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Dialogue

KINSHASA

Democratic Republic of the Congo

DIRECTORS SEMINAR

CREDAF - AiST

September 17th-19th 2012



**The modernisation of tax
collection system**

Editorial

The Kinshasa seminar was a joint CREDAF - AIST event. It was the 2nd achievement of the kind between the 2 organizations, the first taking place in 2009, in Morocco, for the Agadir seminar. Back then the topic under scrutiny referred to the financing of local governments in Africa.

As for the Kinshasa seminar, it tackled the topic “modernization of debt collection”. The choice for the respective topic is legitimate having in mind that many members of the two associations are, either fully or partially, in charge with collection.

The works of the seminar were held in excellent conditions thanks to a strong involvement of authorities and public servants from the Democratic Republic of the Congo.

The seminar aimed at examining modernization of debt collection – in terms of tools, proceedings and organization. For three days, some 60 delegates from 21 countries exchanged views and debated proposals issued during plenary sessions and workshops on 4 main topics:

- improvement of user relationship;
- improvement of debt collection and discharge proceedings;
- modernization of management and debt collection tools;
- steering and supervision of debt collection activities.

Another goal of this seminar was to encourage talks between tax and treasury and public sector accounting representatives. This objective was largely met since very numerous were the discussions held during the seminar works, which often continued during informal moments: breaks, lunch and dinner time or the cultural trip.

The proposals and recommendations issued during the above mentioned activities are reiterated in the summary, at the end of this document.

I hope that more than the individual profit for each participant to the seminar, its conclusions shall bring support to CREDAF and AIST member administrations in the modernization of tools and processes they have undertaken. I invite them to share with us all - via our two organizations - the result of their findings and the solutions implemented.

I send my warm thanks to our Congolese hosts for their hospitality and I also thank the two experts that moderated the works, Mr. Abderrahim OBAID, from the General Treasury of the Kingdom of Morocco, and Mr. Michel MARTINEZ, from the General Directorate of Public Finance, France, for their readiness and for having put their expertise to the general use of the audience.

**Opening speech of Mr. Dieudonné LOKADI MOGA
General Director of Tax and Property
in the Democratic Republic of the Congo**



**Chief of Staff, representing His Excellency the Minister for Finance,
Your Excellency the Ambassador of France in the Democratic Republic of the
Congo,**

**Secretary General of the Center for Studies and Meetings of Directors in Tax
Administration (Centre de Rencontres et d'Etudes des Dirigeants des
Administrations Fiscales) and Secretary General of the International
Association of Treasury Services,**

Secretary General of Finance ad interim,

**General Directors of the General Directorate of Administrative and Property
Revenues (DGRAD) and of the General Directorate of Customs and Excise Duties (DGDA)**

Tax Deputy Directors,

Dear Moderators,

Dear Directors,

Dear Guests,

Ladies and Gentlemen,

The General Directorate for Tax of the Democratic Republic of the Congo is very happy to welcome you, here at Grand Hôtel Kinshasa, at the official opening of the seminar on “modernization of the debt collection system”, a seminar organized jointly by the Center for Studies and Meetings of Directors in Tax Administration (Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales - CREDAF) and the International Association of Treasury Services (AIST).

I would like, first and foremost, to thank you all for having accepted to honor this ceremony by your presence and, I especially thank His Excellency the Minister for Finance who via his Chief of Staff accepted to preside over this meeting.

**Ladies and Gentlemen,
Dear Members of the Audience,**

The opening of the seminar this morning comes exactly four years after the seminar held in 2008, at the same venue, by the Center for Studies and Meetings of Directors in Tax Administration (Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales - CREDAF) on tax compliance.

I am glad to see that, as in 2008, participation is high, since here you are, almost 60 delegates from Asia, America, Europe and Africa that have come to attend the seminar.

I reiterate to all participants my warm greetings: welcome on this hospitable land of the Democratic Republic of the Congo and enjoy your stay in Kinshasa! I invite you, besides the works of the seminar, to discover the city of Kinshasa, its tourist sites, its artistic richness, its music and its gastronomic variety.

**Ladies and Gentlemen,
Dear Participants,**

The events organized by the Center for Studies and Meetings of Directors in Tax Administration (Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales - CREDAF) are privileged moments to exchange experiences and share knowledge. They play a significant role in defining guidelines and reforms meant to improve the general operations framework for member state administrations allowing the latter to be competitive, boosting them to abide by international standards.

The Congolese tax administration benefits mostly from the organization. Since some years now, it has actively participated to all events and, in order to build up on the knowledge learnt, it set up a small team, called CREDAF group. Its mission is to carry out in depth analyses of the topics discussed and to implement the relevant recommendations made during our works. Thanks to this group and to its activity, our Administration could implement, among others, tools for steering tax activities, performance indicators and coherent strategies advocating tax compliance.

Our expectations are high with respect to "the modernization of debt collection ", the topic of the current seminar, seen from various perspectives: simplification of procedures and formalities, progressive computerization of all services, revenue accounting, improving the relation between tax administration and other units i.e. the treasury and public sector accounting.

That is why I consider the initiative of organizing jointly this seminar with the International Association of Treasury Services a very good one, as I am convinced that without the members of the latter, we would have missed some of the angles on this topic. This joint approach of the topic is the source of real value that imprints special character on this seminar.

The seminar comes in a period when the Democratic Republic of the Congo is engaged in an important reform program concerning the entities within the tax administration, the tax system and tax procedures. It started in January 2012 with the VAT, and in a second phase that will follow shortly it shall target the introduction of corporate tax, besides the personal income tax.

In order to reinforce these reforms, and taking into account our vast national territory, the Congolese Tax Administration is willing to rapidly set in place electronic statements and payments. Consequently, we are very interested in benefiting from the experience of member countries for the implementation of this project.

I hope that the fruitful talks held when exchanging views among participants shall bring out other solutions and recommendations meant to accelerate the modernization of debt collection in our countries.

To conclude, I would like to make a wish: after these seminars - the one in October 2008 and this one in September 2012, we would like to host in the near future a CREDAF Conference.

Chief of Staff, representing His Excellency the Minister for Finance,

Your Excellency the Ambassador of France in the Democratic Republic of the Congo,

Secretary General of the Center for Studies and Meetings of Directors in Tax Administration (Centre de Rencontres et d'Études des Dirigeants des Administrations Fiscales) and Secretary General of the International Association of Treasury Services,

Secretary General of Finance,

General Directors of the General Directorate of Administrative and Property Revenues (DGRAD) and of the General Directorate of Customs and Excise Duties (DGDA),

Tax Deputy Directors,

Dear Directors,

Dear Moderators,

Dear Participants,

Dear Guests,

Ladies and Gentlemen,

This was my brief opening word of this ceremony

Once again welcome to you all and have a fruitful seminar here in Kinshasa.

Thank you!



**Opening speech of Mr. SALUBIKA
IT Director, Secretary General of Finance ad interim**



**Your Excellency Minister for Finance,
Secretary General of CREDAF,
Secretary General of AIST,
Secretary General of the Permanent Council of Accounting in Congo,
General Directors of Tax Administrations,
Managing Director of the Company Federation in Congo,
Dear Delegates of CREDAF and AIST member countries,
Ladies and Gentlemen,**

It is a real pleasure for me to speak today, on behalf of the Tax Administration, to welcome you at the opening ceremony of the international seminar organized jointly by the Democratic Republic of the Congo, the Center for Studies and Meetings of Directors in Tax Administration (Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales) and the International Association of Treasury Services (AIST), a seminar on the "**modernization of debt collection**".

At the heart of the management of public finances, treasury services are key institutions in any approach to modernize debt collection. In the context of growing globalization, treasuries face profound changes and are engaged in important dynamics of reforms, in order to rise to the challenge of adopting international accounting standards, of renewing control methods and State budget execution, of supporting decentralization, of reducing poverty and promoting growth.

By hosting this seminar, the Democratic Republic of the Congo would like to offer a unifying framework and a space for dialogue allowing for administrations with similar financial cultures to carry out a global approach to the modernization of debt collection in order to build up a better performing public service; a service which complies with international standards, is inspired from good practices and meets the population's expectations.

**Your Excellency Minister for Finance,
Secretary General of CREDAF,
Secretary General of AIST,
Secretary General of the Permanent Council of Accounting in Congo,
General Directors of Tax Administrations,
Managing Director of the Company Federation in Congo,
Dear Delegates of CREDAF and AIST member countries,
Ladies and Gentlemen,**

Confronted with the shortcomings which characterize the Public Finances in the Democratic Republic of the Congo, and with the decentralization advocated in the Constitution promulgated in 2006 by His Excellency the President of the Republic, Joseph KABILA KABANGE, head of state, to whom I pay deferential tribute, the Tax Administration expects from this seminar an exchange of experiences that shall strengthen the privileged cooperation over tax issues, share good practices identified when coping with difficulties and mutual update of CREDAF and AIST members with respect to debt collection.

