

INTRODUCTION

RIAP is an acronym for Revenue Improvement Action Plan which is a sequentially organized, feasible activities programmed practically to achieve set revenue targets, outputs and objectives in an advantageous or strategic manner.

One of the major sources of revenue for MMDAs in Ghana aside DACF and DDF is Internally Generated Fund (IGF) which can be used for purposes of routine administrative expenses, social services and provision of public infrastructure and goods. It is however worth noting that the IGF generation capacity of the NJSMA has been meeting targets with the help of constant consultation of stakeholders.

PROFILE OF THE ASSEMBLY

- **Name of the Assembly**

The New Juaben South Municipal Assembly is one of the Thirty-four (34) Assemblies in the Eastern Region. It is composed of Fifty-One (51) Assembly members with One Member of Parliament, One Municipal Chief Executive with Thirty-Four Electoral Areas further divided into Eight Zonal Councils and Seventy (70) Unit Committees members spread throughout the Municipality. 34 of the Assembly members are elected with 2 females and 32 males. 15 are government appointees with five females and 10 males.

- **Legislative Instrument that established the Assembly**

The New Juaben South Municipal Assembly was established 2017 by a Legislative Instrument (L.I.) 2301. Originally, it was called New Juaben Municipal Assembly but became New Juaben South Municipal Assembly after its northern sphere was carved out and named New Juaben North Municipal Assembly.

- **Population Structure**

The 2022 projected population of the Municipality is estimated to be 126,509 with a growth rate of 2.5 percent. The male population constitutes 61,989.41 (49.2%) and the female population is 64,266.6 (50.8%). In 2020, the population is estimated at 170,365. The age and sex composition show a relatively large proportion of youth (95.4% including children under 15years) and a small population of older persons of 65 years and above (4.6%).

- **Municipal Economy and its implication for revenue mobilization:**

- I. Agriculture**

It is estimated that 26.1% of the economically active population is engaged in the Agricultural Sector. The major types of crops grown are maize, plantain, cassava, pawpaw, pepper, tomatoes, cocoa, citrus, kola nuts, cocoyam, oil palm and vegetables. Livestock such as sheep, goat and cattle are also commonly reared. Ruminants reared on smaller scale are grasscutter and rabbit. Land Tenure system is mainly share cropping ('Abunu' or 'Abusa'). There is also leasehold and owner occupancy. Farming practices are mono-cropping, mixed cropping and mixed farming. Storage facilities used are mainly for maize. There are three major markets in the Central Business Centre, Koforidua and four minor ones at the periphery of the Business Centre.

- II. Roads**

The municipality has a road network estimated at 215 km. Most road networks linking settlements in the municipal are tarred. There are however, a few feeder roads linking farm gates to market centers.

- III. Education**

Education facilities in the Municipality are made up of the following:

- a. 120 Pre-Schools (45 Public and 75 Private)
- b. 110 Primary Schools (49 Public and 61 Private)
- c. 82 Junior High Schools (49 Public and 33 Private)
- d. 6 Senior High Schools (5 Public and 1 Private)
- e. 3 Tertiary Institutions (2 Public and 1 private)
- f. There is one Special School (Unit School for the Deaf) which caters for children with special needs- mentally retarded, deaf and dumb.

- IV. Health**

The New Juaben South Municipality has a Regional Hospital, a Police Hospital, a Poly Clinic and a Mission Hospital. It also has 3 Health Centres, 15 Private Clinics, 1 private Maternity Home, 58 TBAs, 22 CHPS compounds and 60 Chemical Shops. The

Municipality has 6 Medical Doctors, 308 Nurses and 5 Public Pharmacists offering medical services to the people. There are also 30 CHIPS Compounds in the Municipality.

V. Environment

The following critical environmental concerns were identified through consultative stakeholder meetings:

Degradation of the environment, soil erosion, landslides, water pollution and issues with built environment. The environment comprises mainly human settlements. The main environmental problems associated with the built environment include unplanned settlements, non-compliance to planning schemes and high rate of unauthorized developments and inadequate sanitary facilities. The rural settings are without planning schemes. Houses are built haphazardly, very close to each other and devoid of the usual lanes and streets making accessibility very poor.

VI. Sanitation

The sanitation situation in the municipality is one to be proud of as a municipality. Clean environments and regular collection of refuse dump by Zoomlion has helped in maintaining the sanitation in the municipality.

