



Gabiley Local Government

GABILEY LOCAL GOVERNMENT
REVENUE ENHANCEMENT ACTION PLAN (2026-2028)
Bridging the Gap: From Fragmentation to Integration

Prepared for:
Gabiley Local Government

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1. Executive Summary

The Gabiley Local Government Revenue Enhancement Action Plan (2026-2028) represents a fundamental shift from the approaches of the past. Building on a comprehensive diagnostic analysis that compared the ambitions of the 2019 plan against actual performance data from 2023-2025 and extensive stakeholder interviews, this updated plan confronts the hard truths of what has not worked and charts a new, pragmatic path forward.

The Core Problem: The 2019 plan, while well-intentioned, failed to deliver sustainable results because it did not address deep-rooted systemic issues. Today, Gabiley's revenue system remains fragmented, manual, and reactive. An estimated 4,000 properties exist only in manual records, invisible to the digital system. The digital tools in place are outdated and unintegrated. Taxpayer trust is low, enforcement is arbitrary, and fraud—particularly in daily market collections—remains a persistent drain on public funds. Furthermore, the municipality has not adapted to new economic realities, missing opportunities from emerging sectors.

The Strategic Response: This plan introduces four interconnected Strategic Pillars designed to transform the system from the ground up, now expanded to include forward-looking revenue opportunities and deep institutional reform:

1. **Digital Foundation & Data Integrity:** Creating a single, unified and precise digital register of all taxable entities by integrating IFMIS with GIS, completing the registration of all properties and businesses, and embedding village-level update mechanisms to ensure the system's long-term accuracy and integrity.
2. **Process Automation & Fraud Mitigation:** Digitizing core revenue processes—starting with high-risk cash points—to minimize leakage, enhance transparency, and shift from fraud detection to fraud prevention.
3. **Trust, Communication & Service Linkage:** Rebuilding the social contract by demonstrating transparency, linking payments to visible services, and establishing fair and predictable processes, including systematic management of tax arrears.
4. **Institutional Capacity & Accountability:** Building a professional, motivated, and accountable workforce supported by transparent performance management, consistent enforcement of rules, and legally empowered oversight. This includes pioneering recruitment policies and comprehensive audit reform.

Pathways to Early Progress: The plan is anchored by three high-impact "Quick Wins" designed to build momentum within the first 12 months:

- A "Clean Slate" mobile registration drive to put 500+ new taxpayers on the digital roll.
- Digitizing a single high-risk collection point (e.g., Pajaj tax) to prove that cash leakage can

be stopped.

- Publishing a simple "Your Taxes at Work" report to begin rebuilding public trust through transparency.

A Living Document: This plan is designed to be a practical management tool, not a theoretical exercise. It includes a detailed Action Plan Matrix with clear lead agencies, timelines, resource implications, and KPIs. An implementation roadmap sequences activities logically, and a robust Monitoring & Evaluation framework ensures progress is tracked, lessons are learned, and the plan adapts to changing circumstances. With committed leadership and sustained effort, this framework will put Gabiley on a path toward fiscal sustainability, improved service delivery, and a renewed partnership with its citizens.

2. Introduction & Context

2.1 Background

The Somaliland government has adopted a decentralized system of governance that empowers local governments to implement development plans based on locally determined priorities. Under the respective laws, local governments are granted fiscal autonomy to raise revenue and fulfill their service delivery mandates. Gabiley District, known as the "breadbasket of Somaliland" due to its agricultural productivity, holds significant economic potential. Its strategic position near the Wajale trade corridor and its role as a regional commercial hub make effective revenue mobilization essential for sustainable development.

2.2 Assignment Objectives

This assignment was commissioned to update the **Gabiley Revenue Enhancement Action Plan (2019)**. The core objectives were to:

1. Conduct a diagnostic gap analysis comparing the 2019 plan's ambitions against current revenue performance and systemic realities.
2. Identify the key reasons for implementation failures and persistent underperformance.
3. Develop an updated, evidence-based strategic framework and action plan that addresses root causes.
4. Propose practical, achievable initiatives—including "quick wins"—that can build momentum and restore public trust.

