

JIRAPA MUNICIPAL ASSEMBLY



REVENUE IMPROVEMENT ACTION PLAN

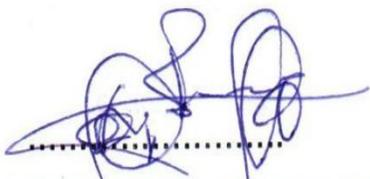
FOR 2025

BASED ON INTERNAL GENERATED FUND BUDGET

(IGF)

APPROVAL OF 2025 REVENUE IMPROVEMENT ACTION PLAN

The 2025 Revenue Improvement Action Plan was approved by the General Assembly on the 28th October, 2024 at the McNulty Hall in accordance with the Public Financial Management Act and its Regulations.



Hon. NINFAAZUMA BENEDICT

(Presiding Member)



AYARIGA MAJEED

(Municipal Co-ord. Director)

Establishment of the District

The Jirapa Municipal was established by LI 1902 of 2007 as a District Assembly and was upgraded to a Municipality on 15th March, 2018 and backed L.I. 2278 with the catchment area still remained same. The Municipality is located in the North Western corner of the Upper West Region of Ghana with a territorial size of 1,188.6 square kilometers representing 6.4 percent of the Upper West Regional landmass. It is bordered to the West by the Black Volta River, to the south by Nadowli-Kaleo District and Daffiama-Bussie-Issa District, to the east by Sissala West District and to the north by Lawra Municipal and Lambussie District.

Political Governance Structure

The Jirapa Municipal Assembly has a General Assembly Membership of 55 comprising of 37 elected Members and 16 Government appointees including the Hon. Municipal Chief Executive, Hon. Nicholas Soyiri and the Member of Parliament, Hon. Cletus Seidu Dapila, which represent 95% Males and 5% Females

The Assembly has eight (8) sub-structures which includes Jirapa Urban Council, Hain, Ullo, Tizza, Duori, Sabuli, Gbare and Tuggo Zonal councils. These Sub-structures are supported by 185 Unit Committees with 5 supporting members from each of the 37 Electoral Areas.

Population Structure

According to Ghana Statistical Service Population Census in 2021, the Municipality total population is stands at 91,279 comprising 43,021 males, constituting 47% and 48,258 females, constituting 53% distributed across 138 communities. The Municipal capital town Jirapa, is the most populated community with about 15,665 people (Males - 7,393 & Female - 8,272)

Vision

The vision of the Jirapa Municipal Assembly is to create a balance developed and enlightened Municipality devoid of poverty

Mission

The Jirapa Municipal Assembly exist to improve the living standards of the people through efficient and effective mobilization and utilization of resources with the participation of the people in a friendly environment and on sustainable basis.

Goals

The goal of Jirapa Municipal Assembly is to ensure participatory and inclusive governance with complementary development in the infrastructural needs and the socio-economic well-being of the people.

Core Functions

- ✓ Responsible for the overall development of the Municipality through the preparation and submission of the development plans of the Assembly to the NDPC and Budget of the Assembly related to the approved plans to the Minister of Finance.
- ✓ Formulate and execute plans, programmes and strategies for the effective mobilization of the resources necessary for the overall development of the Municipality.
- ✓ Promote and support productive activity and social development in the Municipality and remove any obstacles to initiative and development.
- ✓ Initiate projects and programmes for the development of basic infrastructure in the Municipality,
- ✓ Responsible for the development, improvement and management of human settlements and the environment in the Municipality.
- ✓ In co-operation with the appropriate national and local security agencies be responsible for the maintenance of security and public safety in the Municipality,
- ✓ Ensure ready access to courts in the Municipality for the promotion of justice,
- ✓ Initiate, sponsor or carry out such studies as may be necessary for the discharge of any of the functions conferred by Act 936, 2016 or any other enactment.
- ✓ Perform such other functions as may be provided under any other enactment.

