

**GOMOA WEST DISTRICT
ASSEMBLY**

**2025 REVENUE
IMPROVEMENT ACTION
PLAN (RIAP) FOR
INTERNALLY GENERATED
FUND**

PLANNING STAGE

INTRODUCTION

RIAP is a document that details out the strategies to mobilize more money to help the district finance its projects and programmes in the 2025 fiscal year. The document shows the performances of all revenue items being collected in the district as well as the monitoring plan. It also shows various targets of all collectors for the year.

PROFILE OF THE DISTRICT ASSEMBLY

NAME OF DISTRICT AND ESTABLISHMENT

Gomoa West District was established by L.I. 1896 with its capital as Apam in July, 2008. It shares boundary to the North East with Agona West and Asikuma Odoben Brakwa; to the South by Gulf of Guinea; East by Gomoa Central District and Efutu; and the west Ekumfi and Ajumako-Enyan-Essiam respectively. It has a total land area of 514.2 Square Kilometres.

VISION OF THE DISTRICT ASSEMBLY

First class local government institution delivering excellent services

GOAL OF THE DISTRICT ASSEMBLY

The goal of the Gomoa West District is to advance equitable socio-economic development through effective Human Resource Development, good governance and private sector empowerment

MISSION STATEMENT OF THE DISTRICT ASSEMBLY

The Gomoa West District exists to facilitate the improvement of the quality of life of the people within the Assembly's jurisdiction, through equitable provision of service for the total development of the district with the context of good governance.

CORE FUNCTIONS OF THE DISTRICT ASSEMBLY

The core functions of the District are outlined below:

- ✓ Exercise political and administrative authority in the District.
- ✓ Promote local economic development.
- ✓ Provide guidance, give direction to and supervise other administrative authorities in the District as may be prescribed by law.
- ✓ Have Deliberative, Legislative and Executive functions.
- ✓ Responsible for the overall development in the District.
- ✓ Formulate and execute plans, programs and strategies for the overall development of the District.
- ✓ In co-operation with the appropriate National and Local Security Agencies, be responsible for the maintenance of security and public safety in the District.

✓ Initiate programs for the development of basic infrastructure and provide District works (schools, clinics, etc.) and services (sanitation, water, play grounds, etc.) in the District.

✓ Formulation and approval of plans and composite budget of the District ✓ Levy and collect taxes, rates, fees, etc. to generate revenue. ✓ Making of Bye-laws.

Core values of the Assembly

- ✓ Efficiency
- ✓ Hard work
- ✓ Transparency
- ✓ Teamwork
- ✓ Delivery of impartial services

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

- ✓ Enhance capacity for high quality, timely and reliable data
- ✓ Deepen political and administrative decentralization
- ✓ Strengthen domestic resource mobilization
- ✓ Ensure responsive, inclusive, participatory and representative decision-making
- ✓ Achieve full and productive employment and decent work for all

Legal Framework and Policy Environment

Ghana's commitment to Local Revenue mobilization and utilization are embodied in the 1992 Constitution, various Legal Instrument and Guidelines. Articles 240 (2) (a) makes MMDAs Rating Authorities, stating that "there shall be established for each local government unit a sound financial base with adequate and reliable sources of revenue. Article 245 (b) of the Constitution allowed Local Government to levy and collect appropriate taxes, rates, duties and fees in accordance with any law enacted for that purpose. Part V section 124 of the Local Government Act 936 of 2016 sub section 3 allows Assemblies to mobilize revenue in the form of fees, taxes, rates, investment income and licensing and all those revenues which are specified in the Act. Again, Part V Section 144 and 145 make "the District Assembly the only authority to levy rates for a District despite any customary law to the contrary". "Whilst the section 145 state that the District Assembly may levy sufficient rates to provide for the total expenditure to be incurred by the District Assembly during the period in respect of which the rate is levied." It is in respect of these that it is important for

MMDAs to strategize to mobilize enough revenue to provide the expected social amenities required.

- ❖ What laws and guidelines guide IGF operations and to what extent has the Assembly adopted them in its operation; and
- ❖ What are the opportunities that the Assembly can identify to strengthen its IGF operations

In the case of Gomoa West District Assembly, every businessman needs to register his or her business before operation as required by the laws of the country and Register Generals Department. Quarry business is a potential business and the Assembly is privileged to have some traditional authorities, citizens and Assembly members visiting the office to ensure proper procedures have been gone through by the business owner to ensure safety of the citizens. Miners also register with the Assembly before operations.

Population Structure

The population of the District, by the 2021 Population and Housing Census was 135,189 and with an inter-censal growth rate of 3.0% it is projected to be 145,767 in 2025. The District population is about 6.1% of the regional population. The females constitute 55.3% of the total population of the District against 44.7% for males.

District Economy and its implication for revenue mobilization:

Agriculture

The main occupation of the people is farming and fishing since the area lies in a forest and coastal belt. Aside crop farming, livestock farming prevails in the District which mainly involves the rearing of cattle, sheep, goats, pigs, poultry on small scale level. The main fishing communities are Apam, Mumford, Dago, Mankoadze and Abrekum.

The Agriculture sector of the District is extensively covered with education and good agricultural practice by the Agric. Extension officers to increase and improve their crop yield and livestock. This would result in improving the lives of the farmers and giving them income in sale of their produce, livestock and poultry thereby paying rates in form of registration of their businesses, licenses and property rates from their farm businesses for developmental projects

Seedlings such as mango, coconut, maize among others given freely and sold at a subsidized price to farmers help increase the yield and income when they are harvested and sold at the market thereby paying market tickets and conveyance when transported outside the district to be sold. Training on processing raw foods such as cassava, potato, palm nut into gari, chips and palm oil gives value addition to produce thereby giving revenue to farmers and Assembly getting revenue when transported to market thereby paying some amount to the Assembly in form of market tolls.

Agricultural machinery of the Assembly hired by farmers brings revenue to the Assembly as farmers are charged per acre and per hours that any of these inputs (ploughing machine, irrigation systems, tractor and cultivator) are being put to use on the farms. Non registration of canoes owners and fishermen make the Assembly difficult identify these people to collect revenue. There is a need to regulated businesses in the District to pay rates such property rates and licenses to the Assembly.

Road Network

A good road network to communities give residents easy access to main economic places for businesses thereby having more people doing business and possibly paying for licenses of their operations example goods are easily conveyed to and fro markets and communities to sell for revenue. Creating of farm tracks makes road accessible for farmers to come and hire agricultural inputs to plough their farms thereby paying for cost of hiring. This help conveyance of foodstuff from farms to markets where revenue can be gotten from conveyance and market tolls. Revenue collectors are able to cover wide in revenue collection easily when roads are reshaped. Bad road network would impact on revenue mobilization where produces cannot be conveyed to the markets.

Education

Schools are constructed and teachers are being posted to teach the pupils to acquire knowledge and be productive and be responsible adults. Teachers' quarters are built for teachers to accommodate them and enjoy a conducive environment. These accommodations provided by the assembly comes with a monthly rent. Private schools are regulated and they pay property rates and business operating permits for development of the district. Some private schools have collapse reducing revenue coming into the Assembly due to managerial or leadership issues.

Health

Delivery of health service to citizens makes citizens access health care thereby attaining good health. In so doing, citizens are in good health to continue their businesses, as an unsound mind is unable to work or be productive. A healthy person works and pays rates due whether property rates or licenses. Private clinics, maternity homes, funeral homes among others pays property rates and business operating permits for development of the Assembly. Income from medical screening for food vendors. CHPS compound with apartment have occupants paying rents to the Assembly. Inadequate data on health attendance such as birth attendance and traditional healer does not help the Assembly mobilize revenue.

Environment

Tree planting is a climate change resistance, the growing of maize and other food is a form of climate change mitigation and drought resistance. The growing maize for sale attracts fees to be paid to Assembly when brought to the market. Illegal falling of trees attracts fines to be paid to the Assembly when caught.

Sanitation

The sanitation of the District is key and a good sanitation help in the general well-being of the people and District at large. Hotels, guest houses, restaurants, drinking bars/spots and food vendors are screened to ensure their places and surroundings are well kept as well as seller (cook and chefs) are in good health condition so not to spread any disease to people who consume at their ends. Health screening comes at a fee to the seller as it would ensure the safety of both the seller and buyer. Persons who default are penalized and fined; indiscriminate disposal of refuse by individuals, households and institution are fined when caught or complaints are filed against them on poor sanitation observance. Stray animals arrested get their owners fined and when untraceable to owners, are sold for revenue for the assembly. Public toilets at public places are charged for maintenance and part return to the Assembly. Non gazette of bye-laws deny the Assembly of revenue from fines and fees to the court. Political interference and nepotism interfere with sanctioning of offenders of rates. Public toilets built by the Assembly are in the hands of individuals on political grounds and collection of revenue for maintenance and revenue collection. Poor sanitation by the Assembly to undertake choked gutters, poor drainage, non-uplifting of refuse and cleanup exercise at public places such as markets and business operating centres deter

or makes people recalcitrant to/from paying market tolls, licenses and other rates where they have to clean themselves before they do business.

Tourism

The district is endowed with diverse tourist attractions with the potential of contributing immensely to the local economy. The tourist sites in the District include the Fort Patience built by the Danes in 1872 at Apam, the strange rock at Dago (where a huge rock is said to be carried by a tiny rock), the saltless spring from Ekoku at the coast of Mumford. Other historical objects include the metal walking stick used by the legendary Asebu Amenfi at Gomoamaim and the slave chains used by the colonial merchants at Gomoa Nduem.