**Your Excellency Minister for Finance,
Secretary General of CREDAF,
Secretary General of AIST,
Secretary General of the Permanent Council of Accounting in Congo,
General Directors of Tax Administrations,
Managing Director of Companies Federation in Congo,
Dear Delegates of CREDAF and AIST member countries,
Ladies and Gentlemen,**

I would like to seize this opportunity and to thank all those who came from abroad to bring their contribution and share their experience on various issues pertaining to debt collection modernization.

Enjoy your stay here in Kinshasa, have a fruitful seminar and during the cultural day, do visit the BONOBO sanctuary – the Bonobos are apes that hold only a Congolese passport.

Thank you!

**Opening speech of Mr. Gilles BERTEAU
Secretary General of CREDAF and AIST**



**Chief of Staff in the Ministry of Finance,
Tax General Director,
Secretary General of Finance ad Interim,
Directors of Public Sector Accounting, of Treasury Services and
Payment Authorization
Ladies and Gentlemen, representatives of tax administrations
Dear Guests,
Dear Delegates,**

It is a great honor and pleasure for me to be here, in front of you today, in Kinshasa for this seminar organized jointly by the Democratic Republic of the Congo, the Center for Studies and Meetings of Directors in Tax Administration (Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales) and the International Association of Treasury Services (AIST).

Allow me, Mr. Chief of Staff, to ask you - on behalf of all participants – to warmly thank the Minister of Finance for having accepted to host this international event.

CREDAF and AIST are two distinct associations, but share the same goal in different, although related fields, i.e. exchange experiences and share good practices in order to modernize organizations, look for performance and good governance. Thus, it was only natural for the two associations to organize a seminar together.

The “modernization of debt collection” came as a topical subject for both organizations, as it is a cross-cutting matter concerning several tax fields, in a context of global financial constraints going beyond national borders.

Indeed, efficient collection of public revenues represents a major objective for each state. Modernization as an essential mechanism for tax collection is of crucial importance for the management of public finance. Irrespective of the structure of public finance management administrations, namely dealing separately or jointly with tax assessment and tax collection, results are mandatory,

Optimal tax collection is central for our states since it is the measure for their capacity to ensure public services; that is to define public policies and deliver them to the public. And the public is quite demanding with respect to the quality of services the states can lavish on them.

The high participation rate to this seminar: 60 delegates, from 22 countries and 4 continents shows, if proof was needed, the interest raised by AIST and CREDAF activities and, especially by the topic chosen and it backs the relevant option made by the steering committees of the two associations for this common action.

For three days from now on we are going to discuss the modernization of debt collection from various perspectives: tools, procedures, steering and control. We shall give taxpayers an important place in our talks, as the respect of their rights must be at the core of our concerns. We shall then try to issue recommendations so as to increase the performance of this activity – essential for the state.

We shall alternate debates in plenary sessions with country report presentations and workshops followed by reporting in the plenary assembly.

The seminar shall be moderated by two top experts, both of them coming from AIST and CREDAF member countries: Mr. Abderrahim OBAID, from the General Treasury of the Kingdom of Morocco, and Mr. Michel MARTINEZ, from the General Directorate of Public Finance, France. Their high level of expertise, their complementarity and their different experiences will be extremely useful to guide our discussions, to define our goals and to prioritize our actions. I thank them for having accepted to moderate this event and to have spent plenty of time preparing it, despite their important responsibilities their jobs imply.

These meetings give us as well the opportunity to discover new horizons. Our hosts did not spare any effort to make us love their country. I am convinced that you shall be thrilled by your visit in the Democratic Republic of the Congo and you shall appreciate your stay.

The events held by our organizations represent an opportunity to get better acquainted, and beyond your diversity, to stay in direct and frequent contact. I hope this seminar will provide the context for further strengthening of relations between your administrations, gathered here thanks to CREDAF and AIST, which shall then lead to bilateral, regional or international cooperation.

Please allow me, Mr. Chief of Staff, to thank the Tax General Director, Mr. LOKADI MOGA, the Director of Treasury and Payment Authorization, Mr. LAMIEL, and the Director of Public Sector Accounting, Mr. BILOLO, and their teams for the quality of their welcome and for the excellent organization we have been benefiting from since our arrival in Kinshasa.

Have an excellent seminar and enjoy your stay here.

Thank you!

**Opening speech of Mr. François KABUYA KALALA
Chief of Staff of the Prime Minister for Finance of the Democratic Republic of the
Congo**



Secretary General of the Center for Studies and Meetings of Directors in Tax Administration (Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales)

**Secretary General of the International Association of Treasury Services,
Secretary General of Finance,**

General Financial Directors of Public Service,

Tax Deputy Directors,

Dear Directors,

Dear Guests,

Ladies and Gentlemen,

I am very happy to speak this morning, on the opening, in Kinshasa, of the International Seminar of the Center for Studies and Meetings of Directors in Tax Administration (Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales - CREDAF) and of the International Association of Treasury Services (AIST) on the “modernization of debt collection”.

Firstly, I would like to give my warm thanks to all member countries for having chosen the Democratic Republic of the Congo for a 2nd time, as the host of a CREDAF seminar, after the one held in August 2008 on tax compliance.

Moreover I am thrilled that, this time, the event gains in importance because, on the one hand, a second international association joins in as organizer, i.e. the International Association of Treasury Services, and then because the event comes only few weeks after the 14th summit of the French speaking world, held here in Kinshasa.

I thank all participants for having made the trip to Kinshasa to take part in this seminar and I bid each one of you welcome and I hope you shall enjoy your stay in the Democratic Republic of the Congo, host country and hospitable country.

Ladies and Gentlemen,

Dear Participants,

The topic chosen for this seminar is of great interest for the Democratic Republic of the Congo, a country engaged in the implementation of significant public finance reforms. And their aims are precisely: improvement of fiscal efficiency, reinforced transparency in management and improvement of service quality for taxpayers, including debt collection services. And I would like to add that our ultimate goal is that tax services succeed in complying with international standards.

I am convinced that, should the above-mentioned interests be largely shared by the countries represented here, participants' expectations can be met via the discussions and exchange of experiences of the seminar that is about to start.

To conclude, I would like to reaffirm the willingness of the Democratic Republic of the Congo to host, in a near future, other events of the two organizations, and especially a conference of the Center for Studies and Meetings of Directors in Tax Administration (Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales - CREDAF).

This being said, I wish you all an excellent seminar! I declare thus open the works of the seminar organized jointly by the Center for Studies and Meetings of Directors in Tax Administration (Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales - CREDAF) and by the International Association of Treasury Services (AIST) on the modernization of debt collection.

Thank you!



**Closing speech of Mr. Dieudonné LOKADI MOGA
General Director of for Tax and Property in the Democratic Republic of the Congo**

Your Excellency Minister for Finance,

Your Excellency the Ambassador of France in the Democratic Republic of the Congo

Secretary General of the Center for Studies and Meetings of Directors in Tax Administration (Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales) and of the International Association of Treasury Services,

Secretary General of Finance,

General Directors of the General Directorate of Administrative and Property Revenues (DGRAD) and of the General Directorate of Customs and Excise Duties (DGDA)

Tax Deputy Directors,

Dear Moderators,

Dear Directors,

Dear Guests,

Ladies and Gentlemen,



I cannot express how thrilled I am now, when I take the floor at the same Grand Hôtel de Kinshasa to speak at the closing ceremony of this seminar on the modernization of debt collection.

I would like to give my honest thanks to the Secretary General of the Center for Studies and Meetings of Directors in Tax Administration (Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales) and of the International Association of Treasury Services (AIST) – Mr. Gilles BERTEAU – for his initiative to organize this CREDAF-AIST seminar and for all the efforts that he has taken, with his entire team for the success of this seminar. Please do accept, Mr. Berteau, the expression of my profound gratitude.

My thanks also go to the moderators, Mr. Abderrahim OBAID, from the General Treasury of the Kingdom of Morocco, and Mr. Michel MARTINEZ, from the General Directorate of Public Finance, France. I also thank all participants for all their stands expressed both in plenary sessions and workshops.

**Ladies and Gentlemen,
Dear Participants,**

I have no doubt that the three days of exchanges you had together were enriching and you could share knowledge, find solutions and recommendations necessary in order to speed up the modernization of debt collection in each of our countries, since you tackled the topic from various perspectives: relation with the taxpayers, respect of taxpayer's rights, improvement of services provided to taxpayers, improvement of debt collection and discharge proceedings, modernization of management and debt collection tools and improvement, steering and control of debt collection activities.

I am thus convinced that each of our administrations has benefited from the works and conclusions of this seminar and shall see to implement the solutions and recommendations.

Your Excellency Minister for Finance attached to the Office of the Prime Minister

Secretary General of the Center for Studies and Meetings of Directors in Tax Administration (Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales) and of the International Association of Treasury Services,

Secretary General of Finance,

General Directors of the General Directorate of Administrative and Property Revenues (DGRAD) and of the General Directorate of Customs and Excise Duties (DGDA)

Tax Deputy Directors,

Dear Moderators,

Dear Directors,

Dear Guests,

Ladies and Gentlemen,

As I said at the opening ceremony of this seminar, the Democratic Republic of the Congo is a hospitable country and I invite you therefore to discover this evening and tomorrow, on Thursday, the 20th of September 2012, the city of Kinshasa, its tourist sites, its artistic richness and its music.

Reiterating my wish that the Congolese Tax Administration from the Democratic Republic of the Congo be the host, in the near future, of a CREDAF seminar, I conclude telling you to enjoy the time left and wishing you a good trip back home.

Long live CREDAF and AIST!

Thank you!

**Closing speech of Mr. Gilles BERTEAU
Secretary General of CREDAF and AIST**



**Minister for Finance,
Secretary General of Finance ad interim,
Tax General Director,
Directors of Public Sector Accounting, of Treasury Services and
Payment Authorization,
Ladies and Gentlemen, representatives of tax administrations
Dear Guests,
Dear Delegates,**

The AIST and CREDAF joint seminar has just ended; it is thus too early to assess it. I shall however run the risk of making “on the spot evaluation”.

First of all, I think I can say that the first meeting between tax administrations on the one hand, and public sector accounting and treasury administrations on the other, made us richer and gave each of us the possibility to see what the other party’s constraints and expectations are. I estimate this should lead to more frequent contacts and to a true partnership.

Besides describing the current situation, we were able to look at things in perspective and to find elements, translated into suggestions, even recommendations that shall be reiterated in a summary note drafted by CREDAF and AIST with the moderators in the weeks to come.

The moderators have just provided an overview of the activities; that is why I shall not insist on the conclusions and recommendations, I shall only stress some of them that I tend to find more important.

I mentioned in my opening speech the importance of the relation with taxpayers, whose rights have to be respected and to whom we owe a good quality of service. Talks showed that there is room for improvement and that we should establish a relationship of trust between taxpayer and partner administrations which shall lead to improvements in terms of tax compliance, both when it comes to tax statements and to tax payment.

Improvement of discharge proceedings was also an issue of interest for the delegates. I am convinced that the administrations shall take hold on the topic, relying on the experiences shared these three days.

I shall rapidly come to the end of my list with the steering of debt collection missions – all delegates agreed upon its crucial importance. Among the recommendations issued, the one referring to concluding formal agreements with respect to objectives seemed to me particularly interesting.

I hope the recommendations having resulted from our activities be transformed in actions that shall render our administrations better performing so that they trigger the development of CREDAF and AIST member countries.

As I have already stated in my opening speech, I would like this seminar to be followed by study visits and bilateral partnerships, because the role of CREDAF and AIST is also to enhance contacts among its members.

It is thanks to our moderators, Mr. Abderrahim OBAID and Mr. Michel MARTINEZ, that our seminar reached this high level. They showed plenty of readiness to answer your numerous questions and thus they heavily contributed to the success of this seminar. I address them, on behalf of all participants and on my behalf, our deepest gratitude for the quality of their work.

I thank the representatives of the General Directorate of Public Sector Accounting from Ivory Coast and Tax General Directorate from the Democratic Republic of the Congo for the presentations they delivered during the seminar.

I would also like to thank the presidents and the spokespeople of the working groups who made extra efforts, and worked late during the evening in order to provide good quality summaries.

Allow-me, Minister, to express all my gratitude to the organizing committee, presided by Mr. Jean-Marie MBOKO DJ'ANDIMA: for their high level of professionalism and for the readiness each member showed. I cannot name them all here, but please Mr. President of the Committee, be so kind to send them my thanks.

On Monday morning, in their speeches, both the Tax General Director, Mr. LOKADI MOGA, and your chief of staff expressed the Democratic Republic of the Congo's readiness for the organization of a CREDAF conference. I can assure you that you proved during this seminar that you do have an organizing committee with whom it will be a pleasure for us to work on such event.

I would also like to thank the secretary executive of CREDAF and AIST: Odile PAOLETTI, who stayed in Paris in order to ensure continuity of service, Stéphanie PHILIPPE and Héléne MAOULIDA who, like the members of the organizing committee, spent a good deal of energy to help us all.

And, Your Excellency, Minister I would like to thank you again for having hosted this important CREDAF and AIST international seminar and for having honored us with your presence at this closing ceremony. I deeply thank the Tax General Director, Mr. LOKADI MOGA, and Mr. Adolphe BILOLO, Director of Public Sector Accounting and Mr. Lamy LAMIEL, Director of Treasury and Payment Authorization, for their remarkable commitment to the organization of this seminar and for their warm and excellent welcome.

I know that you prepared a very interesting day tomorrow that shall enable us discover a bit of your vast country and make us wish to come back to the Democratic Republic of the Congo.

Dear participants enjoy then what is left of your stay in Kinshasa and have a good return trip to your home countries. I hope to see you again soon at a CREDAF or AIST event.

Thank you!

**Closing speech of Mr. Roger SHULUNGU RUNIKA
Deputy Minister of Finance in the Democratic Republic of the Congo**



Your Excellency the Ambassador of France in the Democratic Republic of the Congo,

Secretary General of Finance,

Director of the Directorate-General for Tax,

Secretary General of the Center for Studies and Meetings of Directors in Tax Administration (Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales) and of the International Association of Treasury Services,

General Financial Directors of Public Services,

Deputy Directors of Directorates for Tax,

Dear Moderators,

Dear Directors,

Dear Guests,

Ladies and Gentlemen,

I am happy to take the floor once more, this time for the closing of the seminar organized jointly by the Center for Studies and Meetings of Directors in Tax Administration (CREDAF - Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales) and the International Association of Treasury Services (AIST), having dealt with the topic "modernization of debt collection".

I have listened closely to the speech held by the Secretary General of CREDAF and AIST and I would like to honestly express my utter satisfaction with your participation and to congratulate you on behalf of the Government of the Democratic Republic of the Congo for your hard work, and the consistent debates and exchanges you have had in the last three days both during plenary sessions and during workshops.

Ladies and Gentlemen,

Dear participants,

The diversity and relevance of the sub-topics approached apply very well to the objectives tax services need to meet in order to reach a constant evolution and secure thus optimal tax revenues.

And with respect to this I would like to quickly recall the aforementioned sub-topics that generated such substantial debate:

- the relation with taxpayers: respecting taxpayers' right;
- improvement of services provided to taxpayers;
- improvement of debt collection and discharge proceedings;
- modernization of management and debt collection tools;
- improvement, steering and supervision of collection activities.

**Ladies and Gentlemen,
Dear participants,**

This seminar on the modernization of debt collection has undoubtedly met the expectations of tax services in our countries.

I am firmly convinced that, given the relevance of the resolutions and recommendations brought about by the seminar, their implementation will enable our tax services to deal with the challenge raised by the modernization of their debt collection tools. Thus, I would like to recommend to you all to capitalize on them.

This being said, I declare closed the works of the seminar on debt collection organized jointly by Center for Studies and Meetings of Directors in Tax Administration (CREDAF - Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales) and the International Association of Treasury Services (AIST).

Thank you!



The Moderators: introduction

Abderrahim OBAID



Mr. Abderrahim OBAID has held, since 2008 the position of Head of the Central Unit for Debt Collection within the General Treasury of the Kingdom of Morocco.

Before, he was in charge with the service of organization and steering of debt collection, from 1999 until 2008.

He carried out several projects within this entity, especially the computerization of tax collection.

He graduated from the Hassania School of Public Works and holds a public university diploma in IT engineering .

Michel MARTINEZ



Mr. Michel MARTINEZ works in the management of public finance. Since April 2010, he has been deputy director of the tax center with the Alpes-Maritimes Directorate of Public Finance (France).

Previously he was HR Director of the Tax Service Directorate in Loire-Atlantique.

Mr. MARTINEZ was technical assistant working with the General Director of Tax and Property in Senegal (2006-2008). Recently he co-moderated a seminar organized by AFRITAC on debt collection and the accounting of tax revenues in Abidjan (January 2012).

Mr. MARTINEZ holds a leaving certificate in science. Then he followed the preparatory courses for ENA (National School of Administration).

Seminar Objectives

The seminar for Directors, organized in Kinshasa (Democratic Republic of the Congo) by CREDAF and AIST, on the topic of “modernization of debt collection” had as objectives the exchange of experiences and the identification of solutions for the increase of tax revenues at lowest costs, while meeting taxpayers’ expectations.

The seminar is also an opportunity for a status report, to emphasize the importance of debt collection modernization so as to find the actual triggers that would ensure its modernization.

I- Status report and debt collection mapping

In order to draw a status report, a questionnaire was sent to the CREDAF and AIST member countries. Summarizing the answers received, the following tendencies were identified:

- in most of the countries that took part in the survey, public debt collection is assigned to two networks: a tax directorate and a public sector accounting directorate;
- the debt collection network is characterized by a strong density;
- in most countries, tax procedures require the actual presence of taxpayers, other means being used to a little extent (phone, email, internet portal...);
- the use of IT&C knows two levels of evolution: a first level in countries about to computerize their services and a 2nd level in countries where computerization is completed and electronic procedures are about to be developed;
- administrative reference books and jurisprudence are scarce and sometimes difficult to access;
- third party debt orders and appeal against third party are the tools most frequently used for forced debt collection;
- almost all countries adopted the single fiscal identifier. However, more often than not, it is not used by partner services;
- debt waiver as a means of discharge is not always implemented;
- use of procedural reference books is not wide spread;
- accounting and financial centralization presupposes several levels of pre-centralization;
- risk mapping is little developed;
- financial reporting is generally issued, but not audited by a competent authority.

II- Importance and purposes of debt collection modernization

The importance of the topic chosen for this seminar stems from:

- **the necessity to improve tax revenues:** for all states that do not boast wealthy natural resources, whatever their level of development, taxes represent the main means for financing a range of public goods supposed to meet the community's needs on the long run;
- **research on improving quality and efficacy of fiscal administrations:** taking into account the scarcity of state budgetary resources, tax management structures are supposed to streamline their activity via cost control and implementation of a result oriented management system;
- **bringing answers to taxpayers' expectations:** Administration in general and tax administration in particular should serve the taxpayers: satisfying their expectations contributes to a higher acceptance rate of tax and, thus, the improvement of tax revenues;
- **improvement of company competitiveness:** in a global economy, tax administration has to generate a friendly environment for economic development;
- **the need to develop the information society and the use of IT&C:** considering the importance of the added value generated by IT&C, tax administration does not only have to resort to IT&C to improve its efficacy, but it has to play a driving role with respect to it;
- **HR motivation and diversification of career paths:** modernization of debt collection exacts new alternatives to jobs of low added value, and new professions, contributing thus to retraining and to the motivation of human resources.

III- Drivers for the modernization of debt collection

In the seminar preparation phase, four sub-topics related to the modernization of debt collection were submitted to participants. These sub-topics, which were debated in plenary sessions or examined during workshops, are the following:

- improvement of the relationship with taxpayers;
- improvement of debt collection and discharge proceedings;
- modernization of management and debt collection tools;
- steering and supervision of the debt collection mission.

1- Improvement of the relationship with taxpayers

With respect to this first sub-topic, the objective was to try to give some answers to the following issues:

- Given that taxpayers favor physical presence, what should be the balance between **network density** and the costs incurred for its management?
- What are the necessary prerequisites for the setting up of a **call center**; and what is the legal value of the information supplied? Should this activity be outsourced?

- How should **reception activities** be organized? What is the necessary qualification of the employees in charge with the taxpayers' reception?
- In order to make an inventory of taxpayers' grievances and to assess their satisfaction, **surveys** should be conducted. Who is to carry out these surveys and how often?
- Given that an important part of tax revenues comes from a small number of taxpayers, a **unit dedicated to corporations** is necessary: how should it be organized?
- To what extent the “**single tax contact**” (FR. “**interlocuteur fiscal unique**”) policy contributes to the improvement of relations with taxpayers?
- What is the input of **specialized services** (debt collection centers, mass processing...) to the improvement of relations with taxpayers?
- Considering the added value generated by electronic procedures related to debt collection and the use of IT&C, what is the approach to follow for the implementation of these procedures, i.e. consultation of the tax account, electronic statement and payment, possibility of online/email/phone complaints and requests, etc.? What are the prerequisites and the limitations?
- **Simplification of procedures and their explanation to taxpayers** plays a driving role in the process of taxpayer relationship improvement: how should the simplification approach be managed and what are the appropriate communication channels for different categories of taxpayers?
- **Respecting taxpayers' rights** is one of the mechanisms for the improvement of relations. Legal security guarantees tax equity and the development of tax compliance. How stable the legal norm is, how fair its enforcement and in what way and to what extent can taxpayers challenge it? What are the conditions that regulate the access to administrative references? Is there a taxpayer's charter? How important are legal precedents?
- What has been implemented in order to prevent **taxpayers' financial difficulties** and how are the latter being dealt with by tax administrations?

2- Improvement of debt collection and discharge proceedings

The issues to be dealt with that pertain to this 2nd sub-topic are the following:

- What are the advantages and the drawbacks of the following **tax management approaches**: administered tax, self-calculated tax or self-assessed tax?
- In the case of **tax withheld 'at source'** is the collection manner adequate?
- Failing spontaneous payment of tax, before starting off proceedings for forced debt collection, what are the **amicable reminders** you send to taxpayers, especially to those who usually pay their debts in the amicable phase?
- In the litigation phase, what is the role of **classical debt collection proceedings**, i.e. seizure and sale of movable or immovable property, and that of **modern debt collection proceedings**, i.e. third party debt orders, summons to company board, winding up summons etc?
- As a last resort, before rendering the accountant liable, what are the **discharge proceedings** for bad debts?

3- Modernization of management and debt collection tools

When it came to the 3rd sub-topic, discussions focused on computerization of services and making procedures electronic.

With respect to the **computerization of services**, the adoption of a single fiscal identifier contributes to the implementation of an integrated system and facilitates exchanges with partners. Participants dealt with practical, technical and legal difficulties generated by its implementation; they analyzed the advantages and the limitations of a centralized system, as well as the measures to take in order to manage change.

During the amicable phase, **the use of modern means of payment**: electronic payment, settlement on due date, transfer, direct debit and online payment shall contribute to the diversification of collection channels and to the reduction of costs related to debt collection. **Outsourcing** (bank, employer, energy supplier...) actual collection activities shall have similar effects.

During the forced collection phase, electronic exchanges with main third parties shall have a positive impact on recovery. For instance, electronic request for inquiries and third debt orders sent to banks improve debt collection.

4- Steering and supervision of debt collection activities

The issues to be discussed under the 4th sub-topic converged on the following:

- how to improve operation between **tax assessment activities and tax collection activities**: what unit would be in more in a better position to collect the tax more effectively? What is the relation between the various actors and their liability?
- how to analyze specific activities and related processes in order to streamline and simplify them;
- centralization of accounting operations so as to check for consistency, accounting quality and the components of the respective file;
- **steering debt collection activities** from the point of view of financial management control, implementation of follow-up indicators, of dialogue over management and of formal agreements over objectives;
- **supervising activities** via quality control, quality approach, redesigning of processes, risk management and auditing of accounts.

Findings following workshop activities are set out in the detailed reports hereafter.

Improvement of services provided to taxpayers

1st WORKSHOP – Diversifying reception methods



Chairperson

Mrs. Michèle Andrée Victoire GOMA-CROUZET
(Congo)



Rapporteur:

Mr. Adama NIARE (Mali)

- **Physical presence and network density**
- **Strong points:**

Proximity administration – taxpayers by the setting up of reception units.

Best conditions for the management of the taxpayer's file upon their arrival, by a single tax contact unit all over the territory

- **Weak points:**

High costs for the setting up of reception points (sites) or for their renovations, since the existing rooms are considered too confined.

Lack of reception points in the units located outside big cities.

- **Suggestions:**

Analyze more in depth the cost-opportunity element and make investments profitable by offering a better service to the taxpayer

1- Call center and use of IT&C

- **Strong points:**

Time saving in file processing and in the communication with the taxpayers

- **Weak points:**

Poor network coverage and high costs for the setting up of IT&C, problems with electricity supply.

- **Suggestions:**

Other relays, different from the ones in modern communications (opinion leaders, traditional leaders, religious leaders, youth organizations, socio-professional groups, griots...)

Visits to regular taxpayers, congratulation and praise letters to compliant taxpayers

2- **Making reception services more professional**

- **Strong points:**

Reception quality, improvement of taxpayer – administration relation

Efficiency and procedure simplification for taxpayers.

- **Weak points:**

High training costs, no training strategy

Lack of interest because of insufficient motivation of reception staff

- **Suggestions:**

Making the profession more attractive and improving working conditions

3- **Monitoring reception quality and availability to taxpayers**

- **Strong points:**

Surveys among taxpayers to measure satisfaction levels, to gather taxpayers' complaints and suggestions in order to improve the servicing (suggestion box). Shortening the time needed for file processing, factual approach.

- **Suggestions:**

Regular assessment of performance indicators



Improvement of services provided to taxpayers

2nd WORKSHOP – Segmentation per category of taxpayer



Chairperson:

Mr. Abdellatif OUHMANI (Morocco)



Rapporteur:

Mr. Samuel TELA (Cameroon)

- 1- Corporations
- 2- Single tax contact (tax assessment and collection)
- 3- Specialized services (collection centers, mass processing, specialized unit...)

Summary: segmentation aims at better serving taxpayers, especially via specialized processing and services, catering for different types of taxpayers

- **Segmentation criteria:**

Turnover (big companies, medium sized companies)

Industry (liberal professions, credit institutions, energy, telecom)

A mix of the two criteria mentioned above

- **Strong points:**

Single files, single tax contact, stability for revenue forecast, secure revenues, guarantees for budget financing, generally more than 70%, close, personalized monitoring, increase in local government resources.

Single tax contact: the principle according to which the same unit is in charge both with the issuing of the tax statement and with tax collection is accepted, provided that the two activities be assigned to two different employees, even if they work within the same unit.

- **Weak points:**

Risk of faulty classification of companies (a company can be under assessed).

Processing of local tax sometimes starting from a faulty tax base.

Scattering of big companies' branches raises questions with respect to the tax base and, then, to the transfer of resources to local governments.

Motivation issues with the staff because of unbalanced portfolios.

Big companies have to be re-directed towards the headquarters, hence long distances and delays in funds' transfer to local governments.

- **Suggestions and recommendations:**

Adopt a tax management approach relying on partnership,

Staff secondment from the unit in charge of corporations to regional centers,

Develop an integrated IT system,

Progress towards electronic statement, payment and processes

Define a non-alterable single identifier

Ensure the traceability of resources for local governments, reduce funds' transfer deadlines

Motivation: harmonize staff bonuses

Separate tax assessment and statement activities from tax collection activities, even if they pertain to the same tax unit.

Strengthen the capacity of employees in charge with tax collection.

Strengthen communication with professional associations.



Improvement of service provided to taxpayers

3rd WORKSHOP – Electronic procedures and IT&C contribution



Chairperson:

Mr. François BOSSOLO (Congo)



Rapporteur:

Mr. Drissa COULIBALY (Ivory Coast)

The 3rd group debated on the topic and brought out strong points and weak points related to the use of electronic procedures by the Tax and Treasury Services of different countries:

- **Strong points and weak points:**

The majority of countries have computer-based tax accounts that give access to the taxpayer's situation and help with the preliminary investigation of the case.

Nonetheless, the account is often used only by the Tax Administration, and it is not shared with the other services.

With respect to the **electronic statement**, but for Belgium, the other countries have not yet implemented the procedures for electronic statements. However, attempts have been made, by means of projects.

In Belgium, via an application, the taxpayer receives a pre-filled in statement - for certain categories of taxpayers.

Amongst **electronic payments methods**, only the bank transfer is being used. Belgium is at almost 100% electronic payment. Yet, bank transfers are limited, at best, to big companies.

- **Prerequisites and limitations:**

For the implementation of tools and procedures, Tax and Treasury Services come up against various limitations out of which we list:

- computerization level;
- IS (lack of) interconnectivity;
- poor infrastructure (electricity, telecom network...);
- low rate of use of the banking system;
- strong informal component;
- low HR qualification

For countries having already implemented these tools, the prerequisites come down to the amending legislation so as to allow for these methods.

- **Electronic complaints:**

It is almost inexistent in the majority of countries, but for Belgium where, besides the electronic statement and electronic payment there is the possibility for information exchange via email, including electronic complaints.

- **Suggestions and recommendations :**

Proficient design of electronic procedure projects:

- Project implementation step by step (progressive)
- Start with the easy steps
- Adapt legislation to the limitations of tools and procedures
- Communicate (external and internal communication) and conduct satisfaction surveys
- Train the users for the use of these tools
- Emphasize the advantages for taxpayers to use these tools and, should the case be, plan for fiscal incentives (deadlines...)



Improvement of service provided to taxpayers

4th WORKSHOP – Simplification of documents and communication procedures



Chairperson:

Mr. Vincent KABWA KANYAMPA (D.R. Congo)



Rapporteur:

Mr. Jean KABAMBA TSHIBANGA (D.R. Congo)

1- Simplification benefits for taxpayers and administrations

A. For taxpayers

Benefits entailed by simplification:

- Single tax contact
- Time saving
- Clarity of norms and easy application
- Taxpayers' trust and motivation
- Better framework makes access to tax services easier
- Operational costs reduced for tax duties

B. For tax administrations

Benefits entailed by simplification:

- rapid, diligent and amicable treatment of taxpayers
- time saving, decrease in the number of documents used
- increase in tax compliance leads to taxpayers' trust and improvement of perception
- decrease in tax litigations generated by lack of clarity in legislation and regulations
- increase taxpayers' (i.e. companies') loyalty
- decrease in default rate

Strong points

- time and cost saving for the two partners
- improvement of brand image for administrations
- amicable administration – taxpayer relation
- increase in taxpayers' readiness to share public costs, and thus willingness to pay taxes

- increase in tax compliance and thus, in fiscal yield
- decrease in default rate

Weak points:

- Longsome application of fiscal regulations owing to shortcomings and inconsistencies
- Informal component remains deep rooted
- Difficulties with contacting taxpayers and ensuring their commitment

Suggestions and recommendations

- Establishing a framework for permanent dialogue with taxpayers

2- Simplification actions' management

Simplification actions should cover the following:

- collect topics subject to simplification, by way of unmediated meetings or suggestion boxes, taxpayers' memo or the website;
- set up a task force working on the simplification of regulations and procedures (an internal structure such as "Organization and Methods" or "Modernization Division" or a special structure that, if need be, would include interested professional groups);
- the task force working on simplification to draft conclusions and hand them over to the General Directorate;
- share the conclusions with operational services so as to have their opinion;
- General Directorate deliberates on the remarks made by operational services;
- referral to competent authorities for sanction.

Strong points

- establishment of a dedicated entity working on simplification to the benefit of taxpayers;
- actual involvement of professional groups with the process;
- dissemination of simplification methods adopted.

Weak points

- no permanent consultation framework;
- lack of amicable interaction.

Suggestions and recommendations

- Set up an entity charged with steering simplification actions to the taxpayers' benefit.

3- Communication with taxpayers

Communication with taxpayers on the topic of simplification of regulations and procedures should be carried out in the preparatory phase – prior to the adoption of the respective measures – and in the implementation phase – after the adoption of simplification measures. It should win taxpayers' approval so that norms are applied properly and thus reduce possible reluctance.

A. During the preparatory phase

In this stage, communication should be conducted either by an existing entity that should be appointed amongst tax services or a by a special entity to be established. It should target and involve the largest number of taxpayers. Thus the tools of choice should consist in meetings and unmediated talks with taxpayers so as to win their approval on the adopted measures. Furthermore, their expectations and opinions could be gathered either individually or by means their professional associations, on tax services websites or by other means such as suggestion boxes, memos...

At the end of this stage, tax services should forward competent central authorities the proposals related to the amendments to be made.

B. During the post-adoption phase

Communication efforts should be carried on following the adoption of simplification measures so as to bring them to the knowledge of as many taxpayers as possible before their entry into force.

Strong points

- Taxpayers adhere to the amended provisions following their involvement in the simplification process
- Fiscal yield is improved

Weak points

- Communication related to simplification measures must observe certain deadlines
- Risks stemming from prejudice

Suggestions and recommendations

- Rely on all means of communication with taxpayers
- Use a permanent dialogue framework with the taxpayers
- Allot consistent resources



Topic A: modernization of management and debt collection tools

1st WORKSHOP



Chairman:

Mr. Mamadou Moustapha DIALLO (Guinea)



Rapporteur:

Mr. Bertin Rufin DIMANCHE (Central African Republic)

1- Services computerization

The single identifier (benefits, implementation difficulties: practical, technical, and legal aspects)

Benefits

- Improved monitoring of each taxpayer's activities

Implementation difficulties

- Centralization, given that taxpayers are often far-off

Suggestions

- Unique identifier

Integrated vs. non-integrated system

Benefits

- Enables monitoring the global tax file of a taxpayer
- Enables access of all services to the respective information

Implementation obstacles

- Difficulties related to keeping the accounting records, and to charging the budgetary accounts
- Unreliable telecommunication networks

Database bridging

Benefits

- Connection between different systems by means of interconnecting gateways
- Tax collection improvement

Implementation difficulties

- High implementation, maintenance and operating costs

Suggestions

- Authorities' commitment with respect to implementation

Change management

- Draft a master plan
- Entrust users with steering the project
- Information, training and adherence of the staff
- Raising awareness amongst taxpayers
- Professional support (consultancy company)

2- Spontaneous and amicable collection

Modern means of payment: electronic payment, settlement on due date, transfer, direct debit and online payment, Smartphone payment.

Benefits

- Financial resources become available to the Treasury in real time
- Reduction of collection costs
- Increased certainty over revenues
- Time saving for taxpayers

Implementation difficulties

- Difficulties related to budgetary breakdown
- Accreditation errors made by banks

Suggestions

- A better information collection system to be put in place within banks
- Outsourcing (banks, employers, energy suppliers, public procurement...)
- Collection improvement
- Reduce payment costs

Implementation difficulties

- Difficulties related to budgetary breakdown

3- Forced collection

Electronic Proceedings

Benefits

- Reduced processing duration
- Reduced processing costs

Implementation difficulties

- Can only be carried out at central administration level
- Electronic processing of data equally useful for collection purposes

Benefits

- Increased revenues at lower costs

Implementation difficulties

- Difficulties entailed by the interconnection with other tax services

4- Suggestions and recommendations

- Political will
- Coordination between stakeholders
- Assessment and regular follow-up of recovery actions

Topic A: modernization of management and debt collection tools

2nd WORKSHOP



Chairman:

Mr. Abdellatif OUHMANI (Morocco)



Rapporteur:

Mr. Samuel TELA (Cameroon)

1- Services Computerization

- (benefits, implementation difficulties: practical, technical, legal)
- Integrated vs. non-integrated system
- Database bridging
- Change management

2- Spontaneous and amicable collection

- Modern means of payment: electronic payment, settlement on due date, transfer, direct debit and online payment, , Smartphone payment.
- Outsourcing (banks, employers, energy suppliers, public procurement...)

3- Forced collection

- Electronic proceedings
- Electronic processing of data equally useful for collection purposes

Introduction:

We focused on the following: how to modernize debt collection? How to manage change?

- 1- **Computerization is necessary but not sufficient** in itself in order to modernize debt collection. It has to suit tax services needs and rely on procedures. Moreover the aforementioned procedures need to be simplified. Simplification will consist for instance in drafting procedure files (simplification of the tax return form so as to facilitate its filling out)
 - Computerization is fundamental for a tax service as it brings about traceability and transparency, much needed in such a service.

- **Single identifier – benefits:** it consists in a taxpayer card or a digital certificate; it must be reliable and unalterable; it enables retracing all transactions or operations performed by the taxpayer; it contributes to fighting against fraud; it enables tax base extension; it requires the set up of a data base and of a single database management authority. In terms of limitations, it should be noted that not all providers – telecommunication, electricity, water or sometimes customs services – employ the same identifier.
- **Implementation difficulties:** location, no updates following taxpayers' change of address, if the identifier is employed only by tax services.
- **The system should be integrated** so as to facilitate information sharing and cross-checking between different services (Tax - Customs - Treasury);
- **Database bridging: encourage information sharing between services by developing interface between specific applications.**
- **Change management: how to make the transition from paper-based to electronic? Stakeholders should be made aware, should be involved in reforms by explaining their importance and consequences; a gradual approach should be adopted; stakeholders should be trained.**

2- Spontaneous and amicable collection:

- Modern means of payment: bank transfers made by large companies (secures revenues, duration of further transfer to the single treasury account reduced); limitations of this means of payment: transfer fees and necessity to analyze payment orders in order to identify the type of tax paid; electronic payment via internet or mobile phone (time saved, facilitates the task both for tax services and taxpayers, prevents double book entries).
- Tax payment via banks, employers or within public procurements should be the norm.

3- Forced collection: the different proceedings carried out (liability orders, third party debt orders, seizures) should become electronic; the list of insolvent taxpayers should be made public.

For a better use of resources, tax information should be shared (Property, Land registration, Police, Customs, Treasury) by means of database bridging.

4- Suggestions and recommendations:

- **secure the single identifier**
- **the single identifier should rely on civil registration data (birth certificate, CNI – national identification code)**
- **integrated information systems instead of systems relying on databridging**
- amend the legal framework by integrating the effects of electronic procedures
- extend the use of bank services within the economy so as to reduce the quantity of payments in specie
- eliminate the sometimes excessive transfer fees.

Topic B: improvement, steering and supervision of debt collection activities

3RD WORKSHOP



Chairman:

Mr. Mamadou GUEYE (Senegal)



Rapporteur:

Mrs. Ann VAN CAUWENBERGH (Belgium)

1. The best relation between assessment services and collection services

Which service would be in a better position to collect tax more effectively?

- Algeria: assessment and collection within the same service, the General-Directorate for Tax.
- Burkina Faso: the General-Directorate for Tax.
- Comoros: the General-Directorate for Tax.
- Ivory Coast: the General-Directorate for Tax; made this option in 1996 (debt collection upon issuance of tax returns)
- Guinea: outstanding debts, wrong addresses, more than 90 % since transfer of competence to the General-Directorate for Tax (1996)
- Madagascar: the General-Directorate for Tax, from the very beginning.
- Senegal: difficulties related to wrong addresses, identification and significant outstanding debts; transfer to the General-Directorate for Tax. Currently in charge of 92 % of collection actions.
- Togo: previously carried out by the Treasury. Following findings similar to those mentioned by Senegal, transfer to the General-Directorate for Tax. Lack of data makes it impossible to assess the weight of collection activities entrusted to the General-Directorate for Tax.
- Congo: A binary structure currently (Treasury accountants working within the General-Directorate for Tax).
- Belgium: General Administration for Levy and Collection (specialized service), following tax return issuance by the Tax Administration.

Conclusion:

- the General-Directorate for Tax is in a better position for the above-mentioned reasons.
- specialized service: provided there is a national up to date registry.

Analysis of specific processes so as to find ways to streamline and simplify them:

Specific collection processes can be streamlined by means of:

- issuance of foregoing and binding demands for payment (even for self-assessed tax);
- electronic tax return and payment (electronic procedures);
- bank transfer;
- the stages of the collection procedure should become automatic (automatic reminders).

Relationship between stakeholders:

- same working network (especially IT network);
- interface is needed between the accounting officer and the authorizing officer;
- in Guinea, the treasurer is a senior accountant liable before the Court of Auditors and submits his balance sheet to ACCT (Central Accounting Agency of the Treasury);
- in Burkina Faso, accounting officers within General-Directorate for Tax maintain functional relations (payment, accounting...).

Stakeholders' accountability:

In most countries, accounting officers within General-Directorate for Tax are second degree accountants = liable before the Treasury senior accountant (operations integrated in Treasury accounting). In other countries, all accountants are liable before the Court of Auditors.

2. Centralization of accounting operations

Consistency checks:

When the senior accountant is liable before the Court of Auditors, he has authority over subordinate accountants (consistency check of accounting documents drafted by the latter).

In certain countries, second degree accountants and senior accountants are both liable before the Court of Auditors, but the senior accountant still carries out consistency checks.

Quality of accounting:

In most countries where second degree accountants are not liable, accounting is purely statistical. In certain countries this accounting is standardized.

Establishment of the account file:

It is the file submitted to external auditors so that they make their decision. In certain countries, the management account is accompanied by a statement of revenues broken down by type of tax, namely an overview of revenues.

By and large, a management account is made up of:

- general documents (budget, appointment of the accountant, his/her official oath, list of agents...);
- accounting records (balance sheet, accounting records, figures, regarding the progress of certain accounts, records comprising overdue amounts...);
- documents pertaining to the management account (writs of execution, statements and other consolidated records...).

3. Steering

Activity monitoring indicators:

Indicators relate to goals and tasks assigned to accountants and their performance (amicable collection rate, reminder rate, debt discharge rate, forced collection rate...).

Dialogue over activity management and agreement on objectives:

In countries where agreements on objectives are in place, talks over activity management are the underlying factor behind the respective agreements. By means of talks, assessment indicators and their level is fixed (measures). Talks entail also an appraisal component (support for the performance of the activity).

Financial management control:

Dialogue over activity management contributes to financial management control. The latter is an extensive coordination system enabling assessment of results set against the resources allotted.

Some countries hold meetings to discuss results and resources and to compare it with those of other public sector entities. Financial management control is of strategic importance.

4. Control over performance of tasks

Accounting quality control:

It is necessary in order to make sure that activities are running smoothly and to check the quality of services delivered to taxpayers.

Certain countries have fixed processing and reply deadlines, organized reception, guidance and support, and implemented satisfaction surveys.

Risk management:

More often than not internal control enables us to reasonably ascertain that risks identified are being under control.

Accounts' auditing:

In certain countries accounts are audited internally by public services. In some cases, the statutory auditor delivers a compliance certificate allowing law-makers to decide upon the settlement of a certain account. Some countries might have outsourced auditing.

Body internal or external to tax services:

All countries in the group rely on internal bodies, working within the respective service (Services Inspection, Directorate for Internal Control) and on external bodies (General Public Finance Inspection, State General Inspection).

Quality approach and process redesign:

Certain countries have drafted a procedural reference book taking into account redesigned processes (process analysis so as to make them simpler, more effective and more efficient).

Some countries and services have developed quality approaches in so far as they comply with ISO standards.

5. Suggestions and recommendations

On the relation between assessment services and tax collection services:

Dialogue plan so as to increase interaction between assessment and collection services.

On the centralization of accounting operations:

Find a mechanism that would allow establishing a certain amount of accountability for second degree accountants.

On steering of collection activities:

Adopt a participatory approach and implement a performance monitoring mechanism.

On the control of the performance of collection task:

Reinforce supervision and control mechanisms.

Rely on IT solutions to improve collection management processes.

Topic B: improvement, steering and supervision of collection activities

4th WORKSHOP



Chairperson:

Mrs. Véronique NSIMBA MANTUADI (Congo)



Rapporteur:

Mr. Waliou Laye LIBANIO (Benin)

In order to provide for its spending, the state had to operate reforms that would increase its revenues. To this purpose, in most countries, collection activities were transferred from Treasury services to Directorates-General for Tax.

Consequently, procedures ensuring improvement, steering and supervision of collection activities within tax services need to be clearly defined.

As we see it, this topic should be approached considering four major components as follows:

1. The best relation between assessment services and collection services

- Which service would be in a better position to collect tax more effectively?
- Analysis of specific processes so as to find ways to streamline and simplify them
- Relationship between stakeholders
- Stakeholders' accountability
- The service in charge of assessment provided that it possesses reliable information regarding taxpayers, especially concerning their addresses, would be in a better position to carry out a more efficient collection. This option would enable a centralized follow-up of tax returns and tax payments as well proper management of tax credits (redemption, refunds, and clearing).
- For sound internal control purposes, tax services should grasp and accommodate the principle of segregation of duties between the assessment and collection services. As for Treasury services, they would be charged with the accounting of revenues collected by tax services.
- Information exchanges between tax assessment and collection services regarding taxpayers' fiscal status: handling, debt collection notices, payments made, physical location, third parties in business relations with the taxpayer etc.
- Concerning accountability, the assessment officer has an administrative liability with respect to its assessment tasks whereas the collection officer has a personal and financial liability.

2. Centralization of accounting operations

- Consistency checks
- Accounting quality
- Establishment of the management file

- Cross-checks performed at two levels: on the one hand, the internal cross-check within tax services (between the senior or national Tax Collector and subordinate tax collectors) and, on the other hand cross-checks between tax services and the Treasury (between the senior or national Tax Collector and the senior Accountant); cross-checks will essentially focus on receipts, receipt duplicates, slips, ledgers, credit notices issued by the central bank etc.
- Observance of procedural standards: fidelity, sincerity, regularity, classification of accounts in place.
- Establishment of the management file with the purpose of constituting the management account retracing, by type of tax, the ascertained amounts, payments and outstanding amounts..

3. Steering of activities

- Follow-up indicators
- Dialogue over activity management and agreement on objectives
- Financial management control
- Follow-up indicators: collection rate by type of tax (with respect to ascertained amounts), global collection rates (compared to budget allocations), default rate.
- Dialogue over the management of activities between operational services and the central administration (especially Services Inspection) should lead to the conclusion of an agreement with the Directorate General setting clear objectives (handling of collection notices within a restrictive deadline) and the provision of consistent resources enabling the performance of the above-mentioned objectives.
- At a higher level, financial management control is carried out by the Directorate General in order to assess the extent to which agreed objectives were met given the resources supplied. In fact, it enables, on the one hand, steering the services while bearing in mind the objectives and commitments and, on the other hand, grasping of costs, activities, and results.

4. Control over performance of tasks

- Accounting quality control
- Risk management
- Auditing and assurance of accounts
- Body internal or external to tax services
- Quality approach and process refashioning
- Quality control consisting in a control carried out by higher bodies in order to confirm that collection activities are performed according to rules, regulations and related directives.
- Recurring risks identified especially with respect to collection activities: fictitious settlement, embezzlement, forgery etc. Ways to counteract the above-mentioned risks: internal control reinforcement (segregation of duties, numerical sampling, traceability of canceled documents), training, deontology, ethics and equitable incentives charter.
- Assurance over accounts should be issued by the Court of Auditors.
- Examination of collection procedures in order to be improved.

5. Suggestions and recommendations

- strengthening tax officers' capacities by means of training and retraining;
- secondment or transfer, if need be, of Treasury accountants to Tax services;
- drafting a procedural reference book;
- establishing of management dialogue and financial management control mechanisms are quite fundamental;
- reinforce internal control.

Summary of the seminar

Almost 60 delegates coming from as far as Asia, America, Europe and Africa attended the Directors' seminar organized by CREDAF and AIST, in Kinshasa (Democratic Republic of the Congo) on the topic of "Modernization of the Debt Collection System".

Upon its closing all the participants expressed their deep satisfaction with respect to both the organization of the seminar, giving special thanks to the logistics team, and to the quality of talks that were extremely fruitful as the recommendations and suggestions they brought about.

With respect to talks it should be said that the seminar enabled Tax services and Treasury representatives to sit around the same table and speak with one voice about their significant tasks of making financial resources available to the state.

This Directors' seminar perfectly complements the seminar organized by Western AFRITAC in Abidjan, from the 6th to the 10th of February 2012, on the topic of "Debt Collection and Tax Revenues Accounting".

The topic of revenue collection is relevant:

- both for developing countries that need additional resources in order to curb poverty and improve infrastructure,
- and for other countries, many of them confronted with sovereign debt crisis.

Besides, tax services in many countries underwent or are currently undergoing significant reforms aimed at redesigning the framework of their activities. These reforms often require stronger cooperation between services charged with collection and those responsible with the accounting of tax revenues.

Moreover, tax services need to prove their effectiveness and efficiency on a daily basis with respect to the costs entailed by collection activities, to their capacity to ensure cash flow to state treasury and to their capacity to report to other authorities on the achievement of state commitments and not only –they need to be able to report also on their tax collection rate, for instance.

For a better understanding of the summary, comments and recommendations brought forth during the seminar shall be preceded by some points related to the transfer of tax revenue collection activities to tax services. They are followed, as mentioned previously, by an account of the different topics on the seminar agenda, pursuant to the order in which they were approached:

- improvement of services provided to taxpayers
- relations with taxpayers: observance of taxpayers' rights
- improvement of debt collection and discharge proceedings
- modernization of management and debt collection tools
- optimization, steering and supervision of debt collection activities

Transfer of tax revenues collection activities to Directorate General of Tax

Workshops have confirmed the general impression that the transfer operated in many countries of tax collection activities from the Treasury to tax services (full or partial transfer or exceptionally carried out by means of a secondment of Treasury accountants to tax services) has been successful should we look at the quantity of revenues collected since.

The reason is that the services charged with tax assessment possess the latest information regarding taxpayers, especially their location. This option comes with the benefit of enabling a centralized follow-up of both tax returns and payments and tax credits (redemption, refunds, and clearing).

Nevertheless, accounting handling (who? how?) always raise significant issues especially given that accounting entries (PEC) of amounts to be recovered are not carried out in the ledgers of the accounting officer within the tax service actually performing recovery activities.

By and large, irrespective of the way activities are organized, participants recommend that:

- exchanges between tax collection services and tax assessment services, irrespective of their belonging to the same entity, service or directorate, be intensified;
- the legal status of different public sector accountants be defined and then guidelines related to the role and responsibilities with respect to tax revenues accounting and accounting procedures be drafted;
- information exchange mechanisms related to financial and accounting flows be clearly defined (cf. hereunder centralization of operations).

1 Improvement of services provided to taxpayers

With respect to taxpayers' servicing, most countries feel that the network of collection points is dense enough or in some cases too dense. The strong point of a dense geographical network consists undeniably in a higher proximity to taxpayers. Nevertheless, as underlined several times during the seminar, maintenance costs of all these contact points, that is of the tax services network, is high or extremely high. This point should be considered when planning the restructuring of the geographical network or the transfer of competences operated between services. In fact, we could be tempted to copy the model of the state administrative organization when, as a matter of fact, we should primarily consider the stakes at play, the purposes.

As for the means of communication employed by taxpayers to get into contact with tax services, the answers to the aforementioned questionnaire point out that taxpayers resort most frequently to unmediated contact. We should consider this finding together with the one related to the density of the network explained precisely by the fact that taxpayers privilege unmediated contacts. It should however be noted that the use of telephones¹ and Internet is on the rise.

Concerning the last point, tax services could be, by and large, divided in two categories: on the one hand, those whose services are about to be computerized and, on the other hand, those whose services have been more or less computerized and are seeking to extend electronic services (electronic statement, electronic payment, online tax account, online complaints...).

In this respect, seminar participants advised that IT investments be considered on the long run as it will be necessary to mitigate difficulties entailed by the long start-up of such projects.

Taxpayers segmentation, especially the fact that most activities with high stakes concern a small number of services (generally Corporations' Tax Service and sometimes the National Directorate for Fiscal Control or the Sole Traders Service) is strongly needed as it would enable better effectiveness and efficiency. Many participants pointed out the risks related to the drop in employee motivation from less demanded services especially if financial incentives are not fairly shared.

¹ However there are not many countries that consider setting up call centers.

2 Relations with taxpayers: observance of taxpayers' rights

Answers to the questionnaire confirm that the legal provisions are public and accessible to taxpayers. On the other hand, guidelines for taxpayers and reference books for taxation officers are not always accessible or even available.

Jurisprudence is under-developed, little consistent and not indexed.

Discussions on this point revealed that taxpayers tend very little to bring before courts their disputes with tax services, and prefer amicable settlements or agreements. This state of affairs illustrates the "balance of power" between tax services and taxpayers. In fact, debates were particularly vivid regarding the "unilateralism" that certain countries still conduct with respect to their "subjects", meaning that the latter are subject to numerous duties insufficiently offset by rights that they should not only claim, but simply request they be enforced.

Yet observance of taxpayers' rights and legal security in general guarantee fiscal equity and act as a trigger for fiscal compliance amongst taxpayers.

When unsure concerning the respect of their own rights, many taxpayers would have little confidence in public authorities and consequently tend to ignore their fiscal duties affecting thus tax compliance.