VII. Tourism

The full potential of the tourism industry in the Municipality is yet to be tapped. Some tourist attractions that have been identified by the Assembly and yet to be developed include;

Development of Obuortabiri; Obuortabiri has been identified for tourism development for those seeking for an adventure holiday. Obuortabiri mountain is a fascinating place to be, a trek to the peak where the regular keep-fit activities take place gives an opportunity to see the aerial view of Koforidua. The use of cable cars, zip lines and canopy walk would therefore give a better view.

Development of Kentenkren waterfalls: The Kentenkren Waterfall has over 40 acres of land surrounding it. This ecotourism destination is just about 7 km drive from Koforidua commercial center. With these potential tourist sites, we believe it can help push the municipality to a higher level and help improve our internally generated funds

- **Vision of the Assembly**

To achieve socio-economic delivery of services to the people through efficient and reliable provision of needed services for all stakeholders in a friendly and transparent manner.

- **Goal/Mission of the Assembly**

The New Juaben South Municipal Assembly exists to improve the Socio-Economic well-being of the Municipality through efficient and reliable provision of needed services and To improve upon the general living standard of people through a concerted effort of all stakeholders to achieve self-reliance, accountability, unity of purpose with the creation of the necessary enabling environment for the growth of the private sector -led economy based on the principle of good governance.

Core functions of the Assembly

- Exercise political and administrative authority in the municipality;
- Promote local economic development
- Provide guidance, give direction to and supervise other administrative authorities in the district as may be prescribed by law
- Exercise deliberative, legislative and executive functions of the Assembly.

Core values of the Assembly

- Our values are Accountability, Client Oriented, Creativity, Diligence, Discipline, Professionalism, Participation, Equity, Anonymity, Integrity, Timeliness and Transparent

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

- Enhance business enabling environment
- Modernize and enhance agric production systems.
- Diversify and expand the tourism industry for economic development
- Enhance equitable access to, and participation in quality education at all levels
- Ensure accessible, and quality Universal Health Coverage (UHC) for all
- Reduce the incidence of new HIV, AIDS/STIs and other infections, especially among vulnerable groups
- Eradicate poverty and address vulnerability to poverty in all forms and dimensions
- Improve access to safe, reliable and sustainable water supply services for all
- Improve water and sanitation services
- Strengthen social protection for the vulnerable.
- Promote equal opportunities for Persons with Disabilities in social and economic development
- Enhance safety and security for all categories of road users
- Address recurrent devastating floods.
- Deepen political, financial and administrative decentralization
- Improve decentralized planning.
- Improve popular participation at all levels.
- Enhance security service delivery.
- Promote proactive planning and implementation for disaster prevention and mitigation.

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

- i. Crossing cutting (general) issues/challenges**

- a) Lack of public knowledge of the revenue laws (rates) and enforcement procedures
- b) Poor maintenance culture of Assembly properties
- c) The relatively fewer number of structures/ properties to rent out and the bad conditions of the few available
- d) Unwillingness of tenants in Assembly stores and houses to honor their rent obligation
- e) Delay in the acquisition of Building permits
- f) Inadequate Revenue and commission collectors

- ii. Specific issues/challenges relating to the following:**

- a) Rates**

- i. Improper identification of some properties due to poor street and house identification within some communities
- ii. Lack of public knowledge of the revenue laws (rates) and enforcement procedures

- b. Lands and Royalties**

- i. Increased bureaucracy in the acquisition of Building permits

- c. License (Business Operating Permit-BOP)**

- i. Inadequate database on all businesses operating within the Municipality
- ii. Ineffective distribution of bills as a result of difficulties in business location
- iii. Wrong categorization of businesses.
- iv. Poor enforcement of bye-laws

- d. Fees**

- i. Unwillingness of market women/operatives to pay tolls
- ii. Poor enforcement of bye-laws

e. Fines, Penalties and Forfeits

- i. Poor enforcement of bye-laws
- ii. Unwillingness of defaulters to pay fines, penalties and forfeits.

f. Rent

- i. Poor maintenance culture of Assembly properties
- ii. The relatively fewer number of structures/ properties to rent out and the bad conditions of the few available
- iii. Unwillingness of tenants in Assembly stores and houses to honor their rent obligation

g. Investment

Inability to access loan facilities from financial institutions.