District Economy

The Municipal economy according to Ghana Statistical Service in the 2021 Population and Housing census is dominated by the Agricultural sector which accounts for 64.1% work force whiles Service and Industry account for 30.1% and 5.8% respectively

The municipal economy is largely dominated by agricultural activities. Notwithstanding this, services, Agro-processing, small scale mining, small scale manufacturing activities, public sector and private sector institutions find across communities in the Municipality. Agriculture remains the main economic activity in the Municipality which engage about 67.1 percent of the people. The road networks is one of the best in the region. Goods and services are easily carted from communities to the Municipality Capital and beyond.

- **Agriculture**

Agriculture is the most dominant occupation in the Municipality and employes 64.1% of the working population. Food crop production largely remains subsistence with low outputs levels even though the Municipality has comparative advantage over boarded

Assemblies in particular in the production of major food crops. The sector is characterized by crop farming, livestock production and Agro-processing.

With crop production, farmers usually engaged in Maize, Groundnut, Yam, Rice, Beans, Soybeans, Millet, while animals rearing, the Municipality can boast of Cattle, sheep, Goat, Pig, Donkey, Turkey, Guinea fowl, Fowl etc.

Our producers produce Dawadawa, Groundnut oil extraction, Local pito brewing and shea butter extraction.

The Municipality experiences single rainfall pattern and a long dry season called Harmattan. Vegetation is Guinea Savannah grassland/woodland, flat topography with fertile soils mostly good for cereals and legumes.

The Municipality intends to boost further Agriculture by concentrating on improving the feeder roads network, access to good drinking water, improved health care and electrification for rural communities.

Also, improvement in the living condition of rural folks will attract the youth into farming and solve unemployment problem in the Municipality.

Factors mitigating against agriculture include inadequate Capital, Lack/Low market, single farming season, bad road network affecting transportation and among others

In the nutshell, the integration of Agriculture and Agro industry will create worth and reduced poverty in our Municipality.

- **Road Network**

The Municipal roads network consist of Highway Roads, Urban Roads and Feeder Roads and has the best access road network in the region even though a good number of them needs reshaping or rehabilitation. Notable highway roads include Wa to Hain Road, Wa to Jirapa road through to Nandom, and Hain to Ullo road through to Nandom.

The villages and small towns are connected to each other by feeder roads while large towns and District capitals are connected by Highway and urban roads. 30% of roads in the Municipality that are urban are paved. We have the longest network of feeder roads that are only re-shaped for easy movement of people, goods and services and sometimes unpassable during rainy season.

- **Energy**

The Municipal Assembly has extended and expanded 40% of the communities connected to the national grid and an expansion of electricity project currently on going to provide a realizable energy supply to boost business.

The electricity company has installed new transformers in four major townships to help in providing power supply and kill the problem of power outages and load sharing in the Municipality.

- **Health**

The health service delivery in the Municipality is carried out through public health, clinical services, maternity services and support services facilitated by the availability of 1 Hospital, 1 Polyclinic, 7 Health Centre's, 2 Private clinics, 47 CHPS Zones out of which 29 have Compounds while 18 are without compounds. The top 5 diseases include Malaria, UTRI, Diarrhoea, UTI and Arthritis.

Progress has been made in this vital sector and a number of health projects and programmes are being carried out in the Municipality. The supply and installation of medical equipment, medical items, mechanized boreholes to improved laundry services and a remarkable improvement are gradually being recorded in the health sector.

The efficient and effective running of the various health facilities in the Municipality have improved health care delivery in the Municipality.

- **Education**

Education in the Municipality has been given a priority to address and improve the standard of Education. To this, the Municipality can boast of 212 schools (180 public and 32 private), out of the 212 schools; 82 are Kindergartens, 75 Primary Schools, 50 Junior High Schools and 5 Senior High Schools. The total enrolment as at August, 2024 academic year stood at 23,457 (10,333 Boys and 13,124 Girls). Enrolment by the level of schools are Kindergarten being 3,909 (1,927 Boys and 1,982 Girls), Primary School 11,455 (5,371 Boys and 6,084 Girls), Junior High School 4,435 (1,887 Boys and 2,548 Girls), and Senior High School 3,658 (1,148 Boys and 2,510 Girls).

