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Please Quote:

NTOROKO DISTRICT LOCAL GOVERNMENT

REVENUE ENHANCEMENT PLAN FOR THE FINANCIAL

YEAR 2026/2027

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LIST OF ABREVIATIONS

CAO	Chief Administrative Officer
ACAO	Assistant Chief Administrative Officer
BP	Best Practice
CFO	Chief Finance Officer
DEC	District Executive Committee
DDP	District Development Plan
CGV	Chief Government Value
DT	Development Tax
HLG	High Local Government
HOD	Head of Department
IBP	Inventory of Best Practice
IT	Information Technology
LGFC	Local Government Finance Commission
LLGs	Lower Local Governments
LR	Local Revenue
LRE	Local Revenue Enhancement
MoFPED	Ministry of Finance Planning and Economic Development
MoLG	Ministry of Local Governments
MoWLE	Ministry of Water Lands and Environment
LMC's	Landing Site Management Committee's
LED	Local Economic Development.

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FOREWARD

The ultimate aim of developing this Strategy for Local Revenue enhancement is to increase the Tax Revenue Base of the District and in the long run improve the quality of service delivery in the entire District.

In line with Local Economic Development Policy (LED) first adopted in 2006 as the 6th Pillar in Decentralization process and as a means to reduce dependency on Central Government, locally raised revenue plays a crucial role in our local Communities as an engine for development.

It provides for sustainability in local investments, providing sources of co-funding, facilitating local legal requirement under Section 80(2) of Cap 243 of the Local Government Act for each Local Government to draw local revenue enhancement Strategy.

The revenue enhancement Strategy for Ntoroko District Local Government is abroad strategy that outlines in discrete terms potential revenue sources, political strategies for social mobilization and skills improvement. The strategy also proposes monitoring and coordination mechanism during the implementation.

Ntoroko District Local Government has been able to develop the Revenue Enhancement Plan due to the seemingly wide gap between its Actual Revenue collections as compared to its actual potential. The strategy when implemented shall enable the Local Government to overcome some of its financial challenges that have been hindering it from running its Council activities efficiently.

The strategies are divided into four parts; Chapter one introduces the strategy, objectives and scope of the study, the SWOT analysis. Chapter two outlines the current local revenue status key sources of revenue, key activities, constraints in revenue enhancement and government interventions, Chapter three proposes the revenue enhancement strategies and lastly Chapter four shows the details of the work plan for implementing the strategies and activities.

Conclusion, though this strategy is an expression of what we intend to accomplish over one year period as indicated in the Action Plan and Annual Work Plan and the Annual Budget, there is need for total commitment and good will from both Elected Political Leaders and Technical Staff. Needless to say, we will require continued support from our main Donors, particularly UNICEF, Ministry of Local Government, MoFPED, Baylor-Uganda, Save the Children, UNHCR among others.

KASORO WILLIAMS
DISTRICT CHAIRPERSON



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ACKNOWLEDGEMENT

This Revenue Enhancement Strategy has been developed in Ntoroko District Local Government by the District Revenue Team. The strategy was developed in conformity with section 80(2) of the Local Government Act, Cap 243 of the laws of Uganda which requires each Local government to draw up a comprehensive list of all its Internal Revenue sources and maintain data on the potential collectable revenue.

The District Revenue Team comprises of the following;

Mr. Bwambale John Paul- Ag. Chief Finance Officer
Mr. Mugume Baros John- District Commercial Officer- Member
Mr. Musemeza Wilson- Senior Finance Officer/Revenue Officer, Secretary
Mr. Munubi Jeremiah – Forestry Officer, Member
Dr. Asiimwe Taddeo Barwogeza- Senior Veterinary Officer, Chairman
Mr. Musiige George – Ag. District Fisheries Officer
Ms. Kaboyo Naume- CDO, member (LLG's)
Mr. Bwambale Jolam – District Cashier- Member

I commend the work done in ensuring that this Revenue Enhancement Plan is presented timely.

I appreciate other Departments, all Political and Technical Leadership in the Lower Local Governments' and the community at large for their support to the District Revenue Team which strives to achieve the ultimate objective of this strategy.

Bwambale Ivan
for CAO

For CHIEF ADMINISTRATIVE OFFICER
07 MAY 2026
NTOROKO DISTRICT

AGUM MOSES
CHIEF ADMINISTRATIVE OFFICER– NTOROKO DLG

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EXECUTIVE SUMMARY

0.1.INTRODUCTION

Ntoroko District Local Government in Western Uganda. It has a total area of 1260 square Kilometers covered mainly by water, swamps, rivers, mountains, parks / reserves. A small base portion of 80 square km is used for Agriculture. This explains why there is a very low Revenue base in Ntoroko. This therefore calls for all Stake Holders to jealously guard against the few revenue sources to maximize revenue inflow from those limited resources. The district comprises of one county, 4 town councils and 6 sub-counties, 48 parishes and 198 villages. The total population according to the 2024 National Housing and Population census puts Ntoroko Population at 114,858. Distributed as 66,786 males and 48,072 females.

The Revenue Enhancement Strategy in this case precisely refers to a broad strategy that will outline in discrete terms the most flexible revenue sources for the district to which emphasis should be laid, potential new revenue sources, clear cost effective and efficient revenue collection, management, accountability systems and social mobilization strategy for revenue enhancement.