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	826,200.00	34,363.04	77,152.61	90,349.45	198,027.93	399,893.03	48.40	805,000.00
2	Lands and Royalties	330,000.00	69,740.47	58,023.84	83,822.09	180,929.83	392,516.23	118.94	330,000.00
3	License (Business Operating Permit-BOP)	1,186,097.00	200,835.68	326,243.03	271,096.48	351,960.68	1,150,135.87	96.97	1,496,877.00
4	Fees	1,622,170.00	386,856.00	362,548.2	445,280.91	280,875	1,475,560.11	90.96	1,999,970.00
5	Fines, Penalties and Forfeits	112,000.00	44,478.43	16,295.00	12,430	29,224	102,427.43	91.45	62,000.00
6	Rent	1,126,120.00	460,818.00	202,010.00	197,815	203,247.45	1,063,890.45	94.47	1,139,120.00
7	Investment	-	-	-	-	-	-	-	-
8	Miscellaneous and Unidentified Revenue	-	-	-	-	-	-	-	-
	TOTAL	5,202,587.00	1,197,091.62	1,042,272.68	1,100,793.93	1,244,264.89	4,584,423.12	88.12	5,832,967.00

- **Outline measures designed to exceed actual revenue collected for 2022 with respect to the underlisted revenue sources:**
 - a. Rates
 - b. Lands and Royalties
 - c. License (Business Operating Permit-BOP)
 - d. Fees
 - e. Fines, Penalties and Forfeits
 - f. Rent
 - g. Investment

MATRIX FOR REVENUE IMPROVEMENT STRATEGIES FOR 2023

Objective	Revenue Type	Activities/Strategies	Quarter				Expected Output	Funding Source	Implementation Agency	Collaborators
			1	2	3	4				
Ensure efficient internal revenue generation and transparency in local resources management by 2023	Property Rate	Update data on landed properties in the Municipality	█	█	█	█	Revenue from property rate increased	IGF	MFO	Stakeholders
	Licenses	Update revenue database for businesses	█	█	█	█	Revenue from business operating fees increased	IGF	MBA	Zonal Councils
	Fees	Organise 2-day training programme for revenue collectors	█	█			Efficiency under fees mobilisation increased	IGF	MFO	RCC

Objective	Revenue Type	Activities/Strategies	Quarter				Expected Output	Funding Source	Implementation Agency	Collaborators
			1	2	3	4				
	Rent	Update register on tenants of Assembly buildings		█			Sub-letting of Assembly stores checked	IGF	MBA	Zonal Councils
	All revenue sources (IGF)	Compose a motivated taskforce	█	█			Appropriate fees, licenses, rates and rent charged	IGF	MBA	Zonal Councils
	All revenue sources (IGF)	Organise stakeholders' meeting with rate payers			█		Responsiveness to revenue mobilisation improved	IGF	MBA	F&A Sub-committee

Objective	Revenue Type	Activities/Strategies	Quarter				Expected Output	Funding Source	Implementation Agency	Collaborators
			1	2	3	4				
	All revenue sources (IGF)	Organise pay your levy campaigns	█	█	█	█	Revenue performance levels increased	IGF	MFO	Information Department
	All revenue sources (IGF)	Adopt the usage of Point of Sales (POS)	█	█	█	█	Leakage of revenue minimised	IGF	MCD	Security Guards, Police

MONITORING AND EVALUATION PLAN FOR REVENUE MOBILISATION

REVENUE ITEM	OBJECTIVE(S)	ACTIVITIES (SHOULD BE SMART)		FREQUENCY OF MONITORING	MONITORING AND EVALUATION STRATEGIES	RESPONSIBILITY
Rates	To increase Rates revenue	i	Revaluation of properties, Street naming and property addressing system in selected Communities	Weekly basis	Ensuring leaders of each team for the activity supervises and reports to officer in charge.	Works, Planning, Budget Unit, Finance Department, Task force, Zonal Councils, Municipal Prosecutor
		ii	Intensify collection of property tax arrears from both commercial and residential properties	Weekly basis	Ensuring leaders of each team for the activity supervises and reports to officer in charge.	
Lands and Royalties	To increase revenue from lands by at least 5-10%	i	Special Task Force would be formed to complement the activities of the building inspectors	Weekly basis	Going round the municipality with a task force to inspect permit and halt new building projects without permit.	Works, Planning, Budget Unit, Task force, Zonal Councils,