2.3 Methodology

The findings and recommendations in this plan are grounded in a mixed-method approach involving:

- **Document Review:** Analysis of the 2019 Gabiley Revenue Enhancement Action Plan and relevant legal frameworks.
- **Quantitative Data Analysis:** Examination of the Revenue Performance Reports (BVA) for the fiscal years 2023, 2024, and 2025 (as of December each year), identifying trends, variances, and underperforming streams.
- **Semi-Structured Key Informant Interviews:** In-depth interviews conducted in Feb 2026 with a wide range of stakeholders, including:
 - The incumbent Mayor of Gabiley
 - Director of Revenue Department and technical staff
 - Internal Audit Officer
 - Director of Planning Department
 - SUIDAC Project Manager

- Representatives of host and IDP communities (DAC settlements)

- Formal business community representative

This triangulation of data sources ensures that the analysis reflects both the statistical reality of revenue performance and the lived experiences of those who manage and participate in the system.

2.4 New Opportunities & Untapped Potential

Beyond fixing existing systems, Gabiley must look forward. The diagnostic phase also highlighted significant untapped potential that this plan will harness:

- **Emerging Economic Activities:** The recent onset of mining activities in the region represents a new and significant revenue stream. A clear and fair taxation policy for this sector is urgently needed.
- **Innovative Revenue Generation:** The municipality must move beyond traditional taxes. There is potential to generate non-tax revenue through models such as developing municipal housing and commercial facilities for rent, establishing public-private partnership (PPP) projects for municipal services or infrastructure, and creating a structured framework for community fundraising and development project proposals.

3. Review of the 2019 Action Plan

The 2019 Gabiley Revenue Enhancement Action Plan was a forward-looking document that correctly identified property tax and market daily collection as priority areas with significant untapped potential. It proposed a series of interventions, including upgrading the property database, improving billing systems, providing staff with uniforms and IDs, and investing in office equipment and training.

3.1 What Was Achieved

The 2019 plan succeeded in establishing a foundational understanding of revenue challenges and galvanizing stakeholder commitment. Some initial steps were taken, including the formation of a taskforce and the collection of baseline data. However, a comprehensive assessment reveals that **the majority of the plan's core initiatives were either not implemented or failed to achieve sustainable impact.**

3.2 Key Implementation Gaps and Failures

Technology & Data Systems (Critical Failure): The plan's most critical dependency—functional technology—was not met.

- **GIS/Property Database:** The 2019 plan explicitly noted that the UN-Habitat GIS system was "not working" and requested its reactivation. **To date, no functional GIS or digital mapping system exists.** The municipality remains unable to visually identify, count, or verify its property tax base.
- **BIMS System:** While the BIMS system was installed, it remains an outdated, offline platform from 2010. It lacks essential functions such as invoice and receipt printing and is not integrated with other departments. Critically, the system contains records for only **8,000 properties**, while manual records hold **12,000**- data gap of 4,000 properties (33%) that are entirely invisible to the digital system. While BIMS is the old offline system that needs to be abandoned, there is IFMIS, which is online and more capable that requires to be fully operational and connected GIS system. It, however, currently suffers from the *same* data gap of **4,000** properties.

Enforcement & Compliance (Partial/Weak Implementation): The plan budgeted for uniforms and ID cards to professionalize collectors. While these may have been procured, collection processes remain overwhelmingly manual. Enforcement for property tax is limited to ad-hoc actions like removing gates, highlighting the absence of a systematic legal or financial penalty framework. A formal, published tariff schedule- a basic prerequisite for transparent administration- **does not exist.**

Lack of Sustainability: As the current Mayor noted, even where components were initiated, "the failure became sustaining." The plan lacked a robust mechanism for ongoing maintenance, capacity building, and accountability, allowing early gains to erode over time.

4. Current Revenue Landscape (2023-2025)

4.1 Analysis of Revenue Performance Data (BVA Reports)

The BVA reports from 2023 to 2025 reveal a pattern of volatility and systemic weakness, particularly in the core streams targeted by the 2019 plan. The data paints a picture of a system that reacts to events rather than managing proactively.

Revenue Stream (Code)	2023 Performance (% of Budget)	2024 Performance (% of Budget)	2025 Performance (% of Budget)	Diagnosis
Property Tax (1130101)	80.5%	73.2%	98.5%	Highly volatile. The spike to 98.5% in 2025 likely reflects a one-off collection drive or large settlement, not systemic efficiency. The underlying issues of incomplete registration and inability to bill proactively remain.

Land Tax (1130102)	120.8%	115.0%	81.8%	Over-performed against a low budget in 2023/24 but crashed in 2025. This volatility signals an unstable and unpredictable revenue base, likely tied to irregular transactions (e.g., land sales) rather
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Revenue Stream (Code)	2023 Performance (% of Budget)	2024 Performance (% of Budget)	2025 Performance (% of Budget)	Diagnosis
				than a reliable annual stream.
Rain-fed Agriculture Tax (1130105)	111.8%	16.8%	69.4%	Extreme volatility, directly correlated with climatic conditions (drought). This stream requires a fundamentally different management approach that accounts for agricultural cycles and provides

				flexibility for taxpayers.
Market Tax (Wadhatada/Suuqyada) (1140913)	140.7%	112.0%	111.7%	Consistently over- performs against a budget that appears systematically underestimated. This indicates it is a resilient, high- potential stream but is managed manually and carries the highest fraud risk, as confirmed by the Internal Audit.

4.2 Key Findings from Stakeholder Interviews

The quantitative data is brought into sharp focus by the qualitative insights from interviews. These findings reveal the human and institutional dynamics behind the numbers.

1. **An Invisible Tax Base:** The lack of a complete, digitized register means the Local Government (LG) cannot bill proactively. The system mainly relies on voluntary registration and payment, effectively allowing thousands of property owners to remain off the tax roll. One officer stated, "Property owners come and pay on their own, meaning those not willing to pay can easily avoid paying."
2. **Systemic Data Fragmentation:** Information is siloed across departments. The land department uses hard copies, revenue mainly uses an outdated BIMS, and planning has no maps. Many times, when a property changes hands at the notary stage, the revenue system is never updated. This can lead to arrears and result in the wrong person being billed.
3. **High Fraud Risk in Manual Processes:** The Internal Audit confirmed that daily market collections are the highest risk area. Collectors sometimes fail to issue receipts, suggesting possible collusion and underreporting. At checkpoints, officers intentionally do not issue receipts, resulting in unreported collections. The current system is reactive, detecting fraud after it happens, rather than preventing it.
4. **Eroded Taxpayer Trust:** Businesses and communities see no clear link between their taxes and services. A business owner lamented, "Once the annual tax amount is decided, negotiation is impossible... this lack of flexibility creates fear and erodes trust." Enforcement, when it occurs, is seen as punitive rather than corrective.
5. **Weak Institutional Capacity and Accountability:**
 - **Low Capacity:** The Leadership explicitly cited "capacity of the personnel is low" as a reason for underperformance.
 - **Lack of Accountability:** Internal Audit highlighted a low implementation rate of audit recommendations, standing at around 30%. Leadership also noted the persistent nature of compliance issues within the revenue team.
 - **Non-Participatory Planning:** Budget forecasts are made by a single person, disconnected from operational realities, leading to the inaccurate targets seen in the BVA reports.

5. Updated Strategic Framework

The following four Strategic Pillars are designed to address the root causes identified in the diagnostic phase. They are interconnected and mutually reinforcing, forming a coherent framework for systemic change.

Strategic Pillar 1: Digital Foundation & Data Integrity

Core Problem Addressed: Invisible tax base, ghost properties, systemic data silos, and inability to bill proactively.

Goal: Create a single, unified, and accurate digital register of all taxable entities (properties and businesses) by integrating existing data sources and establishing a geo-referenced baseline. Ensure its accuracy is maintained through decentralized updates.

Strategic Pillar 2: Process Automation & Fraud Mitigation

Core Problem Addressed: Manual cash handling, high fraud risk, opaque collection processes, and reactive controls.

Goal: Digitize and automate core revenue processes to minimize cash handling, enhance transparency, and shift from fraud detection to fraud prevention. This includes shortening cash deposit windows to reduce risk.

Strategic Pillar 3: Trust, Communication & Service Linkage

Core Problem Addressed: Eroded taxpayer trust, perceived arbitrariness of fees, lack of service visibility, community resistance, and poorly managed arrears. **Goal:** Rebuild the social contract between the municipality and taxpayers by demonstrating transparency, linking payments to visible services, establishing fair and predictable processes, and managing arrears in a systematic, non-punitive manner.

Strategic Pillar 4: Institutional Capacity & Accountability

Core Problem Addressed: Low staff capacity, recurring fraud without firm deterring consequences, non-participatory planning, weak enforcement, and a lack of legal foundation for oversight. **Goal:** Build a professional, motivated, and accountable revenue workforce supported by transparent performance management, effective enforcement mechanisms, and an independent, legally empowered audit function with a broad mandate.