The quality of teaching and learning has significantly improved with the modest increase in enrollment and retention rate in schools particularly at the pre-schools level, primary schools, Junior and senior high school levels.

Furthermore, major projects at the second cycle level are being undertaken to provide full complement of infrastructure and rehabilitation of deteriorating structures and provision of furniture to improved teaching and learning

- **Market Centre's**

Our catchment area has two major market centers that is Jirapa and Hain Markets respectively with few other Satellite markets like Sabuli Market, Gbare Market, Ullo Market, Tizza Market, Douri Market and Tuggo Market.

Jirapa market day comes off every Sunday while the other market days rotate and have no fixed days.

- **Water and Sanitation**

The management of solid and liquid waste in the Municipality are managed by Zoomlion on behalf of the Municipal Assembly and this has gone on long way of reducing mountains of waste in communities particularly in the Urban centers.

Zoomlion provide efficient and effective collection and transportation of solid waste and compacted same at their dumping site.

Additionally, the major source of water consumption in the Municipal is from boreholes, dams and pipe born water supply. The intervention of Community water and Sanitation Agency and other Donors have brought about significant expansion of pipe born water and hand pumps in rural communities whilst access to portable water increase to 60%. It's worth noting that communities are also being entreated to maintain and manage the water facilities provided.

Sitting, drilling, installation and mechanization of various boreholes is currently in progress and more communities are being prepared to benefit from additional boreholes in an attempt to cut off water related diseases in the Municipality.

Even though Zoomlion is providing tremendous services in the management of waste, there are still serval challenges in our waste management. Waste management is highly inefficient leading to poor sanitation and personal hygiene practices.

Open defecation and dumping of refuse are common practices which are further encouraged by the non-enforcement of bye-laws.

Only 63.76% of the communities in the Municipality have attained the status of Open Defecation Free (ODF) as at 2021.

Out of the 138 communities in the Municipality about 14 communities do not have any form of potable water. Some major communities like Hain, Ullo, Tizza, Duori, Sabuli, Gbare, and Tuggo have outgrown and thus require small town water systems. The Jirapa town water system which was designed to serve not more than 5,000 people is now serving over 15,665 people base on Ghana Statistical Service 2021 population and housing census data in Jirapa township.

The Municipal Assembly signed a Memorandum of Understanding with 4ward Development West Africa, a Private Water Company to increase water access in Jirapa township and other Communities with quality drinking water by connecting water to households and providing fetching points. To date 411 households have been connected to quality drinking water across 7 communities including Hain, Sabuli, Chapuri, Gbare, Tizza, Nindow-waala and Duori. Meanwhile, plans are in place to increase the coverage.

- **Tourism**

The Municipality have some tourist sites with untapped potentials and lack of investment in few identified tourist sites. Major tourist sites in the Municipality include Python Sanctuary at Jeffiri, unique architectural stone buildings of the Catholic Church which showcase the blend of technology with locally available materials at Jirapa, Footprints of the legendary Bayong at Ullo, Wulling Rock Pedestals which are naturally designed like mushrooms and several others.

- **Environment**

The major natural resources in the Municipality constitute economic trees such as shea trees, African locust beans (Dawadawa) and rose wood. There are also few deposits of gold around the Duori and Black Volta areas, which has recently fueled the increase in illegal small scale mining activities commonly referred to as “Galamsey”. These activities including others such as bush burning, tree felling for fuel wood and charcoal burning, improper farming practices and the excavation of vast areas of land for sand and gravel have increasingly degraded the condition of the natural environment over the years. Farming upstream of dams and dug-outs has led to the silting and pollution of most of these water bodies.