The strategies developed are categorized into four possible action areas;

(a) Potential new local revenue sources
(b) Strategies for improved collection, management and accountability of Existing revenue sources
(c) Social mobilization and technical aspects of the strategy
(d) Monitoring and co-ordination mechanism for strategy implementation.

0.2. CURRENT LOCAL REVENUE SOURCES

The following key revenue sources have been identified by the District Council and they require strategy (b) and (d) above during implementation.

0.2.1 MARKET DUES AND USER FEES

a) Agency fees: These are charges on agents who require service.
b) Market / Gate charges: These are charges received in respect of market utilities tendered out.

They all include charges levied on market vendors

0.2.2. BUSINESS LICENSES AND PERMITS

(a) Registration of Business: these are charges levied in respect of the new business Operations.
(b) Animal husbandry, Fisheries, Forestry and crop related charges: these are charges levied on produce, transfer of animal husbandry, Fisheries products, Forestry and other crops.

Assessment is conducted to ascertain the number of business in the district and their value.

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0.2.3. TAX ON PROPERTY:

a) **Land fees**: these are charges levied on immovable land in rural and urban areas. The fees are paid to land boards
b) **Sale of government property**: this is revenue received from produced government property
c) **Property related duties**: these are charges levied on immovable commercial properties with retable values within the jurisdiction of the council.
d) **Rent and Rates**: these are charges levied on properties of the council occupied by other tenants like buildings.

PROPOSED REVENUE ENHANCEMENT STRATEGIES

The current sources have varying degrees of constraints in Registration and enumeration, assessment, collection; control and accountability leave alone the inadequacy of the resources.

This calls for introduction of new revenue sources. The following twenty (19) strategies were identified by the council in conjunctions with the technical team.

1. Broaden business licenses to include licenses on service and professionals
2. Stream line authority for tax on boat transport, user fees, boat registration on Lake Albert.
3. Re-introduce and re-enforce tax on registration fees for titles, free hold leases, transfer of land, and use of District Seal.
4. Introduce minimum fees on undeveloped plots to encourage development of plots and discourage hoarding plots for re-sale in developing centers.
5. Introduce payments of small levy (equivalent of property rate) on commercial premises in rural towns in form of building plans
6. Enforce financial and local government procedure on creation of new markets, gazette areas / utilities owing to the advent of the town councils' status in the following areas (Bweramule, Rwebisengo, Butungama, Kanara, Nombe and Karugutu sub-counties
7. Privatize collection of all business licenses and permits, especially wood products and other naturally resourced assets.
8. Strengthen Supervision and Management of Local revenue mobilization
9. Introduce and strengthen revenue administration units.
10. Enforce transparency and accountability.
11. Develop and disseminate revenue education, information and communication (IEC) package.
12. Enhance sensitization of political leaders, revenue collectors and committees
13. Conduct exchange visits to districts implementing best practices in revenue enhancement.
14. Improve skills and competency including promotional trainings
15. Stream line administrative and coordination weaknesses in monitoring of revenue collection
16. Enforce joint monitoring and supervision during enumeration assessment, and collection of revenue.
17. Asses all sub-county private sector / commercial sector capacity for eventual or possible contractual arrangement for result oriented management.

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18. Enforce joint monitoring regulations of the entire Lake Albert, with possible coordination of all stake holders and other neighboring districts that share the lake.
19. There is great potential to collect revenue from tourists' viewpoints in Musandama. It requires engagement of Uganda National Roads Authority since they are the owners of the sites. When funds allow, there is need to develop an electric cable transport mechanism down into the Valleys and up Mountain for viewing (cable Tourism).

MAJOR BOTTLENECKS TO LOCAL REVENUE COLLECTION

1. Low effectiveness of institution structures such as the area land committees in the sub-counties to manage collections from sale of land (Land Fee)
2. Leakages in the existing revenue centers such parishes and at sub-county levels to the extent that some sub-county upcoming markets' revenue is never declared by some revenue collectors.
3. Limited competition in the process of tendering the market utilities.
4. Poor enumeration and assessment exercise, there is no data at all that is based on for determining the reserve prices for certain utilities based on comparatives over years.
5. Weak legislation both at the district and sub-county levels to enforce local revenue collections.
6. Absence of ordinances and By-laws.
7. Emergence of Epidemics for both human and Livestock that paralyze all economic operations.
8. Insurgency and other insecurities of Human and Animal diseases in our neighbor DRC
9. Conflict between Tenderers and Utility owners like Market Places
10. In trading activities especially in Livestock Markets that result into under declaration of revenue.

CHAPTER ONE:

INTRODUCTION

1.1.1. LOCATION AND SIZE

Ntoroko District is located in Western Uganda. It is bounded by Kabarole District in the North East, Bundibugyo District in the South east and the west by the DRC and Lake Albert in the North.

1.1.2. ADMINISTRATION

Ntoroko District Local Government is found in Western Uganda. It has a total area of 1260 square kilometers covered mainly by water, swaps, rivers, mountains, parks / reserve. A small portion of 80 square km is used for agriculture. This explains why we have a very low revenue base in Ntoroko. This therefore calls for stake holders to jealously guard against the few revenue sources to maximize revenue inflow from those limited resource.

