

## Annex 4: WORKPLANS<sup>1</sup> FOR IMPLEMENTING BEST PRACTICES IN LOCAL REVENUE MOBILISATION AND GENERATION

### LIRA MUNICIPALITY

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
<ul style="list-style-type: none"> <li>Tendering out collection of trading licenses.</li> </ul>	<ul style="list-style-type: none"> <li>Producing up-to-date register of business premises &amp; timely procurement of trading license books.</li> <li>Timely &amp; correctly sign tender agreements.</li> </ul>	<ul style="list-style-type: none"> <li>All businesses within the municipality i.e. all divisions are correctly licensed.</li> <li>About Shs. 80m be generated.</li> </ul>	<ul style="list-style-type: none"> <li>Collection of data Shs. 1.2m.</li> <li>Printing trading licenses Shs 2m.</li> <li>Tendering Shs. 1.4m.</li> <li>10% to the tendered Shs. 8m.</li> </ul>	<ul style="list-style-type: none"> <li>January</li> <li>January</li> <li>February</li> <li>On-going</li> </ul>	<ul style="list-style-type: none"> <li>LC I C/Man</li> <li>Council agents</li> <li>Sub-accountant</li> <li>T.C</li> <li>T.T.</li> <li>ATCs</li> <li>Urban Tender Board</li> </ul>	<ul style="list-style-type: none"> <li>Default by tenderer.</li> <li>Risk of losing revenue from new entrants in business not yet identified.</li> </ul>
<ul style="list-style-type: none"> <li>Display of income &amp; expenditure on local revenue.</li> </ul>	<ul style="list-style-type: none"> <li>Producing timely records.</li> </ul>	<ul style="list-style-type: none"> <li>Stakeholders are contented with how funds collected are put into use.</li> <li>Book value tally with physical implementation.</li> </ul>	<ul style="list-style-type: none"> <li>Cost of printing &amp; stationary Shs. 50,000 monthly.</li> </ul>	<ul style="list-style-type: none"> <li>Monthly basis throughout the year.</li> </ul>	<ul style="list-style-type: none"> <li>TC</li> <li>Town Treasurer</li> <li>Sub-accountant</li> <li>ATCs</li> </ul>	<ul style="list-style-type: none"> <li>Paper work may not tally with physical implementation.</li> <li>Taxpayers &amp; politicians may not be satisfied.</li> </ul>
<ul style="list-style-type: none"> <li>Sensitisation &amp; mobilisation of taxpayers.</li> </ul>	<ul style="list-style-type: none"> <li>Local FM talk shows.</li> <li>Meetings.</li> </ul>	<ul style="list-style-type: none"> <li>Taxpayers sensitised &amp; able to pay without force.</li> <li>Increased revenue.</li> </ul>	<ul style="list-style-type: none"> <li>Shs. 200,000</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly.</li> </ul>	<ul style="list-style-type: none"> <li>Politicians at all levels.</li> <li>TC &amp; Treasurer.</li> </ul>	<ul style="list-style-type: none"> <li>Some taxpayers may not listen to their radio at time of talk show.</li> <li>Some may not attend the meetings.</li> </ul>

### LIRA DISTRICT

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
<ul style="list-style-type: none"> <li>Tax education.</li> </ul>	<ul style="list-style-type: none"> <li>Sensitising taxpayers through local F.M. Radio Stations &amp; holding workshops/seminars at sub-counties.</li> </ul>	<ul style="list-style-type: none"> <li>Approx. 400m</li> </ul>	<ul style="list-style-type: none"> <li>3m</li> </ul>	<ul style="list-style-type: none"> <li>Throughout the year beginning in the 1<sup>st</sup> quarter of the FY.</li> </ul>	<ul style="list-style-type: none"> <li>CAO</li> <li>CFO</li> <li>Sub-County Chiefs</li> <li>Local Councillors</li> </ul>	<ul style="list-style-type: none"> <li>Financial constraints.</li> <li>Insecurity.</li> </ul>
<ul style="list-style-type: none"> <li>Privatisation of selected revenue sources.</li> </ul>	<ul style="list-style-type: none"> <li>Identifying market, fish landing sites &amp; produce exit fee collection.</li> </ul>	<ul style="list-style-type: none"> <li>Approx. 20m</li> </ul>	<ul style="list-style-type: none"> <li>Approx. 2.5m</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly.</li> </ul>	<ul style="list-style-type: none"> <li>CAO</li> <li>CFO</li> <li>Sub-County Chiefs</li> <li>Sec. Tender Board</li> </ul>	<ul style="list-style-type: none"> <li>Breach of contracts.</li> <li>Political interference in contract awards &amp; management.</li> <li>Insecurity.</li> </ul>
<ul style="list-style-type: none"> <li>Collection of revenue at source of income.</li> </ul>	<ul style="list-style-type: none"> <li>Identifying the income sources:- produce stores, markets.</li> <li>Pay salary rolls.</li> </ul>	<ul style="list-style-type: none"> <li>Approx. 30m</li> </ul>	<ul style="list-style-type: none"> <li>1m</li> </ul>	<ul style="list-style-type: none"> <li>Immediately &amp; throughout the year.</li> </ul>	<ul style="list-style-type: none"> <li>CAO</li> <li>CFO</li> <li>Sub-County Chiefs</li> </ul>	<ul style="list-style-type: none"> <li>Spending cash at source by revenue collectors.</li> <li>Tax evasion by sellers through those who had paid the tax already.</li> </ul>

<sup>1</sup> Developed by local government participants during the Regional Workshops (which took place between 27<sup>th</sup> January 2003 and 7<sup>th</sup> February 2003) and reflects at most three best practices that each local government learnt in the workshop and chose to adopt.

### GULU DISTRICT

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
☞ Sensitisation of taxpayers.	☞ Holding meetings at LC I levels, radio programmes throughout the year.	☞ All taxpayers in 19 sub-counties. ☞ Increase revenue collection by 20%.	19m – 500,000 per activity, 2 activities – 19x10,000=19,000 for FY.	☞ From July 2003 to next FY.	☞ CAO, CFO ☞ Rev. Officer ☞ SCC, Sub-Accountant ☞ Councillors, Parish Chiefs	☞ Insecurity ☞ Poverty
☞ Linkages of tax payment benefits.	☞ Develop plan e.g. opening community roads, sinking boreholes.	☞ 26 parishes. ☞ Safe water for 126 parishes. ☞ 120km community roads opened. ☞ 126 boreholes drilled. ☞ 4 health centres in 4 counties.	240m on community. Due to meagre resources moved to next FY.	☞ From July 2003 to next FY.	☞ CAO ☞ District engineer ☞ Councillors ☞ Parish Chiefs ☞ SCC	☞ Insecurity activity in villages. ☞ Compensation may not be available.
☞ Improving capacity of tax collectors.	☞ Training of tax collectors on good practices of tax collection.	☞ 126 parishes, 19 Sub-County Sub-Accountant. ☞ Efficient & effective collection of tax.	☞ One week per county, 4 weeks 2.5m per county. Total 10m.	☞ From July 2003 to Next FY.	☞ CAO ☞ CFO ☞ Sub-County Officials ☞ Consultants ☞ CMO	☞ Financial constraints (local revenue base). ☞ Insecurity, tracing at S/County.

### GULU MUNICIPAL COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
☞ Tendering collection of G.T.	☞ Enumeration & assessment of taxpayers.	☞ All the eligible taxpayers registered. ☞ About 200m collected (120m from institutions & 80m from ordinary taxpayers).	☞ 10m as commission to the tenderer i.e. at 10% commission & 6m administrative costs (receipt printing etc) ☞ Total 16m.	☞ January-June.	☞ Tax assessment committee (ATC, LC III, SCA, Sec. Finance, LC I)	☞ Insurgency (high mobility of taxpayers making it difficult to trap defaulters) ☞ Negative attitude towards payment of tax. ☞ Untimely payment of taxes.
☞ Strict use of bank-in-slips by all tenderers for revenue collections.	☞ Production of revenue registers that shows details of revenue due, collected, arrears & modalities of collecting arrears. ☞ Producing enough bank pay-in-slips	☞ Market fees 180m. ☞ Ground rents 300m ☞ License fees & permits 200m ☞ Total 680m ☞ Updated revenue registers.	☞ At 10% commission – 30m ☞ At 10% commission – 20m ☞ Total – 50m	☞ January - Dec	☞ Acct Revenue ☞ SCA ☞ LC I C/Man	☞ Defaulting by tenderers.
☞ Joint mobilisation, sensitisation	☞ Radio programmes. ☞ Public addresses. ☞ Sensitisation of taxpayers	☞ All taxpayers. ☞ Radio talk shows ☞ Increased responses	☞ 5m	☞ Nov-April	☞ Councillors ☞ TC, ATC, Acct Revenue, SCA	☞ Political interference.

### MASINDI DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
/// Printing of resident identity cards.	/// Sensitisation on the need for resident Ids. /// Design & print the cards.	/// All those above 18 years. /// 230,000 people. /// 230m.	/// 130m	/// Effective March 2003.	/// MPs /// Chiefs /// LC C/Persons /// Chief Executives.	/// Tax defaulters may shy away. /// Forgery of permits printed. Resistance from institutions & civil servants already with ID's.
/// Timely enumeration & assessment of G.T.	/// Formation of enumeration & assessment teams/committees /// Facilitation & implementation.	/// All those in the tax bracket. /// 80,000 taxpayer. /// 800m.	/// 50m	/// March 2003	/// Chiefs /// LCs /// Revenue/tax officers	/// Politicisation of tax. /// Lack of adequate facilitation.
/// Display of monthly income & expenditure.	/// Prepare monthly income & expenditure statements.	/// All stakeholders. /// Residents of each particular local government	/// About 30,000= per local government (0.5m for the whole district).	/// Effective March 2003.	/// Chief Executives. /// Finance Officers.	/// Misinterpretation of financial statements.

### APAC DISTRICT & TO WN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
/// Transparency & physical accountability.	/// Banking all collections. /// Prompt reporting. /// Physical monitoring. /// Prompt actions on defaulters.	/// 100% of revenue collected is banked. /// Proper utilisation of funds collected.	/// 5% of revenue collected.	/// February-June 2003.	/// Tax assessors. /// Revenue collectors. /// LCs.	/// Resistance to change by the collectors – spending at source. /// Risks of transporting to the bank.
/// Sensitisation & mobilisation of taxpayers.	/// Holding community meetings. /// Radio talk shows. /// Production of brochures.	/// 90% of the taxpayers understand the benefits of tax paying. /// Collection to increase by 30%.	/// Utmost 5%.	/// Throughout the FY.	/// Politicians. /// Technocrats.	/// Attitude may not change. /// Low turn up. /// Absence of funds. /// Distortion by the media. /// Political propaganda.
/// Sourcing new revenue bases.	/// Identification. /// Negotiation. /// Lobbying.	/// Enhance revenue base (e.g. MTN). /// Improve revenue generation.	/// May be costly.	/// On-going.	/// Tax officers /// Planning unit /// Council	/// May chase away investors. /// Resistance /// Lack of funds

### PADER DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
☞ Loading fees on produce & other cash crops for sale.	☞ Identification of the produce or cash crops to be taxed & ascertaining quantity (cotton, maize, millet, sorghum, simsim)	☞ 115m	☞ 1.5m	☞ 1 <sup>st</sup> July 2003	☞ SC Chiefs ☞ Sub-Accountant ☞ LAP	☞ Weather ☞ Insecurity
☞ Education tax.	☞ Identification & assessment of all taxpayers.	☞ 135,000 taxpayers @ 500=	☞ 300,000=	☞ 1 <sup>st</sup> July 2003	☞ Finance dep't ☞ SC Chief ☞ Accountant	☞ Insurgency.
☞ Development tax	☞ Identification of various developed projects. Determining their values.	☞ Project >10m to pay 2% development tax e.g. SFG, borehole digging, PHC, roads.	☞ 3m (sensitisation of contractors & private developers).	☞ 1 <sup>st</sup> July 2003	☞ District ☞ Sub-Counties	☞ Resistance from private developers.

### HOIMA DISTRICT, HOIMA TOWN COUNCIL & KIGOROBYA TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
☞ Tax tickets bearing taxpayers' names (personalised graduated tax tickets).	☞ Enumeration. ☞ Assessment. ☞ Tribunal. ☞ Tender award. ☞ Sensitisation through meetings, radio programmes.	☞ Personalised G.T. tickets produced for people of 18 years & above.	☞ Not less than 20m	☞ 2003/04 FY	☞ District planning unit. ☞ District council ☞ SCC ☞ S/C C/men	☞ Delay by key players. ☞ No tickets for some people not assessed.
☞ Privatising G.T. collection.	☞ Feasibility. ☞ Piloting. ☞ Identification of tenderers.	☞ Piloting in 2 sub-counties. ☞ Town council.	☞ 10m	☞ 2003/04 FY	☞ Planning unit ☞ Tender Board Sec. ☞ S.C.C. ☞ T.C.	☞ Reluctance to change. ☞ Defaulting by tenderers.
☞ Widening the tax-base.	☞ Identifying new sources. ☞ Working out modalities. ☞ Sensitisation at Lake Shores. ☞ Negotiations with firms.	☞ 5-10% increase in revenues collected currently.	☞ 7m	☞ 2003/04 FY	☞ Planning unit ☞ Sec. Finance ☞ D.E.C. ☞ Council ☞ S.C.C.	☞ Conflicting interests between various stakeholders.

### NAKASONGOLA DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
<del>///</del> Piloting the privatisation of G.T. & other sources of revenue at T.C. & Kakooze Sub-County.	<del>///</del> Sensitising the taxpayers. <del>///</del> Tendering. <del>///</del> Supervision & monitoring.	<del>///</del> About 30m to be generated by T.C. <del>///</del> About 25m to be generated by Kakooze S/C.	<del>///</del> 10% of the total revenue from G.T. commission.	<del>///</del> Feb-March. <del>///</del> April-June. <del>///</del> July '03-June '04.	<del>///</del> Sec. of Fin. <del>///</del> CAO <del>///</del> T.C. <del>///</del> A.O.	<del>///</del> Defaulting tenderers. <del>///</del> Collection being assaulted.
<del>///</del> Display of local revenue collected monthly & lists of the taxpayers who have paid & not paid.	<del>///</del> Procurement of stationary.	<del>///</del> Increased G.T. revenue from 50%-75% for district. <del>///</del> 75%-85% for TC.	<del>///</del> 0.8m district <del>///</del> 0.2m T.C.	<del>///</del> July '03-June '04	<del>///</del> A/O <del>///</del> T.C. <del>///</del> Parish Chiefs	<del>///</del> Removal of displayed information.
<del>///</del> Timely enumeration & proper assessment of all taxes.	<del>///</del> Printing of enumeration assessment forms. <del>///</del> Formation of assessment committee. <del>///</del> Enumeration & assessment.	<del>///</del> Number of taxpayers established.	<del>///</del> 50,000= S/C <del>///</del> 50,000= T/C <del>///</del> 1m T/C <del>///</del> 1m S/C	<del>///</del> Immediate	<del>///</del> A/O <del>///</del> T/C <del>///</del> Revenue Officers <del>///</del> Parish Chiefs <del>///</del> LC I C/persons	<del>///</del> Under declaring of assets. <del>///</del> Failure to turn up.

### KITGUM DISTRICT

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
<del>///</del> To privatise collection of GPT in one sub-county (pilot).	<del>///</del> Council approved policy. <del>///</del> Identification of the sub-county. <del>///</del> Make submission to tender board. <del>///</del> Tendering process completed.	<del>///</del> Revenue expected Shs. 30m	<del>///</del> 10 % of 30m = 300,000	<del>///</del> Immediate.	<del>///</del> Council <del>///</del> Tender Board <del>///</del> CAO <del>///</del> CFO <del>///</del> LC III <del>///</del> Sub-County Chief <del>///</del> Assessment team <del>///</del> Taxpayers <del>///</del> C/A	<del>///</del> Negative attitude of taxpayers. <del>///</del> Breach of contract.
<del>///</del> Fair enumeration & assessment.	<del>///</del> Training of tax assessors & provision of assessment materials. <del>///</del> Identification & registration of taxpayers. <del>///</del> Sensitisation of taxpayers. <del>///</del> Enumeration & assessment of taxpayers.	<del>///</del> 100% improvement in enumeration & assessment.	<del>///</del> 5m per sub-county x 18.	<del>///</del> February-April	<del>///</del> CAO <del>///</del> CFO <del>///</del> SCC <del>///</del> Rev. Officers <del>///</del> Assessment team	<del>///</del> Change of the FY. <del>///</del> Estimating the yield.

### MPIGI DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Building a reliable database	<ul style="list-style-type: none"> <li>By writing village registers.</li> <li>Designing &amp; developing formats/forms for capturing raw data.</li> <li>Sensitising the stakeholders.</li> <li>Monitoring &amp; supervision to ensure compliance.</li> <li>Register all businesses.</li> </ul>	<ul style="list-style-type: none"> <li>Registers for G.T.Payers.</li> <li>Registers for all business firms.</li> </ul>	10m	4 months.	<ul style="list-style-type: none"> <li>ACAO</li> <li>CFO</li> <li>District Planner</li> <li>LC I C/Men</li> <li>Parish Chiefs</li> </ul>	<ul style="list-style-type: none"> <li>People unwilling to provide information.</li> <li>Failure of people to corporate because of non-remittance of their 25% by sub-counties.</li> <li>Lack of financial resources.</li> </ul>
Streamlining the remittance of 25% to villages & 5% to parishes.	<ul style="list-style-type: none"> <li>Accurate data recording.</li> <li>Updating revenue records for all LCs.</li> <li>Publicising remittances for all villages at sub-county headquarters.</li> <li>Checking/monitoring by district officials to ensure compliance.</li> </ul>	<ul style="list-style-type: none"> <li>Targeting remittances to all 637 villages.</li> <li>4 remittances to all 637 villages &amp; 118 parishes.</li> </ul>	1.5 m	Quarterly	<ul style="list-style-type: none"> <li>ACAO</li> <li>CFO</li> <li>P.I.A.</li> <li>C/Man LC III</li> <li>S.C.Chief</li> </ul>	<ul style="list-style-type: none"> <li>Misappropriations due to cash remittances.</li> </ul>
Levy & collect 2% of gross contract price from contractors implementing district construction projects -- water projects, roads, building construction	<ul style="list-style-type: none"> <li>Drafting a proposal to be presented to sectoral committee.</li> <li>From sectoral committee to executive.</li> <li>From executive to the council.</li> <li>Writing to the Minister for accenting to the ordinance.</li> </ul>	<ul style="list-style-type: none"> <li>Raising Shs. 40m per year.</li> </ul>	2m	6 months	<ul style="list-style-type: none"> <li>CAO</li> <li>CFO</li> <li>Sec. Fin.</li> <li>Speaker</li> <li>C/Man Finance</li> </ul>	<ul style="list-style-type: none"> <li>Rejection by the Minister.</li> </ul>

### LUWERO DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Data Bank	Data collection, analysis & interpretation.	<ul style="list-style-type: none"> <li>Register – taxpayers, taxable, tax activities.</li> <li>Purchase of registers</li> <li>Train stakeholders</li> <li>Print questionnaires</li> </ul>	8m	March 2003	<ul style="list-style-type: none"> <li>CFO</li> <li>Planner</li> <li>SCC</li> <li>TC</li> <li>LC I</li> <li>C/Person</li> </ul>	<ul style="list-style-type: none"> <li>Resentment by residents</li> <li>Delayed submission</li> <li>Delayed remittance of 25%</li> <li>Political hijack for political capital</li> <li>Skill of people to collect data</li> </ul>
Revenue mobilisation	<ul style="list-style-type: none"> <li>Teamwork.</li> <li>Promotion of committee at all levels.</li> <li>Regular meetings</li> <li>Village – 1s week</li> <li>S/c – 2<sup>nd</sup> week</li> <li>District – 4<sup>th</sup> week</li> <li>Sensitise stakeholders at all levels</li> </ul>	<ul style="list-style-type: none"> <li>Increased revenue collection as per budget</li> </ul>	4m	February – May 2003	<ul style="list-style-type: none"> <li>CAO</li> <li>CFO</li> <li>Tax officer</li> <li>SCC</li> <li>LC I</li> <li>C/Person</li> </ul>	<ul style="list-style-type: none"> <li>Delayed submission or returns &amp; reports.</li> <li>Licensing tax payments to services rendered.</li> <li>Delayed releases or deflections – LC IIs &amp; LC Is</li> <li>Time management.</li> </ul>

### WAKISO DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
<del>///</del> Agency (RMT, SRMT & URMT)	<del>///</del> Establish village agency URMT (membership) <del>///</del> Terms of references (TORs) for URMT to compile a list of GT payers I. Self employed II. Employed in village III. Residing in villages but employee outside their village <del>///</del> Present information in 2 copies of counter books at any village level <del>///</del> Submit information to parish level. <del>///</del> Receive a list of assessment from parish chief. <del>///</del> Receive village GT payment return/status <del>///</del> Mobilise	<del>///</del> From 4,000 people assessed we expect to collect from 3,200 people around 80% @ paying 10,000= GT = 32,000,000=	<del>///</del> Total cost is 900,000 on (transport, stationery, allowances & facilitation)	<del>///</del> Feb. 2003 /March	<del>///</del> Parish Chief	<del>///</del> Getting complete information. <del>///</del> Misinterpretation of the exercise.
<del>///</del> Improved taxpayer reach	<del>///</del> Identify where to go (pop. Areas) <del>///</del> Plan for logistics – personnel, tickets, van, mega phones, fuel <del>///</del> Collect & account	<del>///</del> 2,000 people targeted estimation 16m @ paying 8,000=	<del>///</del> All logistical support total 500,000=	<del>///</del> Feb. 2003	<del>///</del> Parish Chief	<del>///</del> No record of assessment at time of collection of GT
<del>///</del> Databank	<del>///</del> Access data from URMT for computerisation <del>///</del> Update that data	<del>///</del> 100% complete computerisation	<del>///</del> Procurement of computer & Personnel	<del>///</del> Feb. 2003	<del>///</del> SCC, S/Acct Programmer	<del>///</del> Entry of unreliable data <del>///</del> Lack of qualified person

#### ENTEbbe MUNICIPALITY

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
<del>///</del> Data building	<del>///</del> Hiring a consultant to build a consolidated revenue databank	<del>///</del> All revenue sources/a consolidated revenue database	<del>///</del> 5m	<del>///</del> April 2003-May	<del>///</del> TC, CFO <del>///</del> DTCs <del>///</del> Executive Committees	<del>///</del> Unreliable raw data
<del>///</del> A deliberate reduction of fraud in revenue collection	<del>///</del> To computerise receipting process	<del>///</del> All revenue sources/computer generated receipts	<del>///</del> 8m	<del>///</del> March 2003	<del>///</del> TC, CFO, ATC <del>///</del> FOs <del>///</del> Executive Comm.	<del>///</del> Losers may de-campaign programme
<del>///</del> Widening tax base	<del>///</del> Introduce new taxes: Environmental tax (air pollution, garbage, noise), Impact of aeroplanes in the area	<del>///</del> Have issue discussed by the executive & council	<del>///</del>	<del>///</del> March 2003	<del>///</del> TCs <del>///</del> Executive Committee	<del>///</del> Lack of co-operation of some stakeholders
<del>///</del> Vigorous revenue mobilisation	<del>///</del> Use of mobile revenue mobilisation & collection vans	<del>///</del> Increased response to tax payment	<del>///</del> 1m	<del>///</del> Feb. 2003	<del>///</del> TC, CFO, ATC, Town Agents, Tax Officer	<del>///</del> Insecurity & public hooliganism

#### MASAKA DISTRICT

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Establish databank	Registration of all people at village level Computerise information	Establish an integrated databank of population – composition (young & old), female & male, school going, economic activity, elderly To plan & increase revenue collection	27,850,000 =	2 months	LC I C/Persons Parish Chiefs	False information Funding
Privatisation of GT collection	Through enumeration & assessment of taxpayers Tendering	Receive part of the revenue in advance Establish assessment value Print GT tickets according to assessment Reduce collection costs raise GT collection to 90%	1000= per taxpayer	2 years	CFO	Tender default Mobile taxpayers
Better management of revenue – both collection & expenditure	Setting revenue team at grassroots level up to district level Regular revenue performance meetings	Compare with the targets		Immediate	Revenue Officer at district level SCC	Logistics to enable these committees to hold regular meetings Lack of political will

#### MASAKA MINICIPALITY

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Databank	Data collection; scattered data by consultant Discuss with executive & other policy organs	To have a consolidated database of all revenue info of software & hardware copies	6m	Next month – 2/02/03	TC CFO	Failure to co-operate Council can throw out this idea
Mobile GT collection	Market days & busy places	Raise more revenue using more people friendly methods	Within the 4% of GT collected	March 2003	TC CFO Tax officers	Security Criticism
Regular weekly meetings	Briefs in the past meeting Plan visits Workout strategies	To know more about financial position Monitoring weekly collections at divisions	Tea & cakes which can cost 20,000= for 1 meeting	Immediate	TC CFO	No risks



### SSEMBABULE DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Property tax (land & building)	<ul style="list-style-type: none"> <li>Identify eligible properties</li> <li>Introduction of rates by valuing &amp; assessment &amp; enumeration</li> <li>Approval of the tax by council</li> <li>Mobilisation &amp; sensitisation</li> </ul>	<ul style="list-style-type: none"> <li>About 2m for the TC &amp; 50m for the district</li> <li>To have the tax approved by the council</li> <li>6 sub-counties &amp; 1 TC</li> <li>Threshold of property approx. 2m</li> <li>50m expected in taxes</li> </ul>	About 10%	Until proper guidelines are got from the central government/ until proper policy is in place	<ul style="list-style-type: none"> <li>CAO</li> <li>T C</li> <li>C/Man LC V &amp; LC III</li> </ul>	<ul style="list-style-type: none"> <li>Poor assessment &amp; valuation</li> <li>Resistance by general population</li> <li>Council may refuse to pass the activity</li> </ul>
Livestock	<ul style="list-style-type: none"> <li>Registration of farms with livestock</li> <li>Assessment/categorisation</li> </ul>	<ul style="list-style-type: none"> <li>To show the potential that livestock taxation exists</li> </ul>	0.5m	Immediate	<ul style="list-style-type: none"> <li>CAO, CFO</li> <li>T/C</li> <li>LC IV/LC II C/Men</li> </ul>	<ul style="list-style-type: none"> <li>The Minister may refuse or take time to amend the law</li> </ul>
Tendering all our taxes/collection	<ul style="list-style-type: none"> <li>Seek council approval</li> <li>Discussion in the TPC</li> <li>Carry out tendering process</li> <li>Through enumeration/assessment</li> </ul>	<ul style="list-style-type: none"> <li>Have a council minute</li> <li>Specified roles &amp; responsibilities spelt out</li> <li>Raised revenue from taxable sources</li> </ul>	450,000	April 2003	<ul style="list-style-type: none"> <li>CAO</li> <li>CFO</li> <li>T C</li> <li>LC V/LC III</li> </ul>	<ul style="list-style-type: none"> <li>Likely overcharging of taxpayers</li> <li>Possible harassment of taxpayers</li> </ul>

### KALANGALA DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Formation of revenue mobilisation teams	<ul style="list-style-type: none"> <li>Village registers</li> <li>Taxpayers</li> <li>Taxable sources</li> </ul>	<ul style="list-style-type: none"> <li>LC V, LC III, LC II &amp; LC I registers</li> </ul>	5.2m	Immediate	<ul style="list-style-type: none"> <li>C/Person LC I</li> <li>Parish Chief</li> </ul>	<ul style="list-style-type: none"> <li>Non/under declaration of all revenue sources by business owners</li> <li>The problem of the floating population</li> </ul>
Improved reach of taxpayers	<ul style="list-style-type: none"> <li>Regular visits of landing sites/congested places.</li> <li>Using mega phones</li> </ul>	<ul style="list-style-type: none"> <li>Landing sites, markets &amp; passenger vessels</li> </ul>	<ul style="list-style-type: none"> <li>Fuel – 3,808,000=</li> <li>Allow. – 420,000=</li> <li>Megaphones – 700,000=</li> <li>TOTAL <u>4,920,000=</u></li> </ul>	Immediate	<ul style="list-style-type: none"> <li>SCC</li> <li>S/Acct</li> <li>Parish Chiefs</li> </ul>	
Participatory budgetary outreach programmes	<ul style="list-style-type: none"> <li>Monitoring visits</li> </ul>	<ul style="list-style-type: none"> <li>Beneficiary communities</li> <li>Schools</li> <li>Villages (LC I) Where the development activities are located</li> </ul>	<ul style="list-style-type: none"> <li>Fuel – 3,808,000=</li> <li>Allow. – 840,000=</li> <li>TOTAL <u>4,648,600=</u></li> </ul>	Immediate	<ul style="list-style-type: none"> <li>SCC</li> <li>C/Persons LC III</li> </ul>	

### KIBOGA DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Improving taxpayers reach by using loud speakers	Procuring the public address system Drawing work plan Transport hire	To improve the collection by 20% by the end of 30 <sup>th</sup> June 2004	14m	Immediate	SCC Parish Chief S/Acct Security	Non response to the call Insecurity at points of collection Political interference
Introducing environment tax	Registering the people concerned Printing tickets Sensitisation of the people (tax education)	To increase collection by 5% by 30 <sup>th</sup> June 2003	3m	By 1 <sup>st</sup> July 2003	District council SCC	Defaulting the tax Political interference
Privatisation of GT collection	Council approval Bidding & tendering process Assessment & enumeration Printing tickets Sensitisation of the public	To increase GT collection by 20% by the end of 2004	14m	By 1 <sup>st</sup> July 2003	District Council CAO Tender Board	Harassment of taxpayers Political interference Riots by taxpayers

### RAKAI DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Environment tax	Identify various sources – murram, sand, pit sawing, chalk, set rates Sensitise on procedural issues: debating in the DEC, Council Seek MoLG approval	Fish smokers, pit sawyers, charcoal burners, fish factories, sand/murram miners, stone quarries, chalk quarries (about 10m)	1.5m	2003/04 FY commencement	LC I C/Men LC III C/Men Environment Officer Parish Chief SCC Sub-Acct	Conflicting laws Political resistance Collection malpractices
Privatisation of GT collection	Data collection Sensitisation Tendering process Printing of tickets	1.7bn	100m	FY 2003/04	All LCs Tender Board Technocrats	Political interference Cost constraints Breach of contract
Participation in outreach programme	Identify stakeholders Form committees Sensitise committees & communities Participatory outreach meetings Facilitation	All local revenue sources (2.0bn)	15m	FY 2003/04	All local councils & technocrats	Political interference Cost constraints Time factor

### RUKUNGIRI DISTRICT

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Registration & licensing of businesses.	<ul style="list-style-type: none"> <li>Train &amp; sensitise data collectors.</li> <li>Sensitise the business community.</li> <li>Identify the businesses.</li> <li>Collect the data.</li> <li>Analyse &amp; document.</li> </ul>	3m	3m	Between March & June 2003.	<ul style="list-style-type: none"> <li>Revenue Officer</li> <li>Sub-county Chief</li> <li>Parish Chief</li> </ul>	<ul style="list-style-type: none"> <li>Variation in businesses (lack of specialisation)</li> <li>Weak enforcement.</li> <li>Business people not co-operative.</li> </ul>
	Licensing & collection of revenue.			July to Sept. 2003	<ul style="list-style-type: none"> <li>Sub-Acct</li> <li>S-County Chief</li> </ul>	
Mapping of G.T. payers	<ul style="list-style-type: none"> <li>Design the formats to use.</li> <li>Sensitise &amp; train enumerators &amp; assessors.</li> <li>Sensitise local councils.</li> <li>Identify prominent property owners</li> <li>Carry out pre-emulation exercise by extension workers.</li> <li>Carry out proper G.T enumerators.</li> <li>Assess &amp; collect.</li> </ul>	<ul style="list-style-type: none"> <li>Increased number of tax payers in higher grades (20,000+)</li> <li>Reduced emulation and assessment costs.</li> <li>Increased revenue (many will be put in upper grades).</li> </ul>	10m	Feb – May  (Pre-enumeration exercise is continuous)	<ul style="list-style-type: none"> <li>CAO</li> <li>CFO</li> <li>Revenue Officer</li> <li>Council</li> <li>Extension Workers</li> <li>Sub-County Chiefs</li> <li>LCs</li> </ul>	<ul style="list-style-type: none"> <li>Resistance by the targeted property owners.</li> <li>Concealing the proposals.</li> <li>An expensive venture hence might lack funding.</li> </ul>
Computerising GT registers.	<ul style="list-style-type: none"> <li>Establish registers at LC I.</li> <li>Collection of raw data right from LC I.</li> <li>Enter the data into the computer.</li> <li>Analyse data &amp; disseminate</li> </ul>	Computerised GT roll/register.	10m	February-May	<ul style="list-style-type: none"> <li>CAO, CFO</li> <li>Revenue Officer</li> <li>S-County Chiefs</li> <li>Sub-Accts, LCs</li> </ul>	<ul style="list-style-type: none"> <li>Continuous update of information.</li> <li>Getting wrong data from source.</li> </ul>

### RUKUNGIRI TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
GT.	<ul style="list-style-type: none"> <li>Joint meetings.</li> <li>Enumeration.</li> <li>Assessment.</li> <li>Tendering process.</li> </ul>	<ul style="list-style-type: none"> <li>All legible taxpayers in Rukungiri TC</li> <li>?70m to be generated.</li> </ul>	3m	April 2003	<ul style="list-style-type: none"> <li>Town Clerk, CFO</li> <li>C/Person LC III</li> <li>Sec. for Fin.</li> <li>LC I C/Persons</li> <li>Town Agents</li> <li>Enforcement Officer</li> </ul>	<ul style="list-style-type: none"> <li>Funds to carry out the activities.</li> <li>The targeted revenue collector may not be forthcoming after spending.</li> </ul>
Trading license.	<ul style="list-style-type: none"> <li>Enumeration.</li> <li>Assessment.</li> <li>Computerising data.</li> <li>Tender process.</li> </ul>	<ul style="list-style-type: none"> <li>All business activities at ward level.</li> <li>20m to be generated.</li> </ul>	1m	March 2003	<ul style="list-style-type: none"> <li>Town Clerk, CFO</li> <li>LC I C/Persons</li> <li>Town Agents</li> <li>Enforcement Officer</li> </ul>	Variation of business activities in different wards.
Property tax.	<ul style="list-style-type: none"> <li>Identification of property.</li> <li>Property valuation.</li> <li>Production of valuation roll.</li> </ul>	<ul style="list-style-type: none"> <li>Town centre ? 500 properties.</li> <li>100m to be generated.</li> </ul>	11m	August 2003 (2 months)	<ul style="list-style-type: none"> <li>Valuers</li> <li>Town Clerk, CFO</li> <li>Town Agents</li> <li>Surveyors</li> <li>LC I C/Persons</li> </ul>	<ul style="list-style-type: none"> <li>Funds.</li> <li>Valuers not easily available.</li> <li>Many complaints from property owners.</li> </ul>

### BUSHENYI DISTRICT

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Database for all taxpayers should be estimated.	Collecting data on taxable properties & taxpayers.	All taxpayers. About 1.8b to be collected.	Less than 72m.	Immediately the money is available.	Revenue Officer at district. LC I C/Men. Parish Chiefs. S-County Chiefs	People hiding information.
Rewarding best performance.	Analysing the responsible person's performance & ranking it according to target.	Tax/revenue collectors. 90% collection.	10m in rewards.	At the end of the FY.	CAO CFO S-County Chiefs	Failing to beat the target.
Mapping & surveying trading centres under district administration.	Detailing the nature of the properties.	All trading centres in the district. Approx. 400m.	Approx. 4m.	March to May so that licensing begins at beginning of the FY.	District Health Inspector. S-County Health Inspectors. District Engineer.	Land Act leading proprietors to claim privacy.

### BUSHENYI-ISHAKA TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
G/Tax	Emulation Assessment Collection	All properties emulated. Assessment by staff of high calibre. Collection by tenderer. 80m.	700,000= 700,000= 3.5=	Feb. March July-Dec.	LC I C/Man enumeration Team of 3 private people Assessment by ATC & ATT collection by tenderer	Possible fraud by tenderer. Tenderers may train to acc. For some collections.
Trade licensing.	Issuing of licenses.	Computerise all businesses in the area. Minimise wastage on traders.	5% actual time collection.	July.	Licensing Officer. Tenderers.	Omission of some properties from register. Tenderers may fail to account for collections.
Property rates.	Property valuation.	Compile all properties in valuation roll.	10m.	Valuation completed before budget preparation.	Government valuer Tenderer	Government valuer may be compromised. Tender may fail to account for some collections. Councillors may put low % since they are property owners.

**KABALORE DISTRICT**

<b>Best Practice</b>	<b>Activity</b>	<b>Target/Output</b>	<b>Cost</b>	<b>Time</b>	<b>Responsibility</b>	<b>Risks</b>
<del>///</del> Grading of trading licenses.	<del>///</del> Identification of capacities of shops.	<del>///</del> All shops to be graded i.e. Grade A –50,000p.a. Grade B – 30,000= p.a. Grade C – 15,300 p.a.  <del>///</del> About 170m to be generated.	<del>///</del> 2.5m	<del>///</del> Immediate.	<del>///</del> Finance Officer <del>///</del> I/C Revenue <del>///</del> S-County Chiefs	<del>///</del> Demand of service for compound maintenance, electricity & sanitary facilities. <del>///</del> Favouritism in grading. <del>///</del> Shops closing up.
<del>///</del> Improvement of market facilities.	<del>///</del> Physical planning of markets. <del>///</del> Lock-ups construction (permanent materials).	<del>///</del> Payment of ground rent 50,000= per lock-up p.a. <del>///</del> 80 lock-ups per market in 9 markets i.e. 36m p.a. <del>///</del> Bidding	<del>///</del> Shs. 377,500= i.e. 10% to LC I – 210,000= <del>///</del> Tickets – 140,000= <del>///</del> Allowances – 14,000= <del>///</del> Stationery – 13,500=	<del>///</del> Immediate.	<del>///</del> Town Clerk <del>///</del> Sec. Fin. & GPC <del>///</del> Town Treasurer/Tax Officer <del>///</del> Town Agents <del>///</del> LC I C/Persons.	<del>///</del> Failure to pay especially when situations normalise in DRC.
<del>///</del> Monitoring of tender contracts.	<del>///</del> Frequent checks on rates. <del>///</del> Spot-checks. On cash records. <del>///</del> Remittance of counterfoils (market due receipts). <del>///</del> Monthly reports; - tenderer & rate clerk. <del>///</del> Reviews; - finance committee & tender board.	<del>///</del> 100% collection.	<del>///</del> Shs. 5,860,000 <del>///</del> Tender Board – 360,000= <del>///</del> Advert – 700,000= <del>///</del> Receipts – 3,500,000= <del>///</del> Salary – 1,300,000=	<del>///</del> Beginning of FY. <del>///</del> Quarterly.	<del>///</del> Town Clerk <del>///</del> Town Treasurer <del>///</del> Fin. Committee <del>///</del> Tender Board <del>///</del> Rate Clerk <del>///</del> Law Enforcement	<del>///</del> Default <del>///</del> Fluctuations leading to downward reviews.

### KANUNGU TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Building a reliable database.	Forming village registers. Designing forms to capture raw data. Sensitisation Monitoring & supervision.	G.T. payers. Business community	1,000,000  1,000,000  1,500,000 1,000,000	Last quarter of FY 2002/03	Chairpersons LC Is Town Agents Records Officer Town Treasurer Town Clerk C/Man LC III	Inadequate funding Business community & taxpayers may not co-operate.
2 capacity building council staff.	Conducting seminars/Workshops. Setting work objectives & evaluating performance on the basis of set objectives.	Technical staff. Councillors. Council boards.	500,000 50,000 300,000	July January	C/M LCV, Sec. Fin., Tax Officer, CFO, IA, LC III C/M, Sec.	Funds inadequate.
Streamline remittance of 25% to other lower councils.	Accurate data recording. Updating revenue records for all wards. Publicise remittances. Monitoring to ensure compliance & effective utilisation of remittances.	4 wards comprising of 39 villages.	500,000= 1,000,000 = 100,000= 500,000=	Quarterly.	Town Agents Records Officer Tax Officer Finance Officer Town Clerk	Inadequate funds. Misappropriation of remittances.

### NEBBI TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Frequent deployment of council officials in the field.	Identifying the centres for revenue collection.	All the awards reached – about 35m be realised.	1m	Immediate	Tax Officer Town Agents Enforcement Officer C/M LC Is	Officials expect facilitation in terms of allowances & transport.
Encouraging study tours for revenue collectors.	Identifying good performing urban councils to visit within the region.	2 revenue collectors visit 2 councils yearly.	200,000=	1 <sup>st</sup> quarter & 2 <sup>nd</sup> quarter.	Revenue collectors	Prompt & adequate facilitation.
Introducing tax registers in all villages.	Identifying all LC I C/Persons. Equipping the LCs. Conducting meetings with the LCs. Follows - ups.	48 villages visited. 48 registers in place. Up-to-date number of taxpayers.	400,000=	Immediate.	Tax Officer. Town Agents. C/M LC I s.	Facilitation in terms of transport & allowances. Limited knowledge of proper registry.

**MOYO TOWN COUNCIL**

<b>Best Practice</b>	<b>Activity</b>	<b>Target/Output</b>	<b>Cost</b>	<b>Time</b>	<b>Responsibility</b>	<b>Risks</b>
<del>///</del> Introduction of TA registers	<del>///</del> Sensitisation of taxpayers. <del>///</del> Sensitisation of LC I Executives. <del>///</del> Purchase of tax register. <del>///</del> Purchase of stationery.	<del>///</del> To sensitise all taxpayers & LC Is & Town Council staff involved in revenue collection. <del>///</del> Provision of stationery.	<del>///</del> Cost of sensitisation. <del>///</del> Allowances: T.C. – 3,000= LC III – 6,000= T.T. – 3,000= E.O. – 3,000=  <del>///</del> Stationery: Pens – 11,000= Rulers – <u>55,000=</u> Grand Total– <u>168,000=</u>	<del>///</del> 1 <sup>st</sup> – 15 <sup>th</sup> July, 2003	<del>///</del> T.C. <del>///</del> LC III <del>///</del> LC s <del>///</del> T.O. <del>///</del> E.O. <del>///</del> LC I <del>///</del> I.A.	<del>///</del> Registers may not be utilised by some other villages.
<del>///</del> Payment of taxes.	<del>///</del> To sensitise the taxpayers. <del>///</del> Make radio announcements.	<del>///</del> All the taxpayers are sensitised.	<del>///</del> Radio announcements – 25,000= 11 villages – 132,000= Fuel cost – 33,000=	<del>///</del> From 16 <sup>th</sup> – 27 <sup>th</sup> July, 2003	<del>///</del> T.C. <del>///</del> T.O. <del>///</del> E.O. <del>///</del> LC III <del>///</del> Councillors	<del>///</del> Low turn up for the meetings. <del>///</del> Natural calamities.
<del>///</del> Formation of revenue collection committees	<del>///</del> To identify members of the committee:  11 LCs 1 C/Person Town Clerk Town Treasurer Tax Officer Enforcement Officer	<del>///</del> Register all the members of the committee.	<del>///</del> Invitation letters for meetings Stationery– 10,000= Allowances: LC I – 33,000= LC III – 6,000= T.C. – 3,000= T.T. – 3,000= T.O. – 3,000= E.O. – 3,000=	<del>///</del> By 30 <sup>th</sup> July 2003.	<del>///</del> T.C. <del>///</del> LC III <del>///</del> LCs <del>///</del> T.O. <del>///</del> E.O. <del>///</del> I.A.	<del>///</del> LC I may refuse

# ARUA MUNICIPAL COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Arua Municipal Council tax register.	Development of registers. Register updates.	50 cells registered: ROD – 28 registered. AHD – 22 6 wards registered. 2 divisions registered. 1 master registered for the Municipality.	5,000,000 = 120,000=	October – November 2002 for development of register. Feb. 2003 for register updates.	ATCs for AHD/ROD Town Agents Extension staff LC I persons LC I Sec. for Mobilisation	LC Is demand for 25% remittances.
Capacity building.	Recruitment of competent staff. Training of existing staff. Refresher courses, workshops & seminars.	Recruitment following the vacant positions: - 1 ATC/ROD 1 Audit Asst 1 Town Agent in Pangisa Ward Training courses for: 64 revenue collectors 50 LC I C/Persons	1,500,000 =	Quarterly	DTO CFO ATCs Finance Officer/Rev.	Inadequate budget line. Difficult to share appropriate resource persons. Other LC I Executive members may feel demoralised.
Formation of boda boda associations.	Dialogue/ meetings Screening Registration Formation of the association Tender revenue collections	Associations formed. Revenue collection tendered to the association. At least 2m= expected per annum. Training by police traffic officer on rules & regulations.	500,000=	Immediate. Quarterly. Tendering in June 2003.	T.C. Tax Officer CFO Traffic Officer ATCs Enforcement Officer	Demand for shade at their various stages before the formation of the association.



### ADJUMANI TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Timely accountability of output on revenue collection.	Proper record keeping. Sensitisation thru the media extending tax education to churches schools, Bi-monthly accountability reports to all stakeholders.	250,000,000=	2,500,000 =	June-July (routine)	C/M LC III All elected leaders T.C. CFO Tax Officer Town Agents Teachers Priests	General poverty Political instability Natural hazards like earthquakes, death, etc. Conceptualisation of the accountability
Formation of revenue collection committees.	Formation of parish revenue committees. Training the committees on their roles.	250,000,000=	2,500,000 =	Immediate	Town Agents Parish Development committees All LC s	Non-functionality.
Attaching conditions on G.T. payment before trading license.	Passing byelaws. Sensitisation. Enforcing the byelaws.	90% of G.T. collection. 105,000,000= G.T. collected.	2,500,000 =	Immediate	The council. Town Agents All LCs, Law Enforcement Officers. Town Clerk	Poor approach, Evaluation Paying in neighbouring S/Counties Poor implementation

### YUMBE TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Introduction of tax registers in Council I level.	Train the LC I on record keeping. Procurement of the tax registers. Registration exercise.	12 villages council C/Persons trained. Every male above 18 years.	500,000=	Immediate	Tax Officers Town Agents	Remittance of the 25% as a condition to participate.
Monitoring of tendered contracts.	Employ the personnel. Provide stationery.	Malpractice minimised. 95% revenue collected.	960,000= Remuneration Stationery Cost of producing report	Next FY (July)	Town Clerk Tax Officer	Conniving with the tenderers
Rewarding best tax collector.	Procure the reward (bicycles)	85% collection.	120,000=	End of year (June)	Town Clerk Town Treasurer	Reluctance after winning a prize

### JINJA MUNICIPAL COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Computer Information (Local Area Net Work)	-Identify consultants for connection -Train officers -Contract the identified firm	Contracted firm in place	20/m	Next financial year	T/C ,Treasurer	Funds might not be available
Total Privatisation	-Review/assess un privatised revenue sources -Advertise and award -Lay strategies -Implement strategies	-All centres assessed -All centres advertised and contracted out -Strategies in place -Sensitise stakeholders	Sh.11.5/m	Immediate	T/C	Funds might not be available
Continue with the sensitisation of the tax-payers	-Lay strategies -Implement strategies	-Strategies in place -Sensitised stakeholders	Sh.16/m	Next financial year	T/C; HODs	Funds might not be available

### JINJA DISTRICT COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Raise revenue from payment of royalties	-Negotiate with targeted companies e.g. UEDC Ltd	Sh.200/m	Legal cost of Shs 20m	After 3 months	-LCV, CAO, CFO	-Delay in negotiations -Claim by other LGs
Computerisation of tax-payers register	-Installation of electricity at Sub-counties -Purchase of computers -Up-date of the current manual register -Actual computerisation	-Computerisation of seven Sub-counties -Computerisation of the finance department -Effective tax management	Sh.20/m	In 12 months time	-LCV, CAO, CFO	-Failure to get funding for the project -Failure to change the tax-payers culture
Collect ground rent	-Negotiate with Kakira Sugar Works and others -Evaluation of the land	Approximately Sh.10/m per annum	Shs 10/m for legal and valuation costs	Immediate	-LCV, CAO, CFO	

### IGANGA DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Photographs for the contractors	Identify the contractors	All bidders to be identified	Nil	Immediate	Secretary Tender Board	No risk
Coding of tax-payers	-Identify the eligible tax-payers	-All the number of the tax-payers and the amount to be realised	Purchase of computers and stationery estimated at Shs 8m	Set-Nov '03	T/C	
Introduction of Local Area Net Work	Installing computers at the District and the Sub-counties	-Quick information flow	Depends on the availability of funds	As soon as resources can be available	CAO and Planner	Reluctance to use the system for fear of personal reasons/gains

### KAYUNGA DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Stream line trade licensing process	-Computerise -Fill license application forms -Collect licensing fees	-All feasible businesses -About Sh60/m to be realised	Shs 6/m	Immediate	Tax assessors	-Tax evasion -Failure to print licenses in time -poor assessment
G/T identification numbers for tax-payers	-Identify tax-payers	All residences in the District	Sh60/m	3 <sup>rd</sup> quarter of the FY	All those handling revenue mobilisation and collection	-Cost may be too high -Sustainability of updating the register may not be easy
Collection of fees from developed Kalagala falls	-Identify owner of land -Develop the camping site	Sh5/m per year	Sh1/m	Immediate	CAO	-Scaring off land ownership -NEMA registration may not be easy

### KAMPALA CITY COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Contracting out revenue sources not yet contracted out	-Advertising -Receive, select, award tender and sign agreements	-All tax payers Total revenue expected about Sh13.6/b	Sh12/m	Immediate	CFO, DTB, and City advocate	Demanding services before they pay -Getting competent firm
Establishing a reliable data bank for G/T	-Establish key database structure to be used -Getting data from tax-payers -Data in-put and processing	-All tax payers -Cost about Sh7/b initially and letter achieve Sh10/b	Sh175/m	Immediate	CAO; CFO	Tax-payers refusing to give the necessary information
Taking photographs of contractors as part of the contract	-Compiling list of all contractors -Collection of photographs	All contractors	Nil	Immediate	Secretary District Tender Board	Nil

