

# **OFORIKROM MUNICIPAL ASSEMBLY**



## **REVENUE IMPROVEMENT ACTION PLAN**

**2023**

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## **CHAPTER ONE**

### **PART A: INTRODUCTION**

#### **1.1 BACKGROUND**

The Oforikrom Municipal Assembly is one of the forty three (43) Metropolitan, Municipal and District Assemblies (MMDAs) in Ashanti Region. It was carved out of the erstwhile Kumasi Metropolitan Assembly (KMA), established by L. I. 2291 and inaugurated on March 15, 2018. The Municipal capital is Oforikrom. The Municipality is located between Latitude 6.35°N and 6.40°S and Longitude 1.30°W and 1.35°E and elevated 250 to 300 meters above sea level. The Municipality shares boundaries with Ejisu to the East, Bosomtwe District Assembly to the South, Asokwa Municipal Assembly to the South West, Asokore Mampong Municipal Assembly to the North and Kumasi Metropolitan Assembly to the West. Oforikrom Municipal Assembly is approximately 270km north of the national capital, Accra. It has a surface area of approximately 4,978.47 hectares (49.78 kilometers square) which is about 0.0192 percent of the total land area of Ashanti Region.

## **1.2 OBJECTIVE AND EXPECTATION OF THE REVENUE IMPROVEMENT ACTION PLAN**

The Municipal Assembly has been in existence for Four Years and Nine Months. Revenue collection has been done for the same period and the Assembly is still collecting data for revenue generation, so setting objectives needs a careful strategy. However, the main goal of the Revenue Improvement Action Plan (RIAP) is to support the Assembly's efforts at improving mobilisation and management of its Internally Generated Revenue. This can be done by providing practical suggestions on potential interventions, activities, timelines and resources required to implement the interventions.

The expectation of the Revenue Improvement Action Plan (RIAP) is to fully harness the resource, increase local revenue mobilisation and collection potential to meet the demand for service delivery as well as create the needed awareness for prompt and voluntary payment of taxes.

### **Objectives of the Plan Preparation Exercise**

The objectives of the plan preparation exercise are as follows:

- To undertake a situation analysis of the Municipal, with emphasis on the identification and analysis of key development problems, potentials, opportunities and constraints of revenue generation.
- To establish a development framework for the Assembly that spells out its priorities, prospects and focus in revenue generation during the year.
- To formulate programmes and strategies that would lead to the achievement of the set goals and objectives.
- To develop a framework for the implementation and management of the programmes.
- To design monitoring and evaluation system to track the progress of implementation of the programmes and assess the extent to which the stated objectives have been achieved together with the impact of Municipal Poverty Reduction Interventions.

### **1.3 SOURCES OF REVENUE TO THE MUNICIPAL ASSEMBLY**

In order to better understand the need to collect enough revenue for the day-to-day running of the Assembly's activities, the Assembly needs to identify the types of revenue available for collection within the Municipality.

Local Governance Act 2016, Act 936 mandates Assemblies to collect the following revenue items;

1. Rates
2. Fees
3. Fines
4. Licenses
5. Lands and Royalties (Development Permit)
6. Investment Income
7. Rent

The 2023 Revenue Improvement Action Plan if successfully implemented would help the Assembly generate an estimated revenue of GH¢ 3,316,949.00

## 1.4 TREND OF REVENUE PERFORMANCE AND PROJECTIONS

**Table 1**

S/N	Revenue Item	Actual Revenue 2019	Baseline					Previous Year (s)				
			Projections	Actual	Total Rev.	2020 % Growth	Performance 2020 %	Projections	Actual	Total Rev.	2021 % Growth	Performance 2021 %
			2020	2020	2020			2021	2021	2021		
1	Licenses	763,651.20	1,496,618.00	840,936.42	840,936.42	10.12	56.19	1,511,814.00	750,183.50	750,183.50	(10.79)	49.62
2	Fees	411,561.00	298,665.00	166,536.00	166,536.00	(59.54)	55.76	377,675.00	289,189.00	289,189.00	73.65	76.57
3	Fines	33,736.00	26,936.00	3,650.00	3,650.00	(89.18)	13.55	12,520.00	13,319.00	13,319.00	264.90	106.38
4	Investment Income	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	8,767.67	8,767.67	0.00	876.77
5	Rates	314,747.09	639,451.19	314,970.98	314,970.98	0.07	49.26	641,351.19	401,972.24	401,972.24	27.62	62.68
6	Rent	39,313.91	50,420.00	45,059.71	45,059.71	14.62	89.37	59,420.00	33,312.00	33,312.00	(26.07)	56.06
7	Lands	328,534.18	323,690.00	658,697.62	658,697.62	100.50	203.5	232,000.00	1,092,636.85	1,092,636.85	65.88	470.96
	<b>Total</b>	<b>1,891,543.38</b>	<b>2,835,780.19</b>	<b>2,029,850.73</b>	<b>2,029,850.73</b>	<b>7.31</b>	<b>71.58</b>	<b>2,835,780.19</b>	<b>2,589,380.26</b>	<b>2,589,380.26</b>	<b>27.57</b>	<b>91.31</b>

### TREND OF REVENUE PERFORMANCE AND PROJECTIONS CONT'D

S/N	Revenue Item	Budget Year					Medium Term Targets		
		Projections	Actual as at Aug.	Total Rev. as at Aug.	2022 % Growth as at August	Perf. 2022 % as at August	Projections	Projections	Projections
		2022	2022	2022			2023	2024	2025
1	Licenses	1,628,229.00	788,969.36	788,969.36	5.17	48.46	1,663,229.00	1,829,551.90	2,012,507.09
2	Fees	175,200.00	188,342.00	188,342.00	(34.87)	107.50	319,200.00	351,120.00	386,232.00
3	Fines	14,520.00	7,825.76	7,825.76	(41.24)	53.90	34,520.00	37,972.00	41,769.20
4	Investment Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Rates	1,011,000.00	246,610.16	246,610.16	(38.65)	24.39	811,000.00	892,100.00	981,310.00
6	Rent	120,000.00	5,222.00	5,222.00	(84.32)	4.35	75,000.00	82,500.00	90,750.00
7	Lands	494,000.00	535,283.98	535,283.98	(51.01)	108.36	414,000.00	455,400.00	500,940.00
	<b>Total</b>	<b>3,442,949.00</b>	<b>1,772,253.26</b>	<b>1,772,253.26</b>	<b>31.56</b>	<b>51.47</b>	<b>3,316,949.00</b>	<b>3,648,643.90</b>	<b>4,013,508.29</b>

Table 1 above examines the trend of Revenue Performance of the Oforikrom Municipal Assembly for the period 2020 to August, 2022. The analysis indicates that IGF actual revenue for the revenue items from 2020 to August, 2022 saw a progressive increase in the revenue items with the exception of actual revenue mobilised for licenses and rent for 2021 which saw a decline from the previous year 2020.

The total IGF Actual revenue for 2020 was an improvement of 2019. This represented 71.58% of an actual of GH¢ 2,029,850.73 as against an estimated amount of GH¢ 2,835,780.19

In 2021, out of the total IGF Revenue Budget of GH¢ 2,835,780.19, the actual revenue mobilised was GH¢ 2,589,380.26 representing a performance rate of 91.31% of the budget estimate



The total IGF revenue for year 2021 exceeded that of year 2020 by 559,529.53, i.e. GH¢ 2,589,380.26 and GH¢ 2,029,850.73 being actual revenues for year 2021 and 2020 respectively. This gave a percentage growth for those years to be 27.57%

As at August, 2022, the total actual revenue mobilized was 1,772,253.26 against a budgeted figure of GH¢ 3,442,949.00.

## **CHAPTER TWO**

### **STRENGTH, WEAKNESSES, OPPORTUNITIS AND CONSTRAINTS (SWOT ANALYSIS) FOR REVENUE MOBILIZATION**

#### **2.1 INTRODUCTION**

After a careful analysis of the strength, weaknesses, opportunities and threats associated with revenue mobilisation, the Assembly identified the following to be some of the measures to adopt and support an improved revenue mobilisation.

#### **STRENGTH AND WEAKNESSES**

#### **2.2 STRENGTH FOR REVENUE MOBILISATION**

- i. Revenue mobilization at the District Assemblies are governed and supported by Legal and Regulatory Framework and Guidelines. e.g. The sources of revenue are derived from the Local Governance Act 2016, Act 936, sections 124 -169. Pursuant to Section 150 of the Local Governance Act 2016, (Act 936), the Minister responsible for Local Government, Decentralization and Rural Development issues the Fee-Fixing Guidelines to assist MMDAs prepare their Internally Generated Revenue Budget estimates.
- ii. Willingness of the citizens to pay the rates imposed and even adjusted rates provided which is tied to service delivery.
- iii. There are gazetted Bye-laws and Fee-Fixing Resolution to enforce compliance. There is also the support from the Courts to prosecute defaulters and the Assembly has further engaged the services of a Lawyer to lead in the prosecution.
- iv. Automation and digitization of processes e.g. e-billing, e-payments are being used through the introduction of District Local Revenue Software (DLRev Software). Electronic Management Systems are also used to support revenue collection. These have inspired ratepayer confidence and has the capacity to reduce revenue leakages.

- v. Stakeholder engagements on fixing of levies and charges; The Assembly take steps to organize stakeholder consultation/public fora every year for rate payers to express their opinions, concerns and expectations to aid the Assembly in developing the right strategies for revenue mobilization and improvement as well as educating and informing the public on the Assembly's achievements, plans, processes, progress, prospects and problems to encourage payers to pay rate willingly on demand.
- vi. Availability of Human Resources to support revenue collection; The Assembly has committed Revenue and IT staff who have been resourced with adequate logistics to aid revenue mobilization. There is also a supportive management staff providing supervision, direction and monitoring. The Assembly has also set up a Task Force, Revenue Mobilisation sub-committee and also ceded Revenue to Sub-Structures to compliment the efforts of the Revenue Collectors.
- vii. Availability of Revenue Database and logistics. All commercial and residential properties in the municipality have been captured and updated with the support of the GIZ DLRev software to strengthen the Municipal's revenue database. Data on businesses in Oforikrom Municipality has been collected facilitating in rate assessment, effective budgeting and target setting.
- viii. There is also an Electronic Management System to support the billing of ratepayers within the Municipality which will aid in collecting more for the Assembly.

### **2.3 WEAKNESSES WITH REVENUE MOBILISATION**

The Internally Generated Fund collections are associated with numerous inefficiencies. The Municipal Assembly's inability to collect 100% of the estimated revenue could be attributed to the following:

- i. Inadequate database on ratable items; though data on businesses and properties have been collected, data on some businesses are not updated making budgeting and target setting very unrealistic.
- ii. Use of manual systems for recording revenue receipts. The Assembly intends to procure Point of Sale (POS) devices to salvage this weakness.

- iii. Cash payments, limited field supervision and monitoring of revenue collectors activities have resulted in massive revenue leakages.
- iv. Limited political will to deal with or prosecute defaulters. This may be due to interferences from traditional authorities and politicians who try to override administrative instructions. Rate payers sometimes invade rate payment with the connivance of some revenue collectors.
- v. Capacity issues despite high potentials. These include low level of education and inadequate training of revenue staff as well as inadequate motivation for the revenue staff.
- vi. Inadequate vehicles and limited revenue collectors for revenue mobilization.
- vii. Limited-involvement of citizens prior to fixing fees; this may result from poor publicity of the Stakeholders fora, apathy on the part of ratepayers on the reason that their concerns are not acted upon.
- viii. Reluctance of rate payers to honour obligations due to poor service delivery. Unwillingness of the rate payers to pay may be due to perceived corrupt practices of revenue collectors.
- ix. General apathy to rate payment by the public may also be due to lack of information/education on Assembly's activities and the perceived inability of the Assembly to live up to their expectation in the provision of amenities.

## 2.4 SPECIFIC CHALLENGES IDENTIFIED WITH RATABLE ITEMS

**Table 2**

Revenue Items	Challenges
Fees Fines	<ul style="list-style-type: none"> <li>❖ Unwillingness of market women to pay tolls due to poor service delivery</li> <li>❖ Relatively low rates charged</li> <li>❖ Poor enforcement 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 business location</li> <li>❖ Wrong Categorization of business</li> <li>❖ Poor enforcement of bye-laws</li> </ul>
Rates	<ul style="list-style-type: none"> <li>❖ Improper identification of some properties due to poor street and house identification</li> <li>❖ High cost of valuation of properties</li> <li>❖ Excessive delays in the revaluation of properties</li> <li>❖ Inadequate valuation roll to charge realistic rate</li> <li>❖ Relatively low rates making it unattractive to collect in the case of basic rate</li> </ul>
Rent	<ul style="list-style-type: none"> <li>❖ Lack of renovation of Assembly properties</li> <li>❖ Limited number of structures to rent out</li> <li>❖ Unwillingness of tenants in Assembly stores and houses to honour their rent obligation</li> <li>❖ Relatively low rates making it unattractive to collect</li> </ul>
Lands and Royalties	<ul style="list-style-type: none"> <li>❖ Permit for construction has been plagued with the absence of site plans and illegal authorization by landowners (i.e. traditional authority's allocation etc.) in most of the new sites.</li> <li>❖ Many structures are redesigned without obtaining permits.</li> <li>❖ Frequent litigation on sites/plots</li> </ul>
Cross Cutting Issues	<ul style="list-style-type: none"> <li>❖ Inadequate database on ratable items and rate payers</li> <li>❖ Lack of software for Billing and Tracking of Payments</li> <li>❖ Low Public Education/Sensitization on the Payment of Property Rate and other levies</li> </ul>

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## **2.5 OPPORTUNITIES AND THREATS FOR REVENUE MOBILIZATION**

### **OPPORTUNITIES**

1. Automation and Digitization of Processes. Oforikrom Municipal Assembly with the support GIZ has introduced District Local Revenue (DL Rev) Software in the billing, collection and recording revenue. Developing Partners have expressed interest to support the automation and digitization of revenue processes. Electronic Management Systems are also used to support revenue mobilization.
2. Human Resource and Capacity Development. There are several training programmes on revenue and financial management organized by the Ministry of Finance and other Developing Agencies to equip the capacity of Assemblies to deliver on their mandate. The Assembly has also put in place resources to enhance the capacity of revenue collectors through continuous on-the-job training to sharpen their skills and raise their productivity.
3. Availability of Guidelines, Legal and Regulatory Framework which back the Assemblies in delivering on their mandate.

### **THREATS**

1. Political interference and Limited political will to deal with or prosecute defaulters. The political interference and traditional council powers sometimes override administrative instructions.
2. Perception of rate payers of no evidence of service delivery. Rate payers believe that the rate they pay are not used for the intended development within their localities.
3. Failure on the part of Assemblies to organize frequent Stakeholder Consultation, Public Fora and Town Hall meetings to account to the public/citizens about the Assemblies stewardship due to financial constraints.
4. Job Security. The government has for some years now not recruited revenue collectors so there is the fear of Revenue Collectors(Commission Collectors) having to be laid off by the Assembly when their services will no longer be needed and moreover

there is also the fear that Revenue Collectors will lose their jobs when the government takes over property rate collection. This in a way affect their commitment and loyalty to the work they do.

## **CHAPTER THREE**

### **MAJOR STRATEGIES FOR REVENUE MOBILISATION**

The following are some major strategies adopted to improve revenue mobilization in the Municipality

1. Intensify public education on the need to make good on citizens' civic responsibility of paying levies. The Assembly should regularly engage the rate payers through public education on the Assembly's achievements, plans, processes, progress, prospects and problems to encourage payers to pay rate willingly on demand. This can be done through the media, community information centers, information vans and jingles, the assistance of Civil Society Groups, NGOs, Traditional Authorities, Trade Associations and NCCE.
2. Transparency and Accountability in the use of revenues are the necessary conditions to improve revenue mobilization. This can be achieved by building trust with rate payers by undertaking regular social accountability fora to inform them of how funds collected are utilized and the challenges being faced by the Assembly with non-payment or delay in payment.
3. Adoption and strengthening the use of technology to promote efficiency and effectiveness and reduce human interface i.e. E-billing, E-reminders and E-payments.
4. Develop vibrant local economies for the creation of jobs as envisaged under Local Economic Development (LED).
5. Service delivery should be clearly linked to the revenue sources required to finance them.
6. The Assembly should be able to support community mobilization and initiatives.
7. Broaden the revenue base while ensuring the existing payers pay on time.
8. Help establish credible database on economic activities that will enable the Assembly achieve its targets as expected and even collect more.

9. Accountability in Revenue Collection: As part of measures to ensure that revenue performance is improved, both internal and external audits should focus on both revenue and expenditure to ensure that government funds are not misappropriated.
10. Strengthen and delegate the collection of selected revenue items to the Sub-Structures. Some revenue items have been ceded to the sub-structures since they live in the communities where some businesses are closer to them for easy collection and monitoring. A typical example is, night markets and burial permits.

### **Other Strategies for Revenue Mobilization**

1. Approval and gazetting of Bye-laws and Fee Fixing Resolution.
2. Conduct valuation of all properties ensuring that all properties within the Municipality are valued.
3. Revenue Collectors should be motivated to improve collection. The Assembly can motivate the revenue collectors by providing them with adequate logistics and also to institute a periodic (monthly, semi-yearly or yearly) performance awards system, including cash award for excellent performance, provided the procedure is transparent. Again, sanctions for misappropriation and embezzlement of government funds must be applied.
4. Creation of more revenue collection posts/points.
5. Participation, inclusiveness and empowerment of citizens.
6. Stakeholder consultation meeting prior to fixing fees.
7. Accounting records and other financial reports should be produced, maintained and disseminated in line with existing legislations.
8. The Assembly must design regular training programmes for Revenue Collectors to upgrade their skills, efficiency and effectiveness.
9. Appropriate sanctions must be applied to all rate payers who default in paying their bills promptly. Law enforcement agencies such as the police and the judiciary should be engaged to offer their support in this area.



## CHAPTER FOUR

### REVENUE IMPROVEMENT ACTION PLAN SCHEDULE

**Table 3**

Revenue Item	Strategies/Activities	Objectives	Expected Output/Outcome	Implementation Period				Logistics Required	Estimated Cost GH¢	Responsible Officer	Fund Source
				1 <sup>st</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr				
<b>Rates</b>	<p>1. Print and distribute bills with owner names, property values and rate impost by 31<sup>st</sup> December, 2022</p> <p>2. Provide revenue collectors with needed Logistics to work effectively</p>	<p>1. To ensure that property owners pay realistic rates based on the value of their properties/the rate impost</p> <p>2. To ensure Revenue collectors work efficiently and effectively</p>	<p>1. Bills Printed and Distributed by 31<sup>st</sup> December, 2022</p> <p>Required Logistics provided to Revenue Collectors</p>				↔	<p>Internet Data</p> <p>Stationery</p> <p>Vehicle</p> <p>Fuel</p> <p>Value Books</p> <p>Names Tags</p>		<p>MFO</p> <p>Revenue Head</p> <p>MBA</p> <p>MCD</p> <p>MIA</p>	IGF

	<p>3. Examine monthly financial statements on payment of basic and property rates</p> <p>4.Task Departments that provide services to citizens to demand for the payment of basic rates as a pre-requisite in 2023</p> <p>5.Issue first and second demand notices as a reminder to rate payers on 28<sup>th</sup> Feb 2023 and 30<sup>th</sup> April 2023 respectively to avoid default in payment</p> <p>6. Prosecute defaulters who fail to pay rates after two separate reminders are issued after 30<sup>th</sup> April 2023</p>	<p>3. To undertake monthly review of the performance of actual revenue generated from rates over the annual budget</p> <p>4. To generate Basic rate revenue from citizens that do business with the Assembly</p> <p>5. To ensure prompt payment of rates and to reduce the number of defaulters</p> <p>6. To ensure the Assembly collects monies owed by rate payers and also to serve as a</p>	<p>Monthly Financial Statements examined to ascertain the performance of rates</p> <p>Departments tasked to verify payment of rates before services are rendered</p> <p>Demand notices issued to avoid rate payment default</p> <p>Rate defaulters prosecuted after 28<sup>th</sup> April, 2023</p>					<p>Jackets</p> <p>Court Expenses</p> <p>Monthly Financial Statement</p> <p>Data on Basic Rate</p> <p>Data on properties to be valued</p>	<p>30,000.00</p>		
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	<p>7. Prepare supplementary valuation rolls</p> <p>8. Intensive Public education on the payment of rates/levies</p>	<p>detrant to other rate payers</p> <p>7. To ensure valuation of all new properties</p> <p>8. Educate the public/citizenry on the need to pay rates</p>	<p>Supplementary valuation roll prepared</p> <p>Public Educated on the need to pay rates promptly</p>								
<b>Licenses</b>	<p>1. Print and distribute bills generated from the dLRev software by 31<sup>st</sup> December, 2022</p> <p>2. Provide revenue collectors with needed logistics to work effectively</p>	<p>i. To increase performance on Business Operating Permits against the targets set for 2023</p> <p>ii. To ensure Revenue Collectors work efficiently and effectively</p>	<p>i. All ratable businesses issued with system generated bills by 31<sup>st</sup> December, 2022</p> <p>ii. Revenue collectors provided with the needed logistics</p>					<p>Internet Data</p> <p>Stationery</p> <p>Vehicle</p> <p>Fuel</p> <p>Court Expenses</p> <p>Value Books</p>		<p>MFO</p> <p>Revenue Head</p> <p>MBA</p> <p>MCD</p>	IGF

	<p>3. Collect revenue using dLRev software and review monthly performance of BOP</p> <p>4. Issue first and second demand notices as reminder to rate payers on 28<sup>th</sup> Feb 2023 and 30<sup>th</sup> April 2023 respectively to avoid default in payment</p> <p>5. Prosecute defaulters who fails to pay rates after two separate reminders are issued after 30<sup>th</sup> April 2023</p> <p>6. Public education on the payment of rates</p>	<p>3. To ensure prompt payment of fees and to reduce the number of rate defaulters</p> <p>4. To ensure prompt payment of bills and to reduce the number of defaulters</p>	<p>iii. DLRev software used as a basis for revenue collection and monthly BOP performance reviewed</p> <p>iv. Demand notices issued to avoid payment default</p> <p>v. BOP defaulters prosecuted after 30<sup>th</sup> April, 2023</p> <p>vi. Educate the public on the need to pay rates</p>						35,000.00			
<b>Fees</b>	Examine monthly financial statement to	To undertake monthly review	Performance of fees collected reviewed	←						15,000.00		IGF

	ascertain the performance of fees	of performance of fees collected									
<b>Fines</b>	Gazette and Implement Assembly's bye-laws	To prosecute and fine people who breach the Assembly's bye-laws							30,000.00	MEHO MFO MBA MCD Revenue Head	IGF
<b>Rent</b>	1. Determine the number of tenants in Assembly's Market facilities  2. Frequent engagement with traders occupying Assembly's facilities  3. Review monthly revenue collected for rent	1. To assess payment of rents for Assembly facilities  2. To ensure frequent engagement with traders occupying Assembly's facilities  3. To assess the performance of revenue collected for rent	1. Number of occupants of Assembly's market facilities determined  2. Traders occupying Assembly's facilities engaged  3. Monthly review of revenue from rent done					Vehicle  Fuel  Refreshment	10,000.00	MFO  Revenue Head  MBA MCD  Internal Auditor  Estate Officer	IGF
<b>Land &amp; Royalties</b>	1.Examine monthly financial statements	1. Assess the performance of revenue from	1. Monthly Financial Statements examined					Fuel  Vehicle		MFO  Revenue Head	IGF

	2. Conduct monthly spatial planning committee meetings  3. Operate within the maximum waiting time for permit approval	development permits  To discuss and address spatial planning issues and also review client applications for development permit	Monthly Spatial Planning meetings conducted  3. Permits approved within the stipulated period					Refreshment Allowances	10,000.00	MBA MCD Spatial Planning Committee	
<b>Total</b>									<b>130,000.00</b>		

**TABLE 4: MONITORING PLAN**

Revenue Items	Activities	Outputs	Progress with Intervention	Officers Responsible	Remarks
<b>Rates</b>	Examine monthly financial reports on payment of basic and property rates  Enforce entry of rate payment on the	To undertake a monthly review of performance of revenue from Rate over the annual budget	Daily and Monthly supervision	MFO, MBO, Revenue Head & MIA	

	dLRev and verify notices sent out to payers against payment				
<b>Lands and Royalties</b>	Examine monthly financial statements  Conduct monthly technical planning committee meetings  Examine the number of development applications submitted and number approved by the technical planning committee	Assess performance of revenue from development permits	Monthly supervision	MFO, MBO, MPPO, MWE & Revenue Head	
<b>License</b>	Update data on dLRev software real-time  System generated bills printed and distributed by end of January, 2023	Review performance on business operating permits against the targets set for 2023	Monthly supervision	MFO, MBO, MPPO & Revenue Head	
<b>Fees</b>	Examine monthly financial statements	To undertake quarterly review performance of Fees	Monthly supervision	MFO, MBO, MPPO, Revenue Head & MEHO	

	Use point-of-sale devices to collect fees				
<b>Fines, Penalties and Forfeits</b>	Implement Assembly bye-laws  Payers receive messages from the Assembly through the dLRev software	To undertake quarterly review performance of Fines	Monthly supervision	MFO, MBO, MCD, Revenue Head & MEHO	
<b>Rents</b>	Examine monthly financial statement	To undertake quarterly review performance of Fines	Monthly supervision	MFO, MBO, MCD, Revenue Head & MEHO	

### **Conclusion**

The Assembly will deploy all resources to meet the revenue mobilization and improvement plan in the year 2023. Below are some of the most effective revenue mobilization strategies that will be employed;



1. Broaden the revenue base while ensuring the existing payers pay on time.
2. Promote dialogue with rate payers on new fees.
3. Develop revenue billing and tracking software.
4. Undertake comprehensive data collection and regularly update the data.
5. Undertake more valuation and revaluation of properties.
6. The Assembly should enforce the necessary bye-laws.
7. Engage the various revenue generation departments and units in regular discussions.
8. Provide revenue collectors with necessary logistics to work with.
9. Frequently monitor and control the activities of the Revenue Collectors with regards to the use of value books, daily cash takings, accounting for cash revenue generation, periodic analysis of revenue generation and audit trails.
10. Intensify public education on rate payment.

**TABLE 5: REPORTING TEMPLATE**

<b>Revenue Item</b>	<b>Activities</b>	<b>Estimated Cost of Implementation</b>	<b>Expected Returns (Amount)</b>	<b>Actual Returns (Amount)</b>	<b>variance</b>	<b>Implementation Challenges</b>	<b>Mitigating Strategies</b>	<b>Remarks</b>