

**EKUMFI DISTRICT
ASSEMBLY**

**2024 REVENUE
IMPROVEMENT ACTION
PLAN (RIAP) FOR
INTERNALLY
GENERATED FUND**

INTRODUCTION

Establishment

Ekumfi District is one of the twenty-two (22) administrative districts in the Central Region. It was established by a Legislative Instrument (L.I. 2170, 2012) and was carved out of the erstwhile Mfantseman Municipality because of its growing population, which hampered its administration. As a means of ensuring effective and holistic development, the Ekumfi District was created and inaugurated in June 2012 with Essarkyir as its capital

Population size

The district has a projected population of 98,382 at a growth rate of 3.5 per annum and a total land surface area of 276.65 square kilometres or 0.12% of Ghana's land area. This makes it the 5th smallest among the twenty-two districts in the Central Region.

District Economy

Agriculture

Agriculture, which comprises farming (crops production, animal production and aquaculture) agro-processing and marketing, is the major economic activity in the area employing about 62.8 per cent of the working population. This is primarily because of the relatively good vegetation and favourable climatic conditions prevailing in the District. Agriculture as practiced in the District is mainly crop farming. Crops of substantial economic significance in the District are plantation crops (pineapple and watermelon) and food crops (maize, plantain, cassava and rice). Production volumes have been considerably high due to the introduction of Planting of Food and Jobs and the emergence of Ekumfi Fruits and Juice Factory. The cultivation of food crops is mainly under subsistence with few surpluses for sale while pineapple plantation is mainly done on large scale to feed the factory. Farming techniques have been 'slash and burn' method, which forms about 82 per cent. There is much pressure on land holdings due to the method of land acquisition and the practice of cultivating crops like pineapple and watermelon.

Transportation (Roads)

Transportation in the District is mainly by land and water. The Okye River, River Emissa and the Narkwa lagoon are the principal water bodies, which facilitate the transportation of goods and passengers in the District. There is a total of 85 kilometers of feeder roads, which are either tarred or graveled, and the conditions are poor. Some of the roads in the southern part are not motorable during the rainy season. The resultant effect is that transportation fares are exorbitant for the conveyance of passengers and foodstuffs to the market.

Local Economic Development

Essuehyia is the most vibrant commercial settlement in the district. Hawkers at the lorry park trade in all sorts of agricultural produce such as pineapple, maize and other vegetables. Most of these hawkers are girls of school going age. Metal containers are located along the main streets for merchandising all sorts of goods.

Education

Educational institutions are concentrated in the bigger communities especially the private basic schools. There are forty-five (45) Kindergarten and public basic schools, three (3) public Senior High Schools and two (2) private senior high schools located at Twa and Abeka respectively. It has one Missionary Training College and one Missionary University College. Pre-school facilities are found in almost all the communities. These schools are mostly in dilapidated structures and are funded by the communities or individuals.

Health

The district still has no district hospital and thus health facilities providing health services in the district comprise largely one Polyclinic, two (2) Health Centres, nineteen (19) CHPS Zones and one Private maternity home. The map below shows how health facilities are distributed across the district. There is one medical doctor serving the entire population of the district.

Environment

The Ekumfi district is noted for the following:

- Presence of numerous lagoons and large deposits of salt
- Good soil salinity that favours tree crops, vegetables and pineapple farming.

- Existence of dense forest around fetish grooves and isolated areas that are protected or reserved
- Undeveloped coastline and beaches

Sanitation

The main type of waste collection system within the district is the communal collection where residents dispose their waste in containers placed at collection points or just packed at convenient location for collection. Waste is then collected from this point into vehicles and transported directly to the final disposal site at Adansi which is about 5.0 kilometers from the District capital.

In most communities within the Ekumfi district like Essuehyia, Otuam, Immuna and Essarkyir waste is a significant environmental problem and finding environmentally acceptable and cost-effective solutions for its management often proof difficult. The present waste disposal situation in the district is deteriorating faster due to the limited supply of waste bins and containers coupled with the rapid increase of waste. Altogether, the major sanitation challenges are:

- Uncontrolled stray animals
- Poor sanitation in communities

Electricity

Almost all communities within the district are hooked to the national grid; however, due to the rapid expansion of settlements in the communities there are few areas which need extension of electricity through the SHEP where they are to provide their own poles or waiting for the District Assembly to support them.

Water

Water supply in the District comes from two main sources; Essarkyir and Mfantseman Municipality. Most of the communities scarcely get water supply for the greater part of the year due to frequent power outages, small capacity of the treatment plant, drying up of the two main water sources, and obsolete pipelines and equipment. The District utilizes 17,450m³ of water production per day from the Essarkyir Water Headwork and it is endowed with five water reservoirs located in Otuam, Eysisam, Mbroboto, Srafa Kokodo and Asaafa respectively.

Tourism

The District is endowed with many tourist attractions. Notable among the attractions is the existence of beautiful beaches most especially Narkwa Beach, Arkra Beach, Emissano Beach and Asaafa Beach and others. However, little attention paid to the industry in the past years in terms of its development and promotion that would have boosted the economy by way of job creation and revenue generation. The District Assembly is therefore willing and ready to enter into Public-Private Partnerships with investors interested in the sector.

Key Issues/Challenges

- Limited local participation in economic development
- Poor quality and inadequate road transport network
- Inadequate capacity to manage environmental impacts
- Undeveloped tourist sites
- No vibrant market
- Unavailability of veterinary clinic and low investment in livestock and poultry rearing
- Lack of warehouse facilities and poor road network linking farmlands to community centres
- Limited access to health infrastructure and quality health care services (health facilities, staffing & staff accommodation, office space, equipment and logistics).

Vision

The vision of the District is “To become a first-class investment and tourism destination and Centre of excellence in service delivery in Ghana.

Mission

The mission statement of the Ekumfi District Assembly is that “It exists to improve the living conditions of the people within the Assembly’s jurisdiction through equitable provision of services within the context of good governance and local economic development.”

Core Values

- Participation,
- Transparency,
- Hard work,
- Mutual Respect and
- Accountability

Core Functions

The Ekumfi District Assembly is responsible for the overall development of the district. Specifically, the Ekumfi District Assembly undertakes the following;

- Formulate and execute plans, programmes and strategies for the effective mobilization of the resources necessary for the overall development of the district.
- Responsible for the development, improvement and management of human settlements and the environment in the district.

ADOPTED POLICY OBJECTIVES

- ✓ Strengthen fiscal decentralisation
- ✓ Deepen political and administrative decentralization
- ✓ Facilitate sustainable and resilient infrastructure development
- ✓ Improve efficiency and effectiveness of road infrastructure and services
- ✓ Develop efficiency land administration and management system
- ✓ Enhance inclusive and equitable access to, and participation in quality education at all levels
- ✓ Ensure affordable, equitable, easily accessible and universal health coverage (UHC)
- ✓ Ensure reduction of HIV/AIDS, STDs, and other infections
- ✓ Enhance access to improved and reliable environmental sanitation services
- ✓ Strengthen child protection and family welfare systems
- ✓ Ensure that PWDs enjoy all the benefits of Ghanaians citizenship
- ✓ Improve production efficiency and yield
- ✓ Enhance business enabling environment
- ✓ Support entrepreneurs and SME development
- ✓ Enhance climate change resilience
- ✓ Promote proactive planning, disaster prevention, and mitigation

Adopted Policy Objective from the National Medium-Term Development Policy Framework (NMTDPF)

FOCUS AREA	ADOPTED POLICY OBJECTIVE
Governance, corruption and public accountability	Deepen political and administrative decentralization
	Strengthen fiscal decentralization
Social development	Enhance inclusive and equitable access to, and participation in quality education at all levels
	Strengthen child protection and family welfare systems
	Ensure that PWDs enjoy all the benefits of Ghanaians citizenship

	Improve environmental sanitation services and management
	Ensure affordable, equitable, easily accessible and universal health coverage (UHC)
	Ensure reduction of HIV/AIDS, STDs, and other infections
Infrastructure and human settlements	Improve efficiency and effectiveness of road infrastructure and services
	Develop efficiency land administration and management system
	Facilitate sustainable and resilient infrastructure development
Economic development	Improve production efficiency and yield
	Enhance business enabling environment
	Support entrepreneurs and SME development
Environmental management	Promote climate change resilience
	Promote proactive planning, disaster prevention, and mitigation

Legal Framework and Policy Environment

Local Governance Act, Act 2016, Act 936 and Public Financial Management Act, Act 2016, and Act 921 guide IGF Operations in the District.

The Assembly has adopted the strategy of making IGF Collection the concern of all staff (both revenue and non-revenue collectors). The Assembly as well prioritizes stakeholder consultations in the fee fixing and collection of levies.

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

The following are the main revenue heads and the key challenges confronting the collection of revenue

Table 1: Revenue Items and the challenges

NO	SOURCE OF REVENUE	CHALLENGES
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1	Rates	No collection of basic rates Limited financial resources to value properties. Manual billing of demand notices to Rate Payers Inadequate security for revenue collectors Inadequate logistics for revenue collectors
2	Licenses	District bye-laws not gazette Inadequate funds for monitoring and supervision
3	Fees	Lack of vibrant market
4	Fines	District bye-laws not gazette
5	Lands	Boundary disputes Land Litigation
6	Rents	Non-payment of rent by occupants

Revenue Performance: IGF Only (Trend Analysis) and Projection

Table 2: 2024 -2027 Revenue Projections – IGF Only

Revenue Item	2023		2024	2025	2026	2027
	Budget	Actual as at August	Projection	Projection	Projection	Projection
Property Rate	20,000.00	4,177.00	40,000.00	44,000.00	48,400.00	53,240.00
Fees	60,000.00	51,265.00	75,000.00	82,500.00	90,750.00	99,825.00
Fines	2,000.00	850.00	5,000.00	5,500.00	6,050.00	6,655.00
Licenses	80,000.00	77,390.00	140,000.00	154,000.00	169,400.00	186,340.00
Land	60,000.00	47,247.56	85,000.00	93,500.00	102,850.00	113,135.00

Rent	9,000.00	660.00	5,000`	5,500.00	6,050.00	6,655.00
Total	231,000.00	181,589.56	350,000.00	385,000.00	423,500.00	465,850.00

According to table 2, the Assembly anticipates a 10% increase in revenue mobilization internally in 2023. As of August 2023, the Assembly has collected GHC 181,589.56, representing 78.61% of the total amount budgeted. Management is currently working around the clock to make these projections a reality by providing logistical support to revenue collectors, the revenue team, and the revenue task force.

TABLE 3: 2024 REVENUE IMPROVEMENT ACTION PLAN

NO	REVENUE HEAD	OBJECTIVE	ACTIVITY	EXPECTED OUTCOME	IMPLEMENTATION STRATEGIES	TIMELINES FOR IMPLEM.				RESPONSIBILITY		COST/ BUDGET GHc	FUNDING SOURCE
						1 ST QTR	2 ND QTR	3 RD QTR	4 TH QTR	Lead	Collaborators		
1	RATE	To increase revenue in property collection by 20 percent	1.Valuation of Properties	Properties valued to ensure realistic payment of rates	Liaise with GRA	████████████████████				DCD/DBA	DWE, DPO, DFO,DPP O/DSO, LVB	10,000.00	DACF/IGF
			2. Introduce Technology in Billing and Revenue Collection	Reduced leakages in Revenue Mobilization	Continued use of the software billing system	████████████████				DCD/DBA	DBA, DFO, DSO	1,000.00	IGF
			3.Data Collection	Data collected to effect revenue policy	Formation of data collection taskforce	████████████████████				DBA/DSO	DPO	5,000.00	DACF

					educate the building developers					DCE/DC D	DPPO,DW E, DIO, NCCE	1,400.00	DACF
			3.Allocate a vehicle and other logistics for committee's operations	One (1) vehicle was given to task force						DCE/DC D	DPO	1,000.000	DACF
			6.Empowering and motivating the Revenue Task Force	Revenue collectors motivated	Management will provide incentive packages to the taskforce					DCD	DFO/DBA/HRM	700.00	IGF

			7.Quarterly Tax Sensitization and Education	Rate payers educated to pay their taxes	The vehicle will be going to new land developing areas to educated them why they should submit their plans					DCD	DIO/NCCE / DFO/DBA	1,000.00	IGF
3	LICENCE	To increase revenue from stores operation by 40% by end of the year.	1.Recruitment of additional local consultants	Revenue on stores operation increased	Review the performance of revenue collectors.					DCD	DFO/HRM /DBA/DIO	1,000.00	IGF
			2.Build capacity of revenue collectors quarterly	Capacity were built	Visit various area councils to build the revenue collectors capacity					DCD	DFO/HRM /DBA/DIO	500.00	IGF, DACF DDF
			3.Stakeholders consultation meeting	Stakeholders were met	Public education and forum.					DCE/DC D	DPO/DBA/ DFO	1,000.00	DACF

			4.Management in-charge of management collectible revenue items	Revenue collectibles were increased	D. Task force formation					DCD	DFO/DBA/DIO/Revenue Superintendent	1,000.00	IGF
			5. Distribution of demand notice	Demand Notices Distributed	Team will be formed to undertake the distribution					DFO	DBA/ DIO	500.00	IGF
			6. Formation of revenue improvement mobilization committee	Committee was formed	The committee will take charge of all revenue issues and implement the strategies . The committee will meet monthly and report to Management					DCE/DCD	DBA/DFO	500.00	DACF
4.	FEES and FINES	To increase market revenue by 15% by the end of 2019	1. Provision of logistics (e.g protective clothing, dedicated van among others)	Logistics were provided	Socilit from the revenue collectors their needs						PO	1,000.00	DACF

										DCE/DC D			
			Prosecute rate defaulters	Liaise with other sister Districts to prosecute rate defaulters.						DCD	Assembly Attorney	1,400.00	IGF
5	RENT	Stat generating Revenue from rent	1.Update the database on all rentable facilities and properties	Liaised with GES and Directorate of Health to gather the data						DCD	DFO/DWE /DBA	1,000.00	IGF
			2.Hold annual meeting to review and prepare tenancy	Data gathered for DA properties	Tenancy agreements on all rented properties of								

			agreement with occupants of Assembly properties		the assembly prepared and duly signed					DCE/DC D	DWE	500.00	
	Total											30,000.00	

MONITORING PLAN FOR 2024

REVENUE HEAD	OBJECTIVE	ACTIVITIES	EXPECTED OUTCOME	INDICATOR	MEANS OF VERIFICATION	FREQUENCY OF MONITORING	RESPONSIBILITY
Rate	To undertake quarterly review of revenue performance from rates over the period	Examine monthly Financial Statements	Rate collection performance established	Variance	Monthly Trial Balances	Quarterly	DFO/DBA/DIA
Land	To undertake quarterly review of revenue performance from building permit and development control over the period	Examine monthly financial statement/ Monitoring of sub-offices	Building permit collection performance established	Variance	Monthly Trial Balance	Monthly	DFO/DBA/DIA/DWE/DPPO
License	To examine stores revenue performance on quarterly basis for the year 2019	Examine monthly financial statement/ Visiting the stores to check the receipts	Stores operation revenue established	Variance	Monthly Trail Balance/ value books	Monthly	DFO/DBA/DIA

		issued and the value books					
FEES & FINES	To undertake quarterly review of revenue performance from Fees and Fines over the period	Monitor the monthly Financial Statements	Revenue increased exponentially	Variance	Variance	Quarterly	DFO/DBA/DIA
RENT	To undertake quarterly review on rent revenue	Monitor the monthly Financial Statements	Receiving revenue from rent	Variance	Variance	Quarterly	DFO/DBA/DIA

Billing

A revenue mobilization database been established and is now being utilized to facilitate the tracking of revenue payments and defaulters by the assembly. With assistance from Assembly employees, information on properties covered by the TREE initiative was gathered. Additionally, there is data available for corporate firms such as gasoline stations, light industries, pharmacies and chemical stores, and private educational and healthcare facilities and among others. However, with the rising number of emerging new firms, a comprehensive database update is required on a regular basis. Management intends to update this data on annually basis as part of our revenue mobilization strategy. The taxman and Excel program manage data on property rates and business operating permits, respectively. Bills for business operating permits in the District are guided by the assembly's authorized fee fixing resolution approved by general assembly and produced in early January of each fiscal year for distribution. Bills for properties in the TREE catchment areas are printed using the taxman software and given both electronically via text messages and manually using tablets, but are currently being collected on our behalf by a third party. It should be highlighted that the current billing mechanism allows for feedback from ratepayers. This is because, in order to improve customer service, telephone numbers for revenue collection comments have been included on each bill statement.

Fee Fixing Process

In line with sections 137-146 of the Local Governance Act, 2016, Act 936, the assembly establishes yearly rates and levies to be paid by commercial entities operating within the district. These fees are assess depending on the following criteria.

- This will serve as a deterrent to citizens in terms of paying fines and the operation of certain activities.
- To intentionally encourage and promote the operations of certain economic activities within the district.
- To enable competitiveness in fees charged typically for assembly owned shops as compared to other districts and privately-owned shops.
- To enable the registration of businesses within the district.

