

# OKERE DISTRICT ASSEMBLY



## 2024

# REVENUE IMPROVEMENT ACTION PLAN (RIAP) FOR INTERNALLY GENERATED FUNDS

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## Contents

INTRODUCTION.....	1
<b>Profile of Okere District Assembly</b> .....	1
<b>Vision</b> .....	1
<b>Mission</b> .....	1
<b>Population</b> .....	1
DISTRICT ECONOMY AND ITS IMPLICATION FOR REVENUE MOBILIZATION .....	1
<b>Agriculture</b> .....	1
<b>Tourism</b> .....	2
<b>Health</b> .....	2
<b>Markets</b> .....	3
<b>Postal and Telecommunications</b> .....	3
<b>Community Information Centers</b> .....	3
<b>Financial Institutions</b> .....	3
<b>Water Security</b> .....	3
<b>Sanitation</b> .....	4
ADOPTED POLICY FRAMEWORK FROM THE NATIONAL MEDIUM TERM DEVELOPMENT POLICY FRAMEWORK (NMTDPF) RELATING TO REVENUE MOBILIZATION.....	4
KEY ISSUES/CHALLENGES OF REVENUE MOBILIZATION AND HOW THEY ARE BEING ADDRESSED .....	5
<b>General issues/challenges</b> .....	5
<b>Specific issues/challenges</b> .....	5
STRENGTH, WEAKNESS, OPPORTUNITIES AND THREATS .....	6
BACKGROUND OF REVENUE COLLECTION FOR IGF .....	7
MEASURES DESIGNED TO EXCEED ACTUAL REVENUE COLLECTED FOR 2023.....	11
<b>Table 8: Matrix for IGF Revenue Improvement Strategies for 2023</b> .....	13
<b>Table 9: Monitoring and Evaluation Plan for IGF Revenue Mobilisation</b> .....	20
CONCLUSION.....	25

## INTRODUCTION

### Profile of Okere District Assembly

The Okere District Assembly (OkDA) was created by Legislative Instrument (L.I) 2342 in 2017 in pursuance to the Government's Decentralization Policy and Local Government Reform Policy. The district was carved out of the Akwapem North Municipal Assembly and with Adukrom-Akuapem as its capital.

The District Assembly has been empowered by relevant laws including the 1992 Constitution of the Republic of Ghana, Local Governance Act (2016), Act 936 and LI 2342 to perform executive, deliberative, and legislative functions. It is undeniably the highest political authority in the district.

### Vision

A prosperous, peaceful, and unified district.

### Mission

The Okere District Assembly exists to improve upon the living conditions of its citizenry through effective and efficient mobilization and utilization of resources in a sustainable environment.

### Population

The projected population of the district for the year 2023 is 66,446. Females constitute 52% of the population in the district.

2024 Population Projection						
2018	2019	2020	2021	2022	2023	2024
62,389	63,713	65,065	66,446	68,040	69,673	71,345

(Source: PHC 2021)

## DISTRICT ECONOMY AND ITS IMPLICATION FOR REVENUE MOBILIZATION

### Agriculture

Agricultural activity is the main occupation in the district. This sector is mainly subsistence and food crops cultivated include cassava, plantain, cocoyam, maize and vegetables. In support of the Government's Planting for Export and Rural Development, the Assembly has

1. revived an old States Farm by planting 20Ha of Oil Palm Plantation in Okrakwadwo and Amanfro
2. cleared lands for developing 20Ha of Mango at Abonse and 32Ha of coconut at Baware with funds from Ghana Productive Safety Net Project

3. has provided free coconut, oil palm and mango seedlings to farmers

## **Tourism**

The district is endowed with a lot of tourist attractions and could be described as “a mine of ecotourism attractions in the Eastern Region”. The District Assembly is therefore willing and ready to enter into Public-Private Partnerships with investors interested in the sector so harness the potentials to create more jobs, especially for the youth as well as generate more revenue for development. The District Assembly seeks to develop and promote the industry by advertising on the website, social media platforms and prepare brochures and flyers on them. A beach soccer and volley ball pitch is also being developed at the Asenema Waterfall to serve as the first inland beach soccer/volley ball pitch. The Assembly aim to attract FIFA to adopt the facility for its competitions to boost patronage. Besides, the Assembly has established a tourism festival dubbed Okere Mountain Fest, celebrated annually to promote its tourism attractions. With respect to the hospitality industry, the district currently hosts the largest Eco-Resort in the country; Safari Valley Resort.

1. The district is endowed with a lot of tourist attractions distinguished by the following:
  2. Akaa falls located at Akyeremanteng
  3. Abiriw waterfalls
  4. Asenema waterfalls
  5. Nsuta waterfalls
  6. Okrakwadwo Bird Watch at Okrakwadwo
  7. Shrine of legendary Okomfo Anokye (The famous traditional priest and co-founder of the Asante Kingdom) at Awukugua
  8. Ohum Festival celebrated in towns on the ridge in the district
  9. Obosobea- the mysterious rock with numerous varied intricate regular designs
  10. Fontomfrom talking drum made of rock at Akyeremateng
  11. Safari Valley Resort at Abiriw-Dawu
  12. Mysterious Fertility Rock at Akyeremanteng
  13. Mystical Okum-Akwamu stone at Apirede

## **Health**

The Okere District Health Directorate is situated at Dawu. There is a functional National Ambulance service in the district at Adukrom. The Assembly is benefitting from the government’s Agenda 111 Project with a district hospital being constructed at Adukrom (80% complete). Adukrom, Aseseeso and Okrakwado towns hosts the three (3) health centers in the district with

one CHPS center located in each of the ten following areas: Abiriw, Abonse, Akuni, Akyeremateng, Amanfro, Apirede, Asenema, Nanabanin and Twum Guaso.

Section 12 of the Local Governance Act (2016); Act 936 mandates a District Assembly to exercise underlisted amongst others:

1. The District Assembly shall
2. Execute rating and planning functions for its area of authority for the purpose of national economic planning
3. Exercise Political and administrative authority in the district
4. Promote local economic development and
5. Provide guidance, give direction to and supervise other administrative authorities in the district as may be prescribed by law.

### **Markets**

The district has one major market located at Asenema which is patronized twice in a week i.e., Wednesdays and Saturdays. There are five (5) other town markets located at Abiriw, Awukugua, Apirede, Aseseeso and Adukrom.

### **Postal and Telecommunications**

The district has two (2) post offices each located at Abiriw and Adukrom. There are also telecommunication network facilities such as MTN, Vodafone and Airtel-Tigo providing communication and mobile money services to people.

### **Community Information Centers**

There are three (3) functional Community Information Centers in the District each located at Abiriw, Adukrom and Amanfro.

### **Financial Institutions**

The Akuapem Rural Bank at Adukrom is the only financial institution in the district. The category of customers ranges from salary workers, farmers, local artisans, transport owners, traders, and corporate institutions. The financial services provided by this Institution are current account, savings deposit, domestic savings and loans. The citizens also have access to GCB Bank at Akropong.

### **Water Security**

Water Security and Sanitation Settlement in the district is basically made up of up-hill and down-hill communities. On the up-hill or the ridge, pipe-borne water is the major source of water used in most of the communities, supplied by Ghana Water Company with their Office at Amanokrom-

Akuapem followed by Mechanized bore-holes, manual and few of the populace depends on streams. With the down-hill communities, mechanized and manual bore-holes are in most major communities with some depending on hand-dug well as well as ponds and streams. There are some challenges in accessing water in the district;

1. The undulating nature on the ridge, sometimes leads to low pressure, inhabitants are unable to receive regular supply of potable water from Ghana Water Company.
2. Most of the main distribution lines are outmoded and this causes other related problems such as frequent pipe burst and water contamination etc.
3. With mechanized and manual bore-holes, some of the challenges are broken down parts, high iron content in the water, non-functioning of some WATSAN Committee in the district.
4. Longer distance covered before accessing natural water bodies, contamination of these water bodies as well as seasonal or intermittent dryness.

## **Sanitation**

Waste generation and management in the district is gradually becoming a matter of concern to the Assembly. It is estimated that each household generates about 15kg solid and liquid wastes per day. However, not all of these are collected and transported to the final disposal sites. Though the average household refuse generation is moderate, management is a challenge. ZoomLlon Ghana Limited is the only waste management service operating in the district. In respect of sanitation management, majority of households dump their waste in either skip container bins or communal dump site. The Assembly is promoting household refuse collection in five of its major communities on the ridge, namely Abiriw, Adukrom, Awukugua, Apirede and Dawu. The promotion has received a very positive response. The district instituted a special one year “Clean Okere Project” in 2022, with the aim of making Okere the cleanest district in the Region. The Assembly is collaborating with Akuapem North Municipal in the management of a secured a properly engineered final solid waste disposal site.

## **ADOPTED POLICY FRAMEWORK FROM THE NATIONAL MEDIUM TERM DEVELOPMENT POLICY FRAMEWORK (NMTDPF) RELATING TO REVENUE MOBILIZATION**

1. Attain gender equality and equity in political, social and economic development systems and outcomes
2. Deepen political and administrative decentralization
3. Diversify and expand the tourism industry for economic development
4. Enhance access to improved and reliable environmental sanitation service
5. Enhance climate change resilience
6. Enhance inclusive and equitable access to, and participation in quality education at all levels

7. Ensure affordable, equitable, easily accessible and Universal Health Coverage (UHC)
8. Promote a demand driven approach to agricultural development
9. Strengthen social protection, especially for children, women, persons with disability and the elderly

## **KEY ISSUES/CHALLENGES OF REVENUE MOBILIZATION AND HOW THEY ARE BEING ADDRESSED**

### **General issues/challenges**

- i. Lack of interest in revenue collection by the youth and stakeholders and low supervision as a result of the dispersed nature of the district and
- ii. Inability of revenue collectors to interpret and differentiate the various fees in the fee fixing resolution; despite several trainings.
- iii. Dispersed nature of towns in the district increases the local travel cost of collection
- iv. The Draft Assembly bye-laws and Fee-Fixing Resolution has not been gazette

### **Specific issues/challenges**

<b>Revenue Item</b>	<b>Specific Issues/Challenges</b>	<b>Solution</b>
Rates	Inadequate client support services from Ghana Revenue Authority (GRA) to help property owners to enroll unto the Unified Common Property Rate Platform which is also linked to the Ghana.gov.gh payment platform	Provide enough client support officers who will educate property owners on the use of the GRA e-platform for the payment
Lands and Royalties	Inadequate vehicles for development control activities in the district	Procurement of adequate vehicles for the activity
License (Business Operating Permit)	Inadequate revenue collectors for communities and villages in the lower hills	Make commission-based collection attractive in these areas
Fees	Dilapidated nature of market centers discourages ratepayers from paying market fees	Construct new markets in the major towns
Rent	Subletting of assembly stores poses a challenge when the assembly wants to increase rent	Severely punish offenders

## STRENGTH, WEAKNESS, OPPORTUNITIES AND THREATS

STRENGTH	WEAKNESS	OPPORTUNITIES	THREATS
Active participation of all key staff and Area Council members in revenue mobilization	Low supervision as a result of the dispersed nature of the district and low number of revenue collectors	1. Full day electricity power restoration is a plus as store tenants could improve on ventilation	1. Unwillingness of stakeholders to pay night market fees
Well-motivated revenue collectors	2. Poor awareness creation of the public	2. Relative security and peace in the district	2. Dispersed nature of towns in the district
Availability of transport for revenue mobilization	Low ability to interpret and differentiate the various fees in the fee fixing resolution		
Public accountability fora organized on a quarterly basis.	4. Existence of bad road network		
Capable and reliable revenue collectors and agencies			



## BACKGROUND OF REVENUE COLLECTION FOR IGF

In May 2018, Okere District Assembly commenced collection of IGF revenue. The table below shows the monthly IGF revenue collected from 2018 to 2023. It is observed that generally, there is an improvement in the IGF performance year after year. Last year 2022, the Assembly exceeded its budgeted IGF revenue by GH¢94,073.91. December 2019 recorded the minimum collection of GH¢ 15,404.70 and the maximum collection of GH¢117,661.00 was recorded in November 2022.

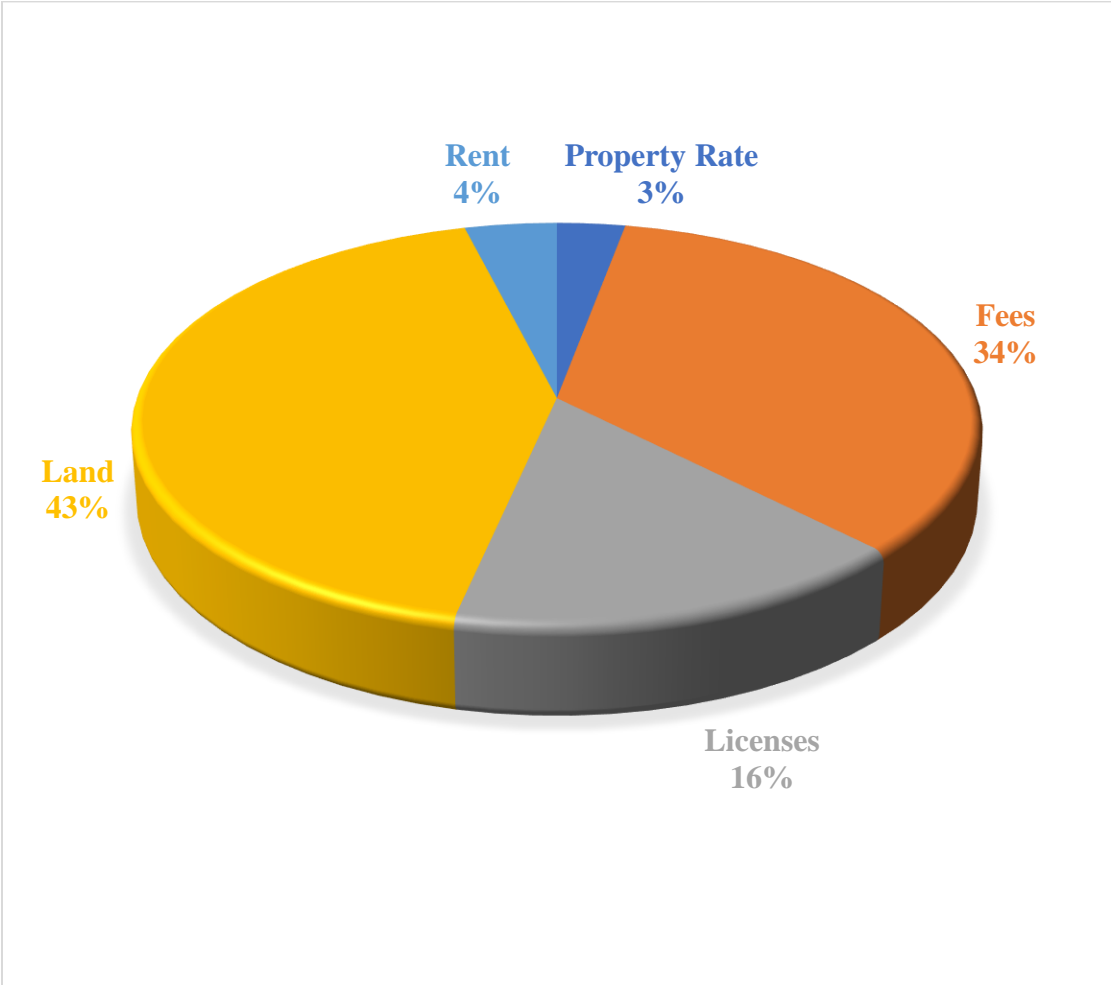
**Table 1: IGF Revenue Performance**

Month	Revenue						TOTAL
	2018	2019	2020	2021	2022	2023	
January		32,586.90	21,825.10	25,911.00	41,759.50	44,562.00	<b>166,644.50</b>
February		20,264.52	22,633.40	27,427.00	47,398.00	52,744.00	<b>170,466.92</b>
March		19,429.50	29,689.70	38,723.00	33,984.00	62,105.00	<b>183,931.20</b>
April		31,883.50	23,171.00	32,151.00	42,883.00	53,540.00	<b>183,628.50</b>
May	23,106.50	22,450.00	28,082.00	28,242.00	41,389.78	68,677.50	<b>211,947.78</b>
June	16,390.60	23,685.20	23,980.20	40,204.00	79,575.00	68,173.00	<b>252,008.00</b>
July	30,667.48	40,155.44	25,010.00	55,594.84	74,408.00	35,219.44	<b>261,055.20</b>
August	22,024.69	34,894.00	49,130.24	19,858.00	52,541.00	59,554.64	<b>238,002.57</b>
September	57,175.00	25,462.80	46,039.82	27,244.00	49,975.63		<b>205,897.25</b>
October	26,548.23	46,481.60	29,749.00	52,634.50	55,907.00		<b>211,320.33</b>
November	28,058.70	22,630.50	21,681.00	33,596.00	117,661.00		<b>223,627.20</b>
December	21,697.00	15,404.70	57,922.00	46,521.00	56,592.00		<b>198,136.70</b>
<b>Total</b>	<b>225,668.20</b>	<b>335,328.66</b>	<b>378,913.46</b>	<b>428,106.34</b>	<b>694,073.91</b>	<b>444,575.58</b>	<b>2,506,666.15</b>

The 2022 financial year recorded the largest amount of IGF revenue collection from 2018 to 2022 of GH¢ 694,073.91. Most of the revenue generated in the 2022 financial year came from the sale of building permit jackets & building plans.

IGF revenue collected from January to August 2023 recorded GH¢ 444,575.58 constituting 71.09% of the total budget IGF revenue of GH¢625,403.00. It is hoped that the assembly will be able to exceed its target by the end of 2023.

**Composition of 2023 IGF Revenue as at August 2023**



**Table 3: Trend of Revenue Projection**

S/N	Revenue Item	Baseline			Previous Year (s)			Budget Year			Medium Term Targets			
		Projection	Actual	2021 % Growth	Projection	Actual	2022 % Growth	Projection	Actual as at August	2023% Growth as at August	2024	2025	2026	2027
		2021	2021		2022	2022		2023	2023					
1	Rates	101,000.00	97,157.34	35.54	101,000.00	103,880.50	6.92	31,500.00	13,150.00	-87.34	95,008.00	106,484.97	119,348.35	133,765.63
2	Lands & Royalties	82,697.00	101,835.00	17.87	225,000.00	305,077.63	199.58	277,500.00	189,185.94	-37.99	290,185.00	325,239.35	364,528.26	408,563.28
3	Rents of Lands, Buildings & Houses	74,000.00	74,347.00	-1.46	76,000.00	82,116.00	10.45	56,000.00	17,757.00	-78.38	57,600.00	64,558.08	72,356.70	81,097.38
4	Licenses	65,700.00	69,564.00	-24.83	60,500.00	59,574.78	-14.36	68,700.00	70,948.64	19.09	72,542.00	81,305.07	91,126.73	102,134.84
5	Fees	59,400.00	81,503.00	54.24	95,603.00	141,125.00	73.15	191,703.00	153,534.00	8.79	212,781.00	238,484.94	267,293.93	299,583.03
6	Fines, Penalties & Forfeits	2,000.00	3,700.00	-	2,000.00	2,300.00	-37.84	-	-	-	10,000.00	11,208.00	12,561.93	14,079.41
	<b>Total</b>	<b>384,797.00</b>	<b>428106.34</b>	<b>12.98</b>	<b>560,103.00</b>	<b>694,073.91</b>	<b>62.13</b>	<b>625,403.00</b>	<b>444,575.58</b>	<b>- 35.95</b>	<b>738,116.00</b>	<b>827,280.41</b>	<b>927,215.90</b>	<b>1,039,223.57</b>

**Table 4: Revenue collection performance for 2023 and projections for 2024**

No.	Revenue Item	2023 Budgeted Revenue	Actual Revenue for 2023 First Quarter	Actual Revenue for 2023 Second Quarter	Actual Revenue for 2023 Third Quarter as at August	Actual Revenue for 2023 Fourth Quarter	Total Revenue Collection for 2023 as at August	% of Budgeted Revenue Achieved for 2023 as at August	2024 Budgeted Revenue
1	Rates	31,500.00	9,518.00	2,922.00	710.00		13,150.00	41.75	95,008.00
2	Lands and Royalties	277,500.00	72,033.00	84,494.50	32,658.44		189,185.94	68.18	290,185.00
3	License (Business Operating Permit-BOP)	68,700.00	17,499.00	33,140.00	20,309.64		70,948.64	103.27	72,542.00
4	Fees	191,703.00	53,874.00	62,074.00	37,586.00		153,534.00	80.09	212,781.00
5	Rent	56,000.00	6,487.00	7,760.00	3,510.00		17,757.00	31.71	57,600.00
6	Fines								10,000.00
	<b>Total</b>	<b>625,403.00</b>	<b>159,411.00</b>	<b>190,390.50</b>	<b>94,774.08</b>		<b>444,575.58</b>	71.09	<b>738,116.00</b>

## **MEASURES DESIGNED TO EXCEED ACTUAL REVENUE COLLECTED FOR 2023**

- a. Rates
  1. Public education and sensitization of stakeholders on the importance of paying property rates to Ghana Revenue Authority (GRA) and on how to use the Ghana.gov.gh payment platform for the payment.
  
- b. Lands and Royalties
  2. Conduct public education and sensitization for stakeholders on the need for proper land documentation with Okere District and on the importance of acquiring a building permit before putting up a building.
  3. Zone the district and appoint officers to be in charge of each zone in respect to monitoring of development control activities
  
- c. License (Business Operating Permit-BOP)
  4. Early distribution of 2024 BOP by the end of January 2024.
  5. Enforce and monitor the collection of BOP from night operators by the Area Councils
  6. Undertake public education exercise on the use of electronic platforms (Mobile Money) for the payment of BOP
  7. Massive pay your levy campaigns and deployment of various groups of task force (Properly Identified) to business centers to collect BOP
  
- d. Fees
  8. Intensive Public education on the need to pay their rates
  9. Deployment of revenue collection taskforce to collect the floor rent
  10. Gazette the Assembly bye-laws and Fee-Fixing Resolution
  
- e. Rent
  11. Investigate and monitor assembly stores/stalls for sub-letting
  12. Send notices to occupants in the teacher's quarters reminding them pay rent on time.

f. Fines

13. Gazette the Assembly bye-laws and Fee-Fixing Resolution

14. Conduct town hall meetings in the 7 major towns and villages in the district to educate stakeholders on assembly bye-laws

**Table 8: Matrix for IGF Revenue Improvement Strategies for 2023**

REVENUE ITEM	OBJECTIVES	ACTIVITIES	EXPECTED OUTPUT	OUTPUT INDICATOR	IMPLEMENTATION STRATEGIES	LOGISTICS REQUIRED	QUARTERLY TIME FRAME				EXPECTED COST (GHC)	EXPECTED OUTCOME (GHC)	RESPONSIBILITY	FUND SOURCE
							1	2	3	4				
Property Rates	To increase the amount of property rate collected	1. Public education and sensitization of stakeholders on the importance of paying property rates to Ghana Revenue Authority (GRA) and on how to use the Ghana.gov.gh payment platform for the payment	Increased revenue collection from property rates	revenue transfers from GRA to the Assembly	Use of information van, Radio Mountain and stakeholder engagements	Vehicles, PA System					5,000.00	95,008.00	DCE/DCD /DFO	IGF
<b>Sub-Total</b>										<b>5,000.00</b>	<b>95,008.00</b>			
Lands and Royalties	To ensure that lands acquired by stakeholders have proper documentation with	2. Conduct public education and sensitization for stakeholders on the need	Increased demand for building permits & jackets in the district	Number of permits and jackets sold	1. Use of information van, Radio Mountain and stakeholder engagements	Vehicles, PA system, Value books					5,000.00	290,185.00	DCE/DCD	

REVENUE ITEM	OBJECTIVES	ACTIVITIES	EXPECTED OUTPUT	OUTPUT INDICATOR	IMPLEMENTATION STRATEGIES	LOGISTICS REQUIRED	QUARTERLY TIME FRAME	EXPECTED COST (GHC)	EXPECTED OUTCOME (GHC)	RESPONSIBILITY	FUND SOURCE
	Okere District to curb future land disputes as well as increase revenue from the sale of permits	for proper land documentation with the district and on the importance of acquiring a building permit before putting up a building. Sensitization on the importance of acquiring a building permit before putting up a building.			2. Periodic visits to property owners by the revenue taskforce during festival seasons to collect arrears/payment of property rates						



REVENUE ITEM	OBJECTIVES	ACTIVITIES	EXPECTED OUTPUT	OUTPUT INDICATOR	IMPLEMENTATION STRATEGIES	LOGISTICS REQUIRED	QUARTERLY TIME FRAME	EXPECTED COST (GHC)	EXPECTED OUTCOME (GHC)	RESPONSIBILITY	FUND SOURCE
	To enhance development control exercise in the district.	3. Zone the district and appoint officers to be in charge of each zone in respect to monitoring of development control activities	Regular monitoring on the sale of building permits & jackets in the district	Number of monitoring undertaken	Make vehicle available for the purpose of scheduled development control exercises.	Vehicles		10,000.00		DCE/DCD /Works Department/Physical Planning Department	IGF
<b>Sub-Total</b>								<b>15,000.00</b>	<b>290,185.00</b>		
License (Business Operating Permit-BOP)	To ensure rate payers are made aware of their obligations on time to give them the chance to pay early.	4. Early distribution of 2024 Bills by the end of January 2024	Timely bill distribution	Date & Number of bills distributed	Serve notices to rate payers very early in the morning	Stationery, Revenue Explorer Pro Software		10,000.00	72,542.00	DFO	IGF
	To ensure the collection of BOP from businesses operating at night	5. Enforce and monitor the collection of BOP from night operators by the Area Councils	Increased revenue collection from night operators	Improved revenue mobilization from night business operations	Update area councillors on the approved cede revenue items.	Value Book		3,000.00		DFO	IGF

REVENUE ITEM	OBJECTIVES	ACTIVITIES	EXPECTED OUTPUT	OUTPUT INDICATOR	IMPLEMENTATION STRATEGIES	LOGISTICS REQUIRED	QUARTERLY TIME FRAME				EXPECTED COST (GHC)	EXPECTED OUTCOME (GHC)	RESPONSIBILITY	FUND SOURCE
	To collect BOP from businesses operators who wish to use mobile money services	6. Undertake public education exercise on the use of electronic platforms (Mobile Money) for the payment of BOP	Increased revenue collection from BOP	Amount of payment made via mobile money	Ensure that the official mobile money number is available to all stakeholders by posting them on various noticeboards and in the area councils.	Stationary					200.00		DFO	IGF
	To shore up the property rate collection during periods of traditional festivals.	7. Massive pay your levy campaigns and deployment of various groups of task force (Properly Identified) to business centres to collect BOP	Increased revenue collection from licenses	Number of campaigns organised	1. Use of information van, Radio Mountain and stakeholder engagements  2.Periodic visits to business owners by the revenue taskforce during festival seasons to collect arrears/payment of licenses	Vehicles, PA System, value books					5,000.00		DFO	IGF
<b>Sub-Total</b>											<b>18,200.00</b>	<b>72,542.00</b>		

REVENUE ITEM	OBJECTIVES	ACTIVITIES	EXPECTED OUTPUT	OUTPUT INDICATOR	IMPLEMENTATION STRATEGIES	LOGISTICS REQUIRED	QUARTERLY TIME FRAME	EXPECTED COST (GHC)	EXPECTED OUTCOME (GHC)	RESPONSIBILITY	FUND SOURCE
Fees	To constantly remind rate payers on the need to pay	8. Intensive Public education on the need to pay their rates	Evading of fees avoided	Number of campaigns organised	1. Use of information van, Radio Mountain and stakeholder engagements	vehicles, PA System		5,000.00	212,781.00	DFO	IGF
					2. Periodic visits to business owners by the revenue taskforce during festival seasons to collect arrears/payment of fees						
	To increase the presence of revenue collectors in collecting the approved GH¢ 2.00 floor rent by the General Assembly of the District.	9. Deployment of revenue collection taskforce to collect the floor rent	Avoid evading floor rent	Improved revenue mobilization from floor rent	Periodic visit to market centres for revenue collection	Value books		1,500.00			

REVENUE ITEM	OBJECTIVES	ACTIVITIES	EXPECTED OUTPUT	OUTPUT INDICATOR	IMPLEMENTATION STRATEGIES	LOGISTICS REQUIRED	QUARTERLY TIME FRAME				EXPECTED COST (GHC)	EXPECTED OUTCOME (GHC)	RESPONSIBILITY	FUND SOURCE
	To enforce bye-laws and prosecute defaulters	10. Gazette the Assembly bye-laws and Fee-Fixing Resolution	Rates and Fee-Fixing Resolution gazetted	Gazette Number	1. Source bill from Assembly press. 2. Make payment for the gazetting of the Rates and Fee-Fixing Resolution	Stationery					11,000.00		DCE/DCD /DFO	DACF
<b>Sub-Total</b>											<b>17,500.00</b>	<b>212,781.00</b>		
Rent	To deal with defaulters and deter others from committing such crimes	11. Investigate and monitor assembly stores/stalls for sub-letting	Defaulters identified and dealt with	Report on meeting with stakeholders who have rented assembly stores/stalls	Engage stakeholders on the demerits of sub-letting assembly stores/stalls	vehicles					800.00		DFO	IGF
	To ensure tenants are made aware of their obligations on time to encourage early payment.	12. Send notices to occupants in the teacher's quarters reminding them pay rent on time.	timely distribution of reminder notices	Date on reminder notices and number of occupants served	Send reminder notices to tenants every month	Stationery, Revenue Explorer Pro Software, smart phone					200.00	57,600.00	DCD/DCE /DFO	IGF
<b>Sub-Total</b>											<b>1,000.00</b>	<b>57,600.00</b>		

REVENUE ITEM	OBJECTIVES	ACTIVITIES	EXPECTED OUTPUT	OUTPUT INDICATOR	IMPLEMENTATION STRATEGIES	LOGISTICS REQUIRED	QUARTERLY TIME FRAME			EXPECTED COST (GHC)	EXPECTED OUTCOME (GHC)	RESPONSIBILITY	FUND SOURCE
Fines	To enforce bye-laws and prosecute defaulters	13. Gazette the Assembly bye-laws and Fee-Fixing Resolution	Rates and Fee-Fixing Resolution gazetted	Gazette Number	1. Source bill from Assembly press.	Stationery				11,050.00	10,000.00	DCE/DCD /DFO	DACF
					2. Make payment for the gazetting of the Rates and Fee-Fixing Resolution								
	To educate stakeholders on the assembly bye-laws	14. Conduct town hall meetings in the 7 major towns and villages in the district to educate stakeholders on assembly bye-laws	improvement in stakeholders understanding of the assembly bye-laws	Number of town hall meetings organised	Use of information van to announce the date and time of the meeting	chairs and canopies, PA system				14,000.00		/DFODCD /DCE	DACF
<b>Sub-Total</b>										<b>25,050.00</b>	<b>10,000.00</b>		
<b>Grand Total</b>										<b>81,750.00</b>	<b>738,116.00</b>		

**Table 9: Monitoring and Evaluation Plan for IGF Revenue Mobilisation**

REVENUE ITEM	OBJECTIVE(S)	ACTIVITIES	EXPECTED OUTPUT	EXPECTED OUTCOME	OUTCOME INDICATOR	FREQUENCY OF MONITORING	MONITORING AND EVALUATION STRATEGIES	RESPONSIBILITY
Property Rates	To increase the amount of property rate collected	1. Public education and sensitization of stakeholders on the importance of paying property rates to Ghana Revenue Authority (GRA) and on how to use the Ghana.gov.gh payment platform for the payment	Increased revenue collection from property rates	Increase in the total revenue collected at the end of the year	% of the budgeted revenue collected from rate payers at the end of the year	once in the first & third quarters	Take feedback from the public education and sensitization team	DCD/ Revenue Mobilization Team

REVENUE ITEM	OBJECTIVE(S)	ACTIVITIES	EXPECTED OUTPUT	EXPECTED OUTCOME	OUTCOME INDICATOR	FREQUENCY OF MONITORING	MONITORING AND EVALUATION STRATEGIES	RESPONSIBILITY
Lands and Royalties	To ensure that lands acquired by stakeholders have proper documentation with Okere District to curb future land disputes as well as increase revenue from the sale of permits	2. Conduct public education and sensitization for stakeholders on the need for proper land documentation with the district and on the importance of acquiring a building permit before putting up a building sensitization on the importance of acquiring a building permit before putting up a building.	Increased demand for building permits & jackets in the district	Increase in the total revenue collected at the end of the year	% of the budgeted revenue collected from the sale of building permits & jackets at the end of the year	once in the first & third quarters	Take feedback from the public education and sensitization team	DCD/ Revenue Mobilization Team

REVENUE ITEM	OBJECTIVE(S)	ACTIVITIES	EXPECTED OUTPUT	EXPECTED OUTCOME	OUTCOME INDICATOR	FREQUENCY OF MONITORING	MONITORING AND EVALUATION STRATEGIES	RESPONSIBILITY
	To enhance development control exercise in the district.	3. Zone the district and appoint officers to be in charge of each zone in respect to monitoring of development control activities	Regular monitoring on the sale of building permits & jackets in the district	Increase in the total revenue collected at the end of the year	% of the budgeted revenue collected from the sale of building permits & jackets at the end of the year	once every quarter	Take feedback from monitoring team	DCE/DCD /Works Department/Physical Planning Department
License (Business Operating Permit-BOP)	To ensure rate payers are made aware of their obligations on time to give them the chance to pay early.	4. Early distribution of 2024 Bills by the end of January 2024	Timely bill distribution	Early payment of BOP	% payment made by business operators in the first quarter	once a week	follow up on business operators using the distribution list	DCD
	To collect BOP from businesses operating at night	5. Enforce and monitor the collection of BOP from night operators by the Area Councils	Increase revenue collection from night operators	Increase in the total revenue collected from night operators	% of the total revenue collected from night operators	once a month	Follow up with updated list of rate payers available on weekends	DCD
	To collect BOP from businesses operators who wish to use mobile money services	6. Undertake public education exercise on the use of electronic platforms (Mobile Money) for the payment of BOP	Increased revenue collection from BOP	Increase in revenue collection from BOP	% of the total revenue collected from license via mobile money	once a month	Remind rate payers via phone calls and make the mobile money number available for payment	DCD



REVENUE ITEM	OBJECTIVE(S)	ACTIVITIES	EXPECTED OUTPUT	EXPECTED OUTCOME	OUTCOME INDICATOR	FREQUENCY OF MONITORING	MONITORING AND EVALUATION STRATEGIES	RESPONSIBILITY
	To shore up the property rate collection during periods of traditional festivals.	7. Massive pay your levy campaigns and deployment of various groups of task force (Properly Identified) to business centres to collect BOP	Increased revenue collection from licenses	Increase in the total revenue collected at the end of the third & fourth quarters	% of the total revenue collected from BOP at the end of the third and fourth quarters	three times in the third & fourth quarters altogether	Daily follow ups since sales will very high during the week of the festival	DCD
Fees	To constantly remind rate payers on the need to pay	8. Intensive Public education on the need to pay their rates	Evading of fees avoided	Improvement in revenue collection	% of the total revenue collected from fees	Once every quarter	Ensure that the revenue mobilization team are adequately resourced with logistics to carry out the exercise	DCD/Revenue Mobilization team
	To increase the presence of revenue collectors in collecting the approved GH¢ 2.00 floor rent by the General Assembly of the District.	9. Deployment of revenue collection taskforce to collect the floor rent	Avoid evading floor rent	Increased revenue collection from fees	% of the total revenue collected from floor rent	once a month	Ensure that the revenue mobilization team are adequately motivated to carry out the exercise	DCD/Revenue Mobilization team

REVENUE ITEM	OBJECTIVE(S)	ACTIVITIES	EXPECTED OUTPUT	EXPECTED OUTCOME	OUTCOME INDICATOR	FREQUENCY OF MONITORING	MONITORING AND EVALUATION STRATEGIES	RESPONSIBILITY
	To enforce bye-laws and prosecute defaulters	10. Gazette the Assembly bye-laws and Fee-Fixing Resolution	Rates and Fee-Fixing Resolution gazetted	Adherence to assembly bye-laws & Fee-Fixing Resolution by stakeholders	% of the total budgeted revenue from all sources	once in a year	Make funds available to gazette the Assembly bye-laws and Fee-Fixing Resolution	DCD/DCE
Rent	To deal with defaulters and deter others from committing such crimes	11. Investigate and monitor assembly stores/stalls for sub-letting	Defaulters identified and dealt with	Eradicate Sub-letting of assembly stores/stalls	Number of stores/stalls identified for sub-letting	once every quarter	Investigate for sub-letting and follow up on complaints by stakeholders	DCD
	To ensure tenants are made aware of their obligations on time to give them the chance to pay early.	12. Send notices to occupants in the teacher's quarters reminding them pay rent on time.	Timely distribution of notices	Early payment of rent	% payment made by tenants every month	once every month	follow up on complaints by stakeholders	DCD
Fines	To enforce bye-laws and prosecute defaulters	13. Gazette the Assembly bye-laws and Fee-Fixing Resolution	Rates and Fee-Fixing Resolution gazetted	Adherence to assembly bye-laws & Fee-Fixing Resolution by stakeholders	% of the total budgeted revenue from all sources	once in a year	Make funds available to gazette the Assembly bye-laws and Fee-Fixing Resolution	DCD/DCE

REVENUE ITEM	OBJECTIVE(S)	ACTIVITIES	EXPECTED OUTPUT	EXPECTED OUTCOME	OUTCOME INDICATOR	FREQUENCY OF MONITORING	MONITORING AND EVALUATION STRATEGIES	RESPONSIBILITY
	To educate stakeholders on the assembly bye-laws	14. Conduct town hall meetings in the 7 major towns and villages in the district to educate stakeholders on assembly bye-laws	improvement in stakeholders understanding of the assembly bye-laws	Adherence to assembly bye-laws & Fee-Fixing Resolution by stakeholders		first and third quarters	Make funds available to organise the meetings	DCD/DCE

## CONCLUSION

It is expected that the strategies identified will be implemented. Also, the activities should be adequately monitored in order to reduce the inefficiencies so that the assembly can materialize the proposed outputs and outcomes.

NAME OF DCE: .....

NAME OF DCD: .....

DATE: .....

DATE: .....

SIGNATURE AND STAMP: .....

SIGNATURE AND STAMP: .....