6. Detailed Action Plan Matrix

Action	Rationale	Timeline	Lead Agency / Dept	Resource Implications	Key Performance Indicator (KPI)
PILLAR 1: DIGITAL FOUNDATION & DATA INTEGRITY					
<p>1.1 "Clean Slate" Mobile Registration Drive</p> <p>Conduct a door-to-door campaign in one high-density district (e.g., 18 May) using tablets to register all properties and businesses, capturing GPS coordinates, owner details, and a photo. Issue provisional registration certificates (could be digital) on the spot.</p>	<p>Addresses the "invisible tax base" by physically verifying all potential taxpayers in a target area, creating a complete and accurate digital register for that zone.</p>	<p>Short-Term (Months 1-3)</p>	<p>Revenue Dept., with support from Planning Dept.</p>	<p>Medium</p> <p>(Tablets, transport, per diems for temporary enumerators, public awareness materials)</p>	<p>1.1.a 100% of structures in the target district registered digitally.</p> <p>1.1.b Data for 500+ new taxpayers added to the IFMIS/GIS system.</p>

1.2 IFMIS-GIS Integration &	Breaks down systemic	Medium-Term	IT Dept. (or external)	High (IT consultant/development)	1.2.a A functional, integrated IFMIS-
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Action	Rationale	Timeline	Lead Agency / Dept	Resource Implications	Key Performance Indicator (KPI)
<p>Data Migration</p> <p>Procure technical assistance to upgrade the existing IFMIS and integrate it with a simple, user-friendly GIS interface. Migrate all 12,000 manual property records into the unified digital system.</p>	<p>data silos, creating a "single source of truth." Enables visual identification of properties and geo-referenced billing for the first time.</p>	<p>(Months 6-12)</p>	<p>consultant), Revenue Dept., Planning Dept.</p>	<p>oper, GIS software/hardware, staff training)</p>	<p>GIS system is operational.</p> <p>1.2.b 100% of manual property records are migrated and verified in the new system.</p>

<p>1.3 Decentralized Data Upkeep Mechanism</p> <p>Develop a simple, user-friendly process (e.g., a mobile form or logbook) for village-level authorities to submit real-</p>	<p>Ensures the new digital database remains accurate and current by leveraging local governance structure, preventing the re-</p>	<p>Medium-Term (Months 6-12)</p>	<p>Revenue Dept., Planning Dept., Community Engagement Officer</p>	<p>Low</p> <p>(Training for village authorities, design of a simple digital or paper form)</p>	<p>1.3.a A formal protocol for village-level updates is developed and training conducted.</p> <p>1.3.b 50% of new constructions/transfers in pilot villages are reported through the mechanism</p>
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Action	Rationale	Timeline	Lead Agency / Dept	Resource Implications	Key Performance Indicator (KPI)
<p>time updates on new constructions, property transfers, and business openings to the central IFMIS-GIS system.</p>	<p>emergence of "ghost properties."</p>				<p>within 3 months of operation.</p>

<p>1.4 Establish a Permanent Data Maintenance Protocol</p> <p>Create a standard operating procedure (SOP) requiring the land department to notify the revenue department of all property transfers within 7 days. Mandate that new construction permits automatically</p>	<p>Ensures the new digital database remains accurate and up-to-date, preventing the re-emergence of "ghost properties" and arrears caused by unreported ownership changes.</p>	<p>Medium-Term (Months 6-12)</p>	<p>Revenue Dept., Land Dept., Planning Dept.</p>	<p>Low</p> <p>(Staff time to develop and adopt the SOP, a simple shared digital log)</p>	<p>1.4.a SOP formally adopted and published. 1.4.b 90% of property transfers are reflected in the revenue system within 30 days.</p>
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Action	Rationale	Timeline	Lead Agency / Dept	Resource Implications	Key Performance Indicator (KPI)
trigger a property tax registration.					

PILLAR 2: PROCESS AUTOMATION & FRAUD MITIGATION

<p>2.1 Digitize One High-Risk Collection Point</p> <p>Pilot a transition to digital payments (e.g., mobile money) at the single highest-risk collection point identified by the Internal Auditor. Install clear public signage that receipts are mandatory.</p>	<p>Directly targets the area identified as the highest fraud risk. Provides a clear proof-of-concept for eliminating cash leakage and improving transparency.</p>	<p>Short - Term (Month 2-5)</p>	<p>Revenue Dept., Finance Dept., with support from a mobile money provider</p>	<p>Medium</p> <p>(Service provider fees, basic digital devices for 2-3 collectors, public signage)</p>	<p>2.1.a Cash collections at the pilot point reduced to 0%. 2.1.b Daily declared collections at the pilot point increase by a minimum of 15% (attributed to reduced leakage).</p>
<p>2.2 Shorten Cash Deposit Windows</p> <p>Implement a new</p>	<p>A specific, low-cost fraud mitigation control that</p>	<p>Short-Term (Months 3-6)</p>	<p>Finance Dept., Revenue Dept.,</p>	<p>Low</p> <p>(Staff time, updated SOP, secure transport)</p>	<p>2.2.a 100% of daily collections are deposited within the mandated 24-hour window.</p>