License (Business Operating Permit-BOP)	To increase revenue from licenses	i	Establishing a taskforce to identify defaulting businesses and collect BOP arrears	On daily basis	Providing logistics and allowances for task force Members	Budget and Rating Unit, Finance Department, Revenue collectors and task force
Fees	To increase revenue from fees	i	• Zoning the markets and lorry parks and adequately assign personnel to all zones	On daily basis	Providing logistics and allowances for task force Members	Budget and Rating Unit, Finance Department, Revenue collectors and task force
		ii				
Fines, Penalties and Forfeits	To increase revenue from fines, penalties and forfeits by at least 5%	i	Providing brochures to educate traders and drivers on the need to obey their tax obligations and consequences	On daily basis	Providing logistics and allowances for task force Members	Budget and Rating Unit, Finance Department, Revenue collectors and task force
Rent	To increase revenue from rents by at least 15%	i	Assembly would set up a working team to identify, inspect and document all of its rentable properties	On quarterly basis	Setting up a working team to inspect all rentable properties and rental fee	Statistics Department, Budget and Rating Unit, Finance Department & Works Department, Market Manager/Queen

OTHER STRATEGIES TO IMPROVE REVENUE

- Telecommunication mast/Companies- a revenue collector would be assigned to collect revenue from the companies, give targets and data according to the number of masts available.
- Adequate logistical support such as vehicle and fuel would be made readily available to embark on revenue collection.
- Adequate and timely motivation for the collectors
- Zoning the municipality into four for development control unit on the acquisition of permit.
- Development control to embark on regular checkups on temporal structure(s) permits.
- Collaboration between Finance /Revenue and Development Control on the collection of revenue from temporal structures.
- Regular checkups on JCR receipts; JCR receipts in circulation for 3 months and above would be recalled.
- Reconciling revenue data with data from transport unions as has been agreed with the various transport unions.
- Weekly data sheets for revenue collectors' supervisors for IT to update their system.
- Recruitment of collectors/supervisors who would be willing to operate in areas outside of the CBD to cut down on the transport expenditure for Revenue collectors.
- The declaration of a day as Revenue Day where management members would join the revenue collectors to embark on revenue collection.
- Night market: the collection of revenue from night market would start immediately.
- Open market: Free market day (Sunday) for all. Some major roads would be blocked to this effect.
- City guards to be placed on duty posts and be well resourced with the necessary logistics to support the revenue collectors.
- Strict enforcement of bye-laws and sanctions.

- **CONCLUSION**

The various activities of the RIAP will be implemented holistically using the understated strategies among others.

- Basically, the Municipal Budget Committee and the MPCU will jointly ensure the smooth execution of the plan.
- The plan implementation would commence on the 1st of January and end on 31st December 2023.
- The aforementioned committees will hold separate and joint meetings to direct and supervise the execution of the plan.
- The various officers and units tasked to ensure that activities earmarked in the plan are carried out would be required to provide monthly and quarterly briefings and reports to be reviewed by the committees. Besides, series of meetings would be held to guide the implementation of the plan as well as periodic visits undertaken to revenue collection points by designated officers drawn from the committees. Observations, suggestions and recommendations made would be reviewed and factored into streamlining the plan.
- Finally, annual implementation reports will be submitted to the F&A Sub-Committee.

8.0 DISSEMINATION AND COMMUNICATION STRATEGIES

The RIAP document contain information to educate, guide the implementation of the activities for the purposes of achieving desired results and also include decision making, re-planning among others. This information is crucial to those in charge of the implementation of the activities lined up, stakeholders and development partners.

Against the above background, the F&A Sub- Committee and Budget Committee would hold regular meetings with relevant stakeholders to discuss the M&E reports and also disseminate the M&E report at various levels.

Copies of the reports would be submitted and discussed at management level of the Assembly and also at EXECO and General Assembly meetings for stakeholders to make relevant inputs.

The report will also be disseminated to community level actors at various public fora, town hall meetings, durbars etc. The aim is to improve and enhance accountability, transparency and to involve the people in decision making.

It is also important to indicate that the Assembly will disseminate the reports and information in local languages so that local communities and other stakeholders will understand and appreciate the content of the reports.

NAME OF MCE: HON. ISAAC APPAW GYASI

DATE:

SIGNATURE AND STAMP:

NAME OF MCD: MR. EDWARD ABAZING

DATE:

SIGNATURE AND STAMP: