

ATIWA WEST DISTRICT ASSEMBLY

2026

2026 REVENUE IMPROVEMENT ACTION PLAN



BUDGET

[Company name]

1/1/2026

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1.0 BACKGROUND

Revenue performance of Internally Generated Funds (IGF) in the district has been satisfactory over the past three (3) years, taking into account the potentials of the district. IGF has been the backbone of the Atiwa West District Assembly, where most of the expenses are made on IGF to take care in the running of the institutions. In respect of this, the Budget unit and Finance department has been tasked to design and implement a series of innovative ideas which if well implemented will boost the IGF performance of the Assembly.

Below is the detailed Action Plan aimed at improving the revenue performance of IGF in the district.

2.0 STRATEGIC PLAN

2.1 Annual IGF Performance 2022 – 2024 & 2025 (Jan 1st – September 30th):

2022 BUDGET ESTIMATE (GHS)	ACTUALS AS AT DEC.31ST (GHS)	2023 BUDGET ESTIMATE (GHS)	ACTUALS AS AT DEC.31ST (GHS)	2024 BUDGET ESTIMATE (GHS)	ACTUALS AS AT DEC.31ST (GHS)	2025 BUDGET ESTIMATE (GHS)	ACTUALS SEP.30TH (GHS)
947,500.00	1,128,711.16	1,800,000.00	1,838,379.30	1,900,000.00	1,927,032.22	4,000,000.00	3,427,533.87

Table 2. 1: Annual IGF performance for the period (2022 – 2024) & 2025 (Jan. 1st – Sept.30th)

2.2 Annual Performance by Revenue Heads (2023 – 2024) & 2025 (Jan 1st – Sept. 30th):

The table below further illustrates the IGF performance by the various revenue heads.

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REVENUE CODE	REVENUE HEAD	2023 BUDGET ESTIMATE (GHS)	ACTUALS AS AT DEC.31 ST (GHS)	2024 BUDGET ESTIMATE (GHS)	ACTUALS AS AT DEC.31 ST (GHS)	2025 BUDGET ESTIMATE (GHS)	ACTUALS SEP. 30 TH (GHS)
	Property Rate	135,000.00	46,603.00	80,000.00	54,926.00	161,000.00	65,117.00
	Basic Rates	3,000.00	2,160.00	3,000.00	1,000.00	3,000.00	1,068.00
	Fees	472,000.00	401,829.00	445,900.00	380,264.00	601,500.00	574,415.00
	Fines	18,010.00	5,987.00	9,850.00	3,390.00	350,000.00	340,730.00
	Licenses	855,590.00	1,100,598.32	1,051,250.00	719,100.54	2,089,500.00	1,778,299.64
	Land	100,400.00	88,484.98	97,500.00	146,299.18	420,000.00	346,637.45
	Rent	19,920.00	23,281.00	25,000.00	333,985.00	120,000.00	110,730.00
	Investment	1,500.00	941.84	5,000.00	0	2,000.00	1,500.00
	Sub-Total	1,605,420.00	1,669,885.14	1,720,000.00	1,637,964.72	3,750,000.00	3,217,497.09
	Royalties	194,580.00	168,494.16	180,000.00	289,067.50	250,000.00	210,036.78
	Total	1,800,000.00	1,838,379.30	1,900,000.00	1,927,032.22	4,000,000.00	3,427,533.87

Table 2.2: Annual performance by revenue heads (2023 -2025) & 2017 (Jan. 1st – Jun 30)

2.3 Analysis of IGF Performance (Variations):

From the table above, the Assembly is performing creditably well in the collection of IGF. Specifically, fees, licenses and rent are the major sources of revenue to the Assembly and more attention should be given to these revenue items. Also, the performance on rates and fines are below average. This abysmal performance is largely influenced by the non-collection of property rates and fines of people who violate rules and regulations with impunity. Eg. Violating of sanitation regulations and evading the payment of tax. In light of this, the Assembly is strategizing to intensify the collection of IGF in whole and more especially, commence the collection of property rates in 2026. Also, Offenders of bye-laws would accordingly be fined to promote good sanitation practices, clean environment and likewise raise revenue for the Assembly. This would successfully be carried out by deliberate radio discussions and public hearings. Notwithstanding, there is more room for improvement in 2026 with this plan if implemented seriously.

2.4 SWOT Analysis:

Strengths;

- The district has a market that is largely patronized
- A business establishment register which is about 90% completed
- Highly committed staff and Hon. Members

Weakness;

- Lack of furnished revenue office in the district market
- Limited logistics for the revenue department
- Limited number of revenue staff, most of which are aged/weak.
- Inadequate training of revenue staff
- High revenue leakages
- High illiteracy rate/evasion of taxes
- Unprofessional conduct of some revenue officers

Opportunities;

- A fast growing market
- Influx of traders from across the country
- Increasing number of market sheds and stores
- Fertile agricultural fields
- A growing/youthful population
- The presence of a radio station and other information centers to promote public education

Threats;

- The recent increase of buying and selling of commodities outside the municipal capital market.eg. Yam, fish, cassava dough, charcoal, etc.
- Under invoicing
- Depletion of our forest reserves
- Climate change
- HIV/AIDS

2.5 Target:

The plan aims at achieving 100% or more of budgeted revenue in 2026. I.e. actual revenue collected should not be less than GHS 4,400,000.00 by the end of the financial year. This is expected to assist the Assembly to fully implement the 2026 Composite Budget.

2.6 Cost implications:

The implementation of a revenue improvement action plan requires a lot of financial resources and commitment. It is against this background many Assemblies find it a challenge to follow this important plan religiously. However, considering the inherent benefits of this plan, Atiwa West District Assembly will do well to implement this plan to the later. The total cost involved in implementing this plan is estimated at GH¢ 79,500.00 representing 1.81% of budgeted revenue of Ghs 4,400,000.00 for the 2026 financial year.

3.0 REVENUE IMPROVEMENT ACTION PLAN (RIAP) MATRIX

OBJECTIVE: The plan aims at achieving 10% of budgeted revenue in 2025 to boost IGF by the end of 2026.											
REVE NUE HEADS	OBJECTIVES	ACTIVITIES	EXPECTED OUTCOME	IMPLEMENTATI ON STRATEGIES	TIMELINE 2026				RESPONSI BILITIES	BUDGET	FUN D SOR CE
RATE	To increase revenue of property rate by 10% at the end of 2026	1.sensitization of citizenry on properties	Property rate collection improved	1. Engagement of the services of Radios/Community Communication centers. Stakeholders Consultation.					DCD/DFO/DBA/DIA/NCCE/INF.O./ASS MEMBERS	2,000.00	IGF
		2. Issuing demand notices.		2. Revenue collectors.					DFO/DBA/R.S	3,000.00	IGF
	Sub - Total									5,000.00	
LAND	To increase revenue from land by 10% at the end of 2026	1. Sensitize the people in the District on the need to seek building permit before putting up their structures.	Permit collection improved	1. Engagement of the services of Radios / community centers. Stakeholders consultation’.					DCD/DFO/DWE/PPO	3,000.00	IGF
		2. Establish a unit within the works department solely for building permits.		2. Officers from the Works department.					DFO/DWE/PPO	3,500.00	IGF
		3. Stopping unauthorized		3. Officers from the Works/Physical Planning					DFO/PPO/DWE/ASS	5,000.00	IGF

		properties/ structures.		department.					MEMBERS		
	Sub - Total									11,500.00	
3LICE NSE	To increase revenue from license by 10% by the end of 2026	1. Sensitize business operators to acquire licenses and also renew licenses when expired.	License Collection Improved	1. Engagement of the services of Radios/Community Communication centers. Stakeholders Consultation.					DFO/DBA/ DPO/DIA/ ASS/MEM BERS	2,000.00	IGF
		2. Task force embarking on frequent exercise to ensure having the required license and renewal before operation.		2. Engaging the Taskforce to be on the field often.					DCD/DFO/ DBA/ DIA	3,500.00	IGF
		3. Revenue collectors working on non-market days to take licenses and renewal of business licenses.		3. Revenue collectors /Task force Team					DFO/RS/D BA/ASS. MEMBERS	3,000.00	IGF
		4. Issuing of demand notices (Generation and distribution of bills.)		4. Formation of Data collection team					DCD/DFO/ DBA	2,000.00	IGF
	Sub - Total									10,500.00	

RENT	To increase revenue from rent by 10% at the end of 2026	1.Collection of data base on rent of Bungalows and market sheds in the district 2. Sensitization of officers and Rate payers on the need to pay their rent to promote the maintenance culture of the Assembly. 3. Issuing of demand notices and ground rent. 4. Construction of market stores at Kwabeng	Rent collection improved	1.Formation of Data collection team					DCD/DFO/DBA/DIA	4,000.00	IGF
				2. Engagement of the services of Radios/Community Communication centers. Stakeholders Consultation.					DCD/DFO/DBA/DIA	3,000.00	IGF
				3. Generation and distribution of Bills.					DFO/DBA/DIA	3,500.00	IGF
				4. Field visit to projects site					DCD/DFO/DWE/DBA/DPO/DIA	6,000.00	IGF
	Sub - Total									16,500.00	
FEES	To increase revenue from fees by 10% at the end of 2026.	1. Sensitization of the rate payers on the need to pay their fees to assist in the developmental properties. 2. Issuing demand notices. 3. Mounting barrier at the revenue check point to assist	Fees collection improved	1. Engagement of the services of Radios/Community Communication centers. Stakeholders Consultation					DCD/DFO/DBA/DIA	4,000.00	IGF
				2. Generation and distribution of Bills					DFO/DBA/DIA/ASS MEMBERS	5,000.00	IGF

		in exportation.									
	Sub - Total			3.						9,000.00	Page 9
FINES	To increase revenue from fines by 10% at the end 2026	1. Sensitization of the rate payers on the need to pay their fees/ rates. 2. Defaulters must be prosecuted	Fines collection improved	1.Engagement of the services of Radios/Community Communication centers 2. Defaulters must be dealt with and make sure they are being made to pay.					DCD/DFO/DBA/DPO/DIA	4,000.00	IGF
									DCD/DFO/DBA/DPO/DIA	2,000.00	IGF
	Sub - Total									6,000.00	
REVENUE COLLECTORS	To increase Revenue by 10% at the end of 2026	1. Training revenue collectors and other stakeholders. 2. Quarterly rotation of revenue collectors. 3. Setting target for revenue collectors	Revenue Collection improved	1.External consultant/DFO 2. Rotation of revenue collectors on quarterly basis 3. Setting target for revenue collectors					DFO/DBA/DIA	4,000.00	IGF
									DFO/DBA/DIA		
										4,000.00	
	TOTAL									62,500.00	

Table 3.1: Revenue improvement plan matrix

MONITORING

ITEMS	OBJECTIVES	ACTIVITIES	EXPECTED OUTCOME	INDICATORS	MEANS OF VERIFICATION	FREQ. OF MONITORING	RESPONSIBILITY	COST	FUND SOURCE
REVENUE HEADS	To undertake monthly review of Revenue Heads from the Financial Statement.	Analyze monthly financial statement	Trend analysis of revenue heads established	VARIANCE	Monthly financial statement	Monthly/quarterly	DFO/DBA/DIA	12,000.00	IGF
REVENUE COLLECTORS	To undertake constant monitoring of the collectors.	Rotating Revenue Collectors	Trend analysis of revenue heads established	VARIANCE	Monthly financial statement	Monthly/quarterly	DFO/DBA/DIA	2,500.00	IGF
		Setting target	Trend analysis of revenue heads established	VARIANCE	Monthly financial statement	Monthly/quarterly	DFO/DBA/DIA	2,500.00	IGF
	TOTAL							17,000.00	

4.0 CONCLUSION

In conclusion, one would like to say the future looks promising when attention and the needed resources are provided by management to implement this important plan. As such, the level or percentage of budget implementation often depends on the amount of financial resources available to the Assembly. It is therefore against this background that the Atiwa West District Assembly wishes to explore its IGF potentials to support its 2026 budget implementation.

A handwritten signature in blue ink, appearing to read 'Abraham Solomons', is positioned above a faint, circular official stamp.

ABRAHAM SOLOMONS
(SNR. BUDGET ANALYST)