Climate change has manifested negatively in the Municipality including change in seasons, occurrence of new diseases, low yields across major crops, frequent occurrence of floods and change in overall weather scenario. The effect of climate change on agriculture which is the mainstay of the people cannot be down played as it often leads to food insecurity, malnutrition, and low incomes among others.

- **Telecommunication**

To speed up general development in the Municipality, determined effort has been made to continue to ensure an effective communication system in the Municipality. The quality of service provided are generally good from service providers such as MTN, AirtelTigo and Telecel. It is important to emphasize that rural telephoning is still providing telecommunication service in the Municipality.

Serval challenges also existed in the telecommunication sector of the Municipality. Among them are poor internet connectivity, high cost of data and call credit, poor connection during calls thereby affecting the quality of voice calls.

CORE VALUES

- Participation
- Professionalism
- Client Focus
- Transparency
- Efficient and effective use of resources
- Accountability

Specific challenges and Revenue Mobilization strategies.

SN	REVENUE SOURCES	CHALLENGES	STRATEGIES
1	RATES	<ul style="list-style-type: none"> • The low nature and Non-payment of Basic Rate by citizens • Inaccurate database on cattle and telecom masts. • Unvalued building properties. • Rates defaulters' e.g. Local cattle owners. 	<ul style="list-style-type: none"> • Valuation of properties and issuance of demand notices. • Conduct cattle census and collect all rates • Civic numbering and addressing of building properties • Naming and shaming of defaulters. • Add Basic Rate to all rateable items
2	FEES	<ul style="list-style-type: none"> • Unwillingness of market women to pay tolls • Limited market Centres • Inadequate Toll/ revenue collectors 	<ul style="list-style-type: none"> • Formation of operational teams for toll collections during market days. • Recruit Commission Collectors
3	FINES	<ul style="list-style-type: none"> • Lack of enforcement of Byelaws • Socio-Political interference 	<ul style="list-style-type: none"> • Prosecution of offenders. • Proper monitoring and enforcement of laws
4	LICENSE	<ul style="list-style-type: none"> • Unwillingness to register businesses • Inadequate database on businesses • Lack of businesses development skills 	<ul style="list-style-type: none"> • Update the assembly's database on all existing businesses. • Establish reliable database on all businesses. • Organize business development orientation programs for all registered businesses.
5	LANDS	<ul style="list-style-type: none"> • Low compliance to building regulations by land developers • Delay in payments of BOPs by telecom network Companies 	<ul style="list-style-type: none"> • Intensify monitoring of physical developments to ensure developers have acquired appropriate building permits • Printing and sale of building permits and

			jackets to land developers. • Issuance of Demand Notices to NTC.
6	RENT	• Nonpayment of rent on Assembly's buildings.	• Prepare tenancy agreement between the assembly and all its tenants based on properties on its Asset Register. • Rehabilitate/renovate all Assembly's bungalows/quarters to encourage payment of rent.

Crossing cutting (general) issues/challenges of revenue mobilization.

- Inadequate commission collectors
- Revenue collectors and agents may connive with tax payers to cheat and divert revenue into their pockets
- Inadequate financial controls in the Assembly
- Poor attitude of tax payers towards paying tax to the Assembly.
- Inadequate trained and qualified revenue collectors.
- Inadequate cooperation and teamwork among revenue collectors.
- Inadequate logistics to support revenue mobilization drive.

REVENUE PERFORMANCE- IGF ONLY								
ITEM	2022		2023		2024			
	Budget, GHC	Actual, GHC	Budget, GHC	Actual, GHC	Budget, GHC	Actual as at August, GHC	% perfor. at August	% performance per Items
Property Rate	90,000.00	0.00	90,000.00	6,100.01	90,000.00	580.00	0.64	0.13
Cattle Rate	32,000.00	3,757.00	32,000	16,400.00	35,793.80	21,499.00	60.06	4.92
Fees	105,000.00	96,544.22	105,170.50	142,945.40	124,815.58	115,143.00	92.25	26.36
Fines	3,000.00	0.00	3,000.00	9,000.00	3,000.00	0.00	0.00	0
Licenses	45,000.00	30,006.78	45,000.00	70,681.00	86,732.00	222,197.18	256.19	50.88
Land	40,000.00	29,580.00	40,000.00	27,242.00	42,960.00	1,280.00	2.98	0.29
Rent	35,000.00	50,689.00	35,000.00	135,348.69	80,331.03	76,034.00	94.65	17.41
Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Miscellaneous	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0
Total	350,000.00	212,577.00	350,170.50	407,753.10	463,632.41	436,733.18	94.20	100.00

Revenue mobilization strategies for 2025

Objective	Strategy/ Activity	Expected Output	Means of Verification	Outcome	Responsibility		Time Frame Start	Recourses needed	Source of funding	Est. Cost GH¢ Indicative
					Lead	Collabo rators				
Increase collection of property rate, BOP, permits, rent, etc.	Institute effective public education and sensitization of community radio station, take court action and Organize a monthly taskforce on the collection for 2025 on property rate, BOP, permits, rent, etc.	Follow up on tax defaulters organized	Monthly targets and actuals in the trial balance of Municipal assembly	Collection of property rate, BOP, permits, rent increased	MFO	MCD & MBO	1st Jan.- 31st Dec 2025	Funds logistics and resource persons	IGF/DA CF	3,500.00
Established the IGF potential/ Capacity of the Assembly	Update database of tax payers, ensured that majority of businesses are register and ratable items	Registers of ratable properties, businesses, temporary structures, bill boards, telecom mast compiled	Physical Inspection of established Registers of ratable revenue items.	Municipal IGF potential/Capacity established.	MFO	MBA, F&A Assembly Members and Zonal Councils members	1st Jan.- 31st Dec 2025	Fund, Logistics, Resource Persons, Information Van.	DACF/ IGF	3.200.00

Reduce revenue leakages and enhance public confidence in the revenue mobilization process.	Conduct audit and ensured that all persons living in Assembly Building pay the approved rent and also institute court action against defaulters	Revenue collectors are quarterly audited and monitored and supervised	Copy of the TOR	Reduced revenue leakage to improved IGF performance and increase public confidence	MFO	MBO, MIA, And Zonal Councils members	1 st Jan.-31 st Dec 2025	Funds, training Logistics and resource persons	DACF/IGF	6,102.00
Ensured tax payment compliance among the Citizens and cooperation in revenue collection	Publish 2025 Fee-Fixing Resolution of the Assembly on all Zonal council notice boards and public places and making announcement on radio	It will bring about transparency and increase Citizens confident on rates imposed for 2025 fiscal year	Monitoring Radio air waves and announcement bills from radio	Increased response and cooperation from tax payers and a reduction in tax payers complaints and suspicion	MFO	MCD & MBO	1 st Jan.-31 st Dec 2025	Fuel, Lunch, Database, Software, Resource Pers.	DACF/IGF	4,850.00

FIRST QUARTER ACTIVITIES

S/N	Activity	Output	Time Frame (End-Dates)			Means of Verification	Outcome	Responsible Officer
			Jan	Feb	Mar			
1.	Dissemination of 2025 FFR to Tax payers, Area councils and all relevant stakeholders through Radio, JMA Notice Board, Lock Book and others	FFR disseminated to Tax payers, Revenue Collectors and other stakeholders	√			JMA Notice Board, Records books and targeted stakeholders interviews.	Transparency and increase Voluntary payment of Fees	MBA/MFO/MC D
2.	Target Sitting for Revenue Collectors and Zonal Councils.	Monthly revenue targets set for Zonal Councils and other Revenue collectors	√			Inspection of Revenue/Budget files	Improved revenue performance.	MBA/FMO
3.	Review and present Fourth quarter revenue and expenditure performance of 2024 Budget to the Budget Committee.	Fourth quarter of 2024 performance assessed and presented to Budget Committee Members.	√			Filed report in Budget Committee file.	Improved budget performance and accountability	MBA/FMO
4.	Train revenue collectors in relevant skills lacking areas.	Staff of Zonal councils and other Revenue collectors on new collection strategies		√		Training reports in Sub-districts files.	Improved revenue performance.	MCD/ MBA /MFO
5.	Award 2024 best Area Council and revenue collector.	Best Area Council and revenue collector awarded			√	Award winner with incentives e.g cash, letter/items procured and dully received by Awardee.	Improved revenue performance.	MCD/MCE