### MUKONO DISTRICT, MUKONO TOWN COUNCIL & LUGAZI TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Involvement of all key stakeholders in revenue mobilisation	-Sensitisation	Increased tax compliance	Sh96/m	Next FY	CAO	Lack of funds
Strengthening the internal control systems	-Rotation of staff -On job skills development	Minimising loss of revenue at source	Sh94/m	Next FY	CAO	Loss of trained staff
Transparency as regards revenue management	-Display of revenue collected and used records	-Increased awareness and accountability -Enhanced revenue collection	Sh5/m	Next FY	Finance officer	Misinterpretation by the public

### MAYUGE DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Contracting out revenue collection	-Identifying the revenue sources	All revenue sources	Sh5/m	Next FY	CAO, CFO; Planner	Resentment of payment to a stranger
Rewarding the best performers in revenue collection	-Identify the best performers	Two from each level of local government in the district	Sh10/m	Next FY	CAO	Harassment of tax-payers
Allocation of tax-identification numbers to tax payers(G/T)	-Identify the tax payers in the district	All the tax-payers in the district	Sh10.5/m	Next FY	CAO; CFO	Tax payers may migrate to another island

### KAMULI DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Introduction of G/T cards (computerisation)	-Sensitisation of key stakeholders -Identifying implementers -Training them -Data collection, storage and processing -Printing the cards -Distributing the cards -Monitoring and supervision -Evaluation	-Reliable databank -Increased revenue from the current Sh.270/m to 400/m	There are 175,000 tax-payers - activities require sh.35/m	Immediate	CAO & CFO	-Unreliable information -Delays by implementers -Human error in computers
Rewarding best performers in revenue collection						
Contracting out revenue collection and advance payment by contractors (quarterly)						

### NAKAPIRIPIRIT DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Establishment of a revenue mobilisation task force	-Mobilisation of local revenues	All tax payers	Sh5/m	Immediately	Revenue task force	-Insecurity -Famine -Remoteness and inaccessibility
Tendering out revenue collection except G/T	-selection of competent firms	100% response to the tax call	Sh2/m	Next FY	CFO	-Successful firms may fail to raise the 100% down payment
Capacity building in revenue collection	-Training of revenue collectors; assessors at Sub-counties -Logistic support to facilitate the training	All revenue collectors and assessors are trained	Sh5/m	Immediately	CFO/Planner	-delay in releases of CBG funds by the CG

### BUGIRI DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Record cards for tax-payers	Identify tax payers	All eligible tax payers	Sh7.2/m	Next FY	CAO/ &T/C	Migration of the tax payers
Personalised G/T Tickets	-Assessments -Enumeration -Print the tickets	All eligible tax payers	Sh19/m	Next FY	CAO/ &T/C	Migration of the tax payers
Privatisation of revenue collection	Identify revenue sources	All eligible tax payers	Sh32/m	Next FY	CAO/ &T/C	Understanding privatisation

### MBALE DISTRICT

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Privatisation of G/T collection	-Assessment of tax payers. Print the personalised tickets	All tax payers	15% of the collection	Next Y	CAO	-Collusion -Evasions
Enforcement of property tax	-Hire consultants to handle evaluation -Issue demand notes	All tax payers	Sh130/m		Immediately	Political sabotage
Leasing of plots for commercial renting out		All tax payers	Sh.50/m		Immediately	Attitude of the tax payers

### PALLISA DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Personalised G/T Tickets	-Study tours -Appoint and train assessors -Procurement of tax tickets -Collection	-At least two tours conducted. -Task force in place -Assessment done	Shs 40/m	Immediately	CAO & T/C	Lack of funds
District revenue task force	-Orientation of the task force. Identification of best practice.	-Task force oriented -Two best practices identified	Sh4/m	Immediately	CAO	Attitude of the neighbouring LGs
Auctioning	-Identify defaulters -Issuing demand notes -Study tours to Tororo	-Defaulters identified -One tour carried out	Sh1/m	Routine beginning immediately	Town treasurer and Town clerk	-Data management -Refusal to accept demand notes -Funding being available

### TORORO DISTRICT

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Personalised tax cards(G/T)	-Design card -Identification and training tax collectors -Creation of data bank -Printing of cards	-Cards printed -Databank in place -Computers procured	Sh80/m	Immediately	CAO and District Planner	-Lack of data -Forgery

### BUSIA DISTRICT & TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Personalise and tender out G/T	-Collection of data -assessment -Printing of the G/T tickets -tender out the collection -Monitoring and evaluation	-All eligible taxpayers -About Sh600/m to be generated	Sh30/m	Immediately	CAO and all tax officers	-Tendering using excessive force -Tendering difficulties
Fees on sand and stone/quarry extractions	-Identify sand pits and stones quarries -Establish revenue potential -Tender out the collection	-All sand pits and stone quarries -About Sh30/m to be awarded	Sh1.5/m	Immediately	Sub-County chiefs and LC1s	-Night haulage leading to evasion -Environmental degradation
Land registration fees and premium	Sensitisation	-All land owners in the district -About Sh40/m generated	Sh2/m	Immediately	-Land officer -District Land Board	Displacement and land disputes



### MOROTO DISTRICT

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Sensitisation of tax payers	Holding meetings in every parish	All taxpayers	Sh8/m	Immediately	CAO	-Insecurity -Negative attitude of tax payers
Registration of businesses in the District	Identification and registration of businesses	All businesses in the District(formal and informal)	Sh0.5/m	Immediately	CAO	-Business failure -Death of sole proprietors
Charging development fees on mineral prospectors	Identification of : -Prospectors -Excavators -Transporters	Sh80/m expected to be raised	Sh4/m	Immediately	LCI, II III & V S/C Chiefs and Councillors	-Delayed payment by the buyers -Insecurity -Workers safety not guaranteed.

### MOROTO MUNICIPAL COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Organisation of periodic tax education and awareness programmes						Lack of co-operation by local miners
The use of lawyers and debt collection to enforce revenue collection						Interference and lack of co-operation by the LG in collecting revenue
Training of revenue collectors						

### KATAKWI TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost implication	Time	Responsibility	Risks
Mobilisation and sensitisation of Tax and licences payer	?? Identify the target groups i.e. taxpayers, NGOs, Traders and potential developers ?? Invite the above categories for a sensitisation meeting ?? Sensitisation through press and radio	?? All residents residing in the T.C above 18 years (Eligible tax payers) ?? About 20 Million U Shs to be generated	About 2 Million U Shs	Next financial year	?? Town Clerk ?? Secretary Finance ?? Councillors ?? Town Agents ?? LCI Chairpersons	?? Complaint of poverty caused by Insecurity ?? Negative attitude to paying Taxes ?? Political influence
Widening the Revenue Base	?? Identify permanent and semi permanent building and having them valued by government Valuer ?? Sensitise property owners ?? Form a data base and charge property tax ?? Issue demand notes ?? Proper record keeping and audit (Computerisation)	?? All permanent and semi permanent building in the Town council ?? 20 million	6 million shillings (initial cost of valuation is inclusive)	Next financial year	?? Chairman LCIII ?? Town Clerk ?? Finance Officer ?? Engineer	?? Resistance from developers ?? High initial cost of valuation

### KATAKWI DISTRICT COUNCIL

Best Practice	Activity	Target/Output	Cost implication	Time	Responsibility	Risks
Assigning Tax Identification Numbers	?? Sensitisation ?? Data collection ?? Coding	?? All potential tax payers ?? About 200,000,000 be generated	23,442,000 /=	Next financial year	?? LCVs ?? Sub-county chiefs ?? Parish Chiefs ?? Tax Officer ?? Planner ?? Statistician ?? CFO, ACAOs	Displacement of tax payers
Exempting tax payment by leaders	?? Identification of all leaders ?? Issue demand notes and publicize	All leaders	2,321,000/=	Immediately	?? Sub-county chief ?? LCIII, CAO	Likely political interference
Formation of revenue task forces	?? Identification ?? Setting terms of reference ?? Operationalisation	Task forces at ?? District ?? Sub-counties ?? Parish levels ?? 80% of budget tax revenue collected	7,000,000/=	Immediately	As identified	Failure to get facilitation

### SOROTI DISTRICT

Best Practice	Activity	Target/Output	Cost implication	Time	Responsibility	Risks
Training of GT Collectors	Training workshops at county level for sub county, political leader, Sub-County Chiefs and parish chiefs	Improved tax collection from 52% to 80% in next Financial Year 2003/2004	4 m /=	October – December 2003	?? CAO	Late release of funds
Sensitisation of Tax Payer s	Conduct public meetings use of media and Radio talks	Reduction of tax defaulters from 48%-25%	2.5m/=	January-February 2004	CAO, Sub County Chiefs and executive	Low attention rate
Proper/ Fair assessment of GT	Training and implementation at Sub county Level	Total number of Tax Payers and grades recorded	1.5 m/=	April –May 2004	CAO, Sub-County Chiefs and Executive committee	Low motivation of assessment committee

### SOROTI MUNICIPAL COUNCIL

Best Practice	Activity	Target/Output	Cost implication	Time	Responsibility	Risks
Formation of G.T Tax force	Mobilisation, sensitisation and enforcement of GT collection	?? All tax payer ?? Higher collection-hence more revenue ?? About 20 million Shs more	5,200,00/=	Two weeks	?? LCIII Chairpersons ?? Assistant Town Clerks ?? Local Councillors	?? Demand for 25% ?? Allowances ?? Loss of votes for all councillors
Tendering of revenue collection on trading licences and permits	Identification of competent private collectors	?? Additional Shs. 35 million ?? Reduction of losses of revenue between taxpayer and tax collector ?? Improvement in the database	8,000,000/=	Start of January	?? Assistant Town Clerks ?? Urban Tender Board ?? LCIV Council	?? Demand for more services
Use of Law courts in the enforcement of collection of ground rent and Assessment Rates	?? Updating the evaluation roll for assessment rates. ?? An Inventory for all ground rent payers to be introduced	?? Allocates of plot and property owners will be in place ?? An improvement in database ?? Additional Shs. 60 million	5 million Shs	Continuous	?? Court prosecutor ?? Law enforcement Officer ?? Magistrate assigned to the municipal court	Dropping of court cases in order to avoid prosecution

# KUMI DISTRICT

Best Practice	Activity	Target/Output	Cost implication	Time	Responsibility	Risks
Publicising names of tax defaulters in Kumi district	Identifying all tax defaulter	?? All eligible tax payers ?? 153 Million	8 Million	Quarterly	?? District information Officer ?? CFO ?? Sub-county Chiefs ?? Tax Officer	People can still refuse to pay
Privatise Revenue Collection	Identify and advertise revenue collection centre	?? All revenue centre ?? Raise 240 /= Million	4.5 Million	Quarterly	?? CFO ?? The district Tender board	?? Losses by tenderer may prompt them to pull out and fail to pay the district. ?? Tendered may deliberately refuse to pay ?? Outbreak of contagious livestock diseases may disrupt revenue collection especially from livestock
Computerization of tax registers	?? Identify and register all tax payer ?? Assess fairly and properly all tax payers ?? Venting revenue receipts	?? All tax payers paying taxes. ?? 102 tax registers for all the parishes produced. ?? Revenue receipts ?? All revenue receipts verified to enhance transparency and accountability	4 million	Immediate	?? Tax Officer ?? CFO	Breakdown of the software that may lead to loss of data

### SIRONKO TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost implication	Time	Responsibility	Risks
Use of Media to display names of defaulter	Publicizing names of defaulter in mass & printing media	Defaulters to raise 80% of recoveries	2m/=	2003/2004	Town clerk, tax Officer, Town Agent	?? Counter press propaganda ?? Hostilities from defaulters ?? Law suits out of defamation caused by poor records
Use of courts of law	?? Engaging lawyers ?? Prosecution in courts ?? Law enforcement ?? Identifying defaulters	?? Defaulter for prosecution ?? 75% of revenue to be recovered	?? 5 m/=	2003/2004	?? LCIII Council ?? LCI ?? Town Clerk ?? Lawyers ?? Court prosecutor	?? High cost ?? Death threats
Widening tax base	?? Identify potential base ?? Engaging Chief government Valuer ?? Update of urban untapped revenue base/ resource	?? Property tax ?? 20 m/=	5m/=	2003/2004	?? Town Clerk ?? Government Valuer	?? High cost financially ?? Hostility from developers ?? Absentee land lords

### KABERAMAIDO DISTRICT

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Formation of Revenue Task Force comprising of District and Sub county staff	?? Determine the cadre, form member ship of the task force ?? Conducting tax operations	?? To collect 200 million from all eight sub counties one urban council	2.5 million	July 2003- december 2003	?? CAO ?? CFO ?? Sub County Chiefs ?? Local administration police ?? Secretary Finance	?? Resistance from taxpayers. ?? Incidences of accidents ?? Political dissatisfaction
Privatising collection of Revenue Tendering	?? Pre qualification of tenderers ?? Tendering	?? To collect 40 million from all the markets	5 million to cover advert and overheads	April –May 2003	?? CAO ?? CFO ?? Secretary to Tender Board ?? Tender Board ?? Technical Evaluation	?? Low quotations ?? Default payment ?? Poor response by bidders ?? Corruption
Sensitisation of taxpayers on prompt payment of taxes.	?? Identification of the teams ?? Conducting tax education	?? To cover 25,000 tax payers in all the eight sub counties	One million for both political and technical teams	Immediate	?? Policy makers and implementation in the district	?? Non – responsiveness ?? Apathy

# KOTIDO TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Use of court of Law	?? Identify and sign agreement with an advocate firm ?? Servicing the defaulters with notices ?? Presenting them before court	?? Tax paid by at least 90% of the defaulters	20% of revenue realised through the courts	Next financial year	?? Tax Officer ?? Treasury ?? Advocate	?? Threats from the public ?? Failure to pay by the defaulters ?? High cost involved
Widening tax base e.g. introducing property tax, loading and offloading fees and road toll	?? Sensitisation ?? Mobilisation ?? Assessment of valuation of properties ?? Monitoring and evaluation ??	?? Revenue collection increased by 15m/=	8M/=	2003/2004	?? Chief Government Valuer ?? Tax officer ?? Town Clerk ?? LCs ?? Treasury Office	?? Threats/Resistance from the tax payers ?? High cost involved e.g. recruitment, payment of government valuers
Privatisation / Tendering of revenue sources	?? Identification of revenue sources ?? Assessment ?? Tender	Revenue collection tendered	1 m/=	On going	?? Tax Officer ?? Tender board	Late/ non-remittances by the contractors

### KAPCHORWA DISTRICT

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Publicizing names of tax payers and tax defaulters	?? Identify all tax payers by use of tax registers ?? Print and circulate the lists to relevant notice boards e.g. Sub-County, parish, village & copied to CAO	?? 100% of all budgeted taxes collected ?? Tax performance information shared among stakeholder	300,000 m/ =	Immediate	?? CAO ?? Sub-County Chief ?? Parish Chief	Tax payers who are exposed can react badly
Tax data collection and proper records management	?? Identify all possible taxable sources of revenue and properly document ?? Continuously update records on realised revenue	?? Tax records accurate and easily accessible ?? Enhanced revenue realised-350m/=	10m/=	Immediate	?? Parish Chiefs ?? LC's ?? CAO ?? Planner ?? Sub County Chiefs ?? Commercial Officer	Funds for the activity may not be available
Sensitisation of tax payers on taxes	?? Form task forces ?? Move out to sensitise the tax payers	?? Tax payers appreciate the need/value of paying taxes	5m/=	Immediate	?? C/man LCV ?? CAO ?? Sub-county chiefs ?? LCIII	Insecurity from rustling and raiding

### KAPCHORWA TOWN COUNCIL

Best Practice	Activity	Target/Output	Cost	Time	Responsibility	Risks
Tendering Council utilities	Adverting for bids	?? Bidders ?? Increased revenue is 25%	One million	Next financial year	?? Town Clerk ?? Urban tender board	Outside influences on urban tender board
Mobilisation and sensitisation of tax payers	Holding stakeholders meetings	?? Tax payers ?? Taxes raised to 75%	1.5 million	Next financial year	?? Town Clerk ?? LCI, LCII, LCIII ?? Law enforcement Officer ?? Town Agent	?? Negative attitudes towards tax payments ?? Fewer numbers likely to turn up for workshops
Privatisation of revenue collection	?? Identifying revenue sources for privatisation	?? Troublesome revenue sources for privatisation i.e. road tolls, markets users fees ?? Collection of 20 million	0.5 million	Next financial year	?? Town clerk ?? Private operators	Overcharging by private operators