

**AFADZATO
SOUTH
DISTRICT
ASSEMBLY**

P. O. Box 645 HOHOE. V/R
Digital Address: VF-0000-6173

Kindly quote this number and date on all correspondence

My Ref. No. ASDA-03/20/01

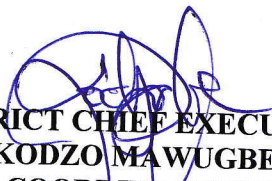
Your Ref. No. _____

Date. 31-10-2024

SUBMISSION OF 2025 REVENUE IMPROVEMENT ACTION PLAN

I submit herewith soft copy and hard copy of the 2025 Revenue Improvement Action Plan for Afadzato South District Assembly for your study and further directives please.

Thank you.


For: **DISTRICT CHIEF EXECUTIVE
(KODZO MAWUGBE)**
Ag. **DIST. COORDINATING DIRECTOR.**

**THE HON. REGIONAL MINISTER
VOLTA REGIONAL COORDINATING COUNCIL
HO**

**ATTENTION
THE REGIONAL BUDGET ANALYST
VRCC
HO.**

Tel : +233 (0) 595472030
Email : info@afsd.gov.gh
Website: www.afsda.gov.gh

REVENUE IMPROVEMENT ACTION PLAN – 2025 (RIAP)



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AFADZATO SOUTH DISTRICT ASSEMBLY

REVENUE IMPROVEMENT ACTION PLAN (RIAP) FOR 2025

INTRODUCTION

Name of District

The official name of the district is Afadzato South District Assembly with its capital located at Ve-Golokuati. It is about 58km from Ho, the Volta regional capital, 20km from Hohoe, 200km from Accra and about 20km to Togo.

Establishment

The District was carved out of Hohoe Municipality in 2012, established by Legislative Instrument (LI) 2079 and inaugurated on 28th June, 2012.

POPULATION STRUCTURE

The projected population of the District per the 2021 Population and Housing Census (PHC) is 74,828 with males and females constituting 36,911 (49.3%) and 37,917(50.7)% respectively. .

DISTRICT ECONOMY

- Agriculture

The main economic activity of the district is Agriculture and it employs **72.8%** of total households of the district (2021, PHC).

About **48.8%** of the total land area is suitable for crop production while **7.6%** for pasture. The climate, vegetation and soils types support varieties of crop and livestock production. The vast swamps also supports large scale commercial rice farming.

The major agricultural activities are: Crop production (**94.9%** of households), livestock rearing (**47.0%** of households) and fish farming (less than **1%** of households).

Some of the crops cultivated include cassava, maize, rice, plantain, cocoyam, yam, oil palm, cocoa, banana, cashew, citrus and mango among others

- Road Network

The major mode of transportation is by road whilst a few communities along the Volta Lake travel on the water to other neighboring villages due to their proximity to those areas.

The district capital and other major towns are linked to Accra, by the Eastern Corridor road with an average travel time of three (3) hours. It takes approximately one (1) hours to travel to Ho, the regional Capital. Internationally, the district is linked up to the Republic of Togo through Leklebi Kame Boarder with a second-class road with an average travel time of 30 minutes.

The feeder roads from the district capital to major tourist centres, market centres and farming areas are motorable all year round. However, there are a few feeder roads which are reshaped periodically to make them motor able thereby enhancing the movement of goods and services.

- Energy

Majority of households in the District have access to the national electricity grid which is a reliable and adequate source of power for industrial development in the District. However, 31.6% of communities in the district are not connected to the National Grid. This implies that these communities may not be able to attract any major economic investment and as well, limited to traditional technologies with very little output.

Also, 72.2% of households use fuelwood as their main source of energy for cooking whilst 18.9 percent of households in the district use charcoal for cooking. Less than six percent (5.6%) of households in the district use gas as their main source of cooking fuel. This adversely affect the development of flora and fauna of the district as the trees are cut to burn charcoal as well as for fuelwood.

Transportation and Road Network

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periodically to make them motor able thereby enhancing the movement of goods and services.

- Health

Number of private and public health facilities in the district is shown on the table below:

NO	FACILITY TYPE	PUBLIC	PRIVATE	TOTAL
1.	Clinic	1	2	3
2.	Health Centre	8	-	8
3.	CHPS Compound	12	-	12
4.	CHPS Zones	12	-	12
5.	Maternity Home	1	-	1
	TOTAL	34	2	36

The district lacks a Medical Doctor and District Hospital.

- Education

Number of private and public education facilities in the district is show on the table below:

NO	FACILITY TYPE	PUBLI C	PRIVAT E	TOTAL
1.	Pre-school	61	15	76
2.	Primary School	60	15	75
3.	Junior High School (JHS)	51	8	59
4.	Second Cycle Schools	7	-	7
	TOTAL	179	38	217

The district is divided into nine (9) circuits for effective supervision and monitoring.

Some of the schools lack adequate infrastructure, equipment and logistics in the form of classroom blocks, ICT centres, vehicles, furniture etc.

- **Market Centres**

The district has two market centres at Ve-Koloenu and Logba Alakpeti. The market days are on Fridays for Ve-Koloenu, and every fifth day for Logba Alakpeti. These markets serve as major central points for ‘buy and sell’ of farm and other products – yam, cassava dough, maize, rice, fruits, vegetables, fish and provisions.

Company Limited, under the Sanitation Improvement Package (SIP), manages collection and final disposal of refuse.

Most of the Households have no toilet facilities. They depend on the few public toilets in their communities. The current Household toilet/sanitation coverage of the district is about **41%**.

However, most of the institutions such as health facilities, schools and markets have toilet facilities.

VISION OF THE DISTRICT ASSEMBLY

Vision

The District wish “to become an epitome of sustainable development and a first class district assembly in Ghana”.

MISSION STATEMENT OF THE DISTRICT ASSEMBLY

Mission

The Afadzato South District Assembly exists to improve both social and economic life of her people through efficient and effective resource mobilization, maintaining a strong agriculture base for further industrial development, being a leading tourist Centre in Ghana and preserving cultural heritage of her people and the region at large.

Goal

To improve the standard of living of the people through enhanced access to basic social services and infrastructure as well as creation of enabling environment for economic growth

B. REVENUE PERFORMANCE

The table below indicates revenue performance of the assembly from 2022 to 2024

REVENUE PERFORMANCE- IGF ONLY								
ITEM	2022		2023		2024		% perf. as at September	% performance as per Items as at September $\frac{Item Actual}{Subtotal Actual} \times 100$
	Budget	Actual	Budget	Actual	Budget	Actual as at September		
Property Rate	16,412.99	18,786.00	17,446.45	10,900.00	17,446.45	15,000.00	85.98%	6.39
Other Rates (Specify)	5,370.00	0.00	5,000.00	398.04	5,000.00	0.00	0%	0
Fees	88,846.33	103,677.97	100,000.00	27,570.52	100,000.00	80,122.00	80.12	33.96
Fines	7,000.00	3,680.00	3,000.00	1,060.00	5,000.00	1,210.00	24.2	0.51
Licenses	125,329.28	148,420.87	132,900.00	165,217.37	132,000.00	130,984.42	99.23	55.52
Land	3,592.99	0.00	3,600.00	0.00	19,602.32	0.00	0%	0%
Rent	3,513.84	1,670.00	57,000.00	30,030.00	55,900.00	2,220.00	3.97	0.94
Investment	39,685.06	21,926.15	1,100.00		1,100.00	6,386.43	580.58%	2.7
Sub-Total	290,951.32	279,354.99	320,046.45	225,365.86	336,048.77	235,922.85	70.20	70.20
Royalties	-	-	-	-	-	-		
Total	290,951.32	279,354.99	320,046.45	225,365.86	336,048.77	235,922.85	70.20	70.20

The Assembly collected 70% of its budgeted revenue for IGF for the 2024 fiscal year. The 2024 revenue collected in absolute figure is 235,922.85 as against the projected amount of 336,048.77.

The following areas, Property Rate, Fees, Licenses and Miscellaneous performed favorably well as compared to Rent, Fine and Lands.

However, the following factors impeded on the smooth collection of the 2024 revenue collection efforts.

1. Non-performance of the Assembly’s grader which over the years had been the leading source of revenue for the Assembly due to breakdown
2. Late distribution of demand notice to rate payers due to fall out on outsourcing of portions of the revenue collection to a private collector
3. Little or no education on revenue collection. The only education on revenue collection was done by mouth by the revenue collectors who could not cover everywhere in the district
4. Inadequate data for realistic budget projections. Data on ratable items in the district was very scanty which could not give room for expansion and innovation.
5. Capacity to collect. The District Assembly lacked the requisite capacity for the collection of revenue as a result of few revenue collectors, and lack of stringent deterrent measures for rate payment defaulters.
6. Refusal by rate payers to pay
7. Inability to prosecute recalcitrant/defaulters rate payers

ii. 2022 REVENUE TARGET

ITEM	2024	2025	2026	2027	2028
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	Budget	Actual as at December	Projection	Projection	Projection	Projection
Property Rate	17,446.45	15,000.00	17,446.45	17,446.45	20,500.00	22,000.00
Other Rates	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
Fees	100,000.0	80,122.00	100,000.00	105,808.44	110,437.38	116,990.46
Fines	5,000.00	1,210.00	5,000.00	5,000.00	5,000.00	6,000.00
Licence	132,000.00	130,984.42	132,000.00	140,800.00	146,716.38	150,826.00
Land	19,602.32	0.00	19,602.32	19602.32	21,400.00	22,200.0
Rent	55,900.00	2,220.00	55,900	58,094.32	60,200.00	64,000.00
Investment	1,100.00	6,386.43	1,100.00	1,100.00	1600.00	2,000.00
Sub-Total	336,048.77	235,922.85	336,048.77	352,851.21	370,493.77	389,018.46
Royalties						
Total	336,048.77	235,922.85	336,048.77	352,851.21	370,493.77	389,018.46

The revenue IGF estimate for the 2025 fiscal year is GH¢ 336,048.77 which is the same as the previous year's estimate of GH¢336,048.77. This decision is taken with the reason being that management will implement all the activities in the revenue improvement plan to achieve the projected target this year.

REVENUE IMPROVEMENT ACTION PLAN MATRIX (RIAP)

REVENUE HEADS	OBJECTIVE	ACTIVITIES	EXPECTED OUTCOME	IMPLEMENTATION STRATEGIES	Timelines				RESPONSIBILITY	COSTING/BUDGET (GH¢)	FUNDING SOURCE
					Q 1	Q 2	Q 3	Q 4			
Rates (Basic, Property rates)	To improve Basic rate and Property rate collection by 10%	Collect data for property rate valuation; Public education on payment of basic rates; Capacity Building for Revenue Collectors	Basic rate and Property rate collection improved	Recruitment and training of 10No. Commission collectors, public sensitization of rate payments					DBA, DFO, REV. SUP.	10,000.00	DACF, IGF

Rates (Basic, Property rates)	To improve Basic rate and Property rate collection by 10%	Purchase 2No. Motor Bike	Mobility and Monitoring improved	2No. Motor bikes will be procured				Proc. Officer, DFO, DBA	9,000.00	DACF
Rates (Basic, Property rates)	To improve Basic rate and Property rate collection by 10%	Development and management of billing software for property rate	Basic rate and Property rate collection improved	A billing software will be purchased for capturing data on landed property in the District				Proc. Officer, DFO, DBA	15,000.00	DACF
Rates (Basic, Property rates)	To improve Basic rate and Property rate collection by 10%	Outsource portions of revenue collection to the private sector	Basic rate and Property rate collection improved	A private revenue collector will be contracted to collect revenue on properties in the District				Proc. Officer, DFO, DBA	10,000.00	DACF

Lands	To improve Lands collection by 5%	Sensitize the people on the need to obtain building permit before putting up their buildings	Lands collection improved	Public education, formation of task force				PPO, DFO, DBA	6,000.00	DACF, IGF
Licenses	Improve Licenses collection by 20%	Sensitize business owners and operators to obtain licenses and also renew their licenses when expired	Licenses collection improved	Public education, formation of task force				DFO, DBA, REV. SUP. IA, DCD	6,000.00	DACF, IGF

Licenses	Improve Licenses collection by 20%	Update data on business register	Licenses collection improved	Recruitment and training of data enumerators					RIAPIC	20,000.00	DACF
Rent	Improve rent collection by 5%	Update records on all assembly market stores and stalls	Rent collection improved	Re-allocation of stores/stalls, demarcation of market grounds					RIAPIC	1,000.00	IGF
Fees	Improve Fees collection by 10%	Sensitize various market women, trade associations and transport unions on the need to pay fees on exportation of	Fees collection improved	Public education, formation of task force					RIAPIC	6,000.00	DACF, IGF

		commodities								
Fees	Improve Fees collection by 10%	Regular monitoring of the activities of revenue collectors	Fees collection improved	Public education, formation of task force				RIAPIC	6,000.00	DACF, IGF
Fines	Improve fines collection	Collate data on rate payment defaulters for prosecution	Fines collection improved	Initiate prosecution of defaulters				Rev. Sup., DEHO, PPO, DCD	500	IGF
Investment	Improve investment collection by 30%	Monitoring of machine operators	Investment Collections improved	Occasional monitoring of Machine operators with the use of GPS tracking device				TO, RIAPIC	1,000.00	IGF

Miscellaneous	Improve Miscellaneous collection	Ensure interest on accounts are paid into the IGF account.	Miscellaneous collection improved	Interest accrued on Assembly accounts will be paid into the IGF account					DFO	N/A	N/A

MONITORING OF 2025 REVENUE IMPROVEMENT ACTION PLAN (RIAP)

REVENUE HEADS	OBJECTIVES	ACTIVITIES	EXPECTED OUTCOME	INDICATOR	MEANS OF VERIFICATION	FREQUENCY OF MONITORING	RESPONSIBILITY
Rates (Basic, Property rates)	To improve Basic rate and Property rate collection by 10%	Collect data for property rate valuation; Public education on payment of basic rates; Capacity Building for Revenue Collectors.	Basic rate and Property rate collection improved	Variance Analysis	Monthly Trial Balance	Monthly	DFO, DBA, IA
Rates (Basic, Property rates)	To improve Basic rate and Property rate collection by 10%	Purchase 2No. Motor Bike	Mobility and Monitoring improved	Variance Analysis	PV's, Asset register	N/A	DFO, DBA,IA, PROC. OFFICER
Rates (Basic, Property rates)	To improve Basic rate and Property rate	Development and management	Basic rate and Property rate	Variance Analysis	Asset register, PV's	Monthly	DFO, DBA,IA, PROC. OFFICER

	collection by 10%	of billing software for property rate	collection improved				
Rates (Basic, Property rates)	To improve Basic rate and Property rate collection by 10%	Outsource portions of revenue collection to the private sector	Basic rate and Property rate collection improved	Variance Analysis	Award letter	Monthly	RIAPIC
Lands	To improve Lands collection by 5%	Sensitize the people on the need to obtain building permit before putting up their buildings	Lands collection improved	Variance Analysis	Radio receipts, PV's	Monthly	RIAPIC
Licenses	Improve Licenses collection by 20%	Sensitize business owners and operators to obtain licenses and	Licenses collection improved	Variance Analysis	Radio receipts, PV's	Monthly	RIAPIC

		also renew their licenses when expired					
Licenses	Improve Licenses collection by 20%	Update data on business register	Licenses collection improved	Variance Analysis	Revenue Nominal Roll	Half yearly	RIAPIC
Rent	Improve rent collection by 5%	Update records on all assembly market stores and stalls	Rent collection improved	Variance Analysis	Reports	Quarterly	PPO, Rev. Sup
Fees	Improve Fees collection by 10%	Sensitize various market women, trade associations and transport unions on the need to pay fees on	Fees collection improved	Variance Analysis	Reports	Quarterly	RIAPIC

		exportation of commodities					
Fees	Improve Fees collection by 10%	Regular monitoring of the activities of revenue collectors	Fees collection improved	Variance Analysis	Reports	Monthly	DFO,DBA
Fines	Improve fines collection	Collate data on rate payment defaulters for prosecution	Fines collection improved	Variance Analysis	Reports	Monthly	Rev. Sup
Investment	Improve investment collection by 30%	Monitoring of machine operators	Investment Collections improved	Variance Analysis	Reports	Occasionally	DBA, DFO, TO
Miscellaneous	Improve Miscellaneous collection	Ensure interest on accounts are paid into the IGF account.	Miscellaneous collection improved	Variance Analysis	Bank receipts	Monthly	DFO

CONCLUSION

The plans put forth in this document is expected to help attain at lease 95% of the revenue target for 2025 fiscal year.

The plans in themselves would improve upon revenue mobilization over the medium term hence the objective of the district to implement the action plan

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(KODZO MAWUGBE)
DISTRICT COORDINATING DIRECTOR