Action	Rationale	Time	Lead Agency / Dept	Resource Implications	Key Performance Indicator (KPI)
operational procedure requiring all collectors to deposit cash at the bank or municipal treasury daily, or at a maximum within 24 hours. (Real time deposits as revenue collected should be the strategy in the future.)	reduces the risk of theft, loss, or temporary misuse ("parking") of public funds.		Internal Audit	arrangements if needed)	2.2.b Audit reports show zero incidents of delayed deposition.
<p>2.3 Automate Property Tax Billing</p> <p>Begin systematic delivery of bills via zone officers using the new integrated</p>	<p>Moves from a passive "honor system" to a proactive billing model, clearly communicating taxpayer obligations and</p>	<p>Medium-Term (Month 6-12)</p>	<p>Revenue Dept., IT Dept.</p>	<p>Low-Medium (Printer, paper, staff time for distribution)</p>	<p>2.3.a 100% of registered properties receive a formal tax bill for the next fiscal year. 2.3.b A clear record of bills sent is maintained in the system.</p>

system.	arrears.				
2.4 Digitize Receipting at	Creates an auditable	Long - Term	Revenue Dept.,	Medium	2.4.a 100% of daily market

Action	Rationale	Timeline	Lead Agency / Dept	Resource Implications	Key Performance Indicator (KPI)
All Markets Roll out digital receipting or sequentially numbered, auditable receipt books across all markets.	trail for all transactions. Shifts the burden of proof to the collector and makes underreporting significantly more difficult.	(Months 9-18)	Finance Dept., Internal Audit	(Printing costs for receipt books, or expansion of digital devices, training for collectors)	collections are accompanied by a formal receipt. 2.4.b Audit findings of receipt-related fraud decrease by 50%.

PILLAR 3: TRUST, COMMUNICATION & SERVICE LINKAGE

<p>3.1 Publish a "Your Taxes at Work" Report</p> <p>Create and distribute a simple one-page infographic in Somali showing Q1 revenue and how it was spent on 2-3 specific, tangible outcomes. Distribute in markets, via social media,</p>	<p>Directly addresses the "what do I get for my money?" question, building a powerful narrative of transparency and beginning to rebuild the social contract at very low cost.</p>	<p>Short-Term (Months 3-4, then quarterly)</p>	<p>Mayor's Office, Planning Dept., Finance Dept.</p>	<p>Low (Design/printing costs, staff time for content creation and distribution)</p>	<p>3.1.a The report is published and distributed quarterly.</p> <p>3.1.b Community survey shows a 10% increase in awareness of LG projects within one year.</p>
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Action	Rationale	Timeline	Lead Agency / Dept	Resource Implications	Key Performance Indicator (KPI)
and at community meetings.					

<p>3.2 Create a Transparent Tariff Schedule & Complaint Mechanism</p> <p>Formally adopt and publish a clear tariff schedule for all fees and taxes. Establish a simple complaint desk process for disputes over assessments or fees.</p>	<p>Addresses the perception of arbitrary and inflexible fees. Creates predictability and a formal pathway for dispute resolution, which builds trust and encourages voluntary compliance.</p>	<p>Medium-Term (Month 5-8)</p>	<p>Revenue Dept., Legal Dept., Mayor's Office</p>	<p>Low-Medium (Legal review, printing/publication costs, designation of a staff member for the complaint desk)</p>	<p>3.2.a A legally adopted tariff schedule is publicly available.</p> <p>3.2.b The complaint desk receives and processes an average of 5 cases per month with a 30-day resolution target.</p>
<p>3.3 Establish a Joint Taxpayer Advisory Committee</p> <p>Form a committee with formal business and community</p>	<p>Creates a structured platform for dialogue, giving taxpayers a voice in the process and</p>	<p>Medium-Term (Month 6-9)</p>	<p>Mayor's Office, Community Engagement Officer</p>	<p>Low (Meeting venues, refreshments)</p>	<p>3.3.a Committee meets quarterly.</p> <p>3.3.b At least one recommendation from the committee is adopted and implemented by the LG within a year.</p>

Action	Rationale	Time	Lead Agency / Dept	Resource Implications	Key Performance Indicator (KPI)
representatives to meet quarterly with the Mayor to review revenue performance and provide input on budget priorities.	building co-ownership of the revenue system.				