The revenue enhancement strategy in this case precisely refers to abroad strategy that will outline in discrete terms the most flexible revenues sources for the district to which emphasis

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should be laid, potential new revenue sources for the district to which emphasis should be laid, potential new sources, clear cost effective and efficient revenue collection, management, accountability systems and social mobilization strategy for revenue enhancement.

1.2. THE STRATEGY

Ntoroko District Local Government by law is mandated to carry out a study on the current and potential resources and develop a comprehensive strategy for local revenue enhancement. The expected results of the strategy are increase revenue. The tax revenue base and hence improve the quality of services delivery within the district.

The strategies developed are categorized into four possible action areas;

a) Potential new local revenue sources
b) Social mobilization and technical aspects of the strategy.

1.3. SWOT ANALYSIS

To design a basis for appropriate strategies for SWOT (Strengths, Weaknesses, Opportunities and threats) analysis was conducted. This integral part of the situational analysis (SA) i.e. the current status of local revenue and interventions which are covered in chapter three of this plan.

From the DDP and interviews, discussions with key administrators of the district the SWOT analysis of Ntoroko district under local revenue enhancement can be summarized as follows;

1.3.1. STRENGTHS

1. Strong and committed technical staff
2. External financial support
3. Political good will to support taxation policies
4. Networking and collaboration with development partners
5. Introduction of Integrated Revenue Administration System (IRAS)

1.3.2. WEAKNESSES

- Inadequate and unreliable revenue data
- Inadequate revenue enhancement skills for most revenue collectors and administrators
- Poor law enforcement for revenue collection, management and monitoring
- Some area are inaccessible due to poor terrain
- The apathy of tax payers towards taxation

1.3.3 OPPORTUNITIES

- There is a number of qualified staff with relevant qualification to fill the gaps for revenues collectors at LLGs
- National political stability can allow for revenue enhancement policy
- Central government organs are willing to assist implementation of the revenue
- Encouragement from development partners
- High revenue potential (tourist attraction, booming business at the lake and boarders and high agricultural produce)

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1.1.4 THREATS

- Natural disasters like floods, hailstorms landslides, drought which may negatively affect our local revenue base.
- Inability of communities to co-own and manage the natural environment (lakes and forest) as a means of discouraging depletion.
- High dependency on animal husbandry which is prone to drought
- Over dependence on development partners
- Insurgency and other Political instabilities both Internal and External.

CHAPTER TWO:

2.0. STATUS OF CURRENT LOCAL REVENUE SOURCES

2.1. LEGAL FRAMEWORK

Section 80(1) Local Government Act, Cap 243 of the laws of Uganda, 2003 gives local government powers to levy charge and collect fees and taxes as a means to generate local revenue. The provision empowers local governments to raise revenue from rents, rate (property taxes), royalties, stamp duties, fees on registration, licensing and revenue proposed by local governments and approved by the minister responsible for local government along with political and administrative functions under the police of decentralization.

Under section 80(2) of the Local Government Act, Cap 243 of the laws of Uganda, 2003 gives local government powers to levy charge and collect fees and taxes as a means to generate local revenue. The provision empowers local government to raise revenue from debts, rate (property taxes), royalties, stamp duties, fees on registration, licensing and revenue proposed by local governments and approved by the minister responsible for Local Governments. Revenue mobilization functions were developed to local government along with political and administrative functions under the policy of decentralization.

Under section 80(2) of the local government Act, Cap 243 of the laws of Uganda,2000 each local government is required to draw up a comprehensive list of 11 its internal revenue sources and maintaining data on total potential collectable revenue sources know to council and chapter four lists potential collectable revenues.

2.2. KEY SOURCES OF LOCAL REVENUE IN NTOROKO DISTRICT.

Ntoroko district local government has a list of key revenue sources which it maintains in conformity with section 80(2) of the local government Act, Cap 243 of the laws of Uganda 2000, including potential collectable revenues. The following are the key current revenue sources known to Ntoroko district according to the revenue trends of Ntoroko district for the past months and district development plan for 2025/2026, 2026/2027, 2027/2028, 2028/2028, 2029/2030. The following are the current key revenue sources.

2.2.1. MARKET DUES AND USER FEES

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(a) **Agency fees**. These are fees charged agents who require services like nonrefundable tender fees, community Based Groups Registrations, maintenance fees (5% from high value contracts) and transferee fees.

(b) **Market / gate charges.** These are monthly charges received in respect of market facilities tendered out to the private sector.

2.2.2. BUSINESS LICENSES AND PERMITS

They include business in urban centers and commercial areas.

(c) **Animal husbandry and crop related levies**. These are charges levied on produce, transfer of produce, transfer of animal husbandry and other crop and animal related business.
(d) Business licenses. There are charges levied in respect of regulating trade and normally involve goods and service.
(e) **Fish Movement Permits**. These are charges levied on Fish and Fish Products and their transfer from one place to another.

2.2.3. TAX ON RURAL LAND PROPERTY

(f) **Land fees**. These are charges levied on (immovable) land in rural; areas for the CAO of Ntoroko district. The fees are paid to land board.

(g) **Sale of produced government property**. Revenue from non-government properties.

(h) **Sale of non-produced government properties**. Revenue from government properties.

(i) **Property related duties**. These are charges levied on immovable properties with ratable value with the jurisdiction of council. The prosperities should be commercial in nature. This tax is noncommercial property.

(j) Rent and Rates. These are charge levied on properties of the council occupied by the other tenants.
(k) Development Fees: this is charged on Construction for both Permanent and Semi permanent structures.

2.2.4. LOCAL SERVICE TAX

Local service tax. This is a tax levied on all persons in gainful employment.

These employees within salary/ wages earning bracket, whole sale/ retail business, hotelier / restaurant / entrepreneurs, sounds / electrical gadgets entrepreneurs, commercial agricultural products / cash crop store, transport service and parking areas of gazette, international contract staff, saloons and other accommodation services spectral internet and other electronic / media business, motorized repair and bicycle repair businesses, cattle slaughter areas and other wood beef / milk products sales points , cereal stores, charcoal and other wood products trades.

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Entertainment and media vending traders, building contrition industry employees, dry cleaning services, fuel stations and phone charging services, animal ranching trade and mobile network services

2.3. KEY ACTIVITIES IN REVENUE MOBILIZATION AND GENERATION

The current status of revenue generation in Ntoroko District can be best understood from the main activities undertaken during revenue mobilization and generation. The problems associated with these activities best explain why the revenue collection has been on decline.

1. Registration involves identification and listing of tax payers or taxable items or taxable properties
2. Enumeration is recording all sources of income of individual tax payers
3. Assessment is recording of all income sources for each tax payer on an assessment form and determination of the tax payable. Assessment applies to all taxes.
4. Collection of Revenue according to different Revenue Sources and Category.
5. Monitoring and control involves following up tax defaulters, regular checks on tax payment and management system
6. Sensitization and publicity involves holding workshops and seminars for revenue collectors and tax payers, radio and other media interventions

2.4. REVIEW OF LOCAL REVENUE PERFORMANCE

MARKET DUES AND USER FEES

This includes among others market fees / rent from markets, slaughter fees, revenue from departments and agency fees.

Revenue collection for Ntoroko District from Market dues has been hampered by the lack/failure in establishment of Markets owned by the district. At the inception of the district, most Markets reverted to Town councils as authorities directly controlling and managing these utilities thus reducing the revenue collections to the district.
The collectable revenue is from Livestock Markets (Vando) from sub counties that fall every week in different Sub counties.
There was a registered great reduction in collectable revenue from markets due to diseases outbreak affecting both human and livestock. This resulted into underperformance in revenue collection as well as implementation of planned council activities.

2.4.2. BUSINESS LICENSES AND PERMITS

Business licenses and permits include trading licenses, registration of business and beer permits, landing sites, charcoal permits, animal husbandry and crop related levies and abattoirs among others.

It was easier to enumerate, asses taxes from these sources because we could physically count the business. It is also included registration of professional businesses and services and not just trade in goods. This widens the base of business licenses. However professional services are still very few in the district.

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Key causes of low revenue under business licenses is too long in areas where collection is done like Kanara and Rwebisengo sub-county, it involves inspection and approval by LC's health workers, Engineers. Just like market dues and user fees, there is corruption at almost all stages of requiring business licenses in form of tips and bribes.

2.4.3. TAX ON RURAL LAND AND PROPERTY

The following is collected from this source, land fees, sale of council property, property related duties, rent from council properties and rates on ratable properties. The key problem with this sources is that a lot of potential exist which is not exploited, the land office is not fully staffed hence making supervision of Lower Local Governments not well handled.

2.5. CONSTRAINTS AND CHALLENGES ON LOCAL REVENUE ENHANCEMENT

a) **Taxes on crops**
There is need to pursue an ordinance for access tax which is normally from major crop with limited number of buyers in order to be levied. We planned to have an ordinance to guide us in collection of this tax, unfortunately the activity was not earmarked as an activity on the work plan for this financial year; however we have rolled it over to next financial years

b) **Tax on rural land property**
- No taxes are collected from registration fees for titles, freehold, transfer of land ad use of district seals for survey, since the staffing levels for that department is down
- No charges are levied on undeveloped plots
- Tax on royalties from the National park is not being collected, including form minerals. There is need to communicate to officers concerned for response from them
- No tax charged on high value contracts because would require the approval by the Minister.

c) **Property tax in rural towns**
No tax is paid on rural commercial properties in major trading centers (up-coming towns)

d) Market dues user fees. Only revenue from markets taxi / bus park, lorry parks, slaughter fees are privatized.

e) All revenue sources under business licenses and permits should be privatized for easier management and revenue source referencing.

Setting collection targets for revenues collection is not done. Achievements are not measured on projected targets. The administration is not aware how much is collected by chief or even by private collectors because there are no targets.

There is need to facilitate the procurement department for task since its highly lacking for revenue enhancement.