SECOND QUARTER ACTIVITES

S/N	Activity	Output	Time Frame (End-Dates)			Means of Verification	Outcome	Responsible Officer
			Apr	May	Jun			
1.	Review and present 1 st quarter revenue and expenditure performance for 2025 to Budget Committee.	First quarter of 2025 performance assessed and presented to Budget Committee Members.				Filed report in Budget Committee file.	Improved budget performance and accountability	MBO/ MFO
2.	Update and Compile a fixed Assets register of the DA	Fixed Asset register for DA updated by	√			Fixed Assets register in file.	Status of all Assets updated	Assets Management Committee
3.	Conduct audit of value books used and in stock in the 1 st quarter	Total expected IGF, un accounted revenue, and performance of revenue collectors and Area Councils for the quarter established by	√			Copy of Internal audit report submitted to management	Revenue leakages reduced	MIA
4.	Organize taskforce inspection of tax payers for revenue mobilization (e.g. property rate collection)	Increased in revenue collected list of tax defaulters in the 1 st quarter compiled for follow-ups	√	√	√	Fill taskforce field reports and submit it to management for necessary action.	Defaulting rate reduced and commitment of revenue collectors and Area Councils increased	MBA/MFO
5.	Campaign on collection	Monthly mass market	√	√	√	Monthly itinerary in	Market fees collection	MFO/MBA/I

	of market tolls involving staff, Area councils and Assembly members.	tolls collection campaign exercise conducted each month				revenue and other files	increased.	A
6.	Update revenue and socio-economic database	Properties/business register compiled	√			Properties/business register	IGF potentials enhanced	MFO/MBA

THIRD QUARTER ACTIVITIES

S/N	Activity	Output	Time Frame (End-Dates)			Means of Verification	Outcome	Responsible Officer
			July	Aug	Sep			
1.	Mid-year sensitization of the indigents/stakeholders on FFR and the need to pay tax imposed by the Assembly through Radio and field visitation	Stakeholders sensitized and voluntary payment may increase	√			Fill memo requesting for sensitization, interview Stakeholders and Radio stations in the Municipality	Transparency, accountability, increase public confidence and voluntary payment	MBA/MFO/MCD

2.	Present 2 nd quarter revenue and expenditure (financial) performance analysis to Budget committee	2 nd quarter Budget committee meeting on revenue and expenditure (financial) performance carry out	√			Minutes of 2 nd quarter budget committee meeting in file	Transparency, social accountability, public confidence in the operations and utilization of available resources of the Ass enhanced.	MBA/ MFO
3.	Organized Capacity Training for all Revenue Collectors in the Municipal	Knowledge on Revenue collection enhanced		√		File Report by HR/Budget	Revenue Collectors enhanced with alternatives strategies of mobilizing revenue	MHR/MBA/ MFO
4..	Review 2025 Composite Budget and FFR with stakeholders	Composite Budget and FFR for 2025 reviewed	√			Minutes of review meeting in budget committee file	New rates for 2026 proposed	MFO/MBA
5.	Organize 2026 Fee Fixing consultative meetings with Stakeholders and Prepared 2026 Composite Budget	Stakeholders consultative meetings on 2026 Fee Fixing organized and 2026 Composite Budget approved by General Assembly	√	√		Minutes of meetings in budget committee file and General Assembly file.	New 2026 FFR and Composite Budget compiled	MFO/MBA/ MCD
6.	Organize taskforce inspection of tax payers for revenue mobilization	Increased in revenue collected list of tax defaulters in the 1 st quarter compiled for follow-ups	√	√	√	Fill taskforce field reports and submit it to management for necessary action.	Defaulting rate reduced and commitment of revenue collectors and Area Councils increased	MBA/MFO
7.	Organize 2026 Budget Hearings.	2026 Budget Hearing organized		√	√	File report on Budget Committee	Transparency enhanced	MBA/MIA/MFO/MCD

FOURTH QUARTER ACTIVITIES

S/N	Activity	Output	Time Frame (End-Dates)			Means of Verification	Outcome	Responsible Officer
			Oct	Nov	Dec			
1	Conduct audit of value books in stock and used in the third quarter, 2025	Total expected IGF, unaccounted revenue, and performance of revenue collectors and Area Councils for the quarter established	√		√	Copy of Inter audit report file	Revenue leakages reduced	MIA/MBA/MFO
2	Present third quarter 2025 revenue and expenditure (financial) performance to Budget Committee.	Third quarter revenue and expenditure (financial) performance presented to Budget Committee	√			Minutes of third quarter budget committee meeting in file	Transparency, social accountability, public confidence in the operations and utilization of available resources of the Ass enhanced	MBA/MFO
3	Organize taskforce inspection of tax payers for revenue mobilization	list of tax defaulters established and rates and fees recovered	√			Fill taskforce field reports and submit it to management for necessary action.	Defaulting rate payers reduced increased	MBO/MFO

ANTICIPATED CHALLENGES IN REVENUE MOBILISATION

The following challenges are anticipated in the mobilization drive of the Assembly:

1. Revenue collectors and agents may connive with tax payers to cheat and divert revenue into their pockets
2. Inadequate financial controls in the Assembly
3. Poor attitude of tax payers towards paying tax to the Assembly
4. Inadequate trained and qualified revenue collectors
5. Late approval and gazetting of Fee Fixing Resolution by General Assembly which makes it difficult to implement
6. Inadequate cooperation and teamwork among revenue collectors
7. Inadequate logistics to support revenue mobilization drive

STRATEGIES FOR COMABTING THE ANTICIPATED CHALLENGES

The following strategies would be put in place to address the anticipated challenges in the revenue mobilization drive of the Assembly:

1. Assembly would support and encourage revenue collectors to establish rapport with tax payers and educate them on the need to pay taxes to the Assembly
2. Assembly would attend to the immediate business needs of tax payers by providing infrastructure, sanitary and peaceful environment to enable them do their businesses.
3. Regular and spontaneous monitoring and inspection of revenue collectors and let them account for monies collected for the day or period
4. Team work among revenue collectors must be promoted.

5. Network with other stakeholders such as the Police, the Courts, transport unions, traditional authorities, environmental health officers, trader's associations, market queens, Assembly Members and religious groups, so as to ensure compliance and tax payment
6. Regular training of revenue staff will keep them updated and gain new ideas, knowledge and skills of revenue mobilization
7. Motivate revenue staff and provide basic logistical needs of revenue collectors.

CONCLUSION

Revenue mobilization presents the greatest challenge to all Assemblies in Ghana. This is because, the Assemblies require a lot of funds to set up and to run their administrative structures and to promote development. The Jirapa Municipal Assembly is thus, confronted with the huge task of raking in revenue for its large budget lines.

It is therefore critical for the Jirapa Municipal Assembly to provide education and training so as to develop the knowledge, skills and attitudes of those whose responsibility it is to ensure that all available revenue is mobilized for the Assembly. It is equally important for the Assembly to intensify monitoring and put in place control measures to avert leakages of revenue at collection points. Motivation of revenue collectors is also one key factor that can unlock revenue generation prospects for the Assembly and must be vigorously pursued