



**THE REVENUE IMPROVEMENT ACTION PLAN  
FOR THE  
2025 FISCAL YEAR**

**OCTOBER, 2024**

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# **PLANNING STAGE**

## **1.0 INTRODUCTION AND DISTRICT PROFILE**

The Gomoa Central District Assembly is legally mandated by LI 2339, to provide for the general welfare of all their inhabitants. This legal mandate, undoubtedly, requires the assembly to improve upon its revenue generation in order to ensure accelerated development and promote the welfare of its citizens. It is against this background, that the Gomoa Central District Assembly, has formulated a comprehensive revenue improvement action plan and strategy for effective and efficient revenue mobilization and administration for economic development.

## **2.0 NAME OF DISTRICT AND LI ESTABLISHING**

Gomoa Central District Assembly is one of the twenty (22) districts in the Central Region of Ghana. The district was carved out as a separate district from the then Gomoa East District Assembly in 2018 by the Legislative Instrument 2339 and became operational on 15th March, 2018. It occupies an area of about 260.69 square kilometers.

## **3.0 VISION**

The vision of the Gomoa Central District is to become a first class and citizen focused Local Government Authority.

## **4.0 MISSION**

GCDA exists to facilitate the improvement of quality of life of the citizen through the provision of equitable services, effective mobilization and utilization of resources and promotion of professionalism all within the context of good governance.

## **5.0 CORE FUNCTIONS**

Among the core functions of the GCDA outlined in the LI 2339 are:

- To promote and safeguard public health

- To construct, repair and maintain and keep clean all streets
- To construct, repair and maintain all public roads other than trunk roads but including feeder roads and to undertake road rehabilitation programmes within the district.
- To maintain, as agents of central government, all public buildings, including prestige buildings put up by the central government and
- To take steps to ensure the effective maintenance of all government properties within its area of authority.

## **6.0 Core values of Gomoa Central District Assembly**

1. Innovation
2. Team work
3. Integrity
4. Discipline
5. Pro-activeness
6. Quality service
7. Hard work
8. Excellence
9. Sustainability

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

1. Promote demand –driven approach to agricultural development
2. Promote Agro-business to enhance production and consumption of local agriculture produce
3. Promote sustainable spatially integrated balanced and orderly development of human settlement
4. Facilitate the extension of electricity to all communities
5. Enhance inclusive and equitable access to, and participation in quality education at all levels
6. Ensure improved Fiscal Performance and Sustainability
7. Promote Local Economic activities
8. Promote the development of tourism potentials
9. Support security related infrastructure
10. Promote ICT Development at all levels

11. Ensure operationalization of the lower sub structures

## **8.0 Legal Framework and Policy Environment**

Some of the laws and legal frameworks backing revenue mobilization in the district include the following.

1. 1992 Constitution of Ghana
2. Local Governance Act, 2016 (Act 936)
3. Public Financial Management Act 2016 (Act 921)
4. Public Financial Management Regulation 2019, L.I. 2378
5. Audit Service Act, 2000 (Act, 584)
6. Land Use and Spatial Planning Act, 2016 (Act 925)
7. National Development Planning (System) Act 1994, Act 480)

## **9.0 Opportunities to strengthen IGF Generation**

Some of the opportunities that exist and can be identified to boost the assembly's revenue are as follows.

- The establishment of the district court which would help prosecute the existing huge numbers of rate payers who over the years have refused to pay due to no sanctions against them
- The booming night market operations in most communities in the district has also presented itself as an opportunity to enable the assembly rake in revenue
- The establishment of area council and sub-offices also serves as a potential for the collection of revenue items which are difficult to identify though in operation in the various communities
- The introduction of the IDIF initiative by the government of Ghana will also go a long way to help develop local light and heavy industries within the district. This can also help boost the revenue base of the assembly as most of these industries serve other subsidiary industries with their products.

## **10.0 Population Structure**

It is estimated that 2025 will have a total population of 93,519 comprising of 49,784 females and 43,735 males.

## **11.0 District Economy and its implication for revenue mobilization:**

### **a. AGRICULTURE**

Agriculture is the key economic sector in the district contributing to about 54% of gross domestic product. Total agricultural land is estimated at 169.25 square meters. The ecology of the district encourages the cultivation of crops such as cassava, maize, pineapple, coconut, vegetable, citrus, and other non-traditional crops such the Asian Vegetables, chilly and bird eye pepper. Generally, farming in the district employs about 12,075 people of which 60 percent are males and (40%) females with scale of production mostly on subsistence. This has contributed immensely to the percentage yield of farmers.

### **b. MARKET CENTER**

At the moment, there are two market stall structures that has been constructed and commissioned by the Assembly at Gomoa Aboso and Afransi aimed at boosting the assembly's revenue base. The Assembly has awarded a 28-unit lockable market at Gomoa Aboso and work has begun in earnest with the first phase almost completed.

### **c. ROAD NETWORK**

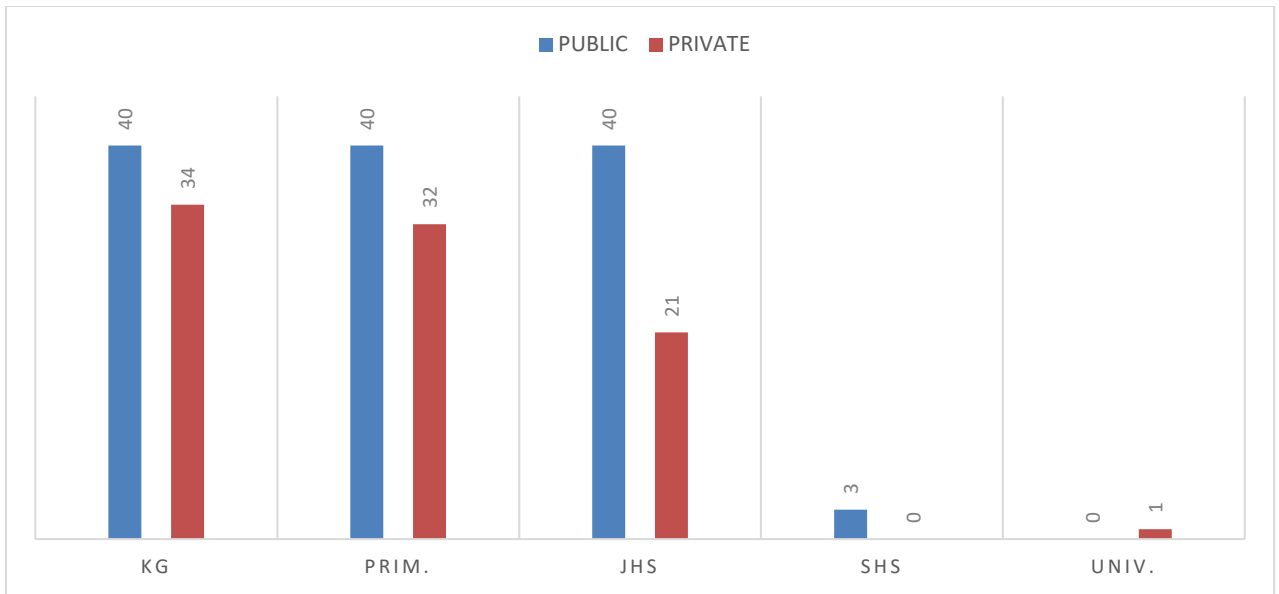
Road network in the district can be put into two major categories being the feeder road and the urban highways occupying about 70% and 30% respectively

Most of the feeder roads are fairly in a good shape due to reshaping activities carried out on regular basis. This has encouraged the transportation of agricultural products from the hinterland to the marker centers for sale raining the revenue base of the individuals and the assembly as a whole.

### **d. EDUCATION**

Currently, the district has about 81 basic schools with about 800 classrooms (public and Private, KG, Primary and JHS). The district can boast of a private university namely, Perez University in Pomadze. The district has Three Community Senior High Schools.

### **Fig. 1: EDUCATIONAL FACILITIES IN THE DISTRICT**



**Table 1: EDUCATION- FACILITIES AND ENROLMENT**

<b>Public Schools Enrolment in the District for 2022-2024 Academic Years</b>				
<b>NO.</b>	<b>CATEGORY</b>	<b>YEARS</b>		
		<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>
1.	KG	2,884	2,300	2,785
2.	PRIMARY	9,799	9,612	10,018
3.	JHS	5,104	5,416	5,500
4.	SHS	1,302	2,450	2,786
	<b>TOTAL</b>	<b>19,089</b>	<b>19,778</b>	<b>21,089</b>