Unattractive nature of these tourist sites does not bring revenue to the Assembly as the Assembly is not taking advantage of these. Resourcing and making the sites attractive would make visitation to these places come at a fee for the maintenance and running of the sites. Visitors patronize cultural display and traditional artifacts which these exhibits or sellers pay some token to the Assembly. Food vendors and other economic activities around pay licenses and fees for their operation as well.

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

Crossing cutting (general) issues/challenges

- ❖ Inadequate commission collectors
- ❖ No marriage Unit
- ❖ Non enforcement of bye laws
- ❖ Non identification card/identity for revenue collectors to rate payers
- ❖ Inadequate revenue collectors
- ❖ Lack of motorbikes for easy movement and widening of revenue collection coverage
- ❖ Poor monitoring and supervision of revenue collectors
- ❖ Inadequate data on ratable items and properties
- ❖ Apathy on the part of management in Revenue Strategy Implementation or Implementing Revenue Improvement Action Plan
- ❖ Manual billing of demand notices to rate payers leading to revenue leakages
- ❖ Political interference with revenue collection example with Assembly members

- ❖ Rate payers do not understand why they should pay rates
- ❖ Inadequate capacity building for staff and Assembly members

Specific issues/challenges relating to the following:

S/N	Source of revenue	Challenges	Addressing the challenges
1	Rates	<ul style="list-style-type: none"> ❖ No collection of basic rates due to high cost of collection. ❖ Inadequate data on properties for billing ❖ Improper house numbering and no house numbering ❖ No property evaluation hence low rates charged for property rates ❖ Manual billing of bills hence difficulty in tracking arrears ❖ Insufficient revenue collectors for collection of property rates 	<p>Follow-up at CAGD to ascertain basic rates of GoG staff in the district which are deducted at source but not remitted.</p> <p>Embark on data collection and updates</p> <p>Embark on new house numbering exercise Evaluation of properties on pilot basis to increase rates charges Evaluation of property on community by community and area by area</p> <p>Purchase of new revenue mobilization software for billing and tracking arrears of rate payers</p> <p>New commission collectors have been recruited for property rate collection</p>
2	Lands	<ul style="list-style-type: none"> ❖ Inadequate staff to ensure that developers get building permit and comply with all building rules ❖ Land owners selling of unauthorized lands and places such as water ways, access roads, etc.to developers ❖ Land litigation as a result of double sale during permit issuance ❖ Building without permit especially at remote or new sites 	<p>Some staff have posted to the department to augment the activities of the department. Again new staff have been recruited to the department</p> <p>Acquisition of base map and adherence to layout before approval of permits.</p> <p>Education and agreement between traditional authorities, families and DA on public place not to be sold</p>

		<ul style="list-style-type: none"> ❖ Inadequate schemes to control the sale of lands ❖ Boundary disputes ❖ Inadequate logistics such as vehicle, spray paints/paints and hammers to embark on routine inspection and monitoring of development control 	<p>Acquire a database and base map to know details of land owners to avoid double sale during permit issuance</p> <p>Liaise with chiefs and land owners to settle disputes</p> <p>Use of trees as such coconut to protect Assembly's land boundary</p> <p>To get a dedicated vehicle for routine inspection and provision of logistics such as paints/spray to undertake the exercise</p>
3	Fees	<ul style="list-style-type: none"> ❖ No non-renewal of temporal structure permit. ❖ Unattractive market hence traders move to nearby districts markets to trade ❖ Non -payment of license at beach market within the district. ❖ Non establishment of marriage certificate unit ❖ No slaughter house hence no fee charged for slaughtering of animals in the District ❖ No collection of market tolls for night markets 	<p>Yearly renewal of temporal structure permit by every temporal store within the district.</p> <p>Collaborate with GPRTU to move all commercial vehicles to the markets on markets days to make the market effective. And encourage garages to move to the market.</p> <p>Setting up of revenue taskforce along the beaches of the district to ensure payment.</p> <p>Establishment of marriage unit and training of officers to man the Unit.</p> <p>Encourage citizens especially livestock farmers to own slaughter houses for hygienic slaughtering of animals for consumption</p> <p>Encourage collectors to take market tolls for night markets</p> <p>Construction of animal pound to arrest straying animals</p>

		<ul style="list-style-type: none"> ❖ No animal pound for arresting stray animals for fees 	
4	Fines, Penalties and Forfeits	<ul style="list-style-type: none"> ❖ Non gazette of bye laws makes it difficult to prosecute offenders ❖ Inadequate logistics like vehicle and clamps to clamp vehicles and fine drivers that misbehave on our highway ❖ Non prosecution of rates offenders 	<p>Reviewing and gazette of bye laws to prosecute defaulters and ensure compliance</p> <p>Acquisition of motorbikes for collectors to widen their collections and clamps to clamp vehicles and fine drivers that misbehave on the highway</p> <p>Gazette of bye-law would ensure prosecution of offenders</p>
5	Licenses (Business Operating Permit-BOP)	<ul style="list-style-type: none"> ❖ Inadequate and irregular update of data on businesses or ratable items for billing ❖ No passbook for hawkers that come into the District to sell 	<p>Effective collection of new businesses and regular update of data</p> <p>Purchase of passbook for hawkers that come to do business in the Assembly</p>
6	Rents	<ul style="list-style-type: none"> ❖ Non maintenance of Assembly bungalows/market stores to encourage rents payment ❖ Inadequate data on stores, stalls and bungalows/quarters for billing and payment of rent ❖ Some market stores are ramshackle and locked up for no rent payments ❖ Inadequate agricultural implements for renting 	<p>Regular maintenance of Assembly's properties to increase and encourage rent payments</p> <p>Build data base on occupants of Assembly's property for decision making in planning and budgeting</p> <p>Renovation and rehabilitation of market stores to make it usable for collection of rents.</p> <p>Conscious efforts must be made to investment heavily in agricultural implements to increase production and also generate more revenue for the district</p>

- **Database Management**

- ❖ What data sets exist for the sources of revenue?

The sources of revenue include property rates, basic rates, licenses, land and concession, fees, fines and penalties, and rents.

The Assembly has data on its revenue sources but it does not cover the entire district. Data available covers property rate in Apam, Ankamu, Mumford, Enyeme, Kumasi, Assin, Mozano and Eshiem among the 78 communities and Licenses across the district. There is data on temporary structures in Apam and Ankamu. Data of the Assembly needs to be updated periodically to make reliable and efficient decisions in planning and budgeting.

- ❖ Are the data sets adequate in terms of coverage and the ease of identifying the items in respect to their location (by setting up spatial database with fiscal cadastre), if not how can it be improved?

The data sets are not adequate in terms of coverage and hence difficult in identifying some revenue items in respect to their location. Apam and Ankamu has some of the properties and businesses mapped on the spatial database. Extensive work needs to be carried out to ensure caption of these revenue items across the district.

- ❖ How current is the database, how comprehensive is it and are there any gaps?

The available database is current, since revenue collectors bring in more information on daily basis about businesses and properties that have collapsed and new ones that have been established respectively but not sufficient because it does not cover the whole seven eight (78) communities hence gaps that needs to be bridged to acquire relevant data for effective and efficient decision making.

- ❖ Is the system of data storage (use of revenue management software) and updating adequate or it requires improvements?

The system of data storage requires improvement as the office uses Ms Excel to capture data and there is no server in case of data loss. Data are stored on drives and computer.

- **Fee Fixing Process**

- ❖ Is the basis for setting the range of fees and charges adequate?

The basis of setting the range of fees and charges is inadequate as MMDAs can only work with the document from Ministry of Finance and are not allowed to make some adjustment to suit the revenue potentials of the District. Fixing of charges are done in consultation with stakeholders to come to an agreement that would not affect either the Assembly or stakeholders in a disadvantaged position. Stakeholder's consultation is done on area council level to get citizens involved.

- ❖ Has the fees and charges passed through the approval process and at what dates? (i.e. Budget Committee, F&A Sub-Committee, Executive Committee and General Assembly)

Fees and charges have not been passed through the approval process from budget committee to finance and administration, executive committee and general assembly because the District has not been able to elect presiding member. The budget committee has discussed the document thoroughly and is still waiting for presiding member to be elected for further processes.

- ❖ Which of the relevant stakeholders did you involve in the fixing of the fees and charges and what was their reaction towards the proposed fees?

Stakeholders involved in the fee fixing process include GPRTU, Business owners – Guest houses, restaurants, food vendors, bar operators, provision owners, etc. association of groups such as hair dressers association, seamstresses association, artisans, pharmacists, etc.

Almost all stakeholders invited opposed to the original fees the District proposed but they bargained downwards. These were done with the exception of quarry operators.

- ❖ Is the FFR gazetted, if not have you initiated the process towards gazetting it?

The District Fee Fixing has not been gazette yet. The District has initiated the process of gazette by getting the price for gazette from the publishing company. Much effort is being gathered for the process.

- **Administration of Revenue Collection**

- ❖ Who are the range of collectors involved in the collection processes?

The collectors of the District include revenue collectors and some departments and units of the Assembly. The revenue collectors include: Commission collectors, IGF and GoG Revenue Collectors. The departments and units are Agricultural Department, Physical Planning, Works Department, Environmental Health Unit and Account Office.

- ❖ Would any improvements to their operations improve the revenues of the Assembly?