3 Improvement of debt collection and discharge proceedings

Debates were particularly rich regarding procedures' optimization since, in this respect, there is consistent room for improvement, which would enable services to better perform their activities.

Thus the vast majority of participants were in favor of eliminating the ascertainment procedure with respect to self-assessed tax paid spontaneously. In fact, regulations in place in certain countries still require that a prior "writ of execution" be issued for certain self-assessed taxes. This obligation, contrary to the principles of self-assessed tax, has no advantage; on the contrary, it constitutes a drawback in terms of resources, effectiveness and efficiency. Participants recommended that this procedure be used only seldom following a fiscal control or when faced with self-assessed tax statement that was not paid.

Furthermore, most countries tend to rely on banks in their relations with taxpayers. Bank services can bear many non-exclusive forms provided that they do not target the same group of taxpayers.

For natural persons and SMEs certain countries have commissioned banks to cash in tax, acting on behalf of tax services. This system entails several advantages especially in terms of geographical coverage, safety of cash in transit and centralization of cash flows.

With respect to corporations, the tendency is to exclusively allow transfers. However certain obstacles have been frequently underlined, namely the high fees elicited by banks. But the expansion of tax payments via bank transfers would be advantageous both for the state and the banks that should act for the public interest which in this case coincides with their private interest. It is recommended that before setting up such a system stakeholders organize consultations.

On the other hand, talks showed that handling of taxpayers that have not been subject to forced collection proceedings before compared to recidivists is very little differentiated. No other recommendation either that attempting to identify the best method to support taxpayers with their legal obligations depending on the seriousness of their offence has been made. In other words, taxpayers that have been negligent or have temporarily faced financial difficulties should not be treated in the same manner as well-known tax cheaters.

As for the preferred forced collection course of action, the summary of replies to the questionnaire as well as talks during the seminar showed that the preferred methods are those that do not involve a court ruling, that is, on the one hand, third party debt orders (ATD) and seizure, on the other hand. The speech given by the one of the delegates generated a long debate over the management of electronic third party debt orders proceedings: this system set up in cooperation with banks enables the automatic selection of forced collection orders amongst the other files in the application, to send subsequently the files thus created to the Central Bank and to freeze debtors' accounts, without any human intervention being able to obstruct the course of action; success rate is over 25 %.

Forced collection methods also include other instruments used to a very small extent, namely the possibility to file criminal complaints and resort to the forced sale of taxpayers' business.

Moving on, the procedure consisting in the waiver of debts that cannot be recovered, it should be noted that all countries that have replied to the questionnaire have such a procedure to which they rarely or seldom resort; moreover, it belongs exclusively to the scope of competence of the minister. And this has a significant influence on the amount of outstanding debts and on the liability of accountants. In order to support the activity of tax services, most countries possess or will very soon possess a procedural reference book related to debt waivers. Thus the application of the procedure will be standardized and the liability of stakeholders confined.

About this, participants recommend that the waiver of non-recoverable debt procedure be implemented in a de-concentrated manner so as to accelerate processing of existing demands in this respect and bring forth as soon as possible a more sincere accounting.

Finally, debates pointed out that an agreement procedure consisting in getting taxpayer's commitment to pay due taxes and give up challenging the assessment in exchange of a cutback on penalties can rarely be found in the legal "kit" of tax services. This procedure is particularly useful as it would accelerate debt recovery.

4 Modernization of management and debt collection tools

Computerization and the implementation of a single identifier were the focal points of debate on this topic. Analysis of the questionnaire showed that all countries resort to or will resort to a single identifier. The single identifier is shared or not with:

- other financial services;
- other public services;
- other actors (banks, water or electricity suppliers...).

The single identifier appears to be in most countries the cornerstone of IT systems that need to evolve from systems relying on database bridging to an integrated system.

All participants feel that software applications should first and foremost be used for day to day specific activities so as to alleviate the burden of tasks with little added value (for instance: follow-up of tax returns and statements filling, payments and reminders) so that human resources can focus on activities with higher added value.

Then it was often pointed out that the expansion of IT systems is highly dependant on the state of telecommunication networks (internet networks often in capital cities and telephone network) and that implementation required appropriate support at all stages (drafting a master plan, information, training, staff adherence, raising awareness amongst taxpayers, external professional support etc.).

It was equally highlighted that difficulties related to taxpayers' addresses constitute an obstacle in capitalizing benefits that would result from the large scale development of processes.

To balance the abovementioned concerns, certain countries stressed the importance of involving decision makers and local authorities, including non-administrative ones, in the process of tax collection. In fact, their knowledge of local conditions combined with their willingness to set an example, would contribute to tax collection.

5 Optimisation, steering and control of debt collection activities

The two main objectives of a network of tax collection services are, on the hand, to collect a significant amount of tax revenues and, on the other hand, to make it quickly available to ministries in charge of spending.

The willingness to rely on the banking system would partially contribute to meeting the above-mentioned goals. The establishment, with the help of central banks, of a single Treasury account would help to quickly centralize cash flow. Cash flow centralization must be absolutely accompanied by a centralization of accounting. Numerous countries are currently implementing reforms aimed at assuring the centralization of these two inseparable flows.

Moreover, given the findings regarding accounting centralization and following workshops, participants plan to clarify administrative, personal and financial liabilities of the different degrees of accountants (secondary, senior and centralizing) so that personal and financial liability is incurred by a single accountant who, under certain circumstances, could challenge his subordinate accountant.

Then, it was noted that risk management has become more and more integrated in the routine of financial services: certain countries have already accomplished actions aimed at identifying and managing systemic risks. Besides regular hierarchical controls established in all countries, participants envisage a structured approach aimed at professionalizing this significant part of the activity, all the more significant when it comes to services charged with handling money (risk identification, procedural reference books, internal control guideline...).

Conclusion

Two main topics, in most cases fundamental for most participating courtiers, emerged from the seminar:

- on the one hand, the need to secure tightly and reinforce the tax revenues collection system that tax services are charged with;
- on the other hand, to additionally accelerate the pace at which the revenues thus collected become available for spending by the state.

Progress in this respect relies on various ways related to all the stages of the collection mechanisms starting with the relation with taxpayers to centralization operations, with a particular focus on the enforcement of recovery proceedings.

Effectiveness to start with and then efficiency depend on the commitment of all stakeholders towards continuous improvement of the context and conditions of their activities.

Only tax services' relentless will to progress combined with a strong and permanent support from political authorities can secure a better performance of activities to the benefit of the public.

Overview of seminar evaluation

Preliminary information

The seminar was attended by **57** participants, **2** moderators, representing **22** countries (Algeria, Belgium, Benin, Burkina Faso, Cameroon, Central African Republic, Comoros, Congo, Democratic Republic of the Congo, France, Gabon, Guinea, Haiti, Ivory Coast, Kuwait, Madagascar, Mali, Morocco, Mauritania, Niger, Senegal, and Togo).

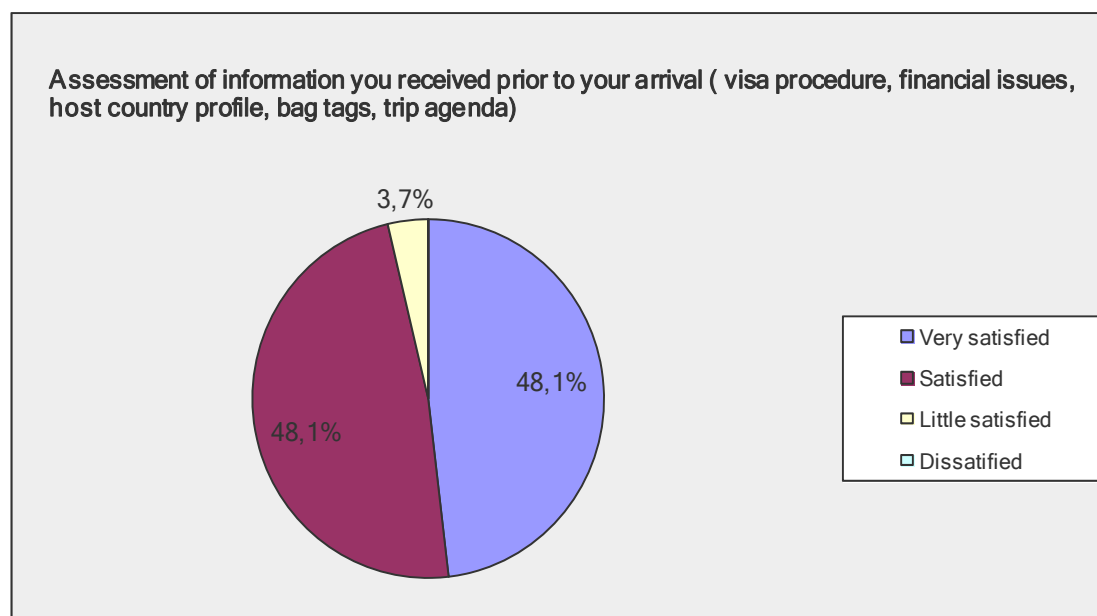
28 participants filled in the online evaluation questionnaire, 11 coming from AