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REVENUE MANAGEMENT SERVICES

Revenue collection procedures

Revenue collection procedures for use by collection officers across the District in buliisa DLG for financial year 2025/2026, is illustrated as bellow;

- Registration and Enumeration
- Assessment
- Tax payer databases
- Billing and Collection
- Enforcement
- Accounting and record keeping
- Monitoring

1. Registration and Enumeration

Registration and Enumeration involves revenue mapping, identification and listing of tax payers Registration and Enumeration is done by the Enumeration and Registration Committee (ERC): The committee is appointed by the Sub County Chief, Assistant Town Clerk and Town Clerk for a Sub County, Division or Municipal Division and Town Council respectively. It's composed of Parish Chief or Town Agent (as the Chairperson), LCI Chair Person (of the village under enumeration), LC1 Chairperson and the LC III Secretary for Finance.

2. Assessment

Tax Assessment involves determining the tax/ revenue payable. Assessment is done by the Assessment Committee (AC)

3. Tax payer databases

Develop and update the tax register and taxpayer databases at district/ urban headquarters, sub- county/divisions, parishes/wards and villages/ cells. Maintain computerized up-to-date taxpayer databases. This improves accuracy, monitoring and control of tax records and reduces leakage of revenues collected.

4. Billing and Collection

Revenue shall be collected by a qualified and competent officer who is in an established post, and is so authorized in writing by the Chief Executive, on written recommendation of the Head of Finance. The Council shall raise a

demand note or an assessment form to each individual Revenue payer as per Council's approved rates

5. **Enforcement**

Enforcement involves follow up defaulters, prosecution and penalizing processes. A taskforce made up of chiefs, enforcement officers and LCs can be used to collect revenue Uniform road blocks can be used throughout sub-counties at the same time to limit the defaulters' ability to escape from one sub-county to another. The enforcement of taxes, levies and fees can be contracted out. Publishing tax defaulters' names in newspapers; especially prominent defaulters Target opinion leaders who default and arrest them to instil in their followers that no one is above the law

6. **Accounting and record keeping**

Ensure proper records keeping and reconciliation of billed amounts and collected amounts. Develop tools for billing and collection; document evidence of billing. Undertake impromptu audit checks on the collection of money from sales of plots, licenses and permits, etc. to verify amounts collected against receipts issued. Page 2 of 3 Emphasize the use of financial institutions such as banks or other means such as use of mobile money when paying taxes, levies and licenses.

7. **Monitoring**

HLG should undertake regular monitoring and supervision visits by teams of Finance Officers and Auditors to sub counties. Strengthen finance, revenue and audit departments through provision of reliable transport, regular supply of fuel and regular payment of allowances. The HLG council should audit LLGs frequently to ensure that the collected revenue is truly posted in the books of accounts. Regular monthly meetings between sub-county Chiefs and Parish Chiefs to establish strategies for collection of taxes, levies and fees tax in the ensuing month. LGs should have similar programs for enumeration, assessment and increase manpower in some sub-counties for collection of taxes.

Prepared by

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