation and heavy metal pollution, compromising the quality and quantity of water available for household, commercial, and industrial use. Communities relying on these rivers as supplementary drinking sources report changes in water taste and health issues such as vomiting and skin irritation, which are attributed to mining-related contamination.

Despite these challenges, interventions by various partners have improved access to safe water services, increasing coverage from 88% in 2021 to 95.2% in 2024. Overall, water coverage rose from 95% in 2022 to 98% in 2024, though about 10% of the

population still lacks water services. Currently, 89.73% of people in Birim North benefit from higher-level water service delivery.

### **GREEN ECONOMY AND ENVIRONMENT**

The District is agrarian in nature with cocoa and oil palm as the major crops in the area. The District is also rich in mineral deposits and therefore harbours one of global mining Company (ZINJIN) which has been mining in the District.

### **KEY ISSUES/CHALLENGES**

1. Inadequate school infrastructure.
2. Inadequate health facilities/Poor condition of Health Infrastructure.
3. Low Agricultural production and productivity.
4. High rate of Chieftaincy disputes.
5. Poor Sanitary Conditions/Waste Disposal/Sanitation Facilities.
6. Inadequate market infrastructure.

The District Assembly exists to ensure better living standards for the people in the District by formulating and implementing sound policies to support economic activities, human capacity development, sustainable environment, access to basic infrastructure, justice and security services through decentralized administration and the citizens' participation in good governance.

The annual Revenue improvement Action Plan seeks to address the Assembly's key development issues of

Limited access to finance and boost revenue mobilisation, eliminate tax abuses and improve efficiency in the District through developing the capacity of the District towards effective revenue mobilization.

All these are implemented in order to make Birim North's vision of building a Local Government System with effective and efficient capacity for sustainable development a reality.

Planning for Capital Improvement is a matter of prudent financial management as well as sound development practice. Resource Mobilization provides the policy input through which internal and external funds flow into the Local Revenue System, for the expenditure responsibilities of Local Governments.

The Revenue Inputs have to undergo a process of financial resource management in order to achieve results. This includes Planning and Budgeting for equitable Resource Allocation, Expenditure Management, Accountability, Human Resources and Organizational Management Processes.

Revenue Mobilization poses a constant challenge to Governments at all levels, as funds are needed to finance public welfare programmes and development. Local Governments need financial resources to perform their Decentralized Functions of providing public services. In general, local governments can raise revenue from Internally Non-Tax Sources such as user charges, rates and business ventures, as well as External sources like Transfers, Grants and Borrowing or Loans.

Internal revenue sources include non-tax revenues which constitute the local government independent revenue.

The proceeds from these sources accrue to The Local Government alone based on its fiscal effort, the nature of the revenue base and the rate impost. Unlike External Revenue source, Local Governments have substantial control over the fiscal behaviours of Internal Revenue sources as they can influence the internal revenue base and the rate impost.

Revenue sources are paid by residents of a Local Government area. They are mandatory and are payable by every resident for the general administration and development of the locality. Non-tax revenue is derived from consumers of local services through user charges, licenses, market and motor park fees, local commercial undertakings and other miscellaneous sources.

### **PROBLEM OF REVENUE GENERATION**

One of the core mandates of District Assemblies is to strengthen Fiscal Decentralization, thus formulate and execute plans, programmes and strategies for effective mobilisation of resources necessary for the overall development of the District.

Finance, the live wire of every organisation has always been a major source of problem for Local Government Administration over the years. The enormous development functions of District Assemblies demand effective and efficient allocation, mobilisation and management of financial and other resources internally. However, internal revenue generation in most District Assemblies is beset with a lot of problems to provide the necessary income for sustainable development. This has been attributed to multiplicity of factors

including insufficient mode of collection, poor communication between management, revenue collectors and populace, malpractice among revenue collectors, flouting the laws and ethics of revenue collection among others.

To improve Local Revenue generation capacity in the Birim North District, it has become necessary to take a look at the factors that militate against revenue mobilisation.

In order to establish the basis for developing strategies for the Revenue improvement plan, a detailed SWOT analysis on the socio-economic status of the Birim North District was undertaken to identify the Strength, Weakness, Opportunity and Threat. This analysis focuses on the operational areas that management considers key in the short and medium term. Other operational areas that directly or indirectly influence those that management deemed critical are also analyzed in order to provide a holistic and fairly comprehensive platform for a more coherent strategy formulation/development.

In a summary, the SWOT analysis helps in identifying issues with strength and weakness to be addressed as priorities while considering other measures to address those with opportunity and threat.

## **SWOT ANALYSIS/DEFINITION OF TERMS**

**STRENGTH** - These are things that your organization does particularly well, or in a way that distinguishes you from your competitors. Think about the advantages your organization has over other organizations. These might be the motivation of your staff, access to certain materials, or a strong set of manufacturing processes.

**WEAKNESS** – They are inherent features of your organization, so focus on your people, resources, systems, and procedures. Think about what you could improve, and the sorts of practices you should avoid. Once again, imagine (or find out) how other competitors see you. Do they notice weaknesses that you tend to be blind to? Take time to examine how and why your competitors are doing better than you. What are you lacking?

**OPPORTUNITIES** - These are conditions in the external environment that are favourable to an organization. These include political stability, availability of credit facilities to boost Local Economic Development, grants, subsidies, customer preferences, tariffs, human resources, competitors, raw materials, favourable investment policies, competitors' weaknesses, and opportunities for growth.

**THREATS** – It include anything that can negatively affect your organization from the outside, such as supply chain problems, shifts in organization requirements, or a shortage of recruits. It's vital to anticipate threats and to take action against them before you become a victim of them and your growth stalls. Be sure to explore whether your organization is especially exposed to external

challenges. Do you have bad debt or cash-flow problems, for example, that could make you vulnerable to even small changes in your organization?