Yes,

- A streamlined data update, electronic billing and payment and effective monitoring can improve revenue collection to reduce loopholes and eliminate human manipulation in rates paying.
- Provision of logistics for effective mobilisation.

- Build capacity of revenue collectors
- Observation and complaints should be considered for improvement process of revenue mobilisation.

❖ How would leadership involvement in IGF operations improve the level of collection and what are the strategies?

Active involvement of leaders of the Assembly in IGF operations serve as motivation for collectors to work harder and also build up trust in rate payers.

Strategies for leadership involvement in IGF operations include:

- Making available logistics and necessary materials for effective revenue collection such as motorbikes, fuel, etc.
- Monitoring and evaluation
- Set targets, awards and district to district learning
- Effective and regular public education, use of jingles and use of public address systems.
- prompt payment of commission collectors and salaries of IGF revenue collectors

❖ Who is to play what role in terms of the units and departments that are to work together to improve the Assembly's IGF operations?

The District Coordinating Director, Budget Unit, Finance Department, Revenue Superintendent and Internal Audit should work together to improve IGF.

DCD – responsible for ensuring that target sets are achieved hence coordinate activities in achieving the IGF. He is also responsible in ensuring the provision of all logistics for revenue mobilization.

Budget – sets targets based on base line and reliable data on the economic activities in the district as well as economic activities in each collector zone. Carry out public education and sensitization on importance of rate paying in collaboration with Revenue Unit and Finance Department.

Revenue Superintendent – mobilizes all revenue collectors, guide them in the collection, follow them from time to time and address issues of ratepayers.

Internal Audit – monitors the activities of all revenue collectors and departments and bring to the office reports on them, suggest new and different ways of mobilizing resources.

- ❖ Do sub-districts need to play a role in the Assembly’s IGF operations; how will this be done?

Assembly’s operations have been decentralised to sub-structure levels thus area councils’ operations for districts, zonal councils for municipals and sub metros for metropolitans and furnish the office and build capacity of the substructure officers. Monitoring and audit to be carried out quarterly or intermittently.

Sub-districts have revenue ceded to them for collection, after collection the proceeds are shared 50:50 that is between the sub-districts and the respective Assemblies. The share of the sub-districts are expected to be used for small community development.

- **Billing**

- ❖ Is the system billing adequate and if not how can it be improved?

Billing system is inadequate, billing is done manually with the exception of two (2) communities out of the seventy-eight (78) communities in the District that uses electronic billing. More communities need to be enrolled on the Tax Revenue for Economic Enhancement (TREE) TAXMAN software to reduce leakages in revenue mobilization process or do away with loopholes in the revenue mobilisation.

- ❖ Explain the existing system for billing ratepayers

Demand notice or billing is given out based on data available, there is huge reliance on revenue collectors on arrears and it is added to the current bill. Revenue collectors

are called to check or proof read before the bill will be printed and distributed to rate payers and payment afterwards.

- ❖ Will any new system of billing require some capacity building for the Assembly staff and its collector?

Yes

- ❖ Does the billing system provide feedback on an on-going basis or what strategies are to be implemented to accommodate that system?

Yes, but not adequate, feedback or complaints are addressed through the Revenue Superintendent and further forwarded to management when unresolved.

- **Tracking of Revenue Collection**

- ❖ Explain the current system for tracking the relationship between printing of bills, Distribution, collection and accounting for IGF

After bills are made and master list detailing all what ratepayer needs to pay on it are printed for each collector zone. When the bills are given to the revenue collector for distribution, the office keep the master list to check ratepayers and revenue collectors. When next bills are going to be printed, the office check the General Counterfoil Receipt of each ratepayer's bill against the master list to see if payment is fully done or there are arrears. This is done after a payment has been made.

- ❖ Does the current system for tracking the relationship between printing of bills, distribution, collection and accounting for IGF require improvement and how will this be done?

Yes. A software is needed so that when the ratepayer pays and the General Counterfoil Receipt is issued, the identification number on it is entered on the software and it will automatically show payment made.

- **Enforcement**

- ❖ Explain the current strategies for enforcing compliance from ratepayers?

This is to strategically embark on public education and sensitization and followed by regular visitation of officers on ratepayers and sending uncooperative ones to court.

- **Service delivery**

- ❖ What specific initiatives of service delivery should the Assembly invest part of the IGF collection to improve voluntary compliance?

The Assembly should respond efficiently to specific customers on their bills if there are issues. Again, better communication by setting up of team of officers to go on Frequency Modulation (FM) Stations and Information Centres to talk on Internally Generated Funds (IGF); its mobilization and uses. The Assembly should also identify and address barriers to quality service and negotiate service-level agreements.

- **Local Economic Development**

- ❖ What local economic development interventions can boost IGF should the Assembly invest in?

Engaging in implement or enhance financial literacy training to educate all micro and small enterprises within the District. These would concentrate on Book-keep, Taxation and why people should pay taxes for economic development. Again, the District can undertake entity or enterprise registration drive for all businesses in the District to build Enterprise Database for the entire District. Lastly, the District can undertake skills Development Training like fishing farming, snail farming, mushroom farming and other relevant business development trainings.

- **Capacity Development**

- ❖ What specific capacity building gap exist that need to be addressed in the area of IGF?

Specific capacity building gap that exists is to bring all traditional authority rulers and land owners on board in training them on how they should release their lands to companies for businesses, what the district Assembly should do and others.

- ❖ Is there the need to consider retooling plans such as the provision of equipment, logistics, etc?

Yes. Provision of raincoats, Wellington boots and motorbikes for revenue collectors due to the nature of the district and the road will be very efficient for revenue mobilization. Economic activities that are taxable are in bits across the district and motorbike will be very helpfully in reaching such places.

- **Communication and Education Strategy**

- ❖ What communication and education arrangements are in place to ensure continuous communication between the Assembly and ratepayers to enhance revenue collection?

The Assembly has designed a time table for public education and sensitization at various information center's quarterly. Again, some members of the Assembly do visit FM stations to educate the public on the revenue mobilization exercise.

BUDGET ACTUAL REVENUE COLLECTION PERFORMANCE FROM 2021 TO 2024

NO.	REVENUE ITEM	BUDGET FOR 2021	ACTUAL FOR 2021	BUDGET FOR 2022	ACTUAL FOR 2022	BUDGET FOR 2023	ACTUAL FOR 2023	BUDGET FOR 2024	ACTUAL AS AT OCT. FOR 2024
1	Rates	125,000.00	109,359.00	149,000.00	99,858.00	50,000.00	30,386.20	235,954.00	150,893.00
2	Lands and Royalties	154,000.00	159,633.38	240,000.00	262,932.57	290,000.00	285,272.00	490,000.00	373,589.00
3	License	284,553.00	149,173.20	189,000	185,053.38	242,800.00	212,542.84	372,147.00	242,743.55
4	Fees	171,054.67	173,683.46	188,000.00	203,299.54	144,500.00	151,426.43	154,500.00	119,850.71
5	Fines, Penalties and Forfeits	2,500.00	2,082.86	10,000.00	10,724.57	10,000.00	10386.60	30,000.00	28,084.00
6	Rent	45,107.04	26,058.00	24,000.00	21,523.00	64,250.00	44,097.00	83,200.00	78,911.00
7	Investment	20,000.00	42,800.00	50,000.00	24,850.00	0.00	11,090.00	0.00	0.00
8	Miscellaneous	800.00	1,490.00	0.00	1,200.00	0.00	3,250.00	0.00	0.00
	TOTAL	803,144.71	664,279.90	850,000.00	809,441.06	771,550.00	748,451.07	1,365,801.66	994,071.26

REVENUE COLLECTION PERFORMANCE FOR 2024 AND PROJECTIONS FOR 2025

NO.	REVENUE ITEM	IGF BUDGET FOR 2024 (GHC)	ACTUAL FOR FIRST QUARTER OF 2024 (GHC)	ACTUAL FOR SECOND QUARTER OF 2024 (GHC)	ACTUAL FOR THIRD QUARTER OF 2024 (GHC)	TOTAL COLLECTION (JANUARY-AUGUST 2024) (GHC)	% OF BUDGET ACHIEVED AS AT AUGUST 2024	ACTUAL IGF COLLECTION COST (JAN. TO AUG. 2024) (GHC)	BUDGET FOR 2025 (GHC)
1	Rates	235,954.00	52,829.00	37,397.00	11,955.00	102,181.00	43.31	6,250.00	280,923.22
2	Lands and Royalties	490,000.00	109,782.00	61,705.00	104,270.00	275,757.00	56.28	9,620.00	500,000.00
3	License (Business Operating Permit-BOP)	372,147.66	106,637.00	88,735.55	24,973.00	220,345.55	59.21	2,734.00	499,376.78
4	Fees	154,500.00	33,457.00	33,340.00	31,366.46	98,163.46	63.54	10,340.00	196,500.00
5	Fines, Penalties and Forfeits	30,000.00	1,130.00	6,100.00	7,000.00	14,230.00	47.43	890.50	30,000.00
6	Rent	83,200.00	26,144.00	25,797.00	12,289.00	64,250.00	77.22	920.00	93,200.00
7	Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Miscellaneous and Unidentified Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	1,365,801.66	329,979.00	583,053.55	191,853.46	774,927.01	56.74	30,754.50	1,600,000.00

MATRIX FOR REVENUE IMPROVEMENT STRATEGIES FOR 2025

REVENUE ITEM	OBJECTIVE(S)	STRATEGIES		EXPECTED OUTPUT/ OUTCOME	OUTPUT/ OUTCOME INDICATOR	ACTIVITIES (SHOULD BE SMART)	TIME FRAME (QUARTERLY)				EXPECTED COST (GHC)	RESPONSIBILITY
							1	2	3	4		
Rates	To increase collection of Property rates by 25% annually	i	Build and update property rate database	Property rate data built and updated by the end of the year		To meet with employers to sensitize them on property rate and ensure its' collection and data collection			→		10,000.00	Budget Unit, Finance Dept. Revenue Unit
		ii	Set target for Revenue Collectors and review their performance for year	Targets are achieved and performance improved by year ending		Distribution of demand notices by 25 th Jan. 2023 To track collectors' performance on monthly and Quarterly basis Undertake effective and regular monitoring of revenue collectors			→		3,000.00	Budget Unit, Revenue Unit DFO
		To expand digitized rate billing	Manual billing of rates reduced by 40% the end of the year.		Engage and educate stakeholders on the TREE project and successful implementation To orient revenue collectors and some staff to collect data digitally on properties in 5 communities on the TAXMAN (TREE project)			→			3,000.00	Budget Unit, Revenue taskforce

			Undertake property rate evaluation exercise	Properties evaluated in some selected electoral areas by the end of the year		Collaborate with NGOs and donor partners to support in property evaluation exercise in some selected electoral areas.				10,000.00	PPD/DPO/NGO Donor Partners
			Public education and sensitization	Rates payers and public sensitized on their civic responsibilities (rate paying to the District) monthly		Develop Jingles on importance of rate payment Organize community engagement and use of information van and information centers on importance of rate paying				10,000.00	DBA/ISD/RS
Lands and Royalties	To ensure that all new projects have permits before completion	i	To visit all new projects sites to inspect their building permits	Building plans reviewed and permits granted to qualified applicants.	All new projects have building plans and permits	Process development permit applications within 30 working days from date of submission. Invite all mining businesses owners (quarries, sand winning, gold mines) and regulate them to acquire permits before operation in the district Institute and empower taskforce to undertake regular site inspection in developed and developed areas in the district Have stakeholder meeting with Stool				11,500.00 5,000.00	Technical Sub-committee DBA/DFO/ Taskforce/ Taskforce DCD, DFO, DBA, DWE, PPD

			hawkers' licenses	license increased	supposed to obtain tickets and hawkers licenses do so	hawkers arriving on the premises have their hawkers' licenses inspected or paid						
Fees	To rehabilitate Assembly's lorry parks, market stores and stalls for a higher rents by the close of the year	i	Provision of logistics (protective clothing, value books, dedicated van, etc)	Logistics purchased		Enforce drivers operating in the district to have their cars embossed and sticker pasted Task revenue collectors to collect night tolls					2,000.00	DCD/ DFO/ DBA/RS/ DIA
		ii	Proper maintenance of markets structures and stalls and toll collection	Market structures maintained		Educate market women and men on how to keep the structures of the market in good shape Renovation and sanitary of market structures and place in the district Deploy taskforce to the major markets on market days for effective revenue collection					20,000.00	DCD/DWE/ /DEHU Revenue taskforce
Fines, Penalties and Forfeits	To ensure that Assembly bye-laws are followed throughout the year 2024	i	Form a team to go round communities to arrest stray animals	To reduce stray animals on the road and communities		Construction of animal pound To set a special taskforce to impound stray animals To sensitize and encourage household to construct pens and					20,000.00	DCD/DEHO/ DWE

						pounds to keep their animals						
		ii	Gazette of bye-laws, fee fixing and other regulations to enforce sanctions	Defaulters sanctioned and bye-laws gazette		Gazette of bye laws and Fee Fixing Task force deploy for enforcement (Sanction and prosecute Revenue defaulters, lorry park and sanitary offenders) Frequent and unannounced visitation to food vendors by district health sanitary inspectors Build capacity of DEHO and get a legal officer to represent the Assembly in legal matters	→			8,000.00		DCD/ DFO/ DBA/ DEHO/Taskforce
Rent	To renovate staff and teachers quarters by the close of the year	i	Prepare 2024 tenancy agreement for all occupants of Assembly's bungalows and all its market tenants	Tenancy agreement distributed to all occupants of Assembly buildings including houses and market stores		Form taskforce to collect arrears and provide all tenants with tenancy and update their tenants' database. Number of illegal tenants of market stalls eject	→		→	00.00		DCD/ DFO/ DBA/RS/DWD
		ii	Maintenance of Assembly properties and Agricultural Machinery	Assembly properties maintained		Task DWE to ensure market stalls, Assembly bungalows and the dais are well maintained or in good shape			→	10,000.00		DCD/Estate officer/Agric. Director

						Ensure regular maintenance of Agricultural Machinery					10,000.00	DWE/Agric Dept
						To create farm tracks for farmers to hire and access agricultural machinery to plough their lands						
Cross Cutting and other Activities	To increase public education on revenue mobilization in 2024	i	To educate and build stakeholders confidence in tax payment	Public educated and sensitized		Create jingle and liaise with Community Addressing Centers and Radio Stations to constantly plays the rate payment jingles					3,000.00	DCE/DCD/DFO/DBA
						Publish accounts and organize social accountability forum during town hall meetings, stakeholders' meetings and durbars						
						Education and organization of stakeholders meeting on 2022 fee fixing						
		ii	Recruit more revenue collectors (Commission collector)	More commission collectors engaged to widen collection of rates		Contact Assembly members to give persons to be bond					10,000.00	DCD/DBA/DFO
		iii	Distribution of demand notice by January ending and encourage rate payers to use	Demand notices bill distributed and electronic payment promoted		Provide logistics for Revenue Collectors and some officers to distribute bills					2,000.00	DBA/DFO/Revenue Unit

			electronic payments			Acquire a registered SIM for the Assembly for rate payment						
						Electronic messages (short message service SMS) to be sent to some rate payers (Bill and an appreciation messages)						

MONITORING STAGE

MONITORING PLAN FOR REVENUE MOBILIZATION

REVENUE ITEM	OBJECTIVE(S)	ACTIVITIES (SHOULD BE SMART)	FREQUENCY OF MONITORING	STRATEGIES FOR MONITORING ACTIVITIES	RESPONSIBILITY		
Rates	To increase collection of Property rates by 25% annually	i	1. Set up special task force to follow up on defaulters	Weekly, Monthly and Quarterly	Institution of taskforce for checking on ratepayers	DFO/DBA/ RS/ Internal Auditor	
			2. On spot checking of Revenue Collectors and rate payers' receipts				
			3. Examine monthly financial statements	Monthly		DFO	
			4. Roll out e-billing on the TREE-TAXMAN for 2 electoral areas	Annually		DBA/DFO	
Lands and Royalties	To ensure that all new projects have permits before completion and already built houses without permit also acquire permit	i i	1. Statutory planning committee hold monthly meetings	Monthly meetings	Inform all members earlier for the meeting and ensure all attend	DCE/PPD/Works	
			2. To carry out regular site's inspections on new property developments.	Monthly field inspection by Technical Committee		Special taskforce to monitor developers during weekends and on evenings to ensure permit acquisition and building at appropriate places.	PPD/ Head of Works
			3. Regulate all mining and quarry businesses to get permits before or for their operations	Monthly and Quarterly		Form a team to go round monthly and quarterly for inspection	Taskforce
			4. Acquire a planning scheme for the district	Annually		The spatial planning committee should help the physical planning committee to design a planning scheme for communities	DBA/PPD/Works
			Daily	Engage works department and revenue staff to update all	Taskforce		

			5.Update data on all temporary structures and permit issued 6. Setting up of taskforce to inspect permit of all houses		temporary structures and permit issued Quarterly movement of the taskforce within specified communities	Works/ Revenue Collectors Rev. Supt, DBA, DFO
License (Business Operating Permit-BOP)	To ensure that all business owners pay their BOP before the close of the year.	i i i	1.Inspection of payment receipts by special taskforce 2. Special taskforce to fish out all new businesses who have not registered with the Assembly 3. Acquire a registered MTN SIM for the Assembly for e-payment for rates	Quarterly Quarterly Weekly	Use of court action on recalcitrant ratepayers	DBA/DFO/ RS DBA/DFO
Fees	Increase collection of fees by 20%	iv	1. On spot checking of tickets of traders and leaders of lorry parks 2. Education on the need to pay rates	Quarterly Quarterly	Institution of special taskforce to be at the various market centres early morning on market days.	DBA/DFO/DIA/ RS
Fines, Penalties and Forfeits	To ensure that all populace of the district obey and respect the district by-laws.	v	On spot checking of tickets of traders Education on the need to pay rates	Weekly	The use of court action on offenders regularly to ensure sanity.	DEHO
Rent	To ensure that all occupants of government bungalows and market stores and stalls pay their rent on time.	vi	1. Give tenancy agreements to all tenants of Assembly quarters half yearly, market stores and stalls 2. Regular update on payments of rents 3. Periodic maintenance of Assembly's properties	Half yearly Quarterly Yearly	Strict application of rent control rules of payment	Account/DIA/ Estate Officer/ Works Dep't

RECOMMENDATIONS AND CONCLUSION

Recommendation

The religious implementation of the 2025 RIAP by the District would help achieve more than the set IGF targets thus, **GHC** for the year to help implement the earmarked projects and programmes.

The recommendations include:

1. Revenue logistics and other materials necessary for revenue collection and updated database should be made available and on time
2. Effective and periodic monitoring should be carried out on all revenue collectors and revenue generating departments of the Assembly
3. Undertake regular social accountabilities to inform the public of how funds collected are utilized and the challenges being faces by the Assembly
4. Revenue strategies development should be coordinated effort with inputs from all departments/units
5. Involve the traditional authorities and other opinion leaders in sensitizing the public
6. Implementation of the TREE project in other 5 communities in the District
7. Documents all complaints, issues of revenue for future references and continuous improvement of revenue management.

Conclusion

Religiously following the activities lined up in the RIAP would enhance the promotion of a more effective revenue mobilization by at least 20% of the previous year as well as those outlined below:

1. Broaden the revenue base while ensuring that existing rate payers pay on time
2. Promote dialogue with rate payers on new charge/fees
3. Develop revenue billing and tracking strategy
4. Undertake comprehensive data collection and regular data update
5. Gazette bye-laws and fee fixing and ensure its enforcement
6. Engage the various revenue generation departments and units in regular periodic discussion.

Revenue mobilization should be a collective effort of all stakeholders. Efforts is being made by management through training and provision of logistics to enhance and improve IGF mobilization in the district but there still remains a lot to be done to mobilize sufficient revenue to support

Central Government and Donor inflows of which are usually erratic thereby delaying and affecting the implementation of the Medium-Term Development Plans.

NAME OF DCE: HON. BISMARK NKUM

NAME OF DCD: MARTIN TWUMASI

DATE: 31 /10 /2024

DATE: 31 /10 /2024

SIGNATURE:



SIGNATURE:



PERFORMANCE REPORTING STAGE

APPENDIX

**THE TEMPLATE
BELOW SHOULD BE
COMPLETED AND
SUBMITTED TO RCC
BY THE END OF APRIL,
JULY, OCTOBER AND
JANUARY 2025**

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR JANUARY 2025

Rates	Felicia Akyen	1,000.00	0.00	0.00	220.00	30.00	0.00	250.00	750.00
	Agnes Acquah	1,000.00	0.00	0.00	410.00	300.00	310.00	1,020.00	(20.00)
	Stanford Acquah	750.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00
	Revenue Taskforce	2,500.00	0.00	0.00	410.00	370.00	0.00	780.00	1,720.00
	Joe Enguah Mensah	1,000.00	0.00	0.00	0.00	0.00	910.00	910.00	90.00
	Daniel Donkoh	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
	Account Office	2,000.00	0.00	0.00	740.00	830.00	1,410.00	2,980.00	(980.00)
Lands and Royalties	Works Department	35,800.00	0.00	6,734.00	7,540.00	9,623.00	6,279.00	30,176.00	5,624.00
	Physical Planning Department	5,800.00	0.00	1,125.00	2,416.00	1,979.70	1,779.30	7,300.00	(1,500.00)
License (Business Operating Permit-BOP)	Felicia Akyen	2,000.00	0.00	120.00	120.00	40.00	70.00	350.00	1650.00
	Joe Enguah Mensah	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Theophilus Cobbinah	2,000.00	1,750.00	2,150.00	750.00	4,270.00	0.00	8,920.00	(6,920.00)
	Revenue Taskforce	3,000.00	0.00	1,780.00	2,000.00	0.00	0.00	3,780.00	(780.00)
	Account Office	1,500.00	0.00	0.00	1,480.00	1,760.00	480.00	3,720.00	(720.00)
	Philomina Yankson	400.00	0.00	1,000.00	0.000	0.00	0.00	1,000.00	(600.00)
Fees	Rebecca Amoah	2,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00	1,000.00
	Agnes Acquah	1,000.00	0.00	0.00	100.00	100.00	100.00	300.00	700.00
	GPRTU -Apam (N.A Boison)	1,000.00							
	Revenue Tasksforce	500.00	0.00	0.00	3,620.00	528.00	0.00	4,148.00	(3,648.00)
	Ernestina Bonney	1,250.00							

	Environmental Health Unit	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
	Mary Esi Acquah	500.00	0.00	0.00	211.00	148.00	154.00	513.00	(13)
	A.K Amoah	200.00							
	Kwame Ajaful	500.00							
	John Kwoffie	200.00							
Fines, Penalties and Forfeits	Account Office	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Special Taskforce (Budget)	4,000.00							
Rent	Account	0.00							
	Special Taskforce (Budget)	10,000.00							
	Agric	8,000.00	0.00	1,084.00	2,350.00	0.00	3,550.00	6,984.00	1,016.00

NOTE: Explain reasons for variance under each revenue item and strategies to address negative variance (if any)

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR FEBRUARY 2025

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR FEBRUARY (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF FEBRUARY (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF FEBRUARY (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF FEBRUARY (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF FEBRUARY (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF FEBRUARY (GHC)	TOTAL ACTUAL COLLECTION FOR FEBRUARY (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates Lands and Royalties	Felicia Akyen	1,500.00	0.00	100.00	50.00	330.00	0.00	480.00	1,020.00
	Agnes Acquah	1,500.00	0.00	0.00	900.00	0.00	0.00	900.00	600.00
	Stanford Acquah	1,100.00	0.00	0.00	0.00	0.00	0.00	0.00	1,100.00
	Revenue Taskforce	3,000.00	0.00	0.00	0.00	1,300.00	1,080.00	2,380.00	620.00
	Joe Enguah Mensah	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
	Daniel Donkoh	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
	Account Office	3,000.00	0.00	0.00	120.00	340.00	540.00	1,000.00	2,000.00
Land and Royalties	Works Department	35,800.00	5,620.00	7,831.00	4,960.00	1,229.00	0.00	19,640.00	16,160.00
	Physical Planning Department	5,800.00	1,380.00	1,602.00	1,510.00	1,918.00	0.00	6,410.00	(610.00)
License (Business Operating Permit-BOP)	Felicia Akyen	4,000.00	0.00	50.00	50.00	120.00	90.00	310.00	3,690.00
	Joe Enguah Mensah	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
	Theophilus Cobbinah	3,500.00	4,400.00	3,450.00	1,200.00	1,030.00	0.00	10,080.00	(6,580.00)
	Revenue Taskforce	4,000.00	0.00	0.00	1,430.00	0.00	4,100.00	5,530.00	(1,530.00)
	Account Office	3,000.00	0.00	13,220.00	0.00	0.00	0.00	13,220.00	(10,220.00)
	Philomina Yankson	450.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	(550.00)
Fees	Rebecca Amoah	2,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	1,000.00
	Agnes Acquah	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00

	GPRTU -Apam (N.A Boison)	1,500.00							
	Revenue Taskforce	1,000.00	0.00	0.00	740.00	0.00	1,940.00	2,680.00	(1,680.00)
	Ernestina Bonney	1,250.00							
	Environmental Health Unit	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
	Mary Esi Acquah	500.00	0.00	0.00	268.00	0.00	139.00	407.00	93.00
	A.K Amoah	200.00							
	Kwame Ajaful	500.00							
	John Kwoffie	200.00							
Fines, Penalties and Forfeits	Account Office	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Special Taskforce (Budget)	4,000.00							
Rent	Account office	500.00	0.00	13,590.00	0.00	0.00	0.00	13,590.00	(13,090.00)
	Special Taskforce (Budget)	0.00							
	Agric	1,000.00	0.00	2,750.00	11,590.00	6,075.00	7,625.98	28,040.98	(27,040.98)

NOTE: Explain reasons for variance under each revenue item and strategies to address negative variance (if any)

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR MARCH 2025

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR MARCH (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF MARCH (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF MARCH (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF MARCH (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF MARCH (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF MARCH (GHC)	TOTAL ACTUAL COLLECTION FOR MARCH (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates	Felicia Akyen	2,000.00	0.00	3,960.00	110.00	440.00	160.00	4,670.00	(2,670.00)
	Agnes Acquah	2,000.00	0.00	300.00	120.00	200.00	0.00	620.00	1,380.00
	Stanford Acquah	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
	Revenue Taskforce	3,000.00	0.00	430.00	110.00	110.00	0.00	650.00	2,350.00
	Joe Enguah Mensah	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
	Daniel Donkoh	1,000.00	0.00	0.00	0.00	300.00	380.00	680.00	320.00
	Account Office	5,000.00	0.00	0.00	400.00	220.00	440.00	1,060.00	3,940.00
Lands and Royalties	Works Department	35,900.00	4,355.00	7,356.00	3,780.00	1,929.00	0.00	17,420.00	18,480.00
	Physical Planning Department	5,900.00	1,130.00	1,425.00	700.00	470.00	0.00	3,725.00	2,175.00
License (Business Operating Permit-BOP)	Felicia Akyen	4,000.00	0.00	90.00	790.00	460.00	1,200.00	2,540.00	1,160.00
	Joe Enguah Mensah	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
	Theophilus Cobbinah	4,000.00	0.00	4,550.00	0.00	1,600.00	0.00	6,150.00	(2,150.00)
	Revenue Taskforce	3,000.00	0.00	0.00	0.00	1,850.00	3,510.00	5,360.00	(2,360.00)
	Account Office	3,000.00	0.00	0.00	1,320.00	1,220.00	0.00	2,540.00	460.00
	Philomina Yankson	650.00	0.00	0.00	1,000	0.00	0.00	1,000.00	(450.00)
Fees	Rebecca Amoah	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
	Agnes Acquah	2,000.00	0.00	100.00	0.00	100.00	0.00	200.00	1800.00
	GPRTU -Apam (N.A Boison)	1,500.00							

	Revenue Taskforce	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
	Ernestina Bonney	1,250.00							
	Environmental Health Unit	3,000.00	700.00	640.00	880.00	520.00	0.00	2,740.00	260.00
	Mary Esi Acquah	500.00	152.00	0.00	267.00	203.00	0.00	622.00	(122)
	A.K Amoah	200.00							
	Kwame Ajful	500.00							
	John Kwoffie	200.00							
Fines, Penalties and Forfeits	Account Office	1,000.00							
	Special Taskforce (Budget)	4,000.00							
Rent	Account	500.00							
	Special Taskforce (Budget)	0.00							
	Agric	1,000.00	0.00	21,460.00	9,097.00	8,100.00	33,149.00	71,806.00	(70,806.00)

NOTE: Explain reasons for variance under each revenue item and strategies to address negative variance (if any)

SUMMARY OF REVENUE COLLECTION PERFORMANCE FOR FIRST QUARTER OF 2025

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR FIRST QUARTER (GHC)	ACTUAL COLLECTION FOR JAN (GHC)	ACTUAL COLLECTION FOR FEB (GHC)	ACTUAL COLLECTION FOR MARCH (GHC)	TOTAL ACTUAL COLLECTION FOR FIRST QUARTER (GHC)	FIRST QUARTER PERCENTAGE PERFORMANCE	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates	Felicia Akyen	4,500.00	250.00	480.00	4,670.00	5,400.00	120.00%	(900.00)
	Agnes Acquah	4,500.00	1,020.00	900.00	620.00	2,540.00	56.44%	1,960.00
	Stanford Acquah	3,350.00	0.00	0.00	0.00	0.00	0	3,350.00
	Revenue Taskforce	8,500.00	780.00	2,380.00	650.00	3,810.00	44.82%	4,690.00
	Joe Enguah Mensah	4,500.00	910.00	0.00	0.00	910.00	20.22%	3,590.00
	Daniel Donkoh	2,000.00	0.00	0.00	680.00	680.00	34.00%	1,320.00
	Account Office	1,000.00						
Lands and Royalties	Works Department	107,500.00	30,176.00	19,640.00	17,420.00	67,236.00	62.54%	40,264.00
	Physical Planning Department	17,500.00	7,300.00	6,410.00	3,725.00	17,435.00	99.62%	65.00
License (Business Operating Permit-BOP)	Felicia Akyen	10,000.00	350.00	310.00	2,540.00	3,200.00	32.00%	6,800.00
	Joe Enguah Mensah	6,000.00	0.00	0.00	0.00	0.00	0	6,000.00
	Theophilus Cobbinah	9,500.00	8,920.00	10,080.00	6,150.00	25,150.00	264.73%	(15,650.00)
	Revenue Taskforce	10,000.00	3,780.00	5,530.00	5,360.00	14,670.00	146.70%	(4,670.00)
	Account Office	7,500.00						
	Philomina Yankson	1,500.00	1,000.00	1,000.00	1,000.00	3,000.00	200%	(1,500.00)

Fees	Rebecca Amoah	6,000.00	1,000.00	1,000.00	0.00	2,000.00	33.33%	4,000.00
	Agnes Acquah	4,000.00	300.00	0.00	200.00	500.00	12.50%	3,500.00
	GPRTU -Apam (N.A Boison)	4,000.00						
	Revenue Taskforce	2,500.00	4,148.00	2,680.00	0.00	6,828.00	273.12%	(4,328.00)
	Ernestina Bonney	3,750.00						
	Environmental Health Unit	7,500.00	0.00	0.00	2,740.00	2,740.00	36.53%	4,760.00
	Mary Esi Acquah	1,500.00	407.00	513.00	622.00	1,542.00	102.80%	42.00
	A.K Amoah	600.00						
	Kwame Ajaful	1,500.00						
	John Kwoffie	600.00						
Fines, Penalties and Forfeits	Account Office	3,000.00						
	Special Taskforce (Budget)	12,000.00						
Rent	Account	1,000.00						
	Special Taskforce (Budget)	10,000.00						
	Agric	10,000.00	6,984.00	28,040.98	71,806.00	106,830.98	9%	(96,830.98)

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR APRIL 2025

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR APRIL (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF APRIL (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF APRIL (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF APRIL (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF APRIL (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF APRIL (GHC)	TOTAL ACTUAL COLLECTION FOR APRIL (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates	Felicia Akyen	2,000.00	840.00	270.00	480.00	100.00	0.00	1,690.00	(310.00)
	Agnes Acquah	2,000.00	0.00	0.00	820.00	0.00	1,440.00	2,260.00	260.00
	Stanford Acquah	1,800.00							
	Revenue Taskforce	6,000.00	0.00	2,030.00	2,570.00	0.00	1,270.00	5,870.00	(130.00)
	Joe Enguah Mensah	2,000.00							
	Daniel Donkoh	1,000.00							
	Account Office	500.00							
Lands and Royalties	Works Department	35,800							
	Physical Planning Department	5,800.00							
License (Business Operating Permit-BOP)	Felicia Akyen	5,000.00	2,040.00	900.00	410.00	440.00	0.00	3,790.00	(1,210.00)
	Joe Enguah Mensah	4,000.00							
	Theophilus Cobbinah	4,800.00	4,550.00	5,050.00	0.00	1,400.00	0.00	11,000.00	7,000.00
	Revenue Taskforce	4,000.00	0.00	5,410.00	3,030.00	0.00	100.00	8,540.00	4,540.00
	Account Office	8,000.00							
	Philomina Yankson	1,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00

Fees	Rebecca Amoah	2,500.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	(1,500.00)
	Agnes Acquah	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,500.00)
	GPRTU - Apam (N.A Boison)	1,500.00							
	Revenue Taskforce	1,000.00							
	Ernestina Bonney	1,250.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,250.00)
	Environmental Health Unit	3,000.00							
	Mary Esi Acquah	500.00	900.00	0.00	0.00	0.00	0.00	900.00	(400)
	A.K Amoah	300.00							
	Kwame Ajaful	500.00							
	John Kwoffie	300.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
Fines, Penalties and Forfeits	Account Office	500.00							
	Special Taskforce (Budget)	2,000.00							
Rent	Account	1,000.00							
	Special Taskforce (Budget)	0.00							
	Agric	1,000.00							

NOTE: Explain reasons for variance under each revenue item and strategies to address negative variance (if any)

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR MAY 2025

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR MAY (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF MAY (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF MAY (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF MAY (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF MAY (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF MAY (GHC)	TOTAL ACTUAL COLLECTION FOR MAY (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates	Felicia Akyen	4,700.00	450.00						
	Agnes Acquah	4,700.00	0.00	0.00	0.00	0.00	0.00	0.00	4,700.00
	Stanford Acquah	2,800.00							
	Revenue Taskforce	7,500.00							
	Joe Enguah Mensah	4,700.00							
	Daniel Donkoh	1,750.00							
	Account Office	1,000.00							
Lands and Royalties	Works Department	35,800.00							
	Physical Planning Department	5,800.00							
License (Business Operating Permit-BOP)	Felicia Akyen	7,000.00	1,020.00						
	Joe Enguah Mensah	6,000.00							
	Theophilus Cobbinah	6,900.00	1,430.00	0.00	0.00	2,200.00	4,080.00	7,710.00	(810.00)
	Revenue Taskforce	6,000.00							
	Account Office	23,000.00							
	Philomina Yankson	1,000.00							
Fees	Rebecca Amoah	2,500.00							

	Agnes Acquah	2,000.00							
	GPRTU -Apam (N.A Boison)	2,000.00							
	Revenue Taskforce	1,000.00							
	Ernestina Bonney	1,250.00							
	Environmental Health Unit	3,000.00							
	Mary Esi Acquah	500.00							
	A.K Amoah	300.00							
	Kwame Ajaful	500.00							
	John Kwoffie	300.00							
Fines, Penalties and Forfeits	Account Office	500.00							
	Special Taskforce (Budget)	1,000.00							
Rent	Account	1,000.00							
	Special Taskforce (Budget)	0.00							
	Agric	5,000.00							

NOTE: Explain reasons for variance under each revenue item and strategies to address negative variance (if any)

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR JUNE 2025

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR JUNE (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF JUNE (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF JUNE (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF JUNE (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF JUNE (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF JUNE (GHC)	TOTAL ACTUAL COLLECTION FOR JUNE (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates	Felicia Akyen	5,800.00							
	Agnes Acquah	5,800.00	1,000.00	1,280.00	0.00	0.00	0.00	2,280.00	3,520.00
	Stanford Acquah	2,400.00							
	Revenue Taskforce	8,200.00							
	Joe Enguah Mensah	5,800.00							
	Daniel Donkoh	2,000.00							
	Account Office	1,730.00							
Lands and Royalties	Works Department	35,900.00							
	Physical Planning Department	5,900.00							
License (Business Operating Permit-BOP)	Felicia Akyen	8,000.00							
	Joe Enguah Mensah	5,000.00							
	Theophilus Cobbinah	11,800.00	4,000.00	2,350.00	0.00	2,630.00	0.00	8,980.00	2,820.00
	Revenue Taskforce	5,000.00							
	Account Office	20,000.00							
	Philomina Yankson	1,000.00							
Fees	Rebecca Amoah	3,000.00							
	Agnes Acquah	2,500.00							

	GPRTU -Apam (N.A Boison)	2,500.00							
	Revenue Taskforce	1,000.00							
	Ernestina Bonney	1,250.00							
	Environmental Health Unit	4,500.00							
	Mary Esi Acquah	1,000.00							
	A.K Amoah	300.00							
	Kwame Ajaful	1,000.00							
	John Kwoffie	300.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
Fines, Penalties and Forfeits	Account Office	500.00							
	Special Taskforce (Budget)	1,000.00							
Rent	Account	0.00							
	Special Taskforce (Budget)	15,000.00							
	Agric	5,000.00							

NOTE: Explain reasons for variance under each revenue item and strategies to address negative variance (if any)

SUMMARY OF REVENUE COLLECTION PERFORMANCE FOR SECOND QUARTER OF 2025

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR SECOND QUARTER (GHC)	ACTUAL COLLECTION FOR APRIL (GHC)	ACTUAL COLLECTION FOR MAY (GHC)	ACTUAL COLLECTION FOR JUNE (GHC)	TOTAL ACTUAL COLLECTION FOR SECOND QUARTER (GHC)	SECOND QUARTER PERCENTAGE PERFORMANCE	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates	Felicia Akyen	12,500.00						
	Agnes Acquah	12,500.00						
	Stanford Acquah	7,000.00						
	Revenue Taskforce	21,700.00						
	Joe Enguah Mensah	12,500.00						
	Daniel Donkoh	4,750.00						
	Account Office	2,730.00						
Lands and Royalties	Works Department	107,500.00						
	Physical Planning Department	17,500.00						
License (Business Operating Permit-BOP)	Felicia Akyen	20,000.00						
	Joe Enguah Mensah	15,000.00						
	Theophilus Cobbinah	23,500.00						
	Revenue Taskforce	15,000.00						
	Account Office	54,000.00						
	Philomina Yankson	3,000.00						
Fees	Rebecca Amoah	8,000.00						
	Agnes Acquah	6,000.00						

	GPRTU -Apam (N.A Boison)	6,000.00						
	Revenue Taskforce	3,000.00						
	Ernestina Bonney	3,750.00						
	Environmental Health Unit	10,500.00						
	Mary Esi Acquah	2,000.00						
	A.K Amoah	900.00						
	Kwame Ajaful	2,000.00						
	John Kwoffie	900.00						
Fines, Penalties and Forfeits	Account Office	1,500.00						
	Special Taskforce (Budget)	4,000.00						
Rent	Account	2,000.00						
	Special Taskforce (Budget)	15,000.00						
	Agric	11,000.00						

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR JULY 2025

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR JULY (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF JULY (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF JULY (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF JULY (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF JULY (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF JULY (GHC)	TOTAL ACTUAL COLLECTION FOR JULY (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates	Felicia Akyen	6,500.00							
	Agnes Acquah	6,500.00	840.00						
	Stanford Acquah	3,500.00							
	Revenue Taskforce	8,000.00							
	Joe Enguah Mensah	6,500.00							
	Daniel Donkoh	2,000.00							
	Account Office	1,000.00							
Lands and Royalties	Works Department	35,800.00							
	Physical Planning Department	5,800.00							
License (Business Operating Permit-BOP)	Felicia Akyen	10,000.00							
	Joe Enguah Mensah	4,000.00							
	Theophilus Cobbinah	10,000.00							
	Revenue Taskforce	5,000.00							
	Account Office	15,000.00							
	Philomina Yankson	1,500.00							
Fees	Rebecca Amoah	3,500.00							
	Agnes Acquah	2,000.00							

	GPRTU -Apam (N.A Boison)	2,500.00							
	Revenue Taskforce	1,000.00							
	Ernestina Bonney	1,250.00							
	Environmental Health Unit	4,500.00							
	Mary Esi Acquah	1,000.00	800.00	0.00	0.00	0.00	0.00	800.00	200.00
	A.K Amoah	300.00							
	Kwame Ajaful	1,000.00							
	John Kwoffie	300.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
Fines, Penalties and Forfeits	Account Office	500.00							
	Special Taskforce (Budget)	2,000.00							
Rent	Account	1,000.00							
	Special Taskforce (Budget)	0.00							
	Agric	5,000.00							

NOTE: Explain reasons for variance under each revenue item and strategies to address negative variance (if any)

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR AUGUST 2025

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR AUGUST (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF AUGUST (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF AUGUST (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF AUGUST (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF AUGUST (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF AUGUST (GHC)	TOTAL ACTUAL COLLECTION FOR AUGUST (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates	Felicia Akyen	7,500.00							
	Agnes Acquah	7,500.00							
	Stanford Acquah	3,500.00							
	Revenue Taskforce	8,500.00							
	Joe Enguah Mensah	7,500.00							
	Daniel Donkoh	1,750.00							
	Account Office	1,000.00							
Lands and Royalties	Works Department	35,800.00							
	Physical Planning Department	5,800.00							
License (Business Operating Permit-BOP)	Felicia Akyen	8,000.00							
	Joe Enguah Mensah	5,000.00							
	Theophilus Cobbinah	7,000.00							
	Revenue Taskforce	3,000.00							
	Account Office	20,000.00							
	Philomina Yankson	1,500.00							
Fees	Rebecca Amoah	4,500.00							

	Agnes Acquah	2,000.00							
	GPRTU -Apam (N.A Boison)	2,500.00							
	Revenue Taskforce	1,000.00							
	Ernestina Bonney	1,250.00							
	Environmental Health Unit	4,500.00							
	Mary Esi Acquah	1,000.00							
	A.K Amoah	300.00							
	Kwame Ajaful	1,000.00							
	John Kwoffie	300.00							
Fines, Penalties and Forfeits	Account Office	0.00							
	Special Taskforce (Budget)	1,000.00							
Rent	Account	1,000.00							
	Special Taskforce (Budget)	0.00							
	Agric	8,000.00							

NOTE: Explain reasons for variance under each revenue item and strategies to address negative variance (if any)

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR SEPTEMBER 2025

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR SEPTEMBER (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF SEPTEMBER (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF SEPTEMBER (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF SEPTEMBER (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF SEPTEMBER (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF SEPTEMBER (GHC)	TOTAL ACTUAL COLLECTION FOR SEPTEMBER (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates	Felicia Akyen	4,500.00							
	Agnes Acquah	4,500.00							
	Stanford Acquah	5,700.00							
	Revenue Taskforce	8,000.00							
	Joe Enguah Mensah	4,500.00							
	Daniel Donkoh	1,500.00							
	Account Office	1,000.00							
Lands and Royalties	Works Department	35,900.00							
	Physical Planning Department	5,900.00							
License (Business Operating Permit-BOP)	Felicia Akyen	7,000.00							
	Joe Enguah Mensah	5,000.00							
	Theophilus Cobbinah	10,000.00							
	Revenue Taskforce	2,000.00							
	Account Office	25,000.00							
	Philomina Yankson	1,500.00							
FEES	Rebecca Amoah	5,000.00							

	Agnes Acquah	6,000.00							
	GPRTU -Apam (N.A Boison)	3,500.00							
	Revenue Taskforce	1,000.00							
	Ernestina Bonney	1,250.00							
	Environmental Health Unit	6,000.00							
	Mary Esi Acquah	1,000.00							
	A.K Amoah	800.00							
	Kwame Ajaful	1,000.00							
	John Kwoffie	800.00							
Fines, Penalties and Forfeits	Account Office	0.00							
	Special Taskforce (Budget)	1,000.00							
Rent	Account	1,000.00							
	Special Taskforce (Budget)	0.00							
	Agric	1,000.00							

NOTE: Explain reasons for variance under each revenue item and strategies to address negative variance (if any)

SUMMARY OF REVENUE COLLECTION PERFORMANCE FOR THIRD QUARTER OF 2025

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR THIRD QUARTER (GHC)	ACTUAL COLLECTION FOR JULY (GHC)	ACTUAL COLLECTION FOR AUGUST (GHC)	ACTUAL COLLECTION FOR SEPTEMBER (GHC)	TOTAL ACTUAL COLLECTION FOR THIRD QUARTER (GHC)	THIRD QUARTER PERCENTAGE PERFORMANCE	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates	Felicia Akyen	18,500.00						
	Agnes Acquah	18,500.00						
	Stanford Acquah	12,700.00						
	Revenue Taskforce	24,500.00						
	Joe Enguah Mensah	18,500.00						
	Daniel Donkoh	5,250.00						
	Account Office	3,000.00						
Lands and Royalties	Works Department	107,500.00						
	Physical Planning Department	17,500.00						
License (Business Operating Permit-BOP)	Felicia Akyen	25,000.00						
	Joe Enguah Mensah	14,000.00						
	Theophilus Cobbinah	27,000.00						
	Revenue Taskforce	10,000.00						
	Account Office	60,000.00						
	Philomina Yankson	4,500.00						

FEES	Rebecca Amoah	13,000.00						
	Agnes Acquah	10,000.00						
	GPRTU –	8,500.00						
	Revenue Taskforce	3,000.00						
	Ernestina Bonney	3,750.00						
	Environmental Health Unit	14,500.00						
	Mary Esi Acquah	3,000.00						
	A.K Amoah	1,400.00						
	Kwame Ajaful	3,000.00						
	John Kwoffie	1,400.00						
Fines, Penalties and Forfeits	Account Office	500.00						
	Special Taskforce (Budget)	4,000.00						
Rent	Account	3,000.00						
	Special Taskforce (Budget)	0.00						
	Agric	14,000.00						

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR OCTOBER 2025

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR OCTOBER (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF OCTOBER (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF OCTOBER (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF OCTOBER (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF OCTOBER (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF OCTOBER (GHC)	TOTAL ACTUAL COLLECTION FOR OCTOBER (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates	Felicia Akyen	6,500.00							
	Agnes Acquah	6,500.00							
	Stanford Acquah	4,700.00							
	Revenue Taskforce	6,000.00							
	Joe Enguah Mensah	6,500.00							
	Daniel Donkoh	1,500.00							
	Account Office	1,500.00							
Lands and Royalties	Works Department	35,800.00							
	Physical Planning Department	5,800.00							
License (Business Operating Permit-BOP)	Felicia Akyen	2,000.00							
	Joe Enguah Mensah	2,500.00							
	Theophilus Cobbinah	10,000.00							
	Revenue Taskforce	2,500.00							
	Account Office	26,000.00							
	Philomina Yankson	2,500.00							
FEES	Rebecca Amoah	5,000.00							
	Agnes Acquah	6,000.00							

	GPRTU -Apam (N.A Boison)	3,500.00							
	Revenue Taskforce	500.00							
	Ernestina Bonney	1,250.00							
	Environmental Health Unit	6,000.00							
	Mary Esi Acquah	1,500.00							
	A.K Amoah	800.00							
	Kwame Ajaful	1,500.00							
	John Kwoffie	800.00							
Fines, Penalties and Forfeits	Account Office	0.00							
	Special Taskforce (Budget)	1,500.00							
Rent	Account	1,000.00							
	Special Taskforce (Budget)	0.00							
	Agric	5,000.00							

NOTE: Explain reasons for variance under each revenue item and strategies to address negative variance (if any)

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR NOVEMBER 2025

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR NOVEMBER (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF NOVEMBER (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF NOVEMBER (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF NOVEMBER (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF NOVEMBER (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF NOVEMBER (GHC)	TOTAL ACTUAL COLLECTION FOR NOVEMBER (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates	Felicia Akyen	5,000.00							
	Agnes Acquah	5,000.00							
	Stanford Acquah	4,500.00							
	Revenue Taskforce	6,000.00							
	Joe Enguah Mensah	5,000.00							
	Daniel Donkoh	1,000.00							
	Account Office	1,500.00							
Lands and Royalties	Works Department	35,800.00							
	Physical Planning Department	5,800.00							
License (Business Operating Permit-BOP)	Felicia Akyen	1,500.00							
	Joe Enguah Mensah	1,500.00							
	Theophilus Cobbinah	6,500.00							
	Revenue Taskforce	1,500.00							
	Account Office	20,000.00							
	Philomina Yankson	2,500.00							
FEES	Rebecca Amoah	5,000.00							
	Agnes Acquah	1,000.00							

	GPRTU -Apam (N.A Boison)	1,500.00							
	Revenue Taskforce	500.00							
	Ernestina Bonney	1,250.00							
	Environmental Health Unit	4,500.00							
	Mary Esi Acquah	1,000.00							
	A.K Amoah	1,000.00							
	Kwame Ajaful	1,000.00							
	John Kwoffie	1,000.00							
Fines, Penalties and Forfeits	Account Office	0.00							
	Special Taskforce (Budget)	1,500.00							
Rent	Account	1,000.00							
	Special Taskforce (Budget)	0.00							
	Agric	5,000.00							

NOTE: Explain reasons for variance under each revenue item and strategies to address negative variance (if any)

REVENUE COLLECTION PERFORMANCE MONITORING RECORDS FOR DECEMBER 2025

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR DECEMBER (GHC)	ACTUAL COLLECTION FOR FIRST WEEK OF DECEMBER (GHC)	ACTUAL COLLECTION FOR SECOND WEEK OF DECEMBER (GHC)	ACTUAL COLLECTION FOR THIRD WEEK OF DECEMBER (GHC)	ACTUAL COLLECTION FOR FOURTH WEEK OF DECEMBER (GHC)	ACTUAL COLLECTION FOR FIFTH WEEK OF DECEMBER (GHC)	TOTAL ACTUAL COLLECTION FOR DECEMBER (GHC)	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates	Felicia Akyen	3,000.00							
	Agnes Acquah	3,000.00							
	Stanford Acquah	2,750.00							
	Revenue Taskforce	3,300.00							
	Joe Enguah Mensah	3,000.00							
	Daniel Donkoh	500.00							
	Account Office	1,193.22							
Lands and Royalties	Works Department	35,900.00							
	Physical Planning Department	5,900.00							
License (Business Operating Permit-BOP)	Felicia Akyen	1,500.00							
	Joe Enguah Mensah	1,000.00							
	Theophilus Cobbinah	3,500.00							
	Revenue Taskforce	1,000.00							
	Account Office	5,876.78							
	Philomina Yankson	1,000.00							
FEES	Rebecca Amoah	3,000.00							

	Agnes Acquah	1,000.00							
	GPRTU -Apam (N.A Boison)	1,000.00							
	Revenue Taskforce	500.00							
	Ernestina Bonney	1,250.00							
	Environmental Health Unit	3,000.00							
	Mary Esi Acquah	1,000.00							
	A.K Amoah	300.00							
	Kwame Ajaful	1,000.00							
	John Kwoffie	300.00							
Fines, Penalties and Forfeits	Account Office	0.00							
	Special Taskforce (Budget)	2,000.00							
Rent	Account	0.00							
	Special Taskforce (Budget)	10,200.00							
	Agric	5,000.00							

NOTE: Explain reasons for variance under each revenue item and strategies to address negative variance (if any)

SUMMARY OF REVENUE COLLECTION PERFORMANCE FOR FOURTH QUARTER OF 2025

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR FOURTH QUARTER (GHC)	ACTUAL COLLECTION FOR OCTOBER (GHC)	ACTUAL COLLECTION FOR NOVEMBER (GHC)	ACTUAL COLLECTION FOR DECEMBER (GHC)	TOTAL ACTUAL COLLECTION FOR FOURTH QUARTER (GHC)	FOURTH QUARTER PERCENTAGE PERFORMANCE	VARIANCE (GHC) [REVENUE TARGET MINUS ACTUAL COLLECTION]
Rates	Felicia Akyen	14,500.00						
	Agnes Acquah	14,500.00						
	Stanford Acquah	11,950.00						
	Revenue Taskforce	15,300.00						
	Joe Enguah Mensah	14,500.00						
	Daniel Donkoh	3,000.00						
	Account Office	4,193.22						
Lands and Royalties	Works Department	107,500.00						
	Physical Planning Department	17,500.00						
License (Business Operating Permit-BOP)	Felicia Akyen	5,000.00						
	Joe Enguah Mensah	5,000.00						
	Theophilus Cobbinah	20,000.00						
	Revenue Taskforce	5,000.00						
	Account Office	51,876.78						
	Philomina Yankson	6,000.00						

Fees	Rebecca Amoah	13,000.00						
	Agnes Acquah	10,000.00						
	GPRTU -Apam	6,500.00						
	Revenue Taskforce	1,500.00						
	Ernestina Bonney	3,750.00						
	Environmental Health Unit	13,500.00						
	Mary Esi Acquah	3,500.00						
	A.K Amoah	2,100.00						
	Kwame Ajaful	3,500.00						
	John Kwoffie	2,100.00						
Fines, Penalties and Forfeits	Account Office	0.00						
	Special Taskforce (Budget)	5,000.00						
Rent	Account	2,000.00						
	Special Taskforce (Budget)	10,200.00						
	Agric	15,000.00						

SUMMARY OF REVENUE COLLECTION PERFORMANCE FOR THE YEAR 2025

REVENUE ITEM	NAME OF REVENUE COLLECTOR/ CONTRACTOR	REVENUE TARGET FOR THE YEAR (GHC)	ACTUAL COLLECTION FOR THE YEAR (GHC)	ANNUAL PERCENTAGE PERFORMANCE $(\frac{\text{TARGET}}{\text{ACTUAL COLLECTION}} \times 100\%)$	VARIANCE (GHC) [REVENUE TARGET FOR THE YEAR MINUS ACTUAL COLLECTION FOR THE YEAR] [GHC]
Rates	Felicia Akyen	50,000.00			
	Agnes Acquah	50,000.00			
	Stanford Acquah	35,000.00			
	Revenue Taskforce	70,000.00			
	Joe Enguah Mensah	50,000.00			
	Daniel Donkoh	15,000.00			
	Account Office	10,923.22			
Lands and Royalties	Works Department	430,000.00			
	Physical Planning Department	70,000.00			
License (Business Operating Permit-BOP)	Felicia Akyen	60,000.00			
	Joe Enguah Mensah	40,000.00			
	Theophilus Cobbinah	80,000.00			
	Revenue Taskforce	40,000.00			
	Account Office	169,376.78			
	Philomina Yankson	15,000.00			
Fees	Rebecca Amoah	40,000.00			
	Agnes Acquah	30,000.00			
	GPRTU -Apam (N.A Boison)	25,000.00			
	Revenue Taskforce	10,000.00			
	Ernestina Bonney	15,000.00			
	Environmental Health Unit	46,000.00			
	Mary Esi Acquah	10,000.00			

	A.K Amoah	5,000.00			
	Kwame Ajaful	10,000.00			
	John Kwoffie	5,000.00			
Fines, Penalties and Forfeits	Account Office	5,000.00			
	Special Taskforce (Budget)	25,000.00			
Rent	Account	23,200.00			
	Special Taskforce (Budget)	20,000.00			
	Agric	50,000.00			