A wide range of stakeholders are involved in the fee setting process, including members of assembly and unit committees, private educational and health institutions, artisan organizations,

landlords' associations, and financial institutions. Prior to the approved by the General Assembly, the budget committee, the finance and administration subcommittee, and the executive committee discuss the fee-fixing instrument. Final approval of the document occurs on or before October 30 of each fiscal year.

Administration of Revenue Collection

As of October 2023, the Assembly has two types of revenue collectors: two (2) regular personnel and three (3) those on commission. Assembly personnel also go out into the field on a regular basis to improve revenue-collecting efforts through task force operations.

Management has been extremely helpful and interested in revenue operations. With the introduction of a 5-member Rate Assessment Committee (revenue management team), members from practically every unit will be participating in the revenue collecting process, which is traditionally driven by the budgets and finance departments.

Out of the projected four sub-district offices, the assembly now operates two, which also function as ratepayer collection points. There are also plans to hire commission collectors for these sub-offices in order to collect ceded money. 50% of submitted money is returned to the local area council for administrative and development costs.

Administrative personnel from the assembly have been assigned to these offices to assist in their work. Officers from the works department and account department visit these offices on a regular basis to give services.

Tracking of Revenue Collection

Revenue is mostly tracked utilizing inputs made from payment into our excel spreadsheet program. Payments are recorded on a payment record sheet, which is reviewed by the revenue superintendent, district financial officer, and district internal auditor. Payments are then logged in the taxman's system.

Other revenue sources are typically receipted using the general counterfoil receipt (GCR), which is verified by the revenue superintendent, revenue accountant, and internal auditor before entries are made into the excel spreadsheet that captures data on revenue items and their bills for the year.

Enforcement

Bill payment enforcement is often carried out through the deployment of taskforce operations, which go to the field on a regular basis to examine and assure bill payment.

Sensitization campaigns are also carried out on information centres and radio stations to educate and remind ratepayers of the need of paying their bills.

In 2024, the district court would prosecute defaulters as a means of ensuring revenue payment.

Service Delivery

The assembly offers ratepayers services, typically in the form of

- ❖ Reshaping of feeder roads to improve local roads
- ❖ Cleaning up garbage dumps in communities, which will improve sanitation
- ❖ Community-wide streetlight upkeep and repair

These expenses are intended to meet the requirement that 20% of internally produced revenue be use for direct capital development in the communities to guarantee voluntary compliance with regard to revenue payment.

Local Economic Development

The assembly has selected the following as feasible economic interventions, and has subsequently included sufficient funding for them in its district's medium-term development plan and yearly budget.

- Construction of market at Ekumfi Abor
- Agribusiness/tourism assistance

Capacity Development

The plans for the assembly's capacity building consider our revenue collectors' training needs in order to improve revenue mobilization. Typically, tax collectors receive training on revenue mobilization and customer care tactics as part of the sensitization campaign in January of each fiscal year. The income mobilization efforts from prior years are evaluated, their difficulties described, and potential remedies discussed. This is done to boost current-year revenue performance.

A significant ICT capacity shortage has, however, been found. In order to ensure the effective distribution and collection of income, particularly under the TREE and other revenue items that we aim to have deployed on a digital platform, management is putting measures in place to educate revenue collectors.

Communication and Education Strategy

The Budget Officer, Statistics Officer, Finance Officer, Information Officer, National Commission for Civic Education (NCCE) officer and other officers have formed a revenue education and communication team. Payment of revenue communication operations are carried out at the beginning of the year and periodically during the year.

Communication strategies on revenue mobilization:

- Utilization of the assembly's information van

- Utilization of the community information system
- Purchase of radio station airtime

Publication of the Fee-Fixing Resolution on our website so that ratepayers may see what is required of them.

By using the PFM templates periodically, town hall gatherings may be use to inform stakeholders and achieve social responsibility and transparency.

Conclusion

The primary goal of this Revenue Improvement Action Plan is to provide a framework to guide all Department and Unit Heads toward better revenue mobilization. The Ekumfi District Assembly is totally dedicated to putting all of its resources and efforts into implementing this Revenue Improvement Action Plan. Successful execution, on the other hand, necessitates the cooperation of all units, departments, and stakeholders, as well as the timely provision of logistics to resource the units and departments. This goal will be achieved if the revenue mobilization team receives the necessary logistical support.

Finally, we expected that the adoption of the suggested revenue techniques and consideration of the templates' implementation would enhance the District Assembly's efforts to mobilize more revenue for 2023 fiscal year, decrease inefficiencies, and enhance service delivery.