## **OBJECTIVES**

The overall objective is to find ways to internally mobilize sufficient financial resources required for the total development of the District from 2026 to 2029. The specific objectives are as follows:

1. To identify the problems militating against revenue generation in the District
2. To adopt strategies to improve revenue generation by at least 20% each year in the District.

**SWOT ANALYSIS OF REVENUE GENERATION LINKED TO KEY REVENUE ITEMS**

S/N	REVENUE ITEM	STRENGTH	WEAKNESSES	OPPORTUNITIES	THREATS
1	<b>Basic Rates</b>	Availability of staff to collect.	High cost of collection ( cost of value books)	An active population of 68% between ages of 18 years to 59 years eligible to pay.	Populace unwillingness to pay.
			Low level of sensitization.		
			Lack of local revenue pay points.		
2	<b>Property Rates</b>	Availability of residential, commercial and mixed properties.	Low level of sensitization.	Availability of technical assistance from the Land Valuation Division of Lands Commission.	High cost of property valuation.
		Availability of unassessed rates in the Fee Fixing Resolution.	Properties not valued.		
		Availability of data on properties in the District.	Streets not named and properties in the District not addressed.		Unwillingness to pay High cost of Street Naming and property addressing.

3	<b>Fees</b>	Availability of reliable data base of businesses.	Low level of sensitization.	Availability of businesses and more prospects for business establishment in the District.	Unwillingness to pay.
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S/N	REVENUE ITEM	STRENGTH	WEAKNESSES	OPPORTUNITIES	THREATS
			Lack of a consistent revenue mobilization Taskforce.		Politicizing revenue generation (e.g. operation of public toilets).
			High rate of unskilled youth to engage in businesses.		Unemployment market beyond local control.
		Existence of sub-structures to support revenue generation.	Unavailability of office /facilities to accommodate sub structures.	Ready Assembly and staff to work under District sub-structures	High cost of strengthening sub-structures functionality.
4	<b>Fines</b>	Availability of staff to collect.	Unwillingness to pay.	Availability of animal pound at Nyafoman.	Prosecution of defaulters
				Availability on Sanitation and Development control Task Force.	High cost of gazetting at Assembly Press.
5	<b>Lands</b>	Reconstituted Statutory / spatial Planning Committees.	Inadequate logistical support (vehicles, etc.).	Availability of Development Control Task Force.	Time lapse in submission of permits from District level to Regional for final approval is too long.

6	<b>Licenses</b>	Availability of reliable data base of businesses.	Low level of Assembly's investment in infrastructural development in the District. E.g. road reshaping, rehabilitation of market and facilities, maintenance of public structures, etc.	Availability of businesses and more prospects for business establishment in the District.	Low local revenue generation base due to the socio-economic capacity of the District.
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S/N	REVENUE ITEM	STRENGTH	WEAKNESSES	OPPORTUNITIES	THREATS
			Lack of a consistent revenue mobilization Taskforce.		Politicizing revenue generation (e.g. operation of public toilets).
			High rate of unskilled youth to engage in businesses.		Unemployment market beyond local control.
			Shortage of trained revenue collectors for mobilization.		
			Low staff motivation (Training of staff for knowledge enhancement, transport expenses, rewards and award packages, etc.)		

7	<b>Rent</b>	Availability of reliable data on number of Assembly stores.	Inadequate data on actual tenants of Assembly stores.	Assembly stores occupied and used.	Populace' unwillingness to pay.
			Improper record keeping on tenancy agreements and other stores related documents.		Political interference in stores ownership.
8	<b>Investment</b>	Availability of staff to manage asset utilization and revenue generation.	Unavailability of an asset for investment.	Ready market to patronise Assembly's assets.	Insufficient funding to procure or establish investment properties.

## **IMPORTANCE OF IGF TO MMDAS**

The entire Assembly depends on revenue payments for all its running costs and development activities. Looking at the powers and functions of the Assemblies as listed in the Local Governance Act 936 (2016); the following uses of revenue would be notable:

- Financing of the day to day deliberative, legislative and executive activities of the Assembly; salaries, sitting allowances, travels and transport, stationery; entertainment of visitors, etc.
- Setting up and running of the sub-district administrative structures; sub-metropolitan, zonal, urban, town and area councils. The unit committees must also be catered for.
- Infrastructural development: This is in the areas of schools, roads, streets and culverts, health posts, water and sanitation,
- Provision and rehabilitation of markets, lorry parks, etc.
- Waste disposal and environmental protection.
- Construction of good roads for easy movement and transportation
- Disaster, emergencies etc.
- Development of housing projects and recreational facilities.
- Mobilizing human and material resources for development such as training and recruitment programmes.

- Maintenance of justice, security and public safety.
- Investment in businesses, etc.

### **REASONS FOR LOW IGF**

- The inadequacy and unreliability of data base used in projecting and planning revenue to be mobilized.
  - Ineffective and inefficient management and methods of revenue valuation, collection, billing, accounting, control and usage.
  - Expending a greater proportion of IGF basically on recurrent expenditure items.
  - Lack or inadequate consultation, collaboration and recognition between and among key stakeholders, including civil society in the revenue generation and mobilization activities.
  - Perceived mistrust among certain identified financial management payers- rate policy makers, rate collectors, rate payers and other implementers of the policy.
  - Inadequate human and logistic capacity to support revenue mobilization.
  - Inadequate, lack of and inconsistency in the numbering of structures for easy identification in a potential revenue mobilization drive.
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- Lack of a centralized system for monitoring of tickets printed and used by commission collectors as well as legislative inconsistency.
- Inadequate public education on the need to pay and honor tax obligation.

## **RECOMMENDATIONS FOR IMPROVED IGF**

- Creating public tax consciousness – (M EMI Project-‘ My Electoral Area , My IGF’, stakeholders consultative meetings, one-on-one sensitization and monitoring, Information vans, F/M Stations and Information Centres, etc.)
- Valuation of all existing properties
- Naming Streets and Addressing properties
- Periodic update of Socio –Economic database
- Electronic Revenue mobilization (DL R)
- Gazette of District Assembly’s Bye Laws
- Annual Gazette of Fee Fixing Resolution

- Prompt prosecution of Rate Defaulters
- Building the capacities of functionaries in the revenue mobilization chain
- Provision of logistics and motivation
- Formation of revenue mobilization teams, task force or committees

### REVENUE IMPROVEMENT ACTION PLAN STRATEGIES FOR 2026- KEY FUNDING SOURCES

REVENUE HEAD	OBJECTIVE	ACTIVITY	EXPECTED OUTCOME	IMPLEMENTATION STRATEGIES	2026 TIME LINES				RESPONSIBILITIES	COST	SOURCE OF FUNDING
					Q 1	Q 2	Q 3	Q 4			
<b>RATES</b>	Increase rate collection by 20% every year from 2026-2029										
BASIC RATES		Zone the District into four (4) revenue collection areas.	Four (4) revenue collection zones created.	Use of ledgers and computers and training	/				Revenue Supt., Finance Officer, Budget	10,000.00	IGF
		Inauguration of District Sub-structures	Strengthened Area councils	Cede collection to Area councils.	/				DCD, Administration and Management	25,000.00	IGF/ DACF

		Educate public on the essence of the payments on rates.	Improved Public sensitization and attitude towards payment	Town Hall meetings, stakeholder consultative meetings, radio and information van announcements	/	/	/	/	Budget, Planning, Finance Officers, Revenue Supt. Information Department, NCCE.	40,000.00	IGF
				Timely release of funds to undertake planned activities							
<b>REVENUE HEAD</b>	<b>OBJECTIVE</b>	<b>ACTIVITY</b>	<b>EXPECTED OUTCOME</b>	<b>IMPLEMENTATION STRATEGIES</b>	<b>2025 TIME LINES</b>				<b>RESPONSIBILITIES</b>	<b>COST</b>	<b>SOURCE OF FUNDING</b>
					<b>Q 1</b>	<b>Q 2</b>	<b>Q 3</b>	<b>Q 4</b>			
		Demarcate boundaries with Akyemansa, Kwahu, West Municipal, Asante Akyem District and Kwaebibirem District.	Enhanced Records of all rateable persons and properties within the District obtained	Engage the Physical Planning Department in the demarcation exercise	/	/	/	/	Physical Planning Officers	20,000.00	IGF/DACF
<b>PROPERTY RATES:</b>											
		Streets Naming and Properties Address System.	Streets named and Properties Addressed.	Engage officers from Lands Valuation and Physical Planning.	/	/	/	/	Lands Valuation and Physical Planning Officers	60,000.00	IGF

		Update Database of the Assembly	Socio-Economic Revenue database of the Assembly updated.	All existing businesses registered and coded	/	/			Budget, Finance officers, Revenue Supt., Statistics, I.T, Audit	60,000.00	DACF/IGF
				Purchase of computers for digitization of revenue Data.	/		/		Procurement Officer	10,000.00	DACF

REVENUE HEAD	OBJECTIVE	ACTIVITY	EXPECTED OUTCOME	IMPLEMENTATION STRATEGIES	2025 TIME LINES				RESPONSIBILITIES	COST	SOURCE OF FUNDING
					Q 1	Q 2	Q 3	Q 4			
					/	/	/	/			
<b>LANDS</b>	Increase Revenue between 10%-20% every year from 2026-2029	Reconstitute the Statutory Planning Committee	Number of approved Development Permits increased by 10%	Sending out committee meeting invitation letters in time.	/	/	/	/	DCE, DCD, PPD, Works Department	5,000.00	IGF
		Organize monthly Spatial Planning Committee meetings.	Drastic reduction in the number of applications awaiting approval	Prompt payment of sitting allowances.	/	/	/	/	DCD, Finance, PPD	20,000.00	IGF

		Undertake weekly monitoring of newly developed sites.	Increase in the number of Buildings with permits	Equip the PPD unit for frequent site trips.	/	/	/	/	PPD	10,000.00	IGF
		Constitute a Development Control Task Force.	Task Force constituted	Selected members from the SPC, PPD and Revenue unit engaged.	/	/	/	/	DCD/PPD, Revenue	20,000.00	IGF
		Provide logistical support for the Development Control Task Force.	Logistics provided for effective operation of the Task Force.	Release of funds for logistical acquisition.	/	/	/	/	DCE/DCD/Finance/ PPD	20,000.00	IGF/DACF

REVENUE HEAD	OBJECTIVE	ACTIVITY	EXPECTED OUTCOME	IMPLEMENTATION STRATEGIES	2025 TIME LINES				RESPONSIBILITIES	COST	SOURCE OF FUNDING
					Q 1	Q 2	Q 3	Q 4			
	Create awareness on the need to acquire building permits	Organize stakeholders consultative meetings quarterly	Increase in payments for building permits.	Prompt release of funds for programmes.	/	/	/	/	Budget, Planning, Finance Officers, Revenue Supt.	12,112.00	IGF

		Organize sensitization programmes on local FM and Information centres or media platforms	Public well informed and sensitized.	Availability of resources needed for sensitization programmes.	/	/	/	/	DCE, DCD, NCCE, DFO, DBA, Information Officer	10,000.00	IGF/DACF
<b>LICENSES</b>	Increase Revenue between 10-20% every year from 2026-2029	Public education on payment of taxes	Tax payers informed of their rate obligations.	Stakeholders meetings, use of Information van and radio stations.	/	/	/	/	Budget, Planning, Finance Officers, Revenue Supt., Information Officer, NCCE	35,000.00	DACF/IGF
				Timely release of funds for organizing programmes.	/	/	/	/	DCD		

<b>REVENUE HEAD</b>	<b>OBJECTIVE</b>	<b>ACTIVITY</b>	<b>EXPECTED OUTCOME</b>	<b>IMPLEMENTATION STRATEGIES</b>	<b>2025 TIME LINES</b>				<b>RESPONSIBILITIES</b>	<b>COST</b>	<b>SOURCE OF FUNDING</b>
		Review and update existing database.	Accurate and reliable database available.	Engaging the budget unit, finance and revenue units in data collection process.	/	/	/	/	DFO, DBO, REV. SUPT, STATISTICS.	20,000.00	DACF/IGF

		Establish Task Force for revenue mobilization in the District	Task Force established.	Engage Human Resource unit, Heads of Departments and Security bodies, and Assembly members in the process of selecting and vetting	/		/		DCE/DCD/ DFO/HR/BUDG ET	30,000.00	IGF
				Employing competent people for the Revenue Task Force.	/		/		DCD/HR		
		Capacity Building for Revenue collectors	Collectors well-resourced and skills acquired.	Capacity Building workshops organized on customer relations, block mapping and fee fixing bulleting.	/		/	/	DFO/DBA/HR /DIA/Assembly members	10,000.00	IGF
				Provide uniforms, identification cards and protective	/	/	/	/	DCE/ DCD/ HR/ Procurement Officer	10,000.00	DACF/IGF
<b>REVENUE HEAD</b>	<b>OBJECTIVE</b>	<b>ACTIVITY</b>	<b>EXPECTED OUTCOME</b>	<b>IMPLEMENTATION STRATEGIES</b>	<b>2025 TIME LINES</b>				<b>RESPONSIBILITIES</b>	<b>COST</b>	<b>SOURCE OF FUNDING</b>
					Q 1	Q 2	Q 3	Q 4			

				Clothing for revenue collectors for effective year-round revenue mobilization.								
		Prosecute rate defaulters	Reduced revenue collection malpractices.	Serve with warning letters and follow up with summon letters when necessary.	/	/	/	/	DCD/ HR/ DFO/ REV SUPT.	10,000.00	IGF	
RENT	Increase Revenue by 10% annually from 2026-2029	Sensitize occupants of assembly properties on the essence of rent payments	Stakeholders well informed and sensitized.	Use of consultative meetings to discuss payments.	/	/	/	/	DBO/DFO/DPO/ REV SUPT.	4,000.00	IGF	
				Timely release of funds for meetings.	/	/	/	/	DCE/DCD		IGF	
		Update the Revenue database of the assembly	Revenue database of the assembly updated.	Engaging Budget and revenue units on this exercise periodically.	/	/	/	/	DFO/ DBO/ DIA/ REV SUPT.	10,000.00	IGF	
				Use of computers/digitization of database	/	/	/	/	Budget, Finance, Revenue Officers		IGF	
<b>REVENUE HEAD</b>	<b>OBJECTIVE</b>	<b>ACTIVITY</b>	<b>EXPECTED OUTCOME</b>	<b>IMPLEMENTATION STRATEGIES</b>	<b>2025 TIME LINES</b>				<b>RESPONSIBILITIES</b>	<b>COST</b>	<b>SOURCE OF FUNDING</b>	
					<b>Q 1</b>	<b>Q 2</b>	<b>Q 3</b>	<b>Q 4</b>				

		Provide logistical support to revenue collectors	Required logistic provided for revenue mobilization	Timely release of funds for purchase and supply of motorbikes, vehicles, uniforms, identification cards to the revenue units	/	/	/	/	Procurement Officer	10,000.00	IGF
		Serve defaulters with demand notices and prosecute when necessary.	Demand notices served and defaulter prosecuted.	Serve demand notices to occupants of Assembly property and follow up with warning and summon letters when necessary	/	/	/	/	DCD, DCE, DFO, REV SUPT, PROSECUTOR	9,500.00	IGF
				Gazette Fee Fixing Resolution to serve as a legal document for prosecuting payment defaulters	/	/	/	/	DBA	41,142.00	IGF/DACF
<b>FEES &amp; FINES</b>	Increase revenue for fees and fines by 10% every year from 2026-2029	Public education on payment of taxes	Tax payers informed on their rate obligations.	Town Hall meetings, use of Information van and radio stations.	/	/	/	/	DBA/DPO/REV SUPT., Information Dept, NCCE	10,000.00	IGF
<b>REVENUE HEAD</b>	<b>OBJECTIVE</b>	<b>ACTIVITY</b>	<b>EXPECTED OUTCOME</b>	<b>IMPLEMENTATION STRATEGIES</b>	<b>2025 TIME LINES</b>				<b>RESPONSIBILITIES</b>	<b>COST</b>	<b>SOURCE OF FUNDING</b>

					Q 1	Q 2	Q 3	Q 4			
				Timely release of funds for organizing programmes	/	/	/		DCE/DCD		IGF/DACF
		Review and update existing database.	Review and update existing database.	Engaging the budget unit, finance and revenue unit s in data collection process	/	/	/		DFO/DBO/DIA/REV. SUPT.	10,000.00	DACF
		Prosecute rate defaulters	Rate payers' compliance to tax obligations.	Serve with warning letters and follow up with summon letters when necessary		/		/	DCD, DCE, DFO, REV SUPT, PROSECUTOR	8,000.00	IGF
	Capacity Building for Revenue collectors	Train and resource revenue collectors on effective strategies of mobilizing revenue.	Collectors well-resourced and skills acquired.	Capacity Building workshops organized on customer relations, block mapping and fee fixing bulleting	/	/	/		DIA/HR /DBO/DFO	10,000.00	IGF/DDF
<b>INVESTMENT INCOME</b>	Increase Revenue on Assembly's Investment by 10% every year from 2026-2029	Revenue targets allotted to each collector	Increased income on Investments	Specific revenue targets assigned to Revenue collectors	/	/	/	/	Finance Officer, Revenue Supt.	5,000.00	IGF

