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1. INTRODUCTION

1.1 Description of the District

The Achiase District was created in 2018 by L.I 2370 from the Birim South District as part of the government's decentralization programme. Akim Achiase is the District capital. The District covers an estimated land area of 443sqkm. It shares boundaries with Birim Central in the North-East, Birim South (West) and Asikuma Odaben-Brakwa and Agona to the South.

1.2 Population Structure

The 2022 projected population of the district is 56,914, and it is expected to increase to 57,486 in 2023 at a growth rate of 1% (projected from 2021 PHC - 56,348). Females constitute 51% while males constitute 49%. Children under 15 years constitute 40.1% of the District's population

1.3 District Economy

1.3.1 Agriculture

Agriculture engages 65.9% of the economically active population whereas the service and manufacturing sectors engage 19.4% and 14.7% respectively.

Major food crops cultivated are cassava, maize and plantain and the cash crops are cocoa and oil palm. Livestock reared in the district are sheep, goats, poultry and pigs.

1.3.2 Road

Total length of roads in the district is 127.1km. Earth surface road is estimated to be 95.3 km. More than 70% of the roads are in bad state.

1.3.3 Education

There are 153 schools including 52 pre-schools, 56 primary schools, 43 JHS, and 2 SHS. Privately owned schools constitute 30.1% of schools in the district

1.3.4 Health

The district has 18 Healthcare facilities, including 2 Health Centers and 16 CHPS Compound. Three (3) of the CHPS Compound operate in temporal structures (i.e either rented or in a wooden structure) while three (3) are under construction.

Malaria ranks first on the top 10 OPD attendance

1.3.5 Water and Sanitation

Potable water coverage in the District is 65.6% Proportion of the population with access to improved sanitation services is 39.9%.

1.3.6 Tourism

The Ahuntan, Norma and Odwira festivals celebrated in the district and the Jungle warfare school are some of the major tourist attractions in the district.

1.4 Vision of the Assembly

A people centered local government institution championing development, peace and prosperity.

1.5 Goal/Mission of the Assembly

1.5.1 Mission

The Achiase District Assembly exists to provide conducive socio-political and economic conditions for the actualization of dreams and aspirations through provision of timely and appropriate policies and services to all.

1.5.2 Goals

“To achieve the socio-economic wellbeing of the people, ensure the sustainable use of the natural environment, address the issues of poverty and improve in the delivery of basic services”.

1.6 Core Functions of the Assembly

The Achiase District Assembly performs the following core functions:

- Perform deliberative, legislative and Executive Functions;
- Exercise political and administrative authority in the district and provide guidance, give direction to and supervise other administrative authorities in the district as may be prescribed by law.
- Responsible for the overall development of the district;
- Formulate and execute plans, programmes and strategies for the effective mobilization of the resources necessary for the overall development of the district;
- Initiate programmes for the development of basic infrastructure and provide municipal works and services in the district;
- Responsible for the development, improvement and management of human settlements and the environment in the district;
- Take steps and measures that are necessary and expedient to execute approved development plans for the district;
- Promote local economic development;

1.7 Core Values of the Assembly

The Core Values of the Achiase District Assembly are outlined below:

- i. Client focus
- ii. Professionalism
- iii. Transparency
- iv. Participation
- v. Accountability
- vi. Effective and Efficient use of resources

1.8 Adopted Policy Objectives from the NMTDPF Relating to Revenue Mobilization

ADOPTED POLICY OBJECTIVES	SDGS GOAL
Strengthen Fiscal decentralization	8,17
Enhance Domestic Trade	2,8,9
Improve efficiency and effectiveness of road transport infrastructure and services	3, 9, 11,

Key Issues/Challenges of Revenue Mobilization and How Those Challenges are Being Addressed:

General Issues

1. Inadequate Health and Educational infrastructure
2. Low sanitation coverage
3. Low potable water coverage
4. Poor market infrastructure
5. Poor road and drainage infrastructure
6. High incidence of post-harvest losses
7. Uncontrolled spatial development and Environmental degradation
8. Chieftaincy disputes in many parts of the District

Specific Issues/Challenges

Rates:

- i. Non-valuation of properties in the District
- ii. Incomplete database on property rate payment

Lands-Property income

- i. Delays in approving of building plans and permits by the District

License

- i. Inadequate Revenue Data on businesses operating in the District
- ii. Low level of economic activities in the District

Fees

- i. Market women refusing to pay tolls because of poor market structures and environment
- ii. Poor monitoring of field revenue Collectors

Fines

- i. Inability of the District to prosecute defaulters because of Non-availability of Bye-Laws and Gazetted Fee-Fixing Resolution

Rent

- i. Poor monitoring of Rent payers of the District

2. REVENUE COLLECTION PERFORMANCE FOR 2022 AND PROJECTIONS FOR 2023

NO.	REVENUE ITEM	REVENUE BUDGET FOR 2022 (GHC)	REVENUE ACTUAL FOR FIRST QUARTER OF 2022 (GHC)	REVENUE ACTUAL FOR SECOND QUARTER OF 2022 (GHC)	REVENUE ACTUAL FOR THIRD QUARTER OF 2022 (GHC)	REVENUE ACTUAL FOR FOURTH QUARTER OF 2022 (GHC)	TOTAL REVENUE COLLECTION FOR 2022 (GHC)	% OF REVENUE BUDGET ACIEVED FOR 2022	TOTAL REVENUE BUDGET FOR 2023 (GHC)
1.	Rates	51,423.00	7,576.00	8,822.19	820.00	1,776.00	18,994.19	36.94	70,000.00
2.	Lands –Property income	22,000.00	300.00	300.00	-	3,830.00	4,430.00	20.14	25,000.00
3.	License	106,187.00	15,760.00	40,551.61	16,567.00	17,835.00	90,713.61	85.43	120,000.12
4.	Fees	184,420.00	36,753.00	73,878.61	79,171.00	40,256.96	230,059.57	124.75	190,000.00
5.	Fines	4,800.00	1,775.00	160.00	250.00	4,519.48	6,704.48	139.68	4,800.00

6.	Rent/Property income	6,690.00	1,560.00	20.00	4,149.00	13,396.00	19,125.00	285.87	28,000.00
	TOTAL	375,520.00	63,724.00	122,925.37	100,957.00	81,613.44	370,026.85	98.54	417,800.12

3. OUTLINE MEASURES DESIGNED TO EXCEED ACTUAL REVENUE COLLECTED FOR 2022 WITH RESPECT TO THE UNDERLISTED REVENUE SOURCES:

a. Rates

Organize Quarterly Publicity Programme to Enhance Tax Consciousness

To make tax collection easy and effective, the Assembly plans to organize quarterly sensitization programmes to educate the rate payers on the need to pay their rates timely. These will take place in the form of public durbars and announcement.

Undertake valuation of both residential and commercial properties

The assembly's fees for unassessed structures are woefully inadequate. To be able to generate enough revenue from properties within the District, we plan to undertake valuation of all old and new structures in the district.

b. Lands and Royalties

Collections of proceeds from Lands by Organizing SPC and Technical Planning meetings to approve building permits within two-three months.

c. License (Business Operating Permit-BOP)

Conduct Routine monitoring of revenue collection

The District Finance Officer, Budget Officer and Internal Auditor and other management staff will undertake planned and surprised monitoring visits to both the rate payers and the revenue collectors. This will also help management to set realistic target for the collectors in order to improve the revenue generation.

Conduct Training for Revenue Collectors to enhance Revenue Mobilization in the District

As part of the capacity building for revenue collectors, the Assembly plans to organize at least one training programme for Revenue staff in the District to sharpen and refresh their revenue mobilization skills. The Assembly will hire the services of Consultants to undertake this important training.

Update Revenue Items Database for the Assembly

To come out with realistic planning and revenue budgeting, there is the need for us to consistently update the assembly's revenue data to capture current ratable businesses and activities that are springing out every now and then in the District.

d. Fees

Institute Revenue Mobilization Taskforce

The Assembly will constitute a team responsible for carrying out quarterly revenue mobilization exercise which will serve as a morale booster for revenue collectors as well as checks and balances. Finance & Administration Sub-Committee and some selected Heads of department would constitute the taskforce team.

Involve key stakeholders in Fee Fixing

Even though the Assembly is by law mandated to impose fees and rate on tax payer, stakeholders' consultation prior to the approval of the Fee Fixing Resolution is very essential. Such consultations will prepare the minds and hearts of the tax payer ahead of the fee implementation year. Again, through such forum, the Assembly will have the opportunity to showcase to the taxpayers what and how the Assembly fees are utilized.

e. Fines, Penalties and Forfeits

Prosecution of Defaulters

The Assembly shall prosecute all tax and rate payers who default in payment of their levies and rates to the Assembly

4. MATRIX FOR REVENUE IMPROVEMENT STRATEGIES FOR 2023

REVENUE ITEM	OBJECTIVE(S)	ACTIVITIES (SHOULD BE SMART)		EXPECTED OUTPUT	OUTPUT INDICATOR	IMPLEMENTATION STRATEGIES	TIME FRAME (QUARTERLY)				EXPECTED COST (GHC)	RESPONSIBILITY
							1	2	3	4		
Rates	<i>Ensure efficient internal revenue generation and transparency in the local resources management by 2023</i>	i	Property Valuation Exercise	Revenue from Rates to be increased by 29.4%	Valuation list provided for use by the Assembly	<i>Basic rate is to be collected together with property rates and other B.O.Ps</i>		X			13,000.00	DVLO/Physical Planning
		ii	Public Education on Basic Rate		No. of Durbar organized Field reports		X	X	X	X		Finance Dept./ADM./ Budget/Physical Planning/Statistics/ MIS Unit
Lands and Royalties	<i>Ensure efficient internal revenue generation and transparency in the local resources management by 2023</i>	i	Approving Building Permits	Revenue from Lands to be increased by 25% by Dec. 2023	No. of Building Permits Approved	<i>Collections of proceeds from Lands by Organizing SPC and Technical Planning meetings to approve building permits within two-three months</i>	X	X	X	X	10,725.00	Spatial Planning Committee, Finance
		ii	Collection of proceeds from Lands		Total Amount of Proceeds collected and Documented		X	X	X	X		Finance Dept./ADM./ Budget /MIS Unit
												-

License (Business Operating Permit-BOP)	<i>Ensure efficient internal revenue generation and transparency in the local resources management by 2023</i>	i	Collect New Data	Update Revenue Database	Comprehensive database of revenue items created	<i>Collect data to update revenue database</i>		X			8,531.50	Finance Dept./ADM./ Budget /MIS Unit
		ii.	Public Sensitization	Awareness creation to the public on the need to pay tax by Dec. 2023	No. of Durbar organized Field reports	<i>Regular Sensitization on Community Centres and other Social Avenues</i>	X	X	X	X	1,000.00	Finance Dept./ADM./ Budget
		iv.	Training of Revenue Collectors	Improve Revenue mobilization and recordings in revenue cash books.	No. of Revenue Collectors trained Field Reports	<i>Conduct Training for Revenue Collectors to enhance Revenue Mobilization in the District.</i>	X			X	1,000.00	HR/Finance Dept./ADM./ Budget
Fees	<i>Ensure efficient internal revenue</i>	i	Renovate Markets Stalls and erecting of revenue barriers	IGF collection from market tolls and other fees to be increased by Dec. 2023	Additional markets stalls constructed/renovated Field Reports and Pictures	<i>Construction of market sheds, ware house, urinal and Lorry Parks</i>		X			14,392.50	Central Admin/ Works Eng.

	<i>generation and transparency in the local resources management by 2023</i>	iii	Form Revenue Monitoring Team	To improve security and Revenue in the District by 30% by Dec. 2023	Revenue task force formed and revenue increased by 30% Field reports	<i>Formation of revenue monitoring team to check on the activities of revenue collectors, especially on market days.</i>		X	X		2,000.00	Finance Dept./ADM./ Budget
Fines, Penalties and Forfeits	<i>Ensure efficient internal revenue generation and transparency in the local resources management by 2023</i>	i	Gazette FFR	Enhance maintenance of Law and Order by rate Payers in the District	Documents/ Invoices to Gazette FFR Gazetted FFR Document	<i>Gazetting of Fee-Fixing Resolution</i>				X	3'200.00	Budget Unit/ Finance
		ii	Prosecute Defaulters	Enhance maintenance of Law and Order by rate Payers in the District	Legal Documents Defaulters Prosecuted	<i>The Assembly shall prosecute all tax and rate payers who default in payment of their levies and rates.</i>	X	X	X	X	2,000.00	Finance Dept./ADM./ Budget

TOTAL											58,080.00	
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5. 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
Rates	<i>Ensure efficient internal revenue generation and transparency in the local resources management by 2023</i>	i	Property Valuation Exercise	Revenue from Rates to be increased by 29.4%	Valuation list provided for use by the Assembly	Weekly	DCD and other Officers pays surprise visit to Valuators on the filed	1.Revenue mobilization committee
		ii	Public Education on Basic Rate		No. of Durbar organized Field reports	Quarterly	Pays a visit to the filed during Public Education exercises	4.Revenue monitoring team
Lands and Royalties	<i>Ensure efficient internal revenue generation and transparency in the local resources management by 2023</i>	i	Approving Building Permits	Revenue from Lands to be increased by 25% by Dec. 2023	No. of Building Permits Approved	Monthly	Tracking of Building permit documents and approvals made.	Spatial Planning Committee
		ii	Collection of proceeds from Lands		Total Amount of Proceeds collected and Documented Percentage Increment	Monthly	Checking records of proceeds from Lands	Monitoring Team
License (Business Operating)	<i>Ensure efficient internal revenue generation and transparency in the</i>	i	Collect New Data	Update Revenue Database	Comprehensive database of revenue items created	Daily	Visits to various areas where data are been gathered	Monitoring Team

Permit-BOP)	<i>local resources management by 2023</i>	ii	Public Sensitization	Awareness creation to the public on the need to pay tax by Dec. 2023	No. of Durbar organized Field reports	Quarterly	Pays visit to the filed during Public Education exercises to check on the involvement of rate payers.	Monitoring Team
		iii	Construct Office	Revenue from Sand and Stone contractors to be increased by Dec. 2022	Office Building Constructed Field Reports/ Pictures	Quarterly	Field visits to construction sites to check progress of on-going projects	Revenue technical committee
Fees	<i>Ensure efficient internal revenue generation and transparency in the local resources management by 2023</i>	i	Construct Markets	IGF collection from market tolls and other fees to be increased by Dec. 2023	Additional markets stalls constructed/renovated Field Reports and Pictures	Quarterly	Field visits to construction sites to check progress of on-going projects	Revenue technical committee
		ii	Procure Vehicle	Enhance Revenue mobilization	No. of Vehicles Purchased/Documentations Pictures of Vehicles	Quarterly	Regular checks on the use of vehicle for its intended field use	Monitoring Team

		iii	Form Revenue Monitoring Team	To improve security and Revenue in the District by 30% by Dec. 2023	Revenue task force formed and revenue increased by 30% Field reports	Quarterly	Supervision of Revenue Collectors and Rates Payers on the field.	Monitoring Team
Fines, Penalties and Forfeits	<i>Ensure efficient internal revenue generation and transparency in the local resources management by 2023</i>	i	Prosecute Defaulters	Enhance maintenance of Law and Order by rate Payers in the District	Legal Documents Defaulters Prosecuted	Monthly	Sending defaulters to court and making sure they pay fines given to them.	Monitoring Team

REVENUE MOBILIZATION TEAMS

1. Revenue mobilization committee
2. Revenue technical committee
3. Revenue taskforce
4. Revenue monitoring team
5. Revenue collectors

Appendixes

Revenue mobilization committee membership

1. District Co-ordinating Director
2. District Finance Officer
3. District Budget Analyst
4. District Planning Officer

Revenue technical committee membership

1. District Co-ordinating Director
2. Finance
3. Budget
4. Planning
5. Physical Planning
6. Environmental Health Unit
7. NCCE
8. Information Service
9. Works

Revenue taskforce

1. National Service Personnel
2. NABCO Officers
3. Heads of Units and Departments
4. Revenue Collectors
5. Hon. Assembly Members

Monitoring Team

1. Revenue Mobilization Committee
2. Internal Auditor
3. Finance and Administration Sub-committee
4. Heads of Units and Departments

6. CONCLUSION

Management must view the success of the 2023 Revenue Collection Data as a process but not a panacea to revenue mobilization. As and when necessary, review and updates would be undertaken to match with the changing times.

HON. RICHMOND AMPONSAH
DISTRICT CHIEF EXECUTIVE

DATE:.....

SIGN:

NUAMAH OFORI
DISTRICT COORDINATING DIRECTOR

DATE:.....

SIGN: