



REPUBLIC OF GHANA

REVENUE IMPROVEMENT ACTION PLAN

OF

ASUOGYAMAN DISTRICT ASSEMBLY

FOR

2026 FISCAL YEAR

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2026 REVENUE IMPROVEMENT ACTION PLAN OF ASUOGYAMAN DISTRICT ASSEMBLY

INTRODUCTION

This document was prepared on 6th October, 2025. The following plan has been created to help increase revenue generation based on findings from the budget committee, finance and administration sub-committee, revenue mobilization activities for 2025, stakeholders, and town hall meetings at Asuogyaman district assembly.

The plan is intended to help the district's tremendous revenue potential and assist in generating the much-needed revenue to carry out development projects in the district. The plan is intended to help the district's tremendous revenue potential and assist in generating the much-needed revenue to carry out development projects in Asuogyaman District.

Objective

The objective of this Revenue Improvement Action Plan is to guarantee efficient and effective revenue mobilization and management for the year 2026, with a performance of 100% for projected Internally Generated Funds.

The Revenue Improvement Action Plan also contains the following pursuing objectives:

- Identify and record any extra sources of income (s).
- Establish a trustworthy database to enhance revenue estimates and collections.

STRATEGIC OVERVIEW OF ASUOGYAMAN DISTRICT ASSEMBLY

NAME OF DISTRICT AND LEGISLATIVE INSTRUMENT THAT ESTABLISHED THE DISTRICT

The Asuogyaman District Assembly is one of the 33 Metropolitan, Municipal and District Assemblies in the Eastern Region, established by Legislative Instrument 1431 of 1988.

POPULATION STRUCTURE

According to the 2021 National Population and Housing Census, the District has a population of 101,256 made up of 52,802 females (52%) and 48,723 males (48%). The total figure is however exponentially projected to hit approximately 106029 by 2025. (*Source: 2022-2024 MTDP*).

VISION

A highly decentralized, development oriented and client focused District Assembly.

MISSION

The Assembly exists to improve the quality of life of the people of Asuogyaman by providing and maintaining basic services and other social amenities within the framework of environmental sustainability and democratic decentralization

GOAL

The goal of Asuogyaman District Assembly is to address the socio-economic challenges and implement strategies that will accelerate a sustainable growth and poverty reduction towards the achievement of Local, National and International Goals.

CORE FUNCTIONS

The Asuogyaman District Assembly is mandated by the Local Governance Act 2016, Act 936 to perform the following functions:

1. To exercise political and administrative authority in the District
2. To exercise deliberative, legislative and executive functions
3. To formulate and execute plans, programs and strategies for the effective mobilization of the resources necessary for the overall development of the District
4. To promote and support productive activity and social development in the District and remove any obstacles to initiative and development;
5. Ensure clean and healthy environment

6. To be responsible for the development, improvement and management of human settlements and the environment in the District
7. To collaborate with the appropriate national and local security agencies, and be responsible for the maintenance of security and public safety in the District.
8. Development of basic infrastructure and provision of local works and services in the District.

ADOPTED POLICY OBJECTIVES

The adopted policy objectives of the Asuogyaman District Assembly are as follows:

1. Mobilize additional financial resources for development
2. Deepen political and Administrative decentralization
3. Ensure free, equitable and quality education for all by 2030
4. Achieve universal health coverage, including financial risk protection, access to quality health care service
5. Implement appropriate social protection systems and strategies
6. Improve access to safe & reliable water supply services for all
7. Enhance access to improved & reliable environmental sanitation services
8. Develop quality, reliable, sustainable & resilient infrastructure
9. Improve Agriculture production efficiency and yields

DISTRICT ECONOMY

AGRICULTURE

Agriculture is the major economic activity employing about 60% of the population. Out of a total land area of 1507sq km, the total cultivable land area is 633sq km. The principal agricultural produce are as follows: yam, cassava, plantain, banana, pepper. The main types of livestock reared in the District are cattle, goats, sheep, pigs and poultry. Asuogyaman District has become synonymous with Tilapia, being the leading producer (12,000 metric tonnes per annum) in the country. (Source: 2022-2024 MTDP)

ROAD

The District has an estimated total road network coverage of about 185.9km. This is made of 130.2km tarred roads and about 55.7km untarred roads. The bad condition of road negatively affects businesses in general most especially the transportation of agricultural products.

EDUCATION

The number of schools in the District keeps increasing; the current academic year has recorded a total number of 283 schools, comprising 184 public and 99 private schools both at the basic and second cycle level. Gender Parity Index (GPI). GPI records are 1.02, 1.04 and 1.07 for KG,

Primary and JHS respectively. The Net Admission Rate are 51.9%, 57.4% and 33.4% for KG, Primary and JHS respectively. The Completion Rate for the District is 80% and 66.30% for Primary and JHS respectively. The figure represents a total completion rate of 74% as against 83.90% and 67.4% and 65% for Boys and Girls in Primary and JHS respectively.

HEALTH

The District has a total of thirty (30) health facilities which is made up of one (1) hospital, eleven (11) Health centres, two (2) private hospitals, and Sixteen (16) functional CHPs centers. The District Health Directorate has a total staff strength of two hundred and ninety-seven (297) as at 2024.

ENVIRONMENT

The Asuogyaman District is partly rugged and characterized by a configuration of several summits and steep slopes of hard stones and quartzite. The Akwapim-Togo ridge of mountains extends into the District and truncated at Akosombo by the Volta River to form the Volta Gorge. The built environment of the District is a diverse mixture of under developed, old dilapidated and new improved housing. The conditions of the existing stock of houses in the District especially along the main Accra-Akosombo road corridor and within Akosombo are of good quality. This has given the District an urban outlook. The situation is however different for most houses in the other parts of the District. Generally, the towns in the District are not properly planned and therefore do not have good layouts and internal road network.

SANITATION

Sanitation facilities in the District consist principally of toilet facilities such as KVIPs, pit latrines and water-closets as well as waste bins. With the exception of Akosombo, properly constructed drainage facilities are virtually non-existent. 65% of the population disposes waste water using soakage pit, 15% depends on septic tank, 5% allow stagnant water behind their bath houses and 15% flows into drains and nearby streams. In percentage wise, 20% of the populace directs their liquid waste into the oxidation pond for treatment, 55% depends on septic tanks, 10% depends on KVIP's & VIP's while 15% depends on pit latrines.

TOURISM

A lot of tourism potentials abound in the District. The Akosombo Dam is the leading destination of tourist in the country. The Adomi Bridge, Akwamu Gorge Conservation Trust, Volta lake, Islands (e.g. Dodi Island), beaches (e.g. Gyakiti Beach), Akwamu Forest Reserve and over 30 modern hotels and resorts are some of the notable tourist potentials. Even though the tourism sector employs a good number of people, its potential is yet to be fully exploited.

KEY DEVELOPMENT ISSUES/CHALLENGES

The key development issues in the Asuogyaman District Assembly include the following:

1. Low revenue generation
2. Inadequate educational infrastructure and geographical disparity with access to basic education
3. Inadequate healthcare facilities and geographical disparity with access to health service
4. High incidence of child trafficking and child labour
5. Inadequate access to potable water
6. Poor environmental sanitation
7. Low agriculture productivity

REVENUE PERFORMANCE – IGF ONLY

Item	Budget	Actual as at September, 2025	% Performance as at September, 2025
Property Rates	769,270.00	268,575.80	34.91
Basic Rate	5,000.00	1,200.00	24.0
Lands & Royalty	250,833.00	134,775.00	53.73
Rent	73,960.00	30,545.00	41.30
License	545,600.00	620,937.39	113.81
Fees	140,237.02	113,240.00	80.75
Fines	21,500.00	9,122.63	42.43
Investment	0	0	-
TOTAL	1,806,400.02	1,178,395.82	65.23

REVENUE PERFORMANCE FOR PAST YEARS AND PROJECTIONS FOR BUDGET YEAR.

S/N	Revenue Item	Baseline				Previous Year (s)				Budget Year				Medium Term Targets		
		Proj. 2023	Actual 2023	Total Rev. 2023	2023% Growth	Proj. 2024	Actual 2024	Total Rev. 2024	2024% Growth	Proj. 2025	Actual as at September, 2025	Total Rev. 2025	2025% Growth as at September, 2025	2026	2027	2028
1	Property Rate	176,799.70	66,403.87		-97.32	200,018.56	231,989.51		71.38	769,270.00	268,575.80		13.62	100	100	100
2	Basic Rate	5,000.00	-			5000	0			5000	1200		100	100	100	100
3	Fees	127,488.20	120,407.53		-31.10	140,237.02	118,958.42		- 1.22	140,237.02	113,240.00		-5.05	100	100	100
4	Fines	71,500.00	45,888.55		70.16	21,500.00	9,620.00		- 377.01	21,500.00	9,122.63		-5.45	100	100	100
5	licenses	342,000.00	300,909.68		-20.27	496,000.00	525,196.94		42.71	545,600.00	620,937.39		15.42	100	100	100
6	land	180,000.00	111,184.36		-101.55	250,000.00	203,692.00		45.42	250,833.00	134,775.00		-51.13	100	100	100
7	Rent	23,000.00	19,057.00		-116.32	20,300.00	25,830.00		26.22	73,960.00	30,545.00		15.44	100	100	100
8	Investment	20,000.00	-			0				0	0					
	TOTAL	945,787.90	663,850.99		100	1,133,055.58	1,115,286.87		40.48	1,806,400.02	1,178,395.82		5.36	100	100	100

Key issues/challenges of revenue mobilization:

Revenue Items	Challenges
Rate	<ul style="list-style-type: none"> • Non valuation of properties within the District. • Lack of revenue software.
Lands and Royalties	<ul style="list-style-type: none"> • Lack of vehicle for inspection
License (Business Operating Permit-BOP)/Fees/Fines, Penalties and Forfeits	<ul style="list-style-type: none"> • Lack of tax education • Low level of monitoring
Rent	<ul style="list-style-type: none"> • Irregular payment of rent • Poor monitoring of stores/quarters
Crossing cutting (general) issues/challenges	<ul style="list-style-type: none"> • Inadequate revenue collectors. • Lack of data on revenue items in the District. • Inadequate logistics (vehicle) to aid revenue collection. • Low level of tax education

SWOT Analysis for Revenue Generation

For Asuogyaman District Assembly, it is crucial to conduct a critical analysis of the district's revenue generation's strengths and flaws because doing so gives us the chance to create strategies to enhance it.

Strengths

These are factors which when taken advantage of can help boost revenue generation in the district. These include:

- The presence of motivated workers to support revenue collection.
- Assistance from the Assembly in bringing charges against defaulters
- Support of the Honorable Presiding Member and Finance & Administration Sub-Committee.
- The availability of tourism destinations that can increase income

Weaknesses

Numerous elements tend to hamper the district's ability to generate revenue.

These were recognized as:

- Insufficient data to set revenue targets and make accurate estimates.
- Inadequate supervision of revenue collectors
- Inadequate logistics for revenue collectors
- Unwillingness of property owners to pay taxes.
- No identifiable lorry parks and vibrant markets in the district
- Lack of motivation for revenue mobilization team.
- Inadequate revenue collectors

Opportunities

- District-wide stability and security.

- A comparably larger revenue pool - it is noted that various revenue streams in the district remain untapped, which necessitates quick action to maximize revenue collection.
- The district has space for land (property) registrations, which could be a source of income to increase revenue mobilization.
- The fee-fixing resolution's gazette, which gives the Assembly the authority to impose levies on the district to raise money

Threats

- Poor road network within the district.
- Few markets centers within the district.
- High level of recalcitrant rate payers.

Strategies for Revenue Mobilization

The Assembly has developed plans to take advantage of the strengths and opportunities while minimizing the drawbacks of the threats and weaknesses to maximize income mobilization within the Asuogyaman District Assembly as a result of a better understanding of the dynamics listed above.

The following strategies have been identified for use as a matter of course:

1. Early distributions of demand notice.
2. Routine monitoring of revenue collection.
3. Public Education and Sensitization on the payment of rates.
4. Creation of revenue collection task force.
5. Broad consultation with ratepayers in resolution of fees and rates
6. Engage National Service Personnel in revenue mobilization to assist the Assembly's revenue collectors and makeup for the shortfall in the number of collectors.
7. Establish a Revenue Management Team.
8. Weekly Development Control Activities by the Works and Physical Planning Departments

Action Plan

Revenue	Strategies/Activities	Objective	Expected	Implementation Period				Logistics Required	Estimated	Responsible Officer	Fund
Item			Output	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr		Cost		Source
			/Outcome						GH¢		
RATE	1. Educate and Sensitize the citizens on the need to pay Property Rates	Achieve 100% of the estimated projection by Dec., 2026	1. Citizens educated and sensitized	√		√		1. Vehicles, 2. Value Books 3. P.A System 4. Fuel	5,000.00	1. Information Officer, 2. DFO, 3. Rev. Head	IGF
	2. Early distribution of demand notices		2. Demand notices distributed	√							
	3. Deploy National Services personnels to support in revenue collection		3. Rates collected and paid into assembly's account	√	√	√	√				
	4 Procurement of Revenue Software	4. Revenue collected			√	√	√	20,000.00	1. DCD 2. DBO 3. DPO	DACF	
LANDS AND ROYALTIES	Educate and sensitize the public on the need to acquire building permits and permits for temporary structures	Achieve 100% of the estimated projection by Dec.,	Citizens educated and sensitized		√			1. Vehicles, 2. Value Books 3. P.A System 4. Fuel	5,000.00	1. Information Officer, 2. DFO, 3. Rev. Head 4. Assembly	IGF

	Deploy revenue task force	2026	Task force deployed to assist in revenue collection		√	√	√	5. Projector		Guards	
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Revenue Item	Strategies/Activities	Objective	Expected	Implementation Period				Logistics Required	Estimated	Responsible Officer	Fund
			Output	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr		Cost		Source
			/Outcome						GHC		
LICENSE	Educate and sensitize the public on the need to acquire Business Operating Permit	Achieve 100% of Estimated Revenue by Dec. 2026	Citizens educated and sensitized	√		√		1. Vehicles, 2. Value Books 3. P.A System 4. Fuel 5. Projector	8,000.00	1. Information Officer, 2. DFO, 3. Rev. Head 4. DBO	IGF
	Early distributions of demand notice		Demand notices distributed	√							
	Broad consultation with ratepayers in resolution of fees and rates		Rate payers consulted on the FFR		√	√					

FEES	Undertake periodic monitoring	Achieve 100% of the estimated projection by Dec., 2026	Monitoring Organized	√	√	√	√	1. Vehicle 2. Fuel	3,000.00	1. DIA, 2. DBA, 3. DFO	IGF
FINES	Prosecute defaulters	Achieve 100% of the estimated projection by Dec., 2026	Defaulters prosecuted	√			√	1. Vehicle 2. Fuel	2,000.00	1. DEHO, 2. Assembly Prosecutor, 3. DPO	IGF
Revenue	Strategies/Activities	Objective	Expected	Implementation Period				Logistics Required	Estimated	Responsible Officer	Fund
Item			Output	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr		Cost		Source
			/Outcome						GH₵		
RENT	Early distributions of demand notice	Achieve 100% of the estimated projection by Dec., 2026	Demand notices distributed	√				1. Vehicle 2. Fuel	2,000.00	1. Revenue Head 2. Estate Officer 3. Assembly Prosecutor, 4. DFO	IGF
	Prosecute defaulters		Defaulters prosecuted	√			√				
	Procurement of motor bikes		Monitoring organised	√	√	√	√		20,000.00	Revenue head DEHO	DACF

INVESTMENT	Invest in farming Cassava &/ coconut plantation	Achieve 100% of the estimated projection by Dec., 2026	No. of acres cultivated	√	√	√	√		10,000.00	1.DCE, 2.DCD, 3. AGRIC DIRECTOR, 4. DFO, 5. DPO, 6. DBO, 7. NYA	IGF
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Monitoring Plan

Revenue Item	Activities	Outputs	Officers Responsible	Remarks
RATE	<p>Review of Monthly Trial Balance</p> <p>Publication of Monthly Rates Collection</p> <p>Weekly Analysis of Cash Book for Rates Collection</p>	<p>Established Performance for Rates Collection</p>	<p>IA, DFO, Budget Committee, F&A, DCE</p>	
LANDS AND ROYALTIES	<p>Review of Monthly Trial Balance</p> <p>Publication of Monthly Lands and Royalties Collection</p>	<p>Established Performance for Lands and Royalties Collection</p>	<p>IA, DFO, Budget Committee, F&A, DCE</p>	
LICENSE	<p>Review of Monthly Trial Balance</p> <p>Publication of Monthly License Collection</p> <p>Weekly Analysis of Cash Book for License Collection</p>	<p>Established Performance for License Collection</p>	<p>IA, DFO, Budget Committee, F&A, DCE</p>	
FEES	<p>Review of Monthly Trial Balance</p> <p>Publication of Monthly Fees Collection</p> <p>Weekly Analysis of Cash Book for Fees</p>	<p>Established Performance for Fees</p>	<p>IA, DFO, Budget Committee, F&A, DCE</p>	

FINES	Review of Monthly Trial Balance	Established Performance for Fines	IA, DFO, Budget Committee, F&A, DCE	
Revenue Item	Activities	Outputs	Officers Responsible	Remarks
	Publication of Monthly Fines Collection Weekly Analysis of Cash Book for Fines			
RENT	Review of Monthly Trial Balance Publication of Monthly Rent Collection Weekly Analysis of Cash Book for Rent Collection	Established Performance for Rent Collection	IA, DFO, Budget Committee, F&A, DCE	

Conclusion

Asuogyaman District Assembly has many difficulties putting the 2025 Revenue Improvement Action Plan into practice. This had a detrimental effect on how the 2025 Composite Budget was implemented. A thorough evaluation of the 2025 RIAP and Composite Budget was conducted in order to address these issues and guarantee the seamless execution of the 2026 Composite Budget. This provided guidance for creating the 2026 RIAP. It is hoped that the RIAP will be fully implemented in 2026 in order to meet the income goals.

HON. GODWIN BOBOBEE
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