<p>3.4 Proactive Tax Arrears Management Strategy</p> <p>Design and implement a systematic process for managing and collecting tax arrears. This should begin with amicable outreach (letters, phone calls), offer flexible payment plans, and clearly communicate consequence</p>	<p>Moves beyond ad-hoc, punitive enforcement. A systematic and compassionate approach can recover revenue, reduce resentment, and bring former debtors back into the tax net.</p>	<p>Long - Term (Year 2)</p>	<p>Revenue Dept., Legal Dept., Mayor's Office</p>	<p>Low (Staff time, printing/correspondence costs, training in customer service)</p>	<p>3.4.a A formal arrears management policy is adopted. 3.4.b Arrears as a percentage of total collectable revenue decreases by 15% within one year of implementation.</p>
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Action	Rationale	Timeline	Lead Agency / Dept	Resource Implications	Key Performance Indicator (KPI)
s, reserving punitive action as a last resort.					

PILLAR 4: INSTITUTIONAL CAPACITY & ACCOUNTABILITY

<p>4.1 Legally Establish the Audit Department</p> <p>Draft and pass a council resolution that formally establishes the Audit Department / Office as an independent body. The resolution must clearly define its scope of work, reporting lines (e.g., to the Council), and authority to access all financial, administrative, and legal records.</p>	<p>Addresse s the root cause of weak oversight by giving the audit function a strong legal foundation and operational independence, enabling it to act without fear or favor.</p>	<p>Short-Term (Months 1-3)</p>	<p>Council , Mayor' s Office, Legal Dept.</p>	<p>Low (Legal drafting, council session time)</p>	<p>4.1.a Council resolution passed and published. 4.1.b Audit department issues its first independent work plan based on its new mandate.</p>
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Action	Rationale	Timel i ne	Lead Agency / Dept	Resource Implications	Key Performance Indicator (KPI)
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<p>4.2 Targeted Recruitment Policy (Gender & Integrity)</p> <p>Adopt a council resolution or administrative directive prioritizing the recruitment of women for revenue collection roles. Pair this with the capacity-building plan (4.4) and a public campaign on professionalizing the collector force.</p>	<p>A targeted policy to improve integrity at the point of collection, based on observed local context. Promotes gender inclusivity and builds public trust in collectors.</p>	<p>Short-Term (Months 3-6)</p>	<p>HR Dept., Council, Mayor's Office</p>	<p>Low</p> <p>(Policy development, adjustment of recruitment procedures)</p>	<p>4.2.a A formal recruitment policy approved. 4.2.b Within one year, 50% of new hires for collector positions are women.</p>
<p>4.3 Formal Adoption of Comprehensive Audit Guidelines</p> <p>The council formally reviews,</p>	<p>Provides the legal and procedural foundation for all audit work,</p>	<p>Medium-Term (Months 6-12)</p>	<p>Council, Internal Audit, Legal Dept.</p>	<p>Low</p> <p>(Legal review, council session time)</p>	<p>4.3.a Audit Guidelines formally adopted by the council. 4.3.b Audit work plan for the following</p>

approves,	moving it from ad-				year explicitly includes
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Action	Rationale	Timel i ne	Lead Agency / Dept	Resource Implications	Key Performance Indicator (KPI)
and passes a comprehensive set of Audit Guidelines. These guidelines should expand the mandate to include financial, administrative, and legal audits, and detail the powers and procedures of the audit department.	hoc checks to a systematic, legally-backed function with a broad oversight mandate.				administrative and legal audits.

<p>4.4 Targeted Training for Revenue, Finance & Audit Staff</p> <p>Conduct specialized training for all staff in the revenue cycle on the new digital tools (IFMIS-GIS), fraud detection, customer</p>	<p>Directly addresses the "low capacity of personnel " identified by the Leadership . Ensures staff have the skills needed to succeed in a more automated and transparent</p>	<p>Medium-Term (Ongoing, starting Months 3-9)</p>	<p>HR Dept., with support from Partners (e.g., City Alliance)</p>	<p>Medium</p> <p>(Training consultant fees, venue, materials, per diems for staff)</p>	<p>4.4.a 100% of revenue, finance, and audit staff complete the core training program.</p> <p>4.4.b Pre- and post-training tests show a 30% improvement in knowledge scores.</p>
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Action	Rationale	Timeline	Lead Agency / Dept	Resource Implications	Key Performance Indicator (KPI)
<p>service, modern audit procedures, and the new legal framework.</p>	<p>the environment.</p>				

<p>4.5 Implement Performance-Based Incentives for Collectors</p> <p>Design and pilot a transparent incentive scheme for market collectors, rewarding teams that meet monthly collection targets with zero reconciliation discrepancies or audit findings.</p>	<p>Motivates staff, professionalizes the collector role, and directly incentivizes honesty and efficiency as an alternative to fraud.</p>	<p>Medium-Term (Month 6-12)</p>	<p>Finance Dept., HR Dept., Mayor's Office</p>	<p>Low-Medium (Funds for incentive payments, design of a simple performance dashboard)</p>	<p>4.5.a An incentive scheme policy is formally approved.</p> <p>4.5.b Collector teams in the pilot area show a 10% increase in collections and a 50% reduction in audit queries.</p>
<p>4.6 Strengthen Audit Follow-</p>	<p>Addresses the "lack of accountability" head-</p>	<p>Short-Term (Month 1-3,</p>	<p>Internal Audit, Mayor's</p>	<p>Low</p>	<p>4.6.a 100% of audit reports receive a formal management</p>

Action	Rationale	Timeline	Lead Agency / Dept	Resource Implications	Key Performance Indicator (KPI)
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<p>Up and Sanctions</p> <p>Establish a formal procedure requiring management to respond to all audit findings within 30 days. The Mayor and Finance Director will review the quarterly audit report and ensure that the ~70% of unimplemented recommendations are addressed.</p>	<p>on by closing the loop between audit findings and management action. Sends a strong signal that fraud and non-compliance have consequences.</p>	<p>then ongoing</p>	<p>Office, Finance Dept.</p>	<p>(Staff time, development of a simple tracking sheet)</p>	<p>response within 30 days.</p> <p>4.6.b The implementation rate of audit recommendations increases from <30% to 70% within one year.</p>
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7. Implementation Roadmap

Successful implementation requires a logical sequence that builds momentum and demonstrates early results. The following roadmap phases are recommended.

Phase 1: Foundation & Quick Wins (Months 1-6)

This phase focuses on building the foundational elements for success while delivering visible results to build political will and public trust.

Month 1-3:

- Launch the "Clean Slate" Mobile Registration Drive (1.1) in a target district.
- Establish the formal Audit Follow-Up Procedure (4.6) and review the first quarterly audit report.
- Initiate the process for the legal establishment of the independent Audit Office/Department (4.1) by drafting the necessary council resolution.
- Initiate discussions with mobile money providers for the digital payments pilot (2.1).

Month 3-6:

- Publish the first "Your Taxes at Work" Report (3.1).
- Launch the digital payments pilot (2.1) for a single high-risk collection point.
- Draft the new policy for the recruitment of female collectors (4.2).
- Develop the simplified procedure for village-level property data updates (1.3).
- Begin drafting the Transparent Tariff Schedule (3.2).
- Procure technical assistance for the IFMIS-GIS Integration (1.2).

Phase 2: System Strengthening & Capacity Building (Months 6-12)

With early momentum established, this phase focuses on deeper systemic changes and staff development.

Month 6-9:

- Begin the IFMIS-GIS Integration and data migration (1.2).
- Launch the first round of targeted training for revenue, finance, and audit staff (4.4).
- Form and convene the first meeting of the Joint Taxpayer Advisory Committee (3.3).
- Publish the Tariff Schedule and establish the Complaint Mechanism (3.2).

Month 9-12:

- The council formally passes the Audit Guidelines (4.3).

- Launch the pilot for the shortened cash deposit window procedure (2.2) at the digital payments pilot point.

- Begin automated property tax billing (2.3) using the new system.
- Design and pilot the performance-based incentive scheme for collectors (4.5).
- Evaluate the digital payments pilot (2.1) and plan for expansion.

Phase 3: Consolidation & Expansion (Year 2 and Beyond)

This phase focuses on rolling out successful pilots, embedding new systems, ensuring sustainability, and exploring new opportunities.

- Expand digital payments to all major market collection points. Digitize receipting across all markets (2.4).
- Conduct a second mobile registration drive in a new district.
- Based on the pilot's success, fully implement the performance-based incentive scheme (4.5).
- Conduct a comprehensive review of the action plan and update for the next fiscal cycle.
- Launch a feasibility study for the first municipal housing or PPP project (from Sec 2.4).
- Develop and implement the tax arrears management strategy (3.4).

8. Monitoring & Evaluation Framework

A robust M&E framework is essential to track progress, ensure accountability, and enable adaptive management. The framework will be overseen by the Mayor's Office, in coordination with the Executive Secretary, and supported by the Finance, Revenue, and Planning Departments.

8.1 Principles

- **Regular Cadence:** Progress will be reviewed at multiple levels: daily reconciliations, monthly departmental meetings, and quarterly strategic reviews.
- **Data-Driven Decisions:** KPIs from the Action Plan Matrix will be the primary basis for assessing progress.
- **Transparency:** M&E findings will be shared with the Joint Taxpayer Advisory Committee and summarized in the quarterly "Your Taxes at Work" reports.
- **Adaptive Management:** The plan is a living document. Lessons learned will inform adjustments to activities and timelines.

8.2 Reporting Structure

Level	Frequency	Lead	Purpose	Audience
<i>Daily Reconciliation</i>	Daily	Finance Dept. / Internal Audit	Verify cash collected against receipts issued; identify discrepancies immediately.	Revenue Director, Finance Director
<i>Departmental Performance Review</i>	Monthly	Revenue Dept. Head	Track progress against monthly collection targets for each stream; identify operational bottlenecks.	Revenue Staff, Finance Dept.
<i>Technical Committee Meeting</i>	Quarterly	Mayor's Office (chaired by Finance Director)	Review progress against the Action Plan Matrix KPIs; discuss challenges and approve minor adjustments.	Dept. Heads (Revenue, Finance, Planning, IT, Audit)
<i>Strategic Steering Committee Meeting</i>	Quarterly	Mayor	High-level review of progress, resource mobilization, and political/community engagement. Report on audit follow-up.	Mayor, Deputy Mayor, Executive Secretary, Dept. Heads
<i>Joint Taxpayer Advisory Committee</i>	Quarterly	Mayor's Office / Community Engagement Officer	Present revenue and expenditure highlights; gather feedback on service priorities and taxpayer concerns.	Community & Business Representatives, Mayor

<i>Annual Review</i>	Annually	Mayor's Office / Planning Dept.	Comprehensive review of annual performance against plan; update targets and activities for the following year.	All stakeholders, MOI, Development Partners
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8.3 Key Performance Indicators (Consolidated)

Progress will be measured against the following consolidated set of high-level indicators:

Category	Key Performance Indicator (KPI)
Digital Foundation	% of estimated properties in the integrated IFMIS-GIS system. % of property transfers updated in the system within 30 days.
Collection Efficiency	% of annual budget collected for each major revenue stream.
Fraud Mitigation	% reduction in audit findings related to missing receipts or unreported collections. % of daily collections deposited within 24 hours.
Taxpayer Trust	Number of complaints received and resolved via the formal mechanism; qualitative feedback from the Advisory Committee.
Accountability	% of audit recommendations implemented within the fiscal year.
New Revenue Streams	Number of new revenue-generating initiatives (PPP, municipal housing) under feasibility study or implementation.

9. Strategic Alignment & Advocacy

This Revenue Enhancement Action Plan is not just about improving internal systems; it is about redefining Gabiley's fiscal relationship with both its citizens and the central government. To this end, the plan is guided by two overarching strategic objectives:

1. Own-Source Revenue (OSR) Growth Target:

Upon successful implementation of this 3-year plan, Gabiley Local Government commits to a measurable increase in fiscal self-sufficiency. The strategic target is to strengthen Own-Source Revenue (OSR) by **25%** from the 2025 baseline. This will be a primary indicator of the plan's overall success.

2. Central Government Transfers Advocacy:

Gabiley's status as a "Grade A" district and its economic contribution to the nation are not currently reflected in its share of central government transfers, which stands at approximately 3%. A key strategic objective of this plan, led by the Mayor's Office and the Council, is to lead a formal, evidence-based advocacy campaign with the Ministry of Interior and other relevant central government bodies.

The goal of this advocacy is to increase Gabiley's share of transfers to **6%**, a level more commensurate with its status and needs. Progress on this advocacy effort- including the number of formal submissions made, meetings held, and commitments secured- will be tracked as a high-level KPI in the Mayor's Office annual performance review.