

ADANSI ASOKWA DISTRICT ASSEMBLY

ADANSI ASOKWA

REVENUE IMPROVEMENT ACTION PLAN FOR 2022

INTRODUCTION

Profile of the District Assembly

The Adansi Asokwa District Assembly is one of the 260 districts in Ghana and among 43 administrative districts in Ashanti Region. The District was established by Legislative Instrument (LI 2331) in 2018. The Adansi Asokwa District Assembly was carved out of Adansi North District Assembly in 2018 to deepen decentralization and make local governance more effective and efficient in terms of service delivery.

The population of the district in 2020, according to the Ghana Statistical Service was 83,243 with 51 percent being males. The district population makes up 1.4 percent of Ashanti Region's total population. The population density stands at 113.8 persons per square kilometer based on the land surface of 713.30 km² with a projected population of 83,243. The district household headship is dominated by male. The structure of the population shows that people in the younger age categories make up large proportion of the population, with relatively few older people in the population.

Finance underpins and inspires the investment and operational sustainability of every entity as the Adansi Asokwa District. Section 144 & 145 of the Local Governance Act, 2016 (Act 936) thus grants Adansi Asokwa District Assembly the authority to levy sufficient

rates to finance its development expenditure. This plan therefore seeks to present in detail the revenue mobilization issues in terms of potentials, opportunities, constraints and challenges. The strategies to leverage on the potentials and opportunities so as to resolve the constraints and challenges for the maximization of revenue are also detailed in the table below.

It is noteworthy indicating that this plan of action is presented in terms of the three orientations of revenue mobilization: Revenue Sources, Mobilization & Collection, Utilization & Service Delivery and Public Education (Stakeholders Rights and Responsibilities). This orientation is presented in terms of strategies, activities, performance indicators, expected outcomes, time schedule, implementing agents, resources required and estimated costs of activities to achieve the desired outcomes.

District Economy and Its Implication for Revenue Mobilization:

a. AGRICULTURE

Agriculture which is the mainstay of the district economy employs about 77% of the labour force. The percentage of active male and female population engaged in farming stands at 55% and 45% respectively. There is however, no clear-cut distinction between farmers who produce either cash or food crops and farmers engaged in the production of food crops and rearing of livestock, poultry and fish farming.

Since majority of the labour force in the district is in the agriculture sector, agricultural produce is expected to be in abundance for local consumption and export to other parts of the country, which would eventually increase internally generated revenue through market tickets. To fully harness this potentials, the agriculture department should encourage, educate and equip farmers with the relevant skills and technologies to move from subsistence to commercial farming.

b. ROAD NETWORK

The existing road network enhances motorized transportation of person and goods to about six different districts and other parts of the country. Cocoa produce and other food stuffs are transported through Asokwa-Anum road, which is a short route to Eastern and Greater Accra regions.

More revenue can be generated by the District Assembly when Revenue Check Points/Barriers are mounted at vantage points to track and collect revenues related to the export of goods and commodities to other districts.

c. EDUCATION

The Adansi Asokwa District Assembly is endowed with schools providing education up to the senior high level. It is worth noting that educational facilities are evenly distributed within the district. The District has 63 Kindergarten (KG), 64 Primary schools, 59 Junior High Schools (JHS) and 1 Senior High School (SHS) which are public schools. Private individuals have established a total of 18 Kindergarten (KG), 17 Primary Schools, 8 Junior High Schools and 1 Senior High School to complement governments effort in making education accessible to all. However, a quarter of all KGs are under temporal sheds and 16 KGs are under dilapidated structures. The analysis shows that the public sector contributes much more in the provision of schools in the district than the private sector. This situation can be attributed to huge investment that comes with the provision of educational infrastructure.

The availability and accessibility of education in the district at least to the secondary school level would lead to an improvement in literacy rate in the district, all things being equal. In the long run constituents becomes more enlightened on the need to pay taxes and its impact on community building.

d. HEALTH

There are ten (10) health facilities in the district. Thus, six (6) health centers and four (4) CHPs compound. There are four (4) additional CHPs compound under construction which when completed would increase the number to fourteen (14). Currently, there is no Medical doctor in the district, but there are four (4) Medical Assistants, sixteen (16) midwives and eleven (11) general nurses and seventy-two (72) auxiliary staff in the district rendering health service to the people.

Availability and accessibility of health facilities in the district leads to an improvement on the general well-being of the people, which further improves productivity in the district. This high productivity leads to improved revenue through taxes. Again, proper measures should be in place to mobilize all taxes in the private health sector (such as pharmacies, chemical sellers, laboratories and scan centers) to improve on revenue.

e. TOURISM

The District has tourism potentials which when well harnessed and developed will help boost the local economy as well generate revenue to the Assembly. These potential tourist sites are in the form of waterfalls and a sacred site. There are also numerous valleys and hills in the District which are potentially viable attractions if they can be harnessed.

However, if the district is to harness the potentials of tourism in the district, it would have a great impact on revenue generation. The district must collaborate with the private investors to develop all tourist sites and create awareness to improve revenue generation.

Vision

To be a highly qualified socio-economic service provider that creates wealth and opportunity for human resource development within the district.

Mission

To improve the quality of life of the people in partnership with major stakeholders through the formulation of sound policies and the execution of programmes and projects in areas of poverty reduction, human resource and infrastructural development

CORE FUNCTIONS

- The Assembly is answerable for the overall development of the district.
- It is also responsible for the development, improvement and management of human settlements and the environment in the district.
- Preparation of development plans and budget.
- Formulate and execute plans, programmes and strategies for the effective mobilization of resources necessary for the overall development of the district.
- Promote and support productive activity and social development in the district.
- Initiate programmes for the development of basic infrastructure.
- Provide public works and service in the district.
- In co-operation with appropriate national and local security agencies, be responsible for the maintenance of security and public safety in the district.
- Ensure ready access to the courts and public tribunals in the district for the promotion of justice.

CORE VALUES

People Centred

Resource Efficiency

Accountable Leadership

ADOPTED MEDIUM TERM NATIONAL DEVELOPMENT POLICY FRAMEWORK (MTNDPF) POLICY OBJECTIVES

- Ensure responsive, inclusive, participatory and representative decision-making.
- Strengthen domestic resource mobilization.
- Build and upgrade educational facilities to be child, disable & gender sensitive.
- Achieve universal health coverage, including financial risk protection, access to quality health-care services.
- Achieve access to adequate and equitable sanitation and hygiene.
- Double the agriculture productivity and incomes of small-scale food producers for value addition.
- Enhance inclusive urbanization & capacity for settlement planning.
- Promote social, economic, political inclusion.
- Develop quality, reliable, sustainable and resilient infrastructure.
- Substantially reduce proportion of youth not in employment, education and training.

- Reduce environmental pollution

KEY CHALLENGES / ISSUES

A lot of development potentials abound the District and if fully tapped could turn the fortunes of the district to greater heights.

The large market at Fumso has been identified as one. However, a number of factors are working against the full maximization of these resources thereby slowing the pace of development of the district.

GENERAL ISSUES/CHALLENGES

- inadequate school furniture,
- inadequate residential accommodation for teacher and health workers,
- inadequate health facilities,
- inadequate health equipment,
- inadequate toilet facilities,
- low level of Internally Generated Fund,
- inadequate agro-processing facilities,
- poor and inadequate telecommunication network,
- poor road network
- poor regulation on land use

REVENUE MOBILIZATION ISSUES/CHALLENGES

The Adansi Asokwa District Assembly has as a mandate to develop and lead development programme of action that essentially seeks to improve the standard life of the people within the jurisdiction of the district. In this quest, financial resource potentials and opportunities have been identified to leverage the successful implementation of the district development agenda. Inherent in this developmental quest are also challenges and constraints limiting the mobilization of the necessary funds. These potentials, opportunities, challenges and constraints are identified and stated below.

- Inadequate Revenue data base
- Poor property addressing system
- Cumbersome lease requirement for land development
- Inadequate Skills of revenue collectors
- Inadequate logistics for revenue mobilization and monitoring (Motorbikes and Vehicles
- Poor employment & deployment of ICT
- Poor service delivery and or utilization of inadequate funds
- Poor stakeholders' appreciation of rights, responsibilities and appropriate collaborations
- Low levels of income
- Lack of zonal councils
- Non collection of night market and imported goods

Potentials & Opportunities

1. Legal mandate to levy
2. Promulgation of Bye-Laws
3. Abundant immovable properties
4. Abundant SMEs
5. Garages/Magazine
6. Established and recognized traditional authority
7. Justice administration system
8. Law enforcement agencies
9. Best practices of sister assemblies
10. Existence of Training Institutions

FINANCIAL REVIEW OF 2021 FISCAL YEAR

REVENUE

REVENUE PERFORMANCE- IGF ONLY							
ITEM	2019		2020		2021		% performance of total as at July,2021
	Budget	Actual	Budget	Actual	Budget	Actual as at July	
Property Rates	10,000.00	8,840.00	6,600.00	7,472.00	10,000.00	150.00	0.09
Basic Rate	500.00	0.00	500.00	0.00	500.00	0.00	0.00
Fees	115,500.00	122,924.50	53,200.00	55,878.80	62,600.00	33,858.00	20.89
Fines	4,500.00	1,640.00	1,000.00	801.00	6,500.00	20.00	0.12
Licenses	62,300.00	47,616.00	55,100.00	46,392.00	143,400.00	101,053.00	62.34
Land	26,000.00	22,424.14	15,000.00	12,200.00	34,000.00	26,800.00	16.53
Rent	15,000.00	13,134.00	7,600.00	5,640.00	4,500.00	220.00	0.14
Miscellaneous	4,000.00	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00
Total-IGF only	237,800.00	217,578.64	140,000.00	128,383.80	262,500.00	162,101.00	61.75
Minerals Royalties	25,000.00	21,936.69	40,000.00	36,112.88	15,000.00	0.00	0.00
GRAND TOTAL	262,800.00	239,515.33	180,000.00	164,496.68	277,500.00	162,101.00	58.41

EXPENDITURE

EXPENDITURE PERFORMANCE (ALL DEPARTMENTS) ALL FUNDING SOURCES							
Expenditure	2019		2020		2021		
	Budget	Actual	Budget	Actual	Budget	Actual	% Performance (as at July 2021)
Compensation	914,121.44	915,520.35	1,459,028.23	1,642,432.62	1,667,452.63	955,713.94	57.32
Goods and Services	3,258,610.70	1,805,992.29	4,183,315.87	2,738,933.23	3,280,145.00	714,901.90	21.79
Assets	1,946,495.84	1,070,759.17	1,884,183.40	1,741,831.25	3,719,509.00	566,666.68	15.23
Total	6,119,227.98	3,792,271.81	7,526,527.50	6,123,197.10	8,667,106.63	2,237,282.52	25.81

FINANCIAL OUTLOOK OF 2022

REVENUE

ITEM	2021		2022	2023	2024	2025
	Budget	Actual as at July.	Projection	Projection	Projection	Projection
Rate	10,500.00	150.00	20,500.00	23,575.00	27,111.25	32,533.50
Fees	62,600.00	33,858.00	105,000.00	120,750.00	138,862.50	166,635.00
Fines	6,500.00	20.00	9,500.00	10,925.00	12,563.75	15,076.50
License	143,400.00	101,053.00	160,750.00	184,862.50	212,591.88	255,110.25
Land	34,000.00	26,800.00	3,000.00	3,450.00	3,967.50	4,761.00
Rent	4,500.00	220.00	4,500.00	5,175.00	5,951.25	7,141.50
Miscellaneous	1,000.00	0.00	500.00	575.00	661.25	793.50
Mineral Royalties/Stool Lands	15,000.00	0.00	15,000.00	17,250.00	19,837.50	23,805.00
Total	277,500.00	162,101.00	318,750.00	366,562.50	421,546.88	505,856.25

REVENUE IMPROVEMENT ACTION PLAN FOR 2022

As to how the IGF revenue projection of Three Hundred and Eighteen Thousand, Seven Hundred and Fifty Ghana Cedis (318,750.00) would be mobilized, management will prosecute the revenue improvement plan as entailed below. It is worth pointing out that this plan of action is presented in terms of the three orientations and thematic areas of revenue mobilization: Revenue Sources, Mobilization & Collection and Public Education (Stakeholders Rights and Responsibilities). This orientation is presented in terms of strategies, activities, performance indicators, expected outcomes, time schedule, implementing agents, resources required and estimated costs of activities to achieve the desired outcomes.

STRATEGY	ACTIVITIES	INDICATOR	EXPECTED OUTCOMES	TIME SCHEDULE	IMPLEMENTING AGENCIES	REQUIRED RESOURCES	ESTIMATED COST
REVENUE RESOURCES							
Development of credible and comprehensive revenue database and management system	Valuation of Properties at Asokwa, Brofoyedru, Bodwesango and Fumso	Revenue database register prepared	Accurate revenue projection	31/12/2022	DCD, DBA, DPPO & DFO	Stationery, Computers	130,000.00
	Acquisition of revenue database management system	Database Management Software installed	Accurate revenue projection	31/12/2022	DCD, DPP, DBA, DIA & DFO	Stationery, Computers	53,000.00
	Development of three tourist sites.(Nyankamasu, Brofoyedru and Agyenkwaso	Three water fall developed	Increase in tourist inflows	30/06/2022	DCD, DIA ,DBA & DPO	Office facilities	20,000.00
	Creation of new lorry park at Fumso	Fumso lorry park created	Increase revenue	31/12/2022	DCD, DBA, DFO, DPO, DWE	Office facilities	N/A

Realistic and Acceptable Fee fixing resolution/district levies	Stakeholder's engagement to ascertain current levy issues and agree on levy charges	Engagement and acceptability of fixed rate	Responsive & acceptable levy charges	30/09/2022	Budget & F&A Committees, ISD & NCCE	Fee fixing resolution	5,000.00
	Gazetting of Fee Fixing Resolution	Fee Fixing gazetted	Responsive & acceptable levy charges	31/03/2022	DCD, DIA ,DBA & DFO	Fee fixing resolution	8,000.00
REVENUE COLLECTION							
Employment of ICT application in revenue mobilization	1. Dev't billing and tracking of revenue collection 2. Serve demand notices & reminder on time	Bills dispatch report	Marked improvement in revenue performance	31/03/2022 31/03/2022	DFO, DBA, DIA Revenue Head	Stationery, Computers, Vehicle	2,000.00
Fee fixing orientation meeting	Orientation of revenue collection team: works, physical planning & Environmental Health depts.	Reports of orientation meetings	Mutual understanding of responsibilities	31/03/2022	DCD, DBA, DFO, and Revenue Head	Copies of the fee fixing, refreshment and sitting allowance	2,000.00
Empower/ Develop revenue collection's team capacity	Employ commission collectors	Appointment letters issued	Increase revenue inflows	31/03/2022	DFO, DBA, DIA, Revenue Head	Management commitment	N/A
	Train collectors on revenue collection techniques	Training reports	Efficient and effective collection of revenue	31/03/2022	DFO, DBA, DIA , HR and Revenue Head	Funds	1,000.00

	Procure revenue logistics: ID cards, uniforms, flashlights & other	Stores Receipt Advice (SRA)	Collectors equipped with requisite logistics	30/06/2022	DFO, DBA, Procurement	Funds	3,000.00
Revenue Target Setting	1. Set realistic target for Revenue Head 2. Create revenue check points 3. Formation of revenue taskforce	Revenue set target reports Evidence of new check points Letters setting up the taskforce	Revenue loopholes resolved	30/06/2022 30/06/2022 31/03/2022	DCD, Budget , F&A committee	Budget, Revenue database and funds	2,000.00
Performance evaluation and management	1. Monthly revenue review meeting. 2. Quarterly Budget committee meetings.	Reports of respective meetings	Improved motivation and performance	Once a month Quarterly	Budget committee, Revenue Taskforce	Vehicle and funds for feeding and allowance	10,000.00
Recover revenue arrears	Identify debtors, Serve demand notice, reminders and Prosecute levy defaulters	Dispatched demand notice and reminders	Arrears recovered & defaulters prosecuted	30/06/2022	DFO, DIA, DBA, & Prosecutor	Commitment & cash	N/A
Public Education - Stakeholders' Rights and Responsibilities							

Public education and sensitization	Engage the media on fees, social accountability etc.	Media/fora reports	Media better equipped to educate the public on payment of taxes	30/09/2022	Budget, Finance, Audit , Physical Planners & Works Engineers	Funds, copies of the bye laws and Budget and Fee-fixing	5,000.00
	Sensitization of artisans and identifiable groups (Focused group discussion) on tax issues	Sensitization report	Groups appreciate and committed to levying processes	30/06/2022	Budget Committee, ISD & NCCE	Funds, copies of fee fixing & Composite Budget	5,000.0
	Engagement with Traditional Authorities	Engagement reports	Nananom better appreciate and support district levy activities	30/06/2022	Budget Committee, ISD, & NCCE	Funds, Snacks	3,000.00
	Development of jingles on tax compliance	No. of adverts	Jingles aired on local FMs, Information Centers on tax compliance	30/06/2022	DCD, ISD, NCCE and Revenue Head	Mgt commitment & release of funds	2,000.00
	Organization of stakeholders' fora	Reports of Town hall meeting/fora	Transparency and accountability appreciated	31/12/2022	F&A and Budget committee, NCCE & ISD	Budget, Financial Statement etc	20,000.00

GENERAL REVENUE STRATEGIES.

This section presents revenue item specific strategies

SN	REVENUE DETAILS/ITEMS	STRATEGIES
1	General	
1		Establish revenue zones/stations
2		Institute performance base transport cost refund and bonus motivation system
3		Develop reliable revenue database
4		Develop & maintain revenue mobilization data management software
5		Institute efficient monitoring & evaluation system
6		Institute effective performance review through the peer review mechanism
7		Establish District Revenue Technical Team
8		Develop Revenue Mobilization Communication strategies
9		Prepare levy jingles, flyers, focus group discussions, radio presentations, etc
10		Establish and resource the District Physical Planning Department

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