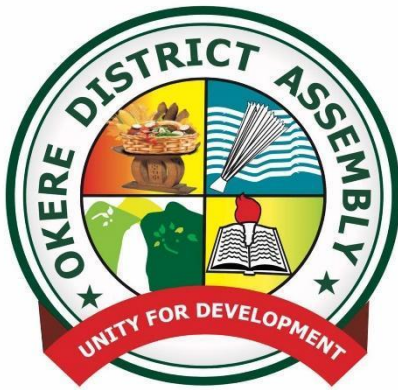




2026 REVENUE IMPROVEMENT ACTION PLAN (RIAP) FOR INTERNALLY GENERATED FUNDS

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INTRODUCTION

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 Akwapim North Municipal Assembly and with Adukrom-Akuapim 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.

Table 1: Trend of Revenue Projection for 2026-2029

S/ N	Revenue Item	Baseline			Previous Year (s)			Budget Year			Medium Term Targets			
		Projection	Actual	2023 % Growt h	Projection	Actual	2024 % Growt h	Projection	Actual as at September	2025% Growth as at Septem ber	2026	2027	2028	2029
		2023	2023		2024	2024		2025	2025					
1	Rates	30,000.00	59,397.67	97.99	94,008.00	168,585.00	79.33	248,065.25	146,365.00	-41.00	510,969.41	613,163.29	735,795.95	882,955.14
2	Lands & Royalties	277,500.00	323,250.94	16.49	395,402.00	355,361.60	-10.13	350,000.00	275,756.30	-21.21	400,000.00	480,000.00	576,000.00	691,200.00
3	Rents of Lands, Buildings & Houses	56,000.00	31,559.00	-43.64	57,058.00	31,594.00	-44.63	177,647.00	116,375.00	-34.49	256,400.00	307,680.00	369,216.00	443,059.20
4	Licenses	68,700.00	102,983.64	49.90	87,802.00	102,817.87	17.10	134,989.62	114,655.25	-15.06	95,041.59	114,049.91	136,859.89	164,231.87
5	Fees	191,703.00	284,132.14	48.21	304,530.00	379,029.01	24.46	579,298.13	347,640.83	-39.99	727,589.00	873,106.80	1,047,728.16	1,257,273.79
6	Fines, Penalties & Forfeits	0.00	0.00	0.00	11,200.00	5,000.00	-55.36	10,000.00	0	-100.00	10,000.00	12,000.00	14,400.00	17,280.00
	Total	623,903.00	801,323.39	28.44	950,000.00	1,042,387.48	9.72	1,500,000.00	1,000,792.38	-33.28	2,000,000.00	2,400,000.00	2,880,000.00	3,456,000.00

Table 2: Revenue collection performance for 2025 and projections for 2026

No.	Revenue Item	2025 Revenue							2026
		Budgeted	Actual (1 st quarter)	Actual (2 nd quarter)	Actual (3 rd quarter as at September)	Actual (4th quarter)	Total Actual Revenue as at September	% of Budgeted Revenue Achieved as at September	Budgeted Revenue
1	Rates	248,065.25	35,410.00	77,932.00	33,023.00		146,365.00	59.00	510,969.41
2	Lands and Royalties	350,000.00	57,100.00	55,206.00	163,450.30		275,756.30	78.79	400,000.00
3	License (Business Operating Permit-BOP)	177,647.00	28,672.00	46,995.00	38,988.25		114,655.25	64.54	256,400.00
4	Fees	134,989.62	98,446.10	128,356.73	120,838.00		347,640.83	257.53	95,041.59
5	Rent	579,298.13	99,800.00	2,545.00	14,030.00		116,375.00	20.09	727,589.00
6	Fines	10,000.00	-	-	-		0.00	-	10,000.00
	Total	1,500,000.00	319,428.10	311,034.73	370,329.55		1,000,792.38	66.72	2,000,000.00

MEASURES DESIGNED TO ACHIEVE PROJECTED REVENUE FOR 2026

General Measures:

1. Roll out the use of a reliable software (*DLREV*) to collect IGF
2. Print and distribute bills by the end of December, 2025
3. Gazette and publicize Assembly Bye-laws and Fee Fixing Regulation
4. Public education and stakeholder engagements on the need to pay levies to the Assembly
5. Publicise capital projects funded by (at least 20%) of the Internally Generated Funds mobilized; to motivate rate payers to fulfil their civil obligation
6. Timely issuance of bills (to new properties/business identified) and demand notices before the end of the year 2026
7. Prosecute defaulters to ensure compliance and encourage 90% of rate payers to honour their obligations

Specific Measures:

RATES: (Basic Rates/Property Rates)

Basic Rate:

8. Collection of Basic Rate (add component to all BOPs, property rate, building permit and sanitation charges or offences to reduce the cost of collection and make collection easier).
9. Advise private formal institutions in the district on their obligation to pay basic rate on behalf of their workers; and send a request to the Controller and Accountant General Department to demand mandatory basic rate deduction for the public sector workers on their pay-roll.

Property Rates:

10. Conduct valuation of properties in all Class One Areas and commercial buildings
11. Continue to identify all new properties not captured and update the property data
12. Encourage Revenue Collectors to work during weekends and evenings in order to meet ratepayers who are not available during the weekdays and day times
13. Provide logistical support for the Development Control Taskforce
14. Intensify stakeholder engagements/ general public on the need to seek or obtain permit before developing their lands
15. Process all building permit applications within thirty (30) days and provide continuous update on the status of application via SMS for developers
16. Encourage the cashless payments of development permits

Licenses:

17. Regular review and update of existing business database to provide stakeholders with electronic bills, consistent updates and bill reminders

Rent:

18. Issue eviction notices to defaulters in the teacher's quarters (especially those on the ridge)
19. Maintain/rehabilitate dilapidated bungalows

Fees:

20. Resource Revenue Monitoring Teams to check on the activities of
 - i. Revenue Collectors, (especially on market days)
 - ii. Tourism liaison officers

Revenue Collectors:

21. Strengthen weekly auditing of the books of Revenue Collector to curb fraudulent activities
22. Pay commission of Revenue Collectors on time to increase attraction rate for their role

MATRIX FOR IGF REVENUE IMPROVEMENT STRATEGIES FOR 2026

S/ N	OBJECTIVES	ACTIVITIES	QUARTERLY TIME FRAME				EXPECTED OUTPUT	OUTPUT INDICATOR	IMPLEMENTATION STRATEGIES	LOGISTICS/ RESOURCES REQUIRED	EXPECTED COST (GHC)	EXPECTED OUTCOME (GHC)	RESPONSIBILITY	FUND SOURCE
			1	2	3	4								
GENERAL STRATEGIES														
1	To improve efficiency in revenue collection	Roll out the use of a reliable software (<i>dlrev</i>) to collect IGF					The Assembly is integrated on the software and rate payers use it	The site is active on the internet web	Public education capacity building	Tablet devices mobile/WIFI data	28,000	280,000	Revenue Collectors, DFO, Budget	IGF
2	To serve bills to rate payers promptly	Print and distribute bills by the end of December, 2025					All bills served by the end of December 2025	100% of bills served	Electronic messaging courier services	Vehicles, data/WIFI, stationery	-	50,000	DFO, MIS	IGF
3	To ensure compliance	Gazette and publicize Assembly Bye-laws and Fee Fixing Regulation					The 2026 fee-fixing regulation and bye laws gazetted	A copy of the gazette document is available at the Assembly	Make payment for the gazetting of the Rates and Fee-Fixing Resolution	-	13,400.00	100,000	DCD, DCE, DFO, BUDGET	DACF
4	To produce informed rate payers	Public education and sensitization on the need to pay levies to the Assembly.					Rate payers become informed about the need to pay levies to the Assembly	Percentage of rate payers sensitized	Town hall meetings / community engagement/ public address systems		5,000	2,000	DFO, Information S. D, BUDGET Revenue Collectors,	IGF
5	To ensure and promote accountability to rate payers	Publicize capital projects funded by (at least 20%) of the Internally Generated Funds mobilized					Projects funded by (at least 20%) of the IGF publicized	Public noticeboards layered with project details	publicized at public notice boards		20,000	300,000	DFO, DCD, DCE, BUDGET	
6	To serve bills to rate payers promptly	Timely issuance of bills (to new properties/business identified) and demand notices before the end of the year 2026					All bills served by the end of the 2026 financial year	100% of bills served	Electronic messaging courier services	Vehicles, data/WIFI, stationery	500	25,000	DFO, DCD	IGF
7	To ensure compliance and encourage 90% of rate payers to honor their obligations	Prosecute defaulters					100% of defaulters prosecuted	Court orders			2000	102,020	DFO/DEHO	IGF
	Sub-total										68,900.00	859,020.00		

MATRIX FOR IGF REVENUE IMPROVEMENT STRATEGIES FOR 2026

S/ N	OBJECTIVES	ACTIVITIES	QUARTERLY TIME FRAME				EXPECTED OUTPUT	OUTPUT INDICATOR	IMPLEMENTATION STRATEGIES	LOGISTICS/ RESOURCES REQUIRED	EXPECTED COST (GHC)	EXPECTED OUTCOME (GHC)	RESPONSIBILITY	FUND SOURCE
				1	2	3	4							
SPECIFIC STRATEGIES														
Rates														
8	To reduce the cost of collection and make collection easier	Collection of Basic Rate (add component to all BOPs, property rate, building permit and sanitation charges or offences)					All rate payers pay basic rate	Ratio of bills to basic rate revenue collected	add component to all BOPs, property rate, building permit and sanitation charges or offences		-	11,256	Finance, Physical Planning &Works	IGF
9	To collect basic rate from private formal Institutions in the district	Advise private formal institutions in the district on their obligation to pay basic rate on behalf of their workers; and send a request to the Controller and Accountant General Department to demand mandatory basic rate deduction for the public sector workers on their pay-roll.					All private formal institutions pay basic rate on behalf of their workers	Ratio of bills to basic rate revenue collected	demand list and payment of basic rate on behalf of their workers; and write to Controller and Accountant General Department to demand mandatory basic rate deduction for all public sector workers on their pay-roll		500	1,829	Finance	IGF
10	To charge accurate rates on those properties	Conduct valuation of properties in all Class One Areas and commercial buildings					100% of properties valued correctly	Number of properties valued correctly	Employ the services of property valuation firms	Funds	400,000	409,000	DCD, Works & Physical Planning	IGF
11	To update the property data	Continue to identify all new properties not captured					100% of new properties identified	Number of new properties identified	Periodic survey		500	20,000	Revenue Collectors, development control team	IGF
12	To meet rate payers who are not available on weekdays and evening	Encourage Revenue Collectors to work during weekends and evenings in order					All revenue collectors work on weekends	Number of revenue collectors working on weekends	Visit rate payers on weekends	ID cards, rain coats, protective boots	7,000	60,000	DCD, DFO	IGF
13	To facilitate the work of the taskforce	Provide logistical support for the Development Control Taskforce					Taskforce well-resourced with the needed logistics	Number of logistics provided	Funds	field equipment, ID cards, vehicles etc.	20,000	100,000	DCD, DFO	IGF

S/ N	OBJECTIVES	ACTIVITIES	QUARTERLY TIME FRAME				EXPECTED OUTPUT	OUTPUT INDICATOR	IMPLEMENTATION STRATEGIES	LOGISTICS/ RESOURCES REQUIRED	EXPECTED COST (GHC)	EXPECTED OUTCOME (GHC)	RESPONSIBILITY	FUND SOURCE
			1	2	3	4								
14	To produce informed rate payers	Intensify stakeholder engagements/ general public on the need to seek or obtain permit before developing their lands Physical Planning & Works Departments					All new property owners obtain application permits for their properties	number of applications submitted to the Assembly	Town hall meetings / community engagement/ public address systems		5,000	50,000		IGF
15	To ensure compliance and also prevent long waiting times	Process all building permit applications within thirty (30) days and provide continuous update on the status of applications via SMS for developers					All new application permits processed within thirty (30) days	% of applications processed	Organize spatial and technical planning meetings regularly	Funds	60,000	100,000		IGF
16	To ensure transparency in accounting for collected revenue	Encourage the cashless payments of development permits Physical Planning & Works Departments					All payments become cashless	Amount of revenue paid directly to the Assembly coffers from rate payers	Use of electronic payment system (dlrev) by rate payers		-	200,000	DFO, Revenue Superintendent	IGF
		<i>Sub-total</i>									493,000.00	952,085.00		
Rent														
17	To provide stakeholders with electronic bills, consistent updates and bill reminders	Regular review and update of the business database					an up-to-date business data	Business data records		Airtime, mobile data/WIFI	200	-	Rev. Collectors, DBO	IGF
		<i>Sub-total</i>									200.00	-		
Licenses														
18	To compel rate payers to honour their obligation to the Assembly	Issue eviction notices to defaulters in the teacher's quarters (especially those on the ridge)					all pay their debt or vacate the teachers' quarters	Number of defaulters who pay their debt	Electronic messaging, courier services	Mobile data/WIFI, airtime	200	38,560	DCD, DFO, DBO	IGF
19	To keep properties in good form	Maintain/rehabilitate dilapidated bungalows					Bungalows rehabilitated	Conditions in the facility in good shape	Construction materials and equipment	Funds	30,000	15,000	Works, DFC	IGF
		<i>Sub-total</i>									30,200.00	53,560.00		

S/ N	OBJECTIVES	ACTIVITIES	QUARTERLY TIME FRAME				EXPECTED OUTPUT	OUTPUT INDICATOR	IMPLEMENTATION STRATEGIES	LOGISTICS/ RESOURCES REQUIRED	EXPECTED COST (GHC)	EXPECTED OUTCOME (GHC)	RESPONSIBILITY	FUND SOURCE
			1	2	3	4								
Fees														
20	To ensure accountability	Resource Revenue Monitoring Teams to check on the activities of i.Revenue Collectors, (especially on market days) ii Tourism liaison officers					check on activities of revenue collectors once a week			Funds	1,000	50,000	DFO, DCD	IGF
Sub-total											1,000.00	50,000.00		
Revenue Collectors														
21	To ensure accountability	Strengthen weekly auditing of the books of Revenue Collector to curb fraudulent activities					auditing done once a week		Regular visits to revenue collection points or offices	vehicle	800	5,335	DFO, Audit	IGF
22	Incentivize revenue collectors	Pay commission of Revenue Collectors on time to increase attraction rate for their role					Commissions paid within the first week of the ensuing month				20,000	80,000	DCD, DFO	IGF
		Sub-total									20,800.00	85,335.00		
		Grand Total									801,300.00	2,000,000.00		

Table 4: Monitoring and Evaluation Plan for IGF Revenue Mobilisation

S/N	OBJECTIVE(S)	ACTIVITIES	EXPECTED OUTPUT	EXPECTED OUTCOME	OUTCOME INDICATOR	FREQUENCY OF MONITORING	MONITORING AND EVALUATION STRATEGIES	RESPONSIBILITY
1	To improve efficiency in revenue collection	Roll out the use of a reliable software (<i>dlrev</i>) to collect IGF	The Assembly is integrated on the software and rate payers use it	Increase efficiency in revenue collection	The level of complaints by rate payers			Management
2	To serve bills to rate payers promptly	Print and distribute bills by the end of December, 2025	All bills served by the end of December 2025	Rate payers pay their bills on time	The percentage of rate payers that pay bills on time	Twice in the last month 2025	Field checks	Finance
3	To ensure compliance	Gazette and publicize Assembly Bye-laws and Fee Fixing Regulation	The 2026 fee-fixing regulation and bye laws gazetted	Increasing compliance	Reduction in the number of defaulters	First week in January 2026	-	Budget, DCD, DFO
4	To produce informed rate payers	Public education and sensitization on the need to pay levies to the Assembly.	Rate payers become informed about the need to pay levies to the Assembly	Increasing ease in revenue collection	Percentage of budgeted revenue collected		Field checks	Information service, Finance, Revenue Superintendent
5	To ensure and promote accountability to rate payers	Publicize capital projects funded by (at least 20%) of the Internally Generated Funds mobilized	Projects funded by (at least 20%) of the IGF publicized	Increasing ease in revenue collection	Percentage of budgeted revenue collected	Twice a year	interviews	Finance, Budget, Audit
6	To serve bills to rate payers promptly	Timely issuance of bills (to new properties/business identified) and demand notices before the end of the year 2026	All bills served by the end of the 2026 financial year	New rate payers pay their bills on time	The percentage of new rate payers that pay bills on time			
7	To ensure compliance and encourage 90% of rate payers to honor their obligations	Prosecute defaulters	100% of defaulters prosecuted	Rate payers pay their bills on time	The percentage of rate payers that pay bills on time	Once a year	Inquire that Court summons have been served	Revenue Superintendent, Environmental Health Unit
8	To reduce the cost of collection and make collection easier	Collection of Basic Rate (add component to all BOPs, property rate, building permit and sanitation charges or offences)	All rate payers pay basic rate	Increasing ease in collection of basic rates	Increase in revenue from basic rate	Monthly	Check monthly financial statement	Audit, Physical Planning, Works Department
9	To collect basic rate from private formal Institutions in the district	Advise private formal institutions in the district on their obligation to pay basic rate on behalf of their workers; and send a request to the Controller and Accountant General Department to demand mandatory basic rate deduction for the public sector workers on their pay-roll.	All private formal institutions pay basic rate on behalf of their workers	All private formal institutions pay basic rate on behalf of their workers	Increase in revenue from basic rate	Monthly	Check financial records	Finance

S/N	OBJECTIVE(S)	ACTIVITIES	EXPECTED OUTPUT	EXPECTED OUTCOME	OUTCOME INDICATOR	FREQUENCY OF MONITORING	MONITORING AND EVALUATION STRATEGIES	RESPONSIBILITY
10	To charge accurate rates on those properties	Conduct valuation of properties in all Class One Areas and commercial buildings	100% of properties valued correctly	Rate payers pay the valued rates issued by the Assembly	Increase in revenue from property rates	Once a year	Check data on valued properties with the property valuation firm	Finance, Budget
11	To update the property data	Continue to identify all new properties not captured	100% of new properties identified	Increasing ease in tracking building properties in the district	Property data records		Field register and records	Budget
12	To meet rate payers who are not available on weekdays and evening	Encourage Revenue Collectors to work during weekends and evenings in order	All revenue collectors work on weekends	Increasing ease in revenue collection	Percentage of budgeted revenue collected on weekends		GCR, Interviews	Finance
13	To facilitate the work of the taskforce	Provide logistical support for the Development Control Taskforce	Taskforce well-resourced with the needed logistics	A community with well-laid out buildings	% of revenue collected	Once a year	Check procurement records	Management
14	To produce informed rate payers	Intensify stakeholder engagements/ general public on the need to seek or obtain permit before developing their lands Physical Planning & Works Departments	All new property owners obtain application permits for their properties	Increasing ease in the collection of development permits	% of revenue collected		Field interviews, check compliance level	Management
15	To ensure compliance and also prevent long waiting times	Process all building permit applications within thirty (30) days and provide continuous update on the status of applications via SMS for developers	All new application permits processed within thirty (30) days	Increasing ease in the collection of development permits	% of revenue collected	Once a month	Meeting records	Management
16	To ensure transparency in accounting for collected revenue	Encourage the cashless payments of development permits Physical Planning & Works Departments	All payments become cashless	Increasing ease in the collection of development permits	% of revenue collected	monthly	Amount of revenue paid via electronic platforms	Finance, Audit
17	To provide stakeholders with electronic bills, consistent updates and bill reminders	Regular review and update of the business database	an up-to-date business data	Increasing ease in tracking businesses in the district	Business data records			

S/N	OBJECTIVE(S)	ACTIVITIES	EXPECTED OUTPUT	EXPECTED OUTCOME	OUTCOME INDICATOR	FREQUENCY OF MONITORING	MONITORING AND EVALUATION STRATEGIES	RESPONSIBILITY
18	To compel rate payers to honour their obligation to the Assembly	Issue eviction notices to defaulters in the teacher's quarters (especially those on the ridge)	All defaulters pay their debt or vacate the teachers' quarters	Increasing ease in the collection of rents	% of rent collected	Twice in a year	Check dispatch records	Management
19	To keep properties in good form	Maintain/rehabilitate dilapidated bungalows	Bungalows rehabilitated	Facility users live comfortably in the bungalows	Reduced level of complaints by the facility users	When necessary	assessment	
20	To ensure accountability	Resource Revenue Monitoring Teams to check on the activities of i. Revenue Collectors, (especially on market days) ii Tourism liaison officers	check on activities of revenue collectors once a week	Improved accountability from collectors	Positive audit reports	Once a year	Check procurement and distribution records	Management
21	To ensure accountability	Strengthen weekly auditing of the books of Revenue Collector to curb fraudulent activities	auditing done once a week	Improved accountability from collectors	Positive audit reports	Monthly	Visit to revenue zones or offices	Audit
22	Incentivize revenue collectors	Pay commission of Revenue Collectors on time to increase attraction rate for their role	Commissions paid within the first week of the ensuing month	Improved accountability from collectors	Positive audit reports	monthly	Monthly financial statement	Management

CONCLUSION

It is expected that the strategies identified would 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:

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