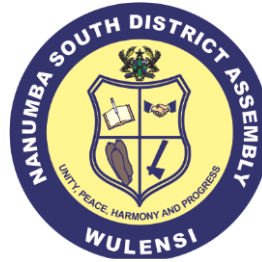


**NANUMBA SOUTH
DISTRICT ASSEMBLY**



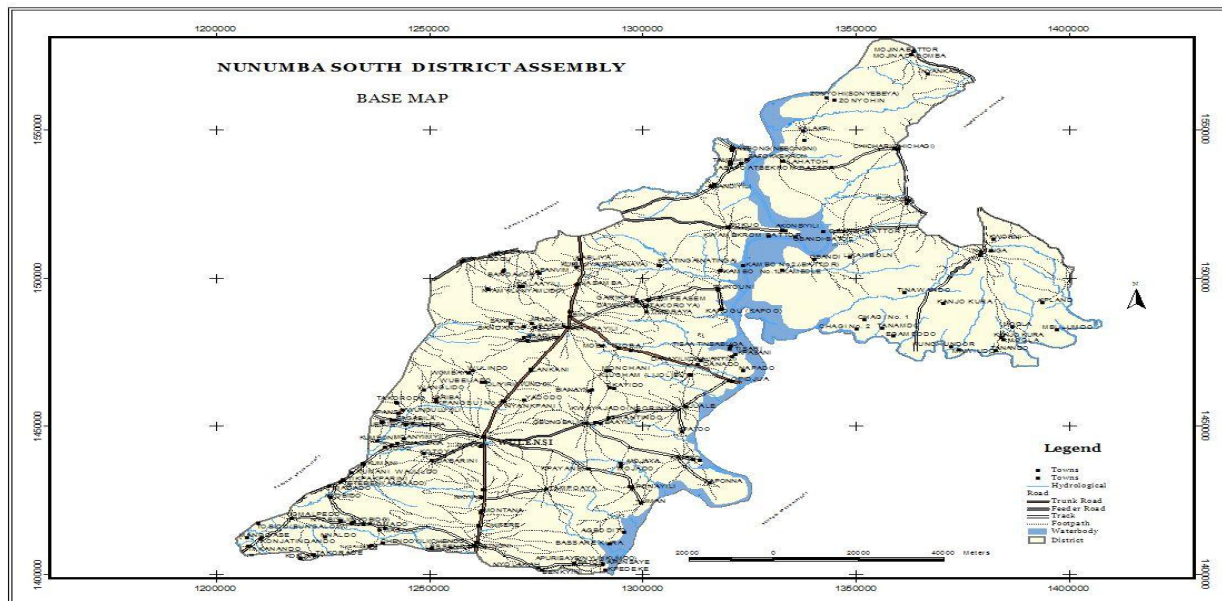
**2026 REVENUE IMPROVEMENT ACTION PLAN (RIAP)
FOR INTERNALLY GENERATED FUND**

INTRODUCTION

PROFILE OF THE DISTRICT ASSEMBLY

Establishment of the District

Nanumba South District was carved out of the former Nanumba District and was inaugurated on 27th August 2004. It is located between Latitude 8.5o N & 9.0o N and Longitude 0.5oE & 0.5oW of the Greenwich Meridian. The district is found in the eastern corridor of the Northern Region of Ghana and shares boundaries with Zabzugu District and the Republic of Togo to the East, East Gonja Municipality to the West, Nkwanta- North District of the Oti Region to the South-East, Nanumba North Municipality to the North and Kpandai District to the South-West. The district covers a land mass of about 1,789.2 Km Square.



Map of the Nanumba South District

Vision

To be a Peaceful District where quality agricultural and economic goods and services, educational and health care delivery are equitably accessible to all in a sustainable manner irrespective of gender.

Mission

To facilitates the improvement of the quality of life of the people within the Assembly's jurisdiction through the equitable provision of services for the total development of the district within the context of good governance.

Goals

The goal of the Nanumba South District Assembly is to facilitate the socio-economic development of the district through effective harnessing of the natural and human resources and collaborating with private and public Sector agencies for the provision of basic infrastructure and service delivery in a sustainable manner towards poverty reduction and gender equity.

Core Functions

The core functions of the Nanumba South District Assembly are outlined below:

- a) Be responsible for the overall development of the district.
- b) Formulate and execute plans, programmes and strategies for the effective mobilisation of the resources necessary for the overall development of the district.
- c) Promote and support productive activity and social development in the district and remove any obstacles to initiative and development.
- d) Sponsor the education of students from the district to fill particular manpower needs of the district especially in the social sectors of education and health, making sure that the sponsorship is fairly and equitably balanced between male and female students.
- e) Initiate programmes for the development of basic infrastructure and provide municipal works and services in the district.
- f) Be responsible for the development, improvement and management of human settlements and the environment in the district.
- g) In co-operation with the appropriate national and local security agencies, be responsible for the maintenance of security and public safety in the district.

- h) Ensure ready access to courts in the district for the promotion of justice.
- i) Act to preserve and promote the cultural heritage within the district.
- j) Initiate, sponsor or carry out studies that may be necessary for the discharge of any of the duties conferred by this Act or any other enactment;
and
- k) Perform any other functions that may be provided by an Act of Parliament.

Key Issues/Challenges

- High teacher absenteeism rates at the Basic level
- Limited Access and Inequity to education
- Poor School Infrastructure (Ripped off schools, furniture, clean water, sanitation, and electricity)
- Inadequate Health Infrastructure
- Insufficient Maternal and Child Health Services
- Poor road infrastructure and network
- Limited access to agricultural extension services leading to low agricultural productivity.
- Low revenue base of the District Assembly.
- Weak implementation of political and administrative decentralisation.
- High rate of youth unemployment in the district.
- Low productivity and skills in Agric and Industry.
- Poor Telecommunication Network Connectivity

Core Values

- i. Transparency and Accountability
- ii. Diligence, discipline and timeliness
- iii. Integrity
- iv. Equity and Impartiality
- v. Creativity and Innovation

- vi. Anonymity and Permanence
- vii. Client Oriented, Loyalty and Commitment

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

Mobilize additional financial resources for development

Legal Framework and Policy Environment

Fee Fixing Guideline issued by the Minister for Local Government, Decentralisation and Rural Development in pursuant to Section 150 of the Local Governance Act 2016, Act 936, IGF Strategy and Reference Guide

Population Structure

The population of Nanumba South District in 2021 PHC was 106,374 comprising 52,511 males and 53,863 females respectively. About 78.97 percent of the population lives in the rural areas compared to 21.02 percent in the urban areas, which implies that the district is predominantly rural. There has been a growth of 12.3% from 2010 to 2021 in the district.

District Economy and its implication for Revenue Mobilisation

i) Agriculture

The economic potential of the district lies in its vast arable land. About 79.4% of the working population are employed in the Agricultural sector (source: PHC, 2010). Major crops include rice, yam, maize and soya beans. Animal husbandry is also predominant among the people. The main source revenue to the district is the exportation of agricultural products. Unpredictable rainfall pattern affects Agriculture productivity which affects revenue mobilization.

ii) Road Network

The district is spanned by 95km of trunk roads radiating from centrally place Wulensi and 61.8 km of “marketable” feeder roads namely: Wulensi-Bimbilla, Nakpayili-Lungni, Lungni-Kpandai and Wulensi-Opidjua/Damanko. All other feeder roads with a total length of 160.2 km are termed “non motorable” upgraded though spot improved annually by Government.

The major problem with the road sector in this district is lack of crossings over streams. The main transportation modes used by the people are motorcycles/tricycles and bicycles. Almost every household has a bicycle or two, which they use to farm and markets. Passengers travelling outside Wulensi use sprinter/VIP buses (GPRTU) and private means and attend village markets using motorcycles/tricycles. This makes the transportation of farm produce to the market centres difficult thereby by reducing income generation by both the farm and the District Assembly

iii) Energy

The district is geographically located along the Volta Basin in the Northern Region of Ghana that has a potential of producing oil and gas as one of the 32 districts identified by Strategic Environment Assessment (SEA) in collaboration with Ghana National Petroleum Cooperation (GNPC). The identification and exploration of oil and gas has policy and environmental implication that the district needs to put in place measures to reduce.

The use of kerosene lamp (50.9%) is the major source of energy for households in the district. The second most common source of energy is the use of electricity (mains) (41.4%) followed by the use of flashlight/torch (7.1%). The least source of energy used by the dwelling units are solar energy (0.3%), candle (0.7%). Erratic power supply in the district. supply affects productivity in general which affects revenue mobilization.

iv) Health

Generally, the district health infrastructure is relatively inadequate. The district clinical services are carried out at all thirteen (13) operational health facilities in the district which report in DHIMS2. This is done by Medical Doctor, Midwives, General Nurses, Psychiatric, Community Health Officers (CHOs) and Enrolled Nurses. All facilities and CHPS zones render 24hrs OPD services. However, a few cases are detained for 24 hours in the health centres and critical patients referred to the nearest hospitals like Kpandai and Bimbilla. The district is not a known place for any specific disease and the general health condition of the people is not very bad. The only health problem is the intermittent shortages of anti-snake bites which is affecting the farming practices of the people. This goes a long way to reduce the revenue generation of the assembly.

v) Education

Nanumba South District Education has a total of 138 educational institutions made up of 108 Primary Schools, 30 Junior High and 1 Senior High. Out of these numbers, 14 are private (13 Primary and one Junior High School).

The staff strength of the District Education stands at 993, made up of 43 management staff, 849 Basic School Teachers and 101 Senior High School staff. The district has 9 circuits: Wulensi North, Wulensi South, Nakpayili, Opidjua, Kukuo, Chichagi North, Chichagi South, Lungni West and Lungni East. Illiteracy rates remain high in the district especially among the females and rural dwellers. The situations makes them unemployable since they do not have any skills for employment. Uneducated and unemployed people contribute little to revenue generation and development of the district.

Vi) Market Centres

There are 5 market locations distributed in the three Area councils of the district and come off on a six-day shift system. These markets are Wulensi, Lungni, Nakpayili, Gbungbaliga and Kanjo kura. They serve as major marketing centers where mostly agricultural commodities are traded. These few market centres are only those areas the Assembly is able to collect chunk of its revenues. The inadequate market facilities in the district affect the revenue generation of the district.

Vii) Water and Sanitation

In the urban areas, small town water system is the most widely used water source in the district. This could be due to the presence of the small water supply system in the district and the least used water sources in the urban area are rainwater, sachet water, tanker supply/vendor provided.

The major source of drinking water for rural households is bore-hole/pump/tube well followed by the river or the stream. Sanitation coverage in the district too is very low with majority of the people still practicing open defecation. When sanitation situation of people is not good it can affect their health and productivity. If people cannot produce because they are sick, their income levels reduces and can also affect the revenue mobilization of the assembly.

Viii) Environment

Nanumba South District environment is typical Guinea Savannah, however climate pressure is making farming difficult. which is marked by the alternation of dry and rainy seasons. The dry season lasts between November and March and is characterized by the predominance of which is hot and dry. The district is located within the tropical climate zone which is typical of the Northern region. The unique rainy season, influenced by South-East winds lasts from May to October (rainfalls vary between 900 and 1,000mm); very strong rainfalls are recorded in July and August. The vegetation is typical of Guinea Savannah, characterized by high and tall grasses interspersed with short drought resistant trees like shea and dawadawa.

The prolonged dry season coupled with the erratic rains in the area affects agricultural productivity. This also affects the exportation of agricultural products which is the main revenue source of the district.

Ix) Tourism

The district has no well-established tourism sites. However, there are areas that can be transformed into tourism sites that will attract peoples' attention. These are historic sites of the people of Nanumba south and if well-developed can attract a lot of tourists in the area, thereby bring in revenue.

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

i. Crossing cutting (general) issues/challenges

The Revenue Collectors usually complain of lack of means of movement to hinter land for revenue mobilization. The assembly has provision to support Revenue Collectors maintain/repair their motorbikes and also support them with fuel.

The indigenes do not pay taxes and rates. They claimed the payment is only for strangers and not indigenes. Management has intensified its sensitization derive to make citizens understand the need to pay tax to aid in development.

ii. Specific issues/challenges

- a. Fees: The indigenes do not pay landing fees. Only exportation fees by strangers and other traders who patronize market centers in the district. The assembly is doing sensitizations to get people pay landing fees and other market tolls.
- b. Rates: The district has not valued its properties due to the cost involved in valuing them. It is therefore difficult to bill properties appropriately. Also, the cost of collection of basic rate is high compared to the expected revenue. This serves as a dis-incentive for its collection. The assembly has leased the property rate collection to Ghana Revenue Authority to collection for a commission.

BUDGET ACTUAL REVENUE COLLECTION PERFORMANCE FROM 2022 TO 2025

NO.	REVENUE ITEM	BUDGET FOR 2022	ACTUAL FOR 2022	BUDGET FOR 2023	ACTUAL FOR 2023	BUDGET FOR 2024	ACTUAL FOR 2024	BUDGET FOR 2025	ACTUAL FOR 2025
1	Rates	13,800.00	21,710.00	19,300.00	14,196.48	26,500.00	4,310.00	27,000.00	38,598.19
2	Lands and Royalties	13,000.00	2,000.00	24,200.00	13,200.00	36,200.00	21,220.00	37,000.00	12,201.00
3	License (Business Operating Permit-BOP)	31,350.00	43,427.00	29,050.00	24,155.00	64,500	52,131.03	41,100.00	2,430.00
4	Fees	72,000.00	134,190.00	143,190.00	122,580.65	187,960.00	72,521.00	167,650.00	244,914.00
5	Fines, Penalties and Forfeits	11,000.00	0.00	3,500.00	0.00	5,500.00	1,150.00	6,800.00	0.00
6	Rent	10,000.00	2,890.00	18,000.00	10,100.00	25,700.00	8,975.00	55,690.00	1,080.00
7	Investment	38,850	25,620.00	65,200	38,700.00	42,300.00	15,280.00	27,700.00	7,700.00
8	Miscellaneous and Unidentified Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	190,000.00	225,575.24	293,440.00	172,617.13	293,440.00	220,733.07	362,940.00	306,923.19

REVENUE COLLECTION PERFORMANCE FOR 2025 AND PROJECTIONS FOR 2026

NO.	REVENUE ITEM	IGF BUDGET FOR 2025 (GHC)	ACTUAL FOR FIRST QUARTER OF 2025 (GHC)	ACTUAL FOR SECOND QUARTER OF 2025 (GHC)	ACTUAL FOR THIRD QUARTER OF 2025 (GHC)	TOTAL COLLECTION (JANUARY-SEPTEMBER 2025) (GHC)	% OF BUDGET ACIEVED AS AT SEPTEMBER 2025	ACTUAL IGF COLLECTION COST (JAN. TO SEPT. 2025) (GHC)	BUDGET FOR 2026 (GHC)
1	Rates	27,000.00	15285	8,153.00	0	23,438.00	86.81	3,515.70	27,675.00
2	Lands and Royalties	37,000.00	1,220.00	2,605.00	6,720.00	10,545.00	28.50	1,581.75	37,925.00
3	License (Business Operating Permit-BOP)	41,100.00	210	120	1,800.00	2,130.00	5.18	319.5	42,802.00
4	Fees	167,650.00	29,995.50	30,020.00	104,839.00	164,854.50	98.33	24,728.10	173,251.00
5	Fines, Penalties and Forfeits	6,800.00	0	0	0	-	-	0	5,500.00
6	Rent	55,690.00	360	200	200	760.00	1.36	114	56,467.00
7	Investment	27,700.00	0	3,100.00	1,800.00	4,900.00	17.69	0	28,392.50

8	Miscellaneous and Unidentified Revenue	0	0	0	0	-	-		0
	TOTAL	362,940.00	47,070.00	44,390.00	115,359.00	206,627.50	56.93	30,259.05	372,013.00

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 improve the collection of basic/cattle/property rates by 5% by Dec,2026	i	Update data on properties and cattle owners in the District	Increase in the property and cattle rate collection	Number of properties and cattle.	Update data on properties and cattle owners in the District by the end of first quarter					7,000.00	DCD/DBO/Assembly Members

		ii	Intensify the work of Revenue Task Force to assist in the collection of Property/Motor bike/Bicycle/Cattle rates	Improve on the general IGF collection	Number of Area Councils visited by task force	Intensify the work of Revenue Tax Force to assist in the collection of Property/Motorbike/Bicycle/Cattle rates between April and December				3,000.00	DCD/DFO/DBO/Assembly Members
		iii	Sensitize cattle owners and other tax payers on the need to pay cattle rates/basic Rates/Property Rates	Increase in the property and cattle rate collection	Collection on Property/Motorbike/Bicycle/Cattle rates improve by 5%	Sensitize cattle owners and other tax payers on the need to pay cattle rates/basic Rates/Property Rates by the end of first quarter				3,000.00	DCD/DFO/DBO/Assembly Members

			Establish Payment Centers	To facilitate payment of rates	Number of Payment Centers established at Area Councils	An office be identified as revenue payment center					5,000.00	DCD/DFO/DBO
Lands and Royalties	To improve lands and royalty collection by 5% by Dec,2026	i	Sensitize the citizenry to always acquire building permit before putting up any structure	Increase in revenue collection and also ensure proper execution of landed properties	Collection on lands and royalty improve by 5%	Sensitize the citizenry to always acquire building permit before putting up any structure between July and September					300.00	DWD Engineer, DFO/DBO
		ii	Facilitate the posting of staff to the DA's building inspectorate unit	Increase in revenue collection of building Permit and proper execution of	Collection on lands and royalty improve by 5%	Write and dispatch a letter to the					100	

				landed properties								
		iii	Form Building Inspection Unit for inspection of landed properties to ensure developers acquire permits from Assembly	Increase in revenue collection and also ensure proper execution of landed properties	Collection on lands and royalty improve by 5%	Inspection of landed properties to ensure developers acquire permits from Assembly between Jan. and Dec.					200.00	District Works Engineer
License (Business Operating Permit-BOP)	To improve License collection by 10% by Dec,2026	i	Sensitize Business Operator on the need to acquire License before Operation and renew them yearly	Increase in Business Operations collection and ensure the hygiene and general well-being of citizens	Number of Business Operators registered	Sensitize Business Operator on the need to acquire License before Operation and renew them yearly by the end of first quarter					300.00	DBA/DFO/ISD

[illegible]

		iii	Establish Revenue Check Points	Improve collection of exports	Number of Revenue Check Points established	Revenue Check Points be to established at vantage points by the end of second quarter					3,000.00	DCD/DFO/DBO
Fines, Penalties and Forfeits	To collect all outstanding levies in 2025	i	Send rate evaders to court to demand payment.	To discourage rate evasion and increase IGF	Number of rate evaders prosecuted	Prosecute rate evaders every month					200.00	DCD/DBA/DFO/Revenue Collectors
Rent	To improve the collection of rent from Assembly stores by 50% by the end of Dec, 2026	i	Issuance of Demand Notices and follow ups to all occupants of the Assembly stores in the District	Ensure prompt payment of rent by people renting Assembly properties	Number of defaulters served with demand notices	Issuance of Demand Notices and follow ups to all occupants of the Assembly stores in the					200.00	DBA/DFO/Revenue Inspector/Revenue Collectors

						District every quarter						
		ii	Engage Store tenant and issue new allocation letters.	Ensure payment of market store rent	4	Organize meetings with tenants , Issuance of new allocations and demand notice and follow up for payment					2,000.00	DBA/DFO/Revenue Inspector/Revenue Collectors
		iii	Construct 3 No Urinals at 3 Market centers	Ensure urinals are constructed at the market to increase revenue collection	3	Construct 3 No 4 unit Urinals at Wulensi, Nakpayili and Lugni Market by end of December, 2026					72,588.00	
		iv	Renovate 3 No Markets	Ensure an increase revenue	3	Renovate 3 no Market (Wulensi,						

				collection on store rent		Lugni and Nakpayili by end of December,2 026						
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MONITORING PLAN FOR REVENUE MOBILISATION

REVENUE ITEM	OBJECTIVE(S)	ACTIVITIES (SHOULD BE SMART)		FREQUENCY OF MONITORING	STRATEGIES FOR MONITORING ACTIVITIES	RESPONSIBILITY
Rates	To improve the collection of basic/cattle/pro perty rates by 5% by Dec,2026	i	Update data on properties and cattle owners in the District by the end of first quarter	5	Visit with the District Veterinary Officer, Assembly Members and Reps of Chiefs to cattle owners	DFO/DBO/DVO/Ass. Members/Revenue Inspector.
		ii	Intensify the work of Revenue Tax Force to assist in the collection of Property/Motorbike/Bi cycle/Cattle rates between April and	20	Visit all the 3 Area Councils twice each	DFO/DBO/Revenue Inspector

			December			
		iii	Sensitize cattle owners and other tax payers on the need to pay cattle rates/basic Rates/Property Rates by the end of first quarter	5	Organize sensitization for a for every Area Council	DFO/DBO/Revenue Inspector/ISD
Lands and Royalties	To improve lands and royalty collection by 5% by Dec,2026	i	Sensitize the citizenry to always acquire building permit before putting up any structure between July and September	5	Visit to all the 3 Area Councils to sensitize developers	DWD Head/Revenue Inspector.
		ii	Inspection of landed properties to ensure developers acquire permits from Assembly between Jan. and Dec.	20	Visit to all the 3 Area Councils to sensitize developers	DWD Head/Revenue Inspector
		iii	Facilitate the posting of staff to the DA's	2	Write and dispatch a letter to the OHLGS	

			building inspectorate unit			
License (Business Operating Permit-BOP)	To improve License collection by 10% by Dec,2026	i	Sensitize Business Operator on the need to acquire License before Operation and renew them yearly by the end of first quarter	5	Visit to all the 3 Area Councils to sensitize Business Operators	DBO/Revenue Inspector
Fees	To improve the Collection of fees by 10% by Dec,2026	i	Organize refresher training for Revenue Collectors by the end of first quarter	1	All the Revenue Collectors to be given refresher training at the district capital	DFO/DBO/DCD
		ii	Sensitize various Market women, trade Associations and transport Unions on the need to pay fees on export of commodities by the end of second quarter	5	Visit to all the 3 Area Councils to sensitize Market women, trade Associations and transport Unions on the need to pay fees on export of commodities	DBO/ISD/Revenue Inspector
		iii	Revenue Check Points be to established at vantage points by the	5	Establish Revenue Check Points at exits from the district	DCD/DFO/DBO

			end of second quarter			
		iv				
Fines, Penalties and Forfeits	To collect all 2026 outstanding levies	i	Prosecute rate evaders every one	3	Hire a lawyer to prosecute offenders	DCE/DFO/Lawyer
Rent	To improve the collection of rent from Assembly stores by 50% by the end of Dec, 2026	i	Issuance of Demand Notices and follow ups to all occupants of the Assembly stores in the district every quarter	4	Issue demand notices and do follow ups to ensure collection	DFO/DBO/Revenue Inspector
			Renovate Nakpayili & Lugni Market structures	3	Renovate the markets, and engage tenants and issue demand notice to tenants.	

NAME OF DCE: MUSAH ABDUL RASHID

DATE: 25/10/2025

NAME OF DCD: ABUKARI YAKUBU

DATE: 25/10/2025

SIGNATURE AND STAMP:.....

SIGNATURE AND STAMP:.....