REVENUE HEAD	OBJECTIVE	ACTIVITY	EXPECTED OUTCOME	IMPLEMENTATION STRATEGIES	2025 TIME LINES				RESPONSIBILITIES	COST	SOURCE OF FUNDING
					Q 1	Q 2	Q 3	Q 4			
		Effective supervision of collectors	Collection well supervised and recorded	Finance/ Revenue and Internal Audit units to examine receipts and value books regularly	/	/	/	/	DFO/DIA	4,000.00	IGF
		Quarterly update of Assembly's Assets Register	Enhanced data on all Assembly Assets	Use of an Asset Register to monitor movement of Assets and Equipment	/	/	/	/	DCD, DBO, FACU members	4,000.00	IGF/DACF
		Periodically maintaining Assembly's Road, Equipment and Assets	Assembly's Assets and road Equipment Maintained and always in good operational state	Routine maintenance of Assets and Road Equipment of the Assembly to ensure effective operation though out the year	/	/	/	/	Transport Officer, Procurement officer, Stores Officer, Works Engineer	120,000.00	IGF/DCAF

**REVENUE MOBILIZATION STRATEGIES FOR KEY SOURCES IN 2026**

AREAS	OBJECTIVES	STRATEGIES	REVENUE ESTIMATE	TIME FRAME	RESOURCES NEEDED	COST	EXPECTED OUTCOME
			<b>GHC</b>			<b>GHC</b>	
<b>RATES: BASIC RATES</b>	Increase basic rates by 69%	Zone the District into four (4) revenue collection areas and cede collection to the Area/ Unit Committees.	3,500.00	January to March, 2026	Commissioned Sub-District Structures/ collectors.	2,400.00	Four (4) revenue collection zones created and targets ceded to each zone.
					Availability of value books.	20,000.00	Efficient management of accounting records.
					Provision of vehicle, fuel and Task Force.		
		Public sensitization on the essence of the payments on rates.		January, April, July and August, 2026.	Release of funds for radio programmes.	2,000.00	Public well informed and sensitized.
					Operational vehicles and Fuel		

		Update Socio-Economic Database of the Assembly.		January and July, 2026.	Personnel from Budget, Statistics, Finance and Revenue.	20,000.00	Revenue Database of the Assembly updated.
<b>AREAS</b>	<b>OBJECTIVES</b>	<b>STRATEGIES</b>	<b>REVENUE ESTIMATE</b>	<b>TIME FRAME</b>	<b>RESOURCES NEEDED</b>	<b>COST</b>	<b>EXPECTED OUTCOME</b>
			<b>GHC</b>			<b>GHC</b>	
					Allowance for field work		
					Vehicle and Fuel		
<b>PROPERTY RATE</b>	Increase property rate by 130% by December, 2026.	Name Streets and Address properties for easy identification and collection of revenue.	2,274,023.31	January to December, 2026.	Vehicle and Fuel.	2,958,506.13	Streets Named and Properties Addressed.
		Valuation of Properties in the District.		January to December, 2026.	Lands Commission.		Properties in the District valued and coded to enhance utilization of electronic revenue mobilization.

<b>LANDS</b>	Increase Revenue by 70% every year from 2026-2029	Organize monthly Statutory Planning Committee meetings.	5,927,549.69	January to December, 2026.	Assembly members and selected Heads of Departments	4,178,729.52	Number of approved Development Permits increased by 70%.
<b>AREAS</b>	<b>OBJECTIVES</b>	<b>STRATEGIES</b>	<b>REVENUE ESTIMATE</b>	<b>TIME FRAME</b>	<b>RESOURCES NEEDED</b>	<b>COST</b>	<b>EXPECTED OUTCOME</b>
			<b>GHC</b>			<b>GHC</b>	
		Undertake weekly monitoring of newly developed sites.		January to December, 2026.	Monitoring vehicle with fuel.	20,000.00	Increase in the number of Buildings with permits.
		Constitute a Development Control Task force.		February, 2026.	Provision of a Task Force, Vehicle with fuel.	11,000.00	Task Force constituted.
		Provide logistical support for the Development Control Task Force.		January, 2026.	Provision of logistics and motivation.	9,500.00	Logistics provided for effective operation of the Task Force.

<b>LICENSES</b>	Increase Revenue from Licenses between 148% every year from 2026-2029.	Establish Task Force for revenue mobilization in the District.	370,445.00	January, 2026.	Constituted Task Force.	549,627.14	Task Force established.
					Vehicle with Fuel.		

<b>AREAS</b>	<b>OBJECTIVES</b>	<b>STRATEGIES</b>	<b>REVENUE ESTIMATE</b>	<b>TIME FRAME</b>	<b>RESOURCES NEEDED</b>	<b>COST</b>	<b>EXPECTED OUTCOME</b>
			<b>GHC</b>			<b>GHC</b>	
		Prosecute rate defaulters.		July to September, 2026.	Warning letters, Demand notices.	8,000.00	Reduced revenue collection malpractices.
		Train and resource revenue collectors on effective strategies of mobilizing revenue.		January and July, 2026.	Timely release of funds, vehicle, fuel, training Allowances for facilitators.	10,000.00	Rate payers 'compliance to tax obligations.