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Informal markets. Some food markets are built on private land, Revenue collected is normally shared the land owners, yet these are some of the opportunities the district embark on (gusseting of such services) which would cause creation of utilities for tendering.

f) Management and administration challenges

- Supervision of private collectors are not regularly supervised and monitored, they operate markets as if they have overall authority. The district authenticated authority as per the law over utilities.
- All revenue payment should be by Payment Registration Numbers (PRN's) on the Integrated revenue Management System (IRAS). Because of poor and unreliable internet especially in Lower Local Governments, this process is rendered defunct.
- The structure of revenue unit. The revenue unit is very fragmented and not well established and their existence has no approval of council yet.
- Tax registers. Data for tax payers after registration and assessment is transferred into tax payers register separated into those who have paid, and those pending, there is no follow up in lower local governments to make sure that those registered and in in pending register pay in time.
- The administration in collection centers is weak because of the caliber of parish chiefs and some staff in among the extension workers. They don't seem to be aware of their reporting structure which causes bad tendencies
- Motivation of tax supervisor. Tax supervisors are not motivated so they leave contractors / renters without supervisors.

e) Accountability and transparency

- Failure to remit the statutory requirement of 25% and 5% of local revenue collection to villages and parishes respectively is not timely and in some cases not transparent. This causes an accounting gap for the district that is so structural and there un favorable general auditor reports for lower local governments
- Enumeration , Registration and assessment results are not displayed on public notice boards
- Internal audit department which is supposed to report on performance of revenue has only two staff that has to oversee a cross section of government institutions and funds. The department is highly lacking staff.
- Accountable receipts counterfoils are required to be returned to Accounting Officers when they are used up. Some tenders are stubborn as the report loss of these counter foils to fail assessment.

f) Linking tax payment to service delivery.

Revenue collection centers like towns and markets lack latrines. Some are not fenced and yet they generate revenue for the district. The impact of tax payment is not felt in form of corporate social responsibility.

g) Social mobilization

Ntoroko district does not have radio stations to share information, education and communication (IEC) mobilization strategy regarding revenue mobilization save for noticeboards I the lower local governments.

Most of Political and Technical people lack exposure to information on enhancement activities.

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h) Limited and inadequate technical skills and job knowledge

Categories of revenue sources whether licenses, permits or fees or whether charged daily, monthly or annually. Parish chiefs who are key players in revenue lack information and communication skills that is vital in enumeration, registration, assessment and collection. They need refresher trainings to adopt to the new cashless economy.

(i) Documenting contract agreements. Some contractors view signing agreement as a cumbersome activity likely to drag the in courts when there is breach.

(k) Constraints in mechanism for monitoring and coordination. Revenue teams at both lower local government lack transport equipment's to monitor implementation of IRAS, This may result into some inefficiency.

(l) Because of network failure during assessment and registration, some revenue players end up receiving cash which is not banked but spent at source given the emerging needs like garbage collection, fuel for transporting garbage, servicing and maintenance of equipment's, stationery

(m) Communities in some areas are not aware about their roles, so they are not involved in / monitoring activities in their areas.

2.6. GOVERNMENT INTERVENTION ON LGS REVENUE ENHANCEMENT

Central Government through mainly the Ministry of local Government, Local Government Finance commission and Ministry of finance, Planning and economic development has made a series of intervention either inform of policy reforms. Training studies and formation of revenue enhancement committees.

2.6.1. KEY INTERVENTION BY THE MINSTRY OF LOCAL GOVERNMENT

Strengthen local revenue policies and legislation.

(b) Training of politicians and officials of revenue enhancement.
(c) Extension of property tax system.

Sponsoring exchange visits / study tours
(i) Development and implementation of Logia's for monitoring revenues
Financial support by the ministry of local government is given of "Seed Capital" these are given to local governments who have prepared a realistic revenue enhancement Plans approved by Council

2.6.2. KEY INTERVENTIONS BY LOCAL GOVERNMENT FINANCE COMMISSION

a) LGFC has established local Revenue Enhancement committee (LRECC) whose role is to coordinate and support the development of conductive decision and policies regarding local governments to generate and manage sustainable local revenues effectively and efficiently.

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b) Inventory of Best Practices (IBP) has been compiled for uses by local governments

(c) A series of studies have been conducted to help support local government revenue. Some of the key studies is the introduction of integrated Revenue administration system (IRAS)

CHAPTER THREE:

REVENUE ENHANCEMENT STRATEGIES AND ACTION PLAN				
PART 3.1. POTENTIAL REVENUE SOURCES				
ACTION AREAS / ISSUES	**STRATEGIES**	**ACTIVITIES AND TASKS**	**RESPONSIBLE PERSONS / ORGAN**	**REMARKS**
Action area 3.1 Taxes on crops, fish and boats	Prepare and pursue ordinances for introduction of user fees on boats, Formation of Landing site Management committees.	(a) Formulate a policy (ordinance) on introduction of user fees on boats, formation of landing site management committees.	CFO, DFO CAO, DEC & Clerk to council	
Action area 3.2 LST	Have staff recruited and put on the District payroll	Prepare monthly payroll from July-Oct of every F/Y and compute monthly LST	CAO,HRO &CFO	
Action area 3.3 Tax on rural land and property (a) no tax has been collected from the registration fees for land titles, transfer of land ownership & use of the district seal.	(a) Introduce & charge tax registration fees for titles , free hold fees transfer of land and use of the district seal	(a) Have a land board in place, establish a land title registration book and building plans.	CAO, CFO, Land officer, DEC, DISTRICT COUNCIL	
(b) No charge yet has been levied on un developed plots to discourage Hoarding plots for resale plots	(b) Charge minimum fees on un developed plots to discourage boarding plots for resale	(b) Enumerate and have provisional assessment of un developed plots and establisher their registers	CAO, CFO & SFO.	
(c) Tax on royalties from the National park and that from Minerals have not	(c) Introduction a tax on high value contracts and seek for a blessing	(d) Write a follow up letter to the ministry of energy & mineral resources , trade	CAO, CLERK TO COUNCIL	

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en collected	from the line minister	animal & industry respectively		
(d) No tax has been charged on high value contracts	(d) Follow up on the collection of royalties on minerals and parks and National reserved parks	(d) Write a follow up letter to the ministry of energy & mineral resources, trade animal & industry respectively	CAO, CLERK TO COUNCIL	
Action area 3.5 creation of new markets / utilities. Most of the existing utilities were taken up by the urban councils implying that new ones need to be created in the sub-counties	Gazette areas of live stock markets in cattle keeping areas including Nombe for crops and animals	Purchase land for new markets as a way of owning them, organize live stock markets calendar for all new and existing livestock markets to avoid collision	CAO, DCO, lands office, SFO, DEC and District Council,	
Action area 3.6. Organize and train LMCs. The management of the lake requires proper institutions to manage the lake resource.	Training of the elected teams on revenue collection. Have a proper way of generating revenue at the lake and have it incorporated into the district local revenue pool	Initiate training work plans of LMC by the finance department	CFO, SFO PRODUCTION DEPARTMENT	

PART 3:2. STRATEGIES FOR REVENUE ENHANCEMENT

ACTION AREAS / ISSUES	STRATEGIES	ACTIVITIES AND TASKS	RESPONSIBLE PERSONS / ORGAN	REMARKS
Action area.3.2.1 , Improved collection	(a) Set revenue targets per source either monthly or quarterly and annually	(a) Appoint revenue assessment committees annually, enumerate and assess revenue sources	Sub county Chiefs and Town Clerks, CAO, DEC & Revenue unit	
(a) Setting revenue collection targets for all	(b) Establishment and acquisition of	(b) Identification of best market sites,	CAO, CFO ,DEC, District	

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.aff involved in revenue collection. Achievements not measured against projected targets	markets in Rwebisengo , Nombe, Karugutu Butungama sub-counties, and purchase land for Bweramule and Kanara markets	purchasing land acquisition of titles	Council, Senior Assistant Secretaries, Sub County and Town Council Executives, Councils.	
(b) Informed markets some food markets are built on private land. Revenue collected is not normally shared by the district	Establish and develop MOU with market owners'	(c) Appoint supervise, set target review methods by DEC, Council, Approval criteria	CAO,CFO method to be reviewed by DEC sub subsequently council	
(c) Motivation of tax supervisors is not done contractors / renters you supervised	(c) After introducing revenue targets to measure performance of collection centers, motivate supervisors using proper criteria	Facilitate monitoring of collections on a daily basis.	CAO, CFO, SFO, Sub County Chiefs, Town Clerks	
Action area 3.2.2. Develop a Tax Register of all Tax Payers in their Categories.	(a) Appoint a supervisor for every contract	Register work Progress and monitor Implementation activities.	District Engineer, CAO, CFO, Internal Auditor, Revenue Teams at the District and Sub county Levels	
Management and administration	Ensure that every revenue transaction is done using IRAS	Register and assess every transaction using IRAS and then make a follow up.	All Sub county and Town Clerks, All Accountants, All Parish Chiefs and Ward Agents, Tax Officers.	
(a) Supervision of private collectors, these are not regularly supervised and monitored	(b) Develop a computerized data bank	Facilitate monitoring of collections on a daily basis.	Sub county Chief, Town Clerk, Parish Chiefs, Agents, SAA, and Tax Officers.	
(c) Tax registers data for tax payers should be recorded, tax registers which give reliable evidence of events and the	(c) Since the instruction of IRAS as a computerized all tax payers should be	Timely update of tax registers by revenue officers to increase on collections and reduce on tax payers	Sub county Chiefs, Town Clerks, Accountants,	

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ax payer should have a reference not of the tax register	registered using IRAS.	in the pending register.	Parish Chiefs,	
(d) The administration in the collection Centre is weak because of the integrity of Parish Chiefs and some staff in the revenue units	(c)Strengthen administrative units and revenue collection centers	Assignment of revenue collection and accounting should be done	Sub county Chiefs, Town Clerks	
Action area 3.2.3. enforcement	Enforcement, transparency and accountability	Conduct an annual revenue and expenditure feedback meetings at sub-counties	DEC and Revenue unit and CFO	
Accountability (a) Failure to remit the statutory requirement of 25% and 5% of local revenue to villages and parishes	Emphasize prompt Transfer of funds meant for LC 1 and 2.	Emphasize timely accountability of revenue.	Sub county Chiefs, Town Clerks, Accountant ants	
(b) Transparency and accountability	All revenue receipts used should be returned and accounted for by the revenue collector before new ones are issued out.	Before new receipts are issued out, used up counter foils should be retuned as a control and monitoring strategy	Sub county Chiefs, Town Clerks, Accountants, and Internal Auditors.	
(i) Enumerate and assessment results are not displayed on public notice boards	Timely assessment and enumeration should be conducted.	Display enumeration and assessment results on public notice boards	Sub county Chiefs, Accountants, CAO, PIA	
(ii) The financial reports to financial reports to executive and finance committee are not regularly and timely passed on to council for discussion about revenue performance	Timely declaration of Funds should be emphasized	Prepare financial reports to the financial committee on a monthly basis	Sub county Chiefs and Town Clerks, Accountants and Treasurers, CAO & CFO.	
(iii) The internal audit department concentrates more on expenditure than revenue	Internal Function to conduct routine audit of all revenues generated by	Findings of the audit should be acted on in a timely manner and	Sub county Chiefs, Accountants,	

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erformance	Councils	information share with relevant offices for action.	CAO, PIA	
(c) Linking tax payment to service delivery. Revenue collection centers and markets lack certain facilities like fencings and latrines yet they generate revenue for the district	Integrate Revenue activities in the work plan and budget to include Projects that are visible and benefiting the Market community.	Planning and implementing planned activities in the markets as a corporate social responsibility.	Sub county Chiefs, CAO, District Planner, District Engineer, Sub county and District Council.	

