

SUAMAN DISTRICT ASSEMBLY

REVENUE IMPROVEMENT ACTION PLAN (RIAP)

2025

Introduction

To mitigate the gap in revenue mobilization and collection, there is the need to roll out comprehensive and complementarity strategies that will strengthen capacities of Suaman District Assemblies to improve the revenue base and performance, reduce the reliance on central government transfers which are currently dwindling and erratic in disbursement.

One of such strategies has been identified as the Revenue Improvement Action Plan (RIAP).

The Revenue Improvement Action Plan (RIAP) is a strategy introduced to guide the path to an improved and sustained growth in revenue mobilization and collection.

The RIAP addresses structural, administrative and systemic inefficiencies and outlines concrete strategies to mitigate the effect of the inefficiencies in the revenue landscape.

The RIAP when properly administered will improve revenue mobilization and ensure that the rate payer accrues benefits from the payment of levies imposed.

Objective

The main objective of developing a Revenue Improvement Action Plan (RIAP) is to support Suaman District Assembly's efforts at improving mobilization and management of local generated revenues by outlining practical suggestions on potential interventions, activities, timelines and resources required to implement the interventions.

Expectation of Preparing a RIAP

- i. To stimulate positive responses to influence and increase local revenue mobilization and collection to meet the demand for service delivery that are not adequately covered by central government transfers
- ii. Create the needed awareness for prompt and voluntary payment of levies.

Sources of Revenue of Suaman District Assembly.

- (a) Licenses
- (b) Fees and Miscellaneous charges
- (c) taxes
- (d) investment income
- (e) rates
- (f) Lands

Trend of Revenue Performance and Projections

S/N	Revenue Item	Baseline				Previous Year (s)				Budget Year				Medium Term Targets		
		Proj. 2022	Actual 2022	Total Rev. 2022	2022 % Growth	Proj. 2023	Actual 2023	Total Rev. 2023	2023 % Growth as at Dec.	Proj. 2024	Actual as at June 2024	Total Rev. 2024	2024 % Growth	2025	2026	2027
1	Licences	176,998.60	95,204.70	95,204.70	53.79	158,050.00	78,220.00	79,830.00	49.49	222,070.00	57,076.00	57,076.00	25.70	170,173.50	178,682.18	187,616.29
2	Fees	67,030.70	56,919.00	56,919.00	84.92	65,330.00	94,018.00	28,688.00	144	65,330.00	14,072.00	14,072.00	21.54	68,596.50	72,026.33	75,627.65
3	Lands	67,800.00	52,904.00	52,904.00	78.03	189,200.00	131,951.36	57,248.64	69.74	129,200.00	64,900.00	64,900.00	64.90	199,500.00	209,475.00	219948.75
4	Fines	1,700.00	669.00	669.00	39.35	3,200.00	3,090.00	110.00	96.56	6,200.00	345.00	345.00	5.56	6,510.00	6,835.50	7,176.78
5	Investment Income	-	-	-	-	4,500.00	-	4,500.00	-	0.00	0.00			6,825.00	7,166.25	7,524.56
6	Rates	36,200.70	9,173.00	9,173.00	25.34	24,200.00	19,180.00	5,020.00	79.26	24,200.00	40,000.00	40,000.00	173.91	25,410.00	26,680.50	28,014.53
	Rents	16,500.00	6,510.00	6,510.00	39.45	29,500.00	2,534.00	26,966.00	8.59	24,500.00	3,500.00	3,500.00	14.29	25,725.00	27,011.25	28,361.81
	Total	377,630.00	230,639.80	230,639.80	61.08	473,980.00	328,993.36	328,993.36	67.62	478,000.00	179,893.00	179,893.00	37.63	502,740.00	527,877.00	554,270.85

Strengths

- Local governance Act 2016 Act 936, Section 41(a) Fee Fixing Guidelines
- Gazette Bye-laws and Fee Fixing Resolution to enforce compliance
- Support of the district Courts to prosecute defaulters
- Automation and digitization of processes e.g. e-billing, e-payments;
- Stakeholder engagement on fixing of levies;
- Availability of Human Resource to support revenue collection;

Weaknesses

- Political interference to deal with defaulters
- High illiteracy among revenue collectors;
- Inadequate logistics eg Mobilization Van
- Limited-involvement of citizens prior to fixing fees

Specific Challenges Identified with Rateable Items

Revenue Items	Challenges
Fees	Unwillingness of market women to pay tolls due to poor service delivery
	Relatively low rates charged
	Poor enforcement of bye-laws
Fines	Non-Gazette of bye-laws
Licenses	Poor Enforcement of bye-laws
Rates	High cost of valuation
	Excessive Delays in the Revaluation of Properties
	Inadequate Valuation Roll to charge realistic Rate
	Relatively low rates, unattractive to collect in the case of basic rate
Lands	Delay in the release of Stool Lands Revenue
Rent	Unwillingness of tenants in Assembly stores and houses to honor their rent obligation

Action Plan to be Adopted

Revenue Item	Strategies/Activities	Objectives	Expected Output /Outcome	Implementation Period				Logistics Required	Estimated Cost	Responsible Officer	Fund Source
				1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr				
Rate	1. Sensitize the public and other ratepayers on the need to pay property rates on local radio/FM, Information Van, Churches and Mosques etc.	1. Ensure free flow of information to all communities in the district.						Information Van	1,400.00	DBA,DIA,REV.S UPT,DEO	IGF
	2. Activate revenue taskforce to assist in the collection of Assembly revenue	2. To address issues pertain to revenue collection, to able to meet revenue projection target						Copies of the fee-fixing	900.00	DFO,DBA	
	3. Create additional revenue pay points at selected vantage point	3. To Ensure eradication of tax evasion in the district						Logistics	1,500.00	DCD, PM	
Lands	Fully establish the physical Planning Department to work hand in hand with works department.	To ensure strong collaboration between the Works Department and Physical Planning Department for operational enhancement..									
Rent	1. Renewal of expired agreement with occupancy of Assembly stores/stalls	To ensure occupants of Assembly stalls/Market Sheds pay their rent						Funds	5,400.00	DCD, DBA, DFO	
	2. Issuance of demand notice							Fuel, Vehicle	10,500.00	STAT. OFFICER,DBA,DP O,REV.SUPT.	CF/IGF

Fees and Fines	1. Activation of the Area councils	1.To ensure revenue item ceded to substructures are duly collected.							1,900.00	DFO, DBO, DBA	
	2. Formation of revenue monitoring team to check on the activities of the revenue collectors, especially on market days.										
Revenue Collectors	1. Setting target for revenue collections							Logistics			
	2. Acquisition/repair of revenue mobilization vehicle	3. To ensure transparency and accountability to the general public.						Funds	3,500.00	DBA,DFO,DPO,DIA,	IGF
Investment	Acquisition of furniture and installation of Air-condtion	1.To enhance the status of the Assembly Hall.						Funds		DBA,DFO	
TOTAL									26,100.00		

Monitoring Plan

Revenue Item	Activities	Outputs	Progress with Intervention	Officers Responsible	Remarks
Lands	Regular checks on Stool Lands secretariat	GHC64,900.00	64.90 percent(%) of the total stool lands projection has been realized as at June, 2024.	DF0/DBA/IA	
Rents	Renewal of expired agreement with occupancy of Assembly stalls/market sheds		The occupants has been served with invitation letters to a meeting with the Management	DBA/DFO	
Miscellaneous	Identification of new Revenue items	37 New revenue generating activities identified and billed accordingly	The assembly will shall continue identify new businesses and other revenue activities in the district and bill to increase igf revenue.	Rev Collectors/DBA/DFO	
Fees and Fines	Formation of revenue monitoring team to check on the activities of the revenue collectors, especially on market days.	GHC14,072.00	21.54 percent(%) of the total Fees and Fines projection has been realized as at June, 2024.	IA/DBA	
Licenses	Formation of monitoring team to monitor revenue activities.	GHC57,076.00	25.70 percent(%) represent total collection of revenue from BOP activities as at June, 2024	DBA,IA,DFO	
Rate	Public education on rate payment using Radio, Information Van, Churches and Mosques etc	GHC40,000.00	public education on rate payment has been organised using the Community FM Station and the information van	DWE/PPO/DBA	

Reporting Template

Revenue Item	Activities	Estimated Cost of Implementation	Expected Returns (Amount)	Actual Returns (Amount)	Variance	Implementation Challenges	Mitigating Strategies	Remarks
Rate	Public education on rate payment using Radio, Information Van, Churches and Mosques etc	24,200.00	24,200.00	40,000.00	17,000.00	Rates payment low	Management to intensify strict sanctions	
Rent	Renewal of expired agreement with occupants of Assembly stalls/market sheds	24,500.00	24,500.00	3,500.00	(27,500.00)	Occupants of Assembly stalls/sheds agreement expired	Management to meet Occupants	
Licenses	Formation of monitoring team to monitor revenue activities.	222,070.00	222,070.00	57,076.00	(164,994.00)			
Fees and Fines	Formation of revenue monitoring team to check on the activities of the revenue collectors, especially on market days.	65,330.00	65,330.00	14,072.00	(51,258.00)			
Investment	Identification of new Revenue items	6,500.00	6,500.00	0.00	(6,500.00)			
Lands	Valuation of properties in the district	100,000.00	100,000.00	64,900.00	(35,100.00)	Delayance in stool lands revenue releases		

Stakeholders

Internal Stakeholders

- District Chief Executive (DCE)
- District Coordinating Director (DCD)
- Finance and Administration Sub Committee (F & A)
- Budget Committee
- Heads of Departments and Units (HoDs)
- Revenue Head (REV. H)
- Internal Auditor (IA)

External Stakeholders

- Traditional Authorities
- Religious Bodies

Media

- Civil Society Organizations and Faith Based Organizations
- Development Partners