**Private Schools Enrolment in the District for 2022-2024 Academic Years**

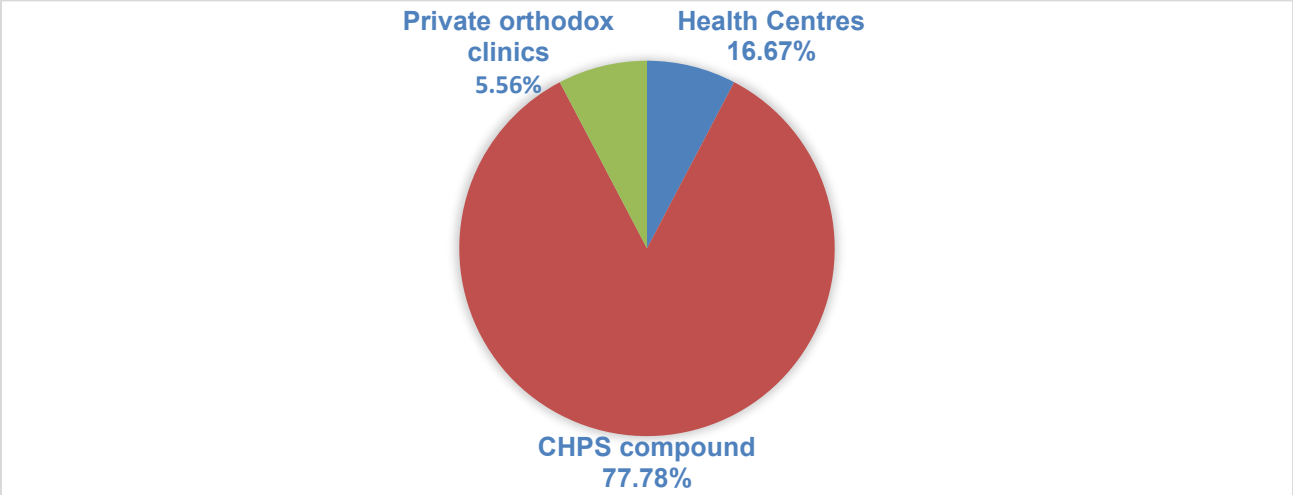
<b>NO.</b>	<b>CATEGORY</b>	<b>YEARS</b>		
		<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>
1.	KG	1,986	2,016	1,556
2.	PRIMARY	4,455	4,650	3,380
3.	JHS	622	815	641
	<b>TOTAL</b>	<b>7,063</b>	<b>7481</b>	<b>5,577</b>

<b>NUMBER OF TEACHERS IN THE DISTRICT - PUBLIC SCHOOLS – 2024</b>			
	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>
<b>LEVEL</b>	<b>MALE</b>	<b>FEMALE</b>	<b>TOTAL</b>
KG	3	134	137
PRIMARY	131	225	356
JHS	221	113	334
SHS (TEACHING & NON-TEACHING)	122	75	197
<b>TOTAL</b>	<b>477</b>	<b>547</b>	<b>1,024</b>

**e. HEALTH**

Health care in the district is delivered at two levels, the community and sub-district levels. There is one (3) Health Centre, one (1) private orthodox clinic, and Eleven (14) CHPS compound complementing health care delivery in the district. There is currently the construction of a district hospital at Afransi under the Agenda 111 policy of Government and a Polyclinic at Abonyi being funded by the Government of Ghana.

**Fig. 2: HEALTH -FACILITIES IN THE DISTRICT**



## **f. WATER AND SANITATION**

### **WATER**

Accessibility to water for drinking and other domestic purposes in the district as a whole is not much of a challenge. Citizens obtain their sources of water for drinking mainly from Pipe borne, borehole, rain water, bottled/sachet water, and a couple of rivers/stream scattered around.

### **SANITATION**

Sanitation situation in the district in general has improved both on solid and liquid wastes management. Presently, the District has rolled out a plan to clear all unapproved dumping sites and communal containers placed in various location with the purchase and engineering of a 12-acre final disposal site at Gomoa Ofaso. The district is also implementing the Community Led Total Sanitation Programme being supported by UNICEF and World Bank.

The district has so far declared ten (11) Communities Open Defecation Free Status namely; Dadsonkwaa, Mmofra Nfa Adwen, Saakwa, Kobina Ogyam, Papa Atta, Okukua, Fante Yemoah, Bentumkwaa, Appiahkra, Gyamanfom and Efrimukwaa.

## **g. ENERGY**

The electricity coverage of the district is estimated to be around 90% of the entire communities in the district. Almost all communities in the district with the exception of just a few are not connected to the national grid. The Assembly also supports the provision and maintenance of street lights especially along the main roads and at vantage points in the various communities. The presence of electricity in most of these communities has encouraged not only day markets but also night market operations of which the assembly can take advantage to boost its revenue source.

## **h. TOURISM**

The Gomoa Central District Assembly can boost of a number of potential tourism sites which includes; the Crown Forest (Safari Park) at Gomoa Nsuaem, the Gomoa Two-Weeks Festival, Suaye Technology Centre in Gomoa Mpota, the only Ghanaian owned Auto Mobile Company in the country as well as the mystery stone at Asebu. Currently, the assembly had partnered the safari park to facilitate the acquisition of local plans and permits in the development of the area. We are hopeful that's its completion together with the other tourism centers would attract potential tourists and boosts the assembly's revenue.

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

**i. Cross cutting (general) issues/challenges**

<b>S/N</b>	<b>CHALLENGES</b>	<b>EFFORTS TOWARDS ADDRESSING CHALLENGES</b>
1.	Inadequate number of revenue collectors on the field	Liaising with assembly members to engage new revenue collectors
2.	Insufficient database on revenue items	Budgetary allocation made for data collection
3.	Assembly's inability to fully digitize its billing and payment system	Allocation made for revenue management software in the assembly budget
4.	Mobility issue (vehicles/Drivers)	Prompt allocation of vehicles and other materials needed for revenue mobilization
5.	Inadequate payment points	Operationalization of District Sub office at Asebu Pomadze
6.	Delay in bill distribution	Liaising with assembly staff to support revenue collectors in bill distribution

**Table 2: Specific issues/challenges relating to Revenue mobilization:**

<b>NO.</b>	<b>SOURCE OF REVENUE</b>	<b>CHALLENGES</b>
1.	Rates	<ul style="list-style-type: none"> <li>• Inability to conduct valuation of properties</li> <li>• Inability to resolve boundary disputes with neighboring districts</li> <li>Delay in the issuance of permit</li> </ul>
2.	Fees	<ul style="list-style-type: none"> <li>• Inadequate revenue collectors</li> </ul>
3.	Fines, Penalties and Forfeits	<ul style="list-style-type: none"> <li>• Inability to enforce bye-laws</li> </ul>
4.	Licenses	<ul style="list-style-type: none"> <li>• Distance to the revenue payment points (Mpotu, Asebu, etc)</li> <li>• Inability to digitize payment system</li> <li>• Inadequate logistics</li> </ul>
5.	Lands	<ul style="list-style-type: none"> <li>• Inability to resolve boundary disputes with neighboring districts</li> <li>• Inability to enforce bye laws on building regulations</li> <li>• Inadequate monitoring activities by task force team</li> </ul>
6.	Rents	<ul style="list-style-type: none"> <li>• Inability to enforce and collect rent from occupants of assembly properties</li> </ul>

### **13.0 Database Management**

Database for revenue mobilization has been created and in use to enable the assembly track revenue payment as well as defaulters. Currently, all artisanal shops have been marked with the help of assembly staff with unique codes specific to their locations for easy identification. Data also exist for private educational, health institutions as well as other corporate businesses like Pharmacy/chemical shops, fuel stations, light industries, etc. Data on properties in the district was captured into the Taxman software during Tax Revenue for Economic Enhancement (TREE) project era. However, the project has ended and the assembly is yet to synchronize the data with the ongoing house numbering details for an updated data. We hope this will help the assembly maximize revenue from property rate.

However, holistic Database update needs to be done periodically with the increasing rate of emerging new businesses. Management as part of our strategies for revenue mobilization plans to get these data updated on quarterly basis.

Currently, Revenue data storage is done using the excel spreadsheet. Management is in the process of acquiring a software which will manage data on property rate and business operating permits respectively.

### **14.0 Fee Fixing Process**

The assembly in accordance with sections 137-146 of the Local Governance Act, 2016, Act 936 fix annual rates and fees to be paid by business entities operating within the district. These fees are charged based on some of the following factors.

- To deliberately encourage and promote the operations of certain economic activities within the district
- To enable competitiveness in fees charged usually for assembly owned shops as compared to other districts and privately owned shops
- To serve as a deterrent to citizens in terms of payment of fines and the operations of certain activities
- To enable the registration of businesses within the district

The fee fixing process involves stakeholders ranging from landlords' associations, artisan groups, private educational and health institutions, financial institutions, traditional authorities, assembly and unit committee member, among others.

The fee fixing document prior to its approval by the General Assembly is discussed at the budget committee, finance and administration Subcommittee and the Executive committee. The document is finally approved on or before 31<sup>st</sup> October of each financial year.

The approved document is gazetted to finalize its preparation.

### **15.0 Administration of Revenue Collection**

The assembly currently operates with two classes of revenue collectors being the permanent and those on commission as at August 2024. Periodically, assembly staff also go to the field to boost revenue collection activities through its task force operations.

Management has been much supported and much involved in revenue operations. With the formation of a Rate Assessment Committee (revenue management team) being put in place with representatives from almost all the unit being involved in revenue collection process usually spearheaded by the budgets and finance units.

Currently the assembly has three sub-district offices operational out of the proposed four and also serve as a payment point for rate payers. Plans are also underway to get commission collectors for these sub-offices to enable the collection of ceded revenue. 50% of monies raised from ceded revenue goes back to the area council for administrative and developmental expenses.

Administrative officers from the assembly have been posted to these offices to help run them. Officers from the works department and account also periodically visit these offices to provide services to them.

### **16.0 Billing**

Bills are usually being guided by the approved fee fixing resolution of the assembly and printed out for distribution in December prior to the beginning of the billing year. Currently, the collection of property rate through the Tax Revenue for Economic Enhancement (TREE) project and subsequently the Ghana Revenue Authority has come to an end for the collection of property rate. However, the assembly is yet to synchronize the data with the ongoing house numbering details for an updated data. We hope this will help the assembly maximize revenue from property rate going forward into 2025.

It must be stated that the current billing system provides opportunity for feedback from the rate payers. This is because telephone numbers dedicated for the revenue collection feedback has been provided on each bill to strengthen client services. Further training would have to be conducted for both old and new revenue collectors as well as the GRA collectors and staff taskforce to enhance revenue mobilization.

## **17.0 Tracking of Revenue Collection**

Payments made from other revenue sources are usually receipted using the general counterfoil receipt (GCR) which are verified by the revenue superintendent, revenue accountant and internal auditor before entries are made into the excel spreadsheet which captures data on revenue items and their bills for the year.

## **18.0 Enforcement**

Enforcement of bill payments are usually done through the use of the assembly's taskforce which they periodically move to the field to inspect and ensure payment of bills.

Sensitization exercises are also done on information centers and radio stations to educate and remind ratepayers of the need to pay bills.

Going into 2025, the district court would be fully operationalized and utilized to enable easy prosecution of defaulters as a form of enforcing payment of revenue.

## **19.0 Service Delivery**

The assembly provides services to rate payers usually in the form of;

1. Community road reshaping activities. Over the years, communities like Asebu Pomadze, Hill City, Akropong, Ekroful, Besease, Achiase, Dahom, Lome, Ekwamkrom, Esikuma and its environs have received various forms of road reshaping which has enabled them access services in other communities.
2. Clearing of refuse dumping sites within communities thus improving upon sanitation
3. Repair/ maintenance of streetlights within communities

These expenditures are geared towards fulfilling the use of 20% of internal revenues generated into direct capital development in the communities to ensure voluntary compliance so far as revenue payment is concerned.

## **20.0 Local Economic Development**

The following are among the potential economic interventions that the assembly has identified and subsequently made adequate provision for in its district medium term development plan and annual budget.

1. Construction of market stalls at Gomoa Aboso
2. Business support for artisan groups
3. Support for agribusinesses/tourism

## **21.0 Capacity Development**

The assembly's capacity building plans are designed to incorporate the training needs of our revenue collectors in order to boost revenue mobilization. Revenue collectors are usually as part of the sensitization programme in January of each financial year trained on revenue mobilization and customer care strategies. The previous years' revenue mobilization activities are assessed, challenges outlined and solutions brainstormed. This is done to ensure an improved revenue performance in the current year.

However, a major ICT capacity gap has been identified. Management is putting plans in place to procure an effective revenue software for revenue management and get revenue collectors trained in order to ensure the efficient distribution and collection of revenue

## **22.0 Communication and Education Strategy**

A revenue education and communication team has been put in place comprising of the Budget Officer, Statistics Officer, Finance Officer, Information Officer and the National Commission for Civic Education (NCCE) officer. Communication activities on rate payment are largely undertaken during the beginning of the year and intermittently throughout the year.

Communication strategies on revenue includes the use of:

1. Use of assembly's Information van
2. Use of Community information system
3. Publication of Fee-Fixing Resolution on our website for rates payers to know how much they are supposed to pay.
4. Use of town hall meetings to educate stakeholders and ensure social accountability and transparency through the use of the PFM templates quarterly.

**Table 3: BUDGET ACTUAL REVENUE COLLECTION PERFORMANCE FROM 2022 TO 2024**

<b>REVENUE PERFORMANCE- ALL REVENUE SOURCES</b>							
<b>ITEM</b>	<b>2022</b>		<b>2023</b>		<b>2024</b>		<b>%</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual as at Sept.</b>	<b>% as at Sept.</b>
IGF	681,657.04	710,166.91	1,145,183.84	1,241,598.89	1,145,183.84	882,094.51	77.03
Compensation Transfer	2,000,964.03	2,905,443.90	3,642,822.76	3,678,529.40	3,939,944.03	3,316,193.56	84.17
Goods and Services Transfer	113,033.00	21,013.81	56,000.00	30,133.57	93,500.00	0.00	0.00
Assets Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DACF-ASSEMBLY	6,407,144.27	2,191,894.67	6,407,144.27	1,321,058.36	7,388,581.44	857,607.34	11.61
DACF-RFG	2,377,904.55	1,154,505.55	2,048,918.19	0.00	2,052,510.06	1,809,683.00	88.17
DACF-MP	500,000.00	520,777.15	850,000.00	544,529.40	1,300,000.00	709,214.41	54.55
DACF-PWD	300,000.00	220,976.54	300,000.00	105,261.26	300,000.00	184,313.02	61.44
HIV/MSHAP	30,000.00	0.00	30,000.00	23,305.87	30,000.00	2,761.79	9.21
UNICEF	50,000.00	20,607.17	50,000.00	0.00	30,000.00	0.00	0.00
AGRIC (CIDA)	150,079.00	65,338.34	150,079.00	59,098.63	150,079.00	0.00	0.00
<b>TOTAL</b>	<b>12,610,781.89</b>	<b>7,810,724.04</b>	<b>14,680,148.06</b>	<b>7,003,515.38</b>	<b>16,429,798.37</b>	<b>7,761,867.63</b>	<b>47.24</b>

**Table 4: FINANCIAL PERFORMANCE - REVENUE**

<b>REVENUE PERFORMANCE- IGF ONLY</b>							
<b>ITEM</b>	<b>2022</b>		<b>2023</b>		<b>2024</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual as at Sept.</b>	<b>% as at Sept.</b>
Property Rate	70,000.00	74,243.67	15,000.00	20,387.00	52,000.00	21,772.00	41.87
Basic Rate	2,000.00	0.00	2,000.00	0.00	1,600.00	0.00	0.00
Fees	236,489.22	291,598.21	372,214.00	595,049.96	480,007.97	366,289.19	76.30
Fines	1,155.00	0.00	2,650.00	4,550.00	8,120.00	0.00	0.00
Licenses	181,330.23	138,730.07	288,257.92	294,920.26	272,407.95	179,061.56	65.73
Land	170,000.00	163,294.94	230,059.90	90,751.67	160,047.92	200,124.00	125.04
Rent	20,682.59	52,300.00	190,000.00	165,940.00	121,000.00	54,520.00	45.06
Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	<b>681,657.04</b>	<b>710,166.91</b>	<b>1,100,183.84</b>	<b>1,171,598.89</b>	<b>1,095,183.84</b>	<b>821,766.75</b>	<b>75.03</b>
Royalties	0.00	0.00	45,000.00	70,000.00	50,000.00	60,327.76	120.65
<b>Total</b>	<b>681,657.04</b>	<b>710,166.91</b>	<b>1,145,183.84</b>	<b>1,241,598.89</b>	<b>1,145,183.84</b>	<b>882,094.51</b>	<b>77.02</b>

**Table 5: REVENUE COLLECTION PERFORMANCE FOR 2024 AND PROJECTIONS FOR 2025**

<b>NO.</b>	<b>REVENUE ITEM</b>	<b>IGF BUDGET FOR 2024 (GHC)</b>	<b>ACTUAL FOR FIRST QUARTER OF 2024 (GHC)</b>	<b>ACTUAL FOR SECOND QUARTER OF 2024 (GHC)</b>	<b>ACTUAL FOR THIRD QUARTER OF 2024 (GHC)</b>	<b>TOTAL COLLECTION (JANUARY-SEPT. 2024) (GHC)</b>	<b>% OF BUDGET ACHIEVED AS AT SEPT. 2024</b>	<b>ACTUAL IGF COLLECTION COST (JAN. TO SEPT. 2024) (GHC)</b>	<b>BUDGET FOR 2025 (GHC)</b>
1.	Rates	53,600.00	1,587.00	11,360.00	8,825.00	21,772.00	40.62	5,005.56	81,600.00
2.	Fees	480,007.97	156,045.00	154,968.49	55,275.70	366,289.19	76.31	75,235.19	480,007.97
3.	Fines	8,120.00	0.00	0.00	0.00	0.00	0.00	0.00	8,120.00
4.	Licenses	272,407.95	77,035.50	51,507.06	50,519.00	179,061.56	65.73	35,393.52	298,652.69
5.	Land	160,047.92	0.00	90,930.00	109,194.00	200,124.00	125.04	50,971.03	268,839.95
6.	Rent	121,000.00	30,570.00	4,050.00	19,900.00	54,520.00	45.06	9,813.60	172,000.00
7.	Royalties	50,000.00	0.00	30,000.00	30,327.76	60,327.76	120.66	0.00	65,000.00
	<b>TOTAL</b>	<b>1,145,183.84</b>	<b>265,237.50</b>	<b>342,815.55</b>	<b>274,041.46</b>	<b>882,094.51</b>	<b>77.03</b>	<b>176,418.90</b>	<b>1,374,220.61</b>

**Table 6: MATRIX FOR REVENUE IMPROVEMENT STRATEGIES FOR 2025**

Revenue Head	Objective	Implementation Strategies	Expected Output/ Outcomes	Output/ Outcome Indicator	Activities	Timelines for implementation				Responsibility	Costing/ Budget	Funding source
						1	2	3	4			
LANDS AND ROYALTIES	To increase revenue from building permit by at least 10% at the end of 2025	1. Use of information centers to outline process of acquiring a permit	1. Increased number of citizens educated to pay their building permits	Availability of new applications for permit	Education and Sensitization on new development requirements and conditions					DE/PPO/N.C.C.E & ISD	GH¢15,000.00	IGF
		2. Assign zoning and logistics to the team	2. Team formed and operationalized	Availability of monitoring report of task force	Formation of development control unit					Works Dep't & Physical Planning	GH¢40,000.00	DACF /IGF
		3. Weekly field monitoring of new developments	3. Building permit by-laws enforced	No. of building permits approved	Allocation of vehicles and other logistics for development control and regularization					DCD/Works Dept./TCP	GH¢20,000.00	DACF /IGF
		4. Assigning Technical officers to Sub-office	To resolve proximity issues	Operationalization of sub office	Assigning technical officers to Sub-Office					DCD/HR	GH¢20,000.00	DCAF /IGF

Revenue Head	Objective	Implementation Strategies	Expected Output/ Outcomes	Output/ Outcome Indicator	Activities	Timelines for implementation	Responsibility	Costing/ Budget	Funding source
FEES	To increase revenue from Fees by at least 10% at the end of 2025	1. Assigning officers to conveyance site	Revenue from fees increased	% Increase in fees from conveyance	1. Operationalization of conveyance point at Afransi		DE/DFO/Procurement	GH¢4,000.00	DACF/IGF
		2. Sensitize and educate rate payers on services provided	To enhance accessibility and payment	Increased revenue from fees	2. Operationalization of all market stores		DFO/DBA/ISD	GH¢10,000.00	DCAF/IGF
LICENSES	To increase revenue from Licenses by at least 10% at the end of 2025	1. collect and update data on revenue items 2. Prepare and distribute bills by 31 <sup>st</sup> December	1.Existing data on revenue items updated 2. Timely billing and improved collection of revenue	Availability of updated data on business Availability of bills distributed	1. Prepare and update data on business items 2. Prompt and early generation and distribution of bills		DSO/MIS/DFO/DBA	GH¢20,000.00	DACF/IGF
		3. Procurement of revenue management software	Improvement in revenue mobilization and monitoring	Availability of software	3. Procurement of software		DCD/DFO/MIS/DBA/PO	GH¢10,000.00	DACF/IGF

Revenue Head	Objective	Implementation Strategies	Expected Output/ Outcomes	Output/ Outcome Indicator	Activities	Timelines for implementation	Responsibility	Costing/ Budget	Funding source
FINES	To increase revenue from Fines by at least 10% at the end of 2025	Enforcement of Bye Law at law court	1.Revenue from fines increased	Increased amount of revenue mobilized	1.Court warrants for rate defaulters		DE/DPO/ Procurement	GH¢5,000.00	DACF
		1. Facilitate implementation of bye laws	2.Reduction and improvement in sanitation cases	Availability of Assembly bye law	2. Implementation of assembly bye laws through public education		DPO/DE/DE HO/ Procurement	GH¢10,000.00	DACF /IGF
RATES	To increase revenue from Rates by at least 10% at the end of 2025	Allocation of technical staff to Sub office	Revenue from rate increased	Operationalization of sub office	1. Operationalize sub office to enhance rate education and payment				
		1.Procurement process to provide logistics for house numbers	1.Accurate billing and improved collection of revenue	Availability of house numbers	2. Provide identification numbers for houses in all communities		DE/PPO/ Procurement	GH¢20,000.00	DACF /IGF
Revenue Head	Objective	Implementation Strategies	Expected Output/ Outcomes	Output/ Outcome Indicator	Activities	Timelines for	Responsibility	Costing/ Budget	Funding source

						implementat ion					
RENT	To mobilize at least 90% of expected revenue from rent by the end of 2025	1.Engage estate manager to document all rentable facilities	All assembly rentable properties fully documented	Availability of updated database on assembly properties	1.Update database of all rentable facilities/equipme nt of the assembly				DE/DIA/ STORES	GH¢5,000.00	IGF
		2. Review rent agreement and prepare letters to all tenants	Payment of all rents on time	Availability of bills and notices to occupants	2. Prepare and submit bills and reminder notices to all occupants				DCD/DE/ DFO	GH¢5,000.00	IGF

# **MONITORING STAGE**

**Table 7: MONITORING PLAN FOR REVENUE MOBILISATION**

<b>REVENUE ITEM</b>	<b>OBJECTIVE(S)</b>	<b>ACTIVITIES (SHOULD BE SMART)</b>	<b>FREQUENCY OF MONITORING</b>	<b>STRATEGIES FOR MONITORING ACTIVITIES</b>	<b>RESPONSIBILITY</b>	
<b>Rates</b>	To enhance revenue mobilization from land	i	Operationalize sub office to enhance rate education and payment	Quarterly	1. field visit to sub office	DBA/ DSO/DE/PPO
		ii	Provide identification numbers for houses	Quarterly	2. Field monitoring to inspect identification numbers for properties	DE/PPO/ MIS
<b>Lands and Royalties</b>	To enhance revenue mobilization from land	i	Education and Sensitization of rate payers	Quarterly	1. Examine report on the use of information centers to educate rate payers	DE/PPO/NCCE/ISD
		ii	Formation of development control unit	Quarterly	2. Evaluation of activities of task force 3. inspection of financial statements	DCD/DE/PPO/DFO
		iii	Allocation of logistics for development control and regularization	Quarterly	4. Weekly field monitoring of new developments	DCD/DE/PPO
		iv	Assigning technical officers to Sub-Office	Monthly	5. Monitoring of activities of Sub-offices	DCD/DFO/DE

<b>REVENUE ITEM</b>	<b>OBJECTIVE(S)</b>	<b>ACTIVITIES (SHOULD BE SMART)</b>		<b>FREQUENCY OF MONITORING</b>	<b>STRATEGIES FOR MONITORING ACTIVITIES</b>	<b>RESPONSIBILITY</b>
<b>License (Business Operating Permit-BOP)</b>	To enhance revenue mobilization from BOP	i	Update database on ratable items	Quarterly	1. Quarterly field exercise to update database	DSO/MIS/DFO/DBA
		ii	Prompt and early generation and distribution of bills	Quarterly	2. Quarterly field exercise and reports	DBA/DFO/ MIS
		iii	Procurement and operationalization of revenue software	Quarterly	3. Availability and inspection of revenue software	DBA/DFO/ MIS/PO
<b>Fees</b>	To enhance revenue mobilization from fees	i	Operationalization of conveyance point at Mpota	Quarterly	1. Inspection of reports, GCR and financial statements	DCD/DFO/DIA/DE
		ii	Operationalization of all market stores	Quarterly	2. Evaluation of activities of taskforce by management	
<b>Fines, Penalties and Forfeits</b>	To ensure compliance with assembly bye-laws	i	Operationalization of district court	Quarterly	1. Prosecution of defaulters	DCD/ DFO
		ii	Implementation of assembly bye-laws	Quarterly	2. Prosecution of defaulters	DCD/ DFO/DEO
<b>Rent</b>	To ensure proper allocation and utilization of assembly properties	i	Update database of all rentable facilities/equipment of the assembly	Quarterly	1. Review/ examine updated data on rentable facilities/equipment	DSO/DE/DFO

REVENUE ITEM	OBJECTIVE(S)	ACTIVITIES (SHOULD BE SMART)	FREQUENCY OF MONITORING	STRATEGIES FOR MONITORING ACTIVITIES	RESPONSIBILITY
Rent	To ensure proper allocation and utilization of assembly properties	ii Review rent and prepare tenancy agreement with occupants/ users of rentable facilities	Quarterly	2. Examine tenancy agreement report	DE/PPO/DPO/DIA

### Conclusion

The main objective of the revenue improvement action plan is to provide framework to guide all departmental and unit heads towards effective revenue mobilization. The Gomoa Central District Assembly is fully committed in ensuring the implementation of these outlined strategies going into 2025 and subsequent years to make our objectives a reality. We are hopeful that with strong teamwork and dedication, all limitations that would possibly arise in the line of duty would be effectively addressed.



**FOR: (DISTRICT CHIEF EXECUTIVE)**

**ALHAJI ABDUL-RAHIM MUSAH**

**(DISTRICT COORDINATING DIRECTOR)**

**DATE: 29<sup>TH</sup> OCTOBER 2024**