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NTOROKO DISTRICT LOCAL GOVERNMENT CHARGING POLICY

PROPOSED RATES / CHARGES FOR NTOROKO DISTRICT 2026/20267–

DETAILED.

S/N	PARTICULARS	HOW PAID	CURRENT RATE 2025/26	PROPOSED RATE 2026/2027	APPROVED RATE
1	Cow (Market Due)	Per animal	12,000	12,000	
2	Walking fees on animal	Per animal	2,000	2,000	
3	Livestock permit fees	Per animal	5,000	**5,000**	
4	Pig	Per animal	5,000	**5,000**	
5	Goat /Sheep(Mkt Due)	Per animal	3,000	3,000	
6	Sack of cassava flour	Per sack	1,000	1,000	
7	Bag of maize flour	Per sack	1,500	1,500	
8	Sack of Irish potatoes	Per sack	1,000	**2,000**	
9	Bag of maize	Per sack	5,00	5,00	
10	50kgs fresh mango	Per 1 bag	3,000	**2,000**	

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11	1 bag of charcoal	Per 1 bag	1,000	**3,000**	
12	Jerry can of milk 20 liter's	Per 20 Ltrs	1,000	1,000	
13	Clothes	Bale Size	1000-2,000	1000-2,000	
14	**Boat Registration**	**Annum**	**0**	**10,000**	
15	Small hotels	Per market	1,000	**2,000**	
16	Fish movement permit	Per kg	50(10)	50(10)	
17	Fish market dues	Per kg	50	50	
18	Fish processing dues	Per kg	50	50	
19	Sack of sweet potatoes	Per sack	1,200	1,200	
20	Sack of beans	Per sack	1,200	**2,000**	
21	Sack of G.nuts	Per sack	1,500	**2,000**	
22	Sack of Rice(100 kgs)	Per sack	1,500	2,000	
23	A crate of Tomatoes	Per Crate	500	2,000	
24	A crate of onions	Per Crate	500	2,000	
25	A crate of oranges	Per Crate	300	2000	
26	Sack of passion fruit	Per Sack	1,500	2,000	
27	Crate of soda	Per Crate	300	300	
28	Jerry can of local beer	Per jerry can	1,500	**1,500**	
29	Jerry can of juice	Per jerry can	500	500	
30	Basket of Kabalagala	Per Basket	300	**300**	
31	Bucket of Mandazi	Per Market	500	500	
32	Roasting / frying meat	Per Market	1,500	**1,000**	

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33	Roasting gonja/Cassava/Potato	Per Market	500	500	
34	Cow Ghee(1 Kg)	Per Market	700	700	

2.6	**Liquor**				
2.7	**Enguli License**				
2.7.1	Distillers	P.a	20,000	30,000	
2.8	**ENGULI PERMIT**				
2.8.1	Enguli seller in the markets	Per Market	1,500	**3,000**	
2.8.2	Beer selling in Markets	Per Market	1,500	3,000	
2.9	**BUTCHERY LICENSE**				
2.9.1	Cattle Traders License	P.a	100,000	**100,000**	
2.9.2	Grade I	P.a	20,000	**50,000**	
2.11	**TRADING LICENSE**				
A	Grade I	P.a	IRAS Generated	IRAS Generated	
B	Grade II	P.a	IRAS Generated	IRAS Generated	
C	Grade III	P.a	IRAS Generated	IRAS Generated	
2.22	Spirit selling	P.a	IRAS Generated	IRAS Generated	

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2.23	Pit sawyers license	P.a	IRAS Generated	IRAS Generated	
2.24	Hair salon license	P.a	IRAS Generated	IRAS Generated	
2.24	Milk vendors license	P.a	IRAS Generated	IRAS Generated	
2.25	Commercial brick making	P.a	IRAS Generated	IRAS Generated	
2.26	Bicycle repair license	P.a	IRAS Generated	IRAS Generated	
2.27	Shoe shiners license	P.a	IRAS Generated	IRAS Generated	
2.28	Lodges license	Per night	IRAS Generated	IRAS Generated	
2.29	Radio repair license	P.a	IRAS Generated	IRAS Generated	
2.30	Sewing machine license	P.a	IRAS Generated	IRAS Generated	
2.40	**SLAUGHTER FEES**				
2.40.1	Goats/Sheep	Per goat	4,000	**5,000**	
2.40.2	Cows	Per cow	8,000	8,000	
2.40.3	Pigs	Per pig	5,000	5,000	
2.50					
2.50.1	Petroleum stores	P.a	IRAS Generated	IRAS Generated	
2.50.2	Motor spare parts	P.a	IRAS Generated	IRAS Generated	

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2.50.3	Wooden machine license	P.a	IRAS Generated	IRAS Generated	
2.50.4	Milling machine license	p.a	IRAS Generated	IRAS Generated	
2.50.5	Any horsepower(operational Permit)	P. a		1,400,000	

2.46 IMPOUND FEES

2.47	Cow	Per head	5,000	5,000	
2.48	Goat	Per head	3,000	3,000	
2.49	Pig	Per head	1,000	1,000	
2.50					
2.50.1	Baking house License	p.a	IRAS Generated	IRAS Generated	
2.50.2	Vehicle cleaning license	p.a	IRAS Generated	IRAS Generated	
2.50.3	Tyre repair license	p.a	IRAS Generated	IRAS Generated	
2.50.4	Disco staging	Per staging	IRAS Generated	IRAS Generated	
2.50.5	Band staging	Per staging	IRAS Generated	IRAS Generated	
2.55	Garage license	p.a	IRAS Generated	IRAS Generated	
2.56	Hawker license	p.a	IRAS Generated	IRAS Generated	
2.57	Carpentry workshop	p.a	IRAS Generated	IRAS Generated	

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2.58	Timber shed license	p.a	IRAS Generated	IRAS Generated	
2.59	Furniture shop license	p.a	IRAS Generated	IRAS Generated	
2.60	Carpentry license	p.a	IRAS Generated	IRAS Generated	
2.66	**OTHER BUSINESS**				
2.69	Grade I	p.a	IRAS Generated	IRAS Generated	
2.70	Grade II	p.a	IRAS Generated	IRAS Generated	
2.71	Bicycle spare	p.a	IRAS Generated	IRAS Generated	
2.73	Dry cleaners	p.a	IRAS Generated	IRAS Generated	
2.74	Stone quarry	p.a	IRAS Generated	IRAS Generated	
2.75	Drug shop	p.a	IRAS Generated	IRAS Generated	
2.76	Herbalist	p.a	IRAS Generated	IRAS Generated	
2.78	Meat roster	p.a	IRAS Generated	IRAS Generated	
2.79	Photographers license	p.a	IRAS Generated	IRAS Generated	
2.80	Water vendor license	p.a	IRAS Generated	IRAS Generated	
2.81	Saving hand cloth license	p.a	IRAS Generated	IRAS Generated	

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2.82	Marketing co-operatives	p.a	IRAS Generated	IRAS Generated	
2.83	Store aggregates / hard core	p.a	IRAS Generated	IRAS Generated	
2.84	Produce buyers license	p.a	IRAS Generated	IRAS Generated	
2.85	Hand craft license	p.a	IRAS Generated	IRAS Generated	
2.86	Hide and skin license	p.a	IRAS Generated	IRAS Generated	
2.87	Saw mill	p.a	IRAS Generated	IRAS Generated	
2.88	User fee on boats	p.a	10,000	10,000	
2.89	Ballia's Registration fee	p.a	0	20,000	

CATEGORY 4 TAX RURAL PROPERTY AND LAND

4.1	**Building plans**				
4.1.1	Commercial (Permanent)	Each	50,000	50,000	
4.1.2	Residential (Permanent)	Each	30,000	30,000	
4.1.3	Commercial (semi-permanent) Construction	Each	150,000	150,000	
4.1.4	Residential (semi-permanent) Construction	Each	100,000	100,000	
4.1.5	Communal	Each	100,000	100,000	
4.1.6	Ground rent grad I	p.a	50,000	50,000	
4.1.7	Ground rent grade II	p.a	30,000	30,000	
4.1.8	Grade III	p.a	20,000	20,000	

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4.1.9	Registration fee for titles	Per title	100,000	100,000	
4.1.10	Free hold fee	Per land	100,000	100,000	
4.1.11	Transfer of land	Per land	1%	1%	
4.1.15	Issuance of movement permit for timber	Per lorry	150,000	150,000	
5.0	**FINE AND PENALTIES**				
5.1	Loitering cows	Per cow	5,000	5,000	
5.2	Loitering goats	Per goat	3000	3000	
5.3	Loitering pigs	Per pig	3000	3000	
6.0	**SAND AND RELATED PRODUCTS**				
6.1	Sand Loading	Per Sino Truck	100,000	100,000	
6.2	Sand Loading	Per Tipper Truck	50,000	50,000	
7.0	Property Tax	General	2%	2%	
8.0	**ITEMS CROSSING (LOADING AND OFFLOADING)**				
8.1	Sino Truck	Per truck		150,000	
8.2	Fuso Lorry	Per truck		100,000	
8.3	Tipper Lorry	Per truck		35,000	
8.4	Canter Lorry	Per truck		25,000	
8.5	Tukutuku	Per truck		15,000	

STAKE HOLDERS

A number of entities and individuals are involved in the administration and management of local Revenue at National, Regional and local Levels. Each stake holder has a role and responsibility. The fulfillments of each and every entity's responsibility lead to optimally maximization and usage of local revenue collections.

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Integrated Revenue Administration System was introduced in Ntoroko, mass Tax Payer enrolment was done, Property Valuation was conducted and gazzated implementation commenced in 2025/2026.

The stake holders include the following;

1. Ministry of Local Government
2. Ministry of Justice Constitutional affairs
3. Ministry of Finance Planning and Economic Development
4. Local government financial commission
5. Ntoroko District Council
6. District / Urban Council Executive Committees
7. Standing Committees of Council
8. The tax payers
9. The District Revenue Committee

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