		Provide uniforms, identification cards and protective clothing for revenue collectors for effective year-round revenue mobilization.		January and July, 2026.	Timely release of funds, provision of logistics and motivation.	8,000.00	Collectors well-resourced and skills acquired.
<b>RENT</b>	Increase Revenue by 48% annually from 2026-2029.	Sensitize occupants of assembly properties on the essence of rent payments.	45,000.00	January, April, July and October, 2026.	Release of funds for radio programmes.	21,710.00	Stakeholders well informed and sensitized.
<b>AREAS</b>	<b>OBJECTIVES</b>	<b>STRATEGIES</b>	<b>REVENUE ESTIMATE</b>	<b>TIME FRAME</b>	<b>RESOURCES NEEDED</b>	<b>COST</b>	<b>EXPECTED OUTCOME</b>
			<b>GHC</b>			<b>GHC</b>	
					Operational vehicles and Fuel		
		Update the Revenue database of the assembly.		January and July, 2026.	Personnel from Budget, Finance and Revenue.	5,000.00	Revenue database of the assembly updated.
					Allowance for field work		

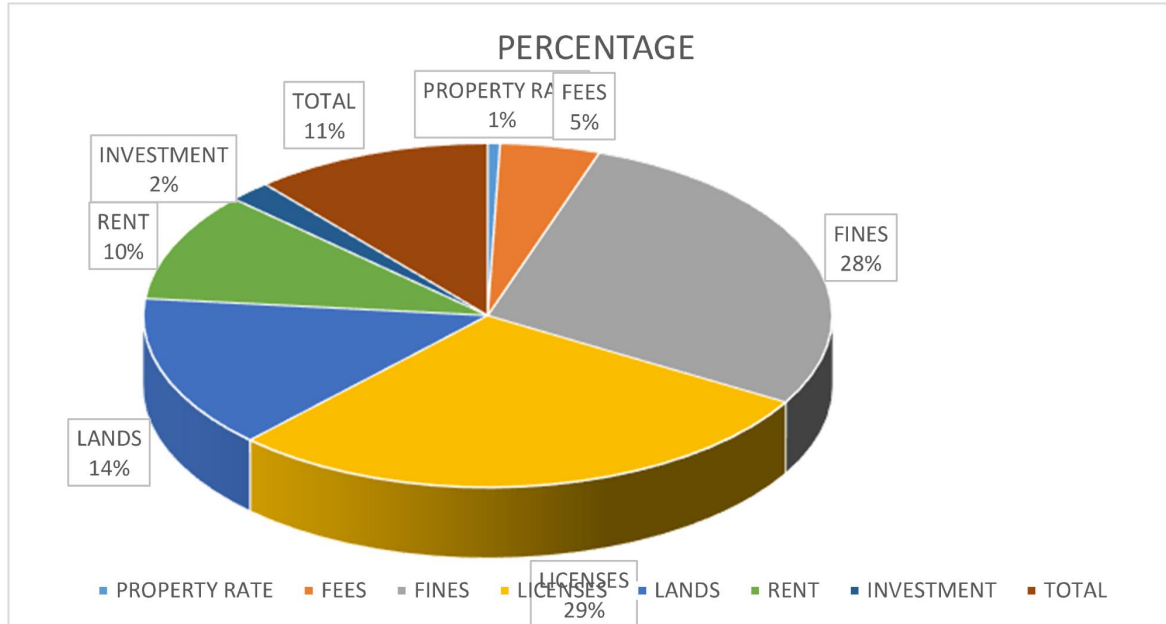
		Provide logistical support to revenue collectors.		January, 2026.	Timely release of funds, provision of logistics and motivation.	8,000.00	Required logistic provided for revenue mobilization.
		Serve defaulters with demand notices and prosecute when necessary.		July to September, 2025, January, 2026.	Warning letters, Demand notices.	10,000.00	Demand notices served and defaulter prosecuted.
<b>FEES AND FINES</b>	Increase revenue for Fees and Fines by 35% every year from 2026-2029	Community based public sensitization programmes organised (Project M EMI).	186,574.78	February, 2026.	Release of funds for radio programmes and van / community centre announcements.	65,313.18	Local Internally Generated Fund Generation enhanced.

<b>AREAS</b>	<b>OBJECTIVES</b>	<b>STRATEGIES</b>	<b>REVENUE ESTIMATE</b>	<b>TIME FRAME</b>	<b>RESOURCES NEEDED</b>	<b>COST</b>	<b>EXPECTED OUTCOME</b>
			<b>GHC</b>			<b>GHC</b>	
					Operational vehicles and Fuel		
		Review and update existing database.		January and July, 2026.	Personnel from Budget, Finance and Revenue	4,000.00	Accurate and reliable database available.

					Allowances for field work.		
		Prosecution of rate defaulters.		January, 2026.	Warning letters, Demand notices.	5,700.00	Reduced rate payment malpractices.
		Train and resource revenue collectors on effective strategies of mobilizing revenue.		January, 2026.	Timely release of funds, vehicle, fuel, training Allowances for facilitators.	10,000.00	Rate payers' compliance to tax obligations.
							Collectors well-resourced and skills acquired.
<b>INVESTMENT INCOME</b>	Increase Revenue on Assembly's Investment by 10%.	Revenue targets allotted to each collector.	30,000.00	-	Formation of Revenue mobilization team and targets.	2,959.69	1. Increased income on Investments.
<b>AREAS</b>	<b>OBJECTIVES</b>	<b>STRATEGIES</b>	<b>REVENUE ESTIMATE</b>	<b>TIME FRAME</b>	<b>RESOURCES NEEDED</b>	<b>COST</b>	<b>EXPECTED OUTCOME</b>
			<b>GHC</b>			<b>GHC</b>	

		Effective supervision of collectors.	-	-	Vehicle and fuel for revenue zone visits.	-	Collection well supervised and recorded.
		Periodically maintaining Assembly's Road Equipment and Assets.	-	-	Timely release of funds for maintenance.	-	Assembly's Assets and road Equipment Maintained and always in good operational state.
<b>TOTAL</b>		<b>90%</b>	<b>8,839,592.78</b>			<b>7,945,385.66</b>	

**CONTRIBUTION OF REVENUE ITEMS TO OVERALL INTERNALLY GENERATED FUNDS FOR 2025.**



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**SUMMARY OF REVENUE MOBILIZATION STRATEGIES FOR 2026**

REVENUE SOURCE	KEY STRATEGIES
1. RATES (Basic Rates/Property Rates)	<p><u>Basic Rate:</u></p> <ul style="list-style-type: none"> <li>❖ Adding the Basic Rate component to all B.O.Ps and all other charges to reduce the cost of collection and make collection easier.</li> </ul> <p><u>Property Rates:</u></p> <ul style="list-style-type: none"> <li>❖ Valuation of existing properties in the District.</li> <li>❖ Street Naming and Property Addressing.</li> <li>❖ Establishing and enforcing a Development Control Task Force.</li> <li>❖ Provide logistical support for the Development Control Task Force.</li> <li>❖ Intensive Stakeholders engagement on fee fixing resolution</li> <li>❖ Stakeholder’s engagement on town hall meetings.</li> <li>❖ Intensive stakeholder engagements with Landlords and property owners.</li> </ul>
2. LANDS	<ul style="list-style-type: none"> <li>❖ Enforcing the payments of reclamation fees by sand winners.</li> <li>❖ Provide logistical support for the Development Control Task Force.</li> <li>❖ Organising quarterly Spatial Planning Committee meetings</li> <li>❖ Undertake weekly monitoring of new development sites within the District.</li> <li>❖ Preparation of planning schemes.</li> <li>❖ Strengthening District- sub structures and ceding some crucial revenue items to them (e.g. Sand winning, etc.)</li> </ul>

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REVENUE SOURCE	KEY STRATEGIES
3. LICENSES	<ul style="list-style-type: none"> <li>❖ Public education on payment of taxes.</li> <li>❖ Review and update existing business database.</li> <li>❖ Establish Task Force for revenue mobilization in the District.</li> <li>❖ Gazette Bye-laws.</li> <li>❖ Prosecute rate defaulters.</li> <li>❖ Assembly utilizing 20% of Internally Generated Fund mobilized on capital expenditure to motivate rate payers to fulfil their civil obligation (e.g. reshaping of roads for easy access from communities/ farms to markets, rehabilitation of markets, provision of sanitary facilities at markets, etc.)</li> </ul>
4. RENT	<ul style="list-style-type: none"> <li>❖ Sensitize occupants of Government stores on the need to pay rent.</li> <li>❖ Re- structuring of Assembly’s Tenancy agreements with occupants of stores.</li> <li>❖ Renovation of market stalls/ sheds and re-allocation</li> <li>❖ Timely Issuance of demand notice.</li> <li>❖ Prosecute defaulters.</li> </ul>

5. FEES AND FINES	<ul style="list-style-type: none"> <li>❖ Sensitize various business operators by organising stakeholders’ consultative meetings.</li> <li>❖ Formation of revenue monitoring teams to check on the activities of revenue collectors, especially on market days.</li> <li>❖ Gazetting Assembly’s Bye laws and enforcing it through public sensitization.</li> </ul>
6. INVESTMENT	<ul style="list-style-type: none"> <li>❖ Repair and maintenance of Assembly’s Grader.</li> </ul>

REVENUE SOURCE	KEY STRATEGIES
7. REVENUE COLLECTORS	<ul style="list-style-type: none"> <li>❖ The use of an electronic revenue management system (BNDA/ DLRev) to monitor mobilization District wide.</li> <li>❖ Quarterly rotation of revenue collectors.</li> <li>❖ Setting target for revenue collectors.</li> <li>❖ Motivation of Revenue Staff - Train and resource revenue collectors on effective strategies of mobilizing revenue and provide transportation when required.</li> <li>❖ Sanction underperforming revenue collectors.</li> <li>❖ Awarding best performing revenue collectors.</li> </ul>

## **ACTION PLAN FOR PROJECT M EMI – “MY ELECTORAL AREA MY IGF” FOR 2026**

**ZONE 1 ABIREM/AFOSU**

- **AHENBRONOM AFOSU**
- **AMENAM/AKROFONSO**
- **OKAIKROM/ABENASO**
- **BETOOM AFOSU**
- **NEW ABIREM**
- **OLD ABIREM**
- **MAMANSO**
- **PRA**

**ZONE 3 AKOASE**

- **AHENBRONOM AMUANA PRASO**
- **AHENBRONOM AKOASE**
- **ABOOSO AKOASE**
- **KYENKYENKU/TENKYEMS O**
- **SANTAASE AMUANA PRASO**
- **MPINTIMPI/ADADEKROM**
- **NYAFOMAN**
- **NOYEM**



**ZONE 2 PRAMAN**

- **AHENBRONOM NTRONANG**
- **ASUABENA KUNTENASE**
- **DADEASE NTRONANG**
- **HWEAKWAE**
- **ADAUSENA**
- **NKWARTENG**

**ZONE 4 PANKESE**

- **TWEAPEASE**
- **PANKESE**
- **ODONTUASE - DOMEABRA**

**INTERNALLY GENERATED FUND MEDIUM TERM PERFORMANCE (2024-2026)**

S/N	REVENUE ITEM	2024 BUDGETED	2024 REVISED BUDGET	ACTUAL AS AT 31ST DEC., 2024	VARIANCE	% PERF.	2025 BUDGETED	REVISED BUDGET 2025	ACTUAL AS AT 31ST SEPT, 2025	2026
2	<b>Property Rates</b>	3,173,500.00	3,173,500.00	3,156,171.38	(17,328.62)	99.45	3,173,500.00	3,173,500.00	3,121,775.38	3,173,500.00
3	<b>Fees</b>	220,574.78	220,574.78	96,502.90	(124,071.88)	43.75	219,574.78	260,974.78	107,777.00	260,974.78
4	<b>Fines</b>	16,500.00	16,500.00	18,000.00	1,500.00	109.09	16,500.00	16,500.00	10,045.00	16,500.00
5	<b>Licenses</b>	573,445.00	573,445.00	577,429.90	3,984.90	100.69	573,445.00	633,445.00	427,582.36	633,445.00
6	<b>Lands/Royalties</b>	6,850,547.96	6,850,547.96	5,377,713.63	(1,472,834.33)	78.50	5,774,547.46	5,773,547.46	808,147.18	5,773,547.46
7	<b>Rent</b>	35,000.00	65,000.00	555,416.00	490,416.00	854.49	35,000.00	35,000.00	98,330.00	35,000.00
8	<b>Investment</b>	30,000.00	30,000.00	18,000.00	(12,000.00)	60.00	30,000.00	30,000.00	-	30,000.00
9	<b>Miscellaneous</b>	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>10,899,567.74</b>	<b>10,899,567.74</b>	<b>9,799,233.81</b>	<b>(1,100,333.93)</b>	<b>89.90</b>	<b>9,822,567.42</b>	<b>9,922,967.24</b>	<b>4,573,656.92</b>	<b>9,922,967.24</b>

## MONITORING AND EVALUATION PLAN FOR REVENUE MOBILISATION

REVENUE ITEM	OBJECTIVE(S)	ACTIVITIES (SHOULD BE SMART)		EXPECTED OUTCOME	OUTCOME INDICATOR	FREQUENCY OF MONITORING	MONITORING AND EVALUATION STRATEGIES	RESPONSIBILITY
<b>Rates</b>	To measure the performance of property rate collection	i	Analyze monthly Trial Balance	Improvement in Property Rate Collection	Comparing Actuals Against Budgeted	Monthly	Trial Balance  Number of Receipts issued within the quarter	Management, F&A
<b>Lands and Royalties</b>	To review the activities of the development control task team quarterly	i	Organize quarterly review meeting	Enhanced compliance	Orderly Development	Quarterly	Progress Report	DCD, Traditional authorities, Developers Associations
		ii	Conduct Public Forum on Task Team activities	Feedback gathered for implementation	Increase in Revenue	Quarterly	Trial Balance	DCD, Traditional authorities, Developers Associations
<b>License (Business)</b>	To measure the performance of	i	Analyze monthly Trial	Improvement in Licenses	Variance	Quarterly	Number of Permit granted within the	Management, F&A

<b>Operating Permit-BOP)</b>	Licenses collection		Balance	Collection			quarter	
		ii	Organize quarterly review meeting	Enhanced compliance	Variance	Quarterly	Trial Balance	Management, F&A
<b>Fees</b>	To review quarterly Fee Fixing Resolution collection performance	i	Analyze monthly Trial Balance	Improvement in Fee Fixing Resolution Collection	Comparing Actuals Against Budgeted	Quarterly	Trial Balance	Management, F&A
		ii	Organize quarterly review meeting	Enhanced compliance	Variance	Quarterly	Number of Receipts issued monthly	Management, F&A
<b>Fines, Penalties and Forfeits</b>	To measure the performance of quarterly Fines, Penalties and Forfeits	i	Organize quarterly review meeting	Enhanced compliance	Variance	Quarterly	Trial Balance	Management, Judicial court
		ii	Analyze monthly Trial Balance	Improvement in Fines and Penalties	Comparing Actuals Against	Monthly	Number of defaulters fined quarterly	Management, F&A

				collections	Budgeted			
<b>Rent</b>	To review monthly rent performance	i	Examine monthly financial statements	Rent collection performance established	Variance	Monthly	Trial Balance	DCE/DCD, DFO, DBA, DIA
		ii	Analyze monthly Trial Balance	Improvement in Rent collections	Variance	Monthly	Number of Rent allowances received monthly	DCE/DCD, DFO, DBA, DIA
<b>Investment</b>	To measure the performance of Investment portfolios	i	Analyze monthly Trial Balance	One number Assembly hall, Community center and Grader made ready for rent	Comparing Actuals Against Budgeted	Quarterly	Public awareness on availability of facility available for rent.	Management, F&A
		ii	Organize quarterly review meeting with Management	Enhanced compliance	Variance	Quarterly	Trial Balance	Management and F&A

			& F& A					
<b>Miscellaneous and Unidentified Revenue</b>	To measure the performance of Miscellaneous and unidentified revenue	i	Analyze monthly Trial Balance	Improvement in Miscellaneous and Unidentified revenue	Comparing Actuals Against Budgeted	Quarterly	Percentage of quarterly increase in funding	DCE/DCD, DFO, DBA, DIA and Sponsorship Team
		ii	Organize quarterly review meeting	Enhanced compliance	Variance	Quarterly	Trial Balance	DCE/DCD, DFO, DBA, DIA and Sponsorship Team

**Conclusion**

There will be the need for strong commitment from the key stakeholders such as Management, Heads of Departments/Units and the IGF Technical Team of Birim North District Assembly for full implementation of plans of activities in the Revenue Improvement Action Plan (RIAP). It is by this approach that management of BNDA can reposition itself in response to the ever rising cost of the development needs of all the communities in the District.

**NAME OF DCE: ANTWI HAKEEM ABDUL**

**NAME OF DCD: MARK ADDO**

**DATE: 08-10-2025**

**DATE: 08-10-2025**

**SIGNATURE AND STAMP: .....** 

**SIGNATURE AND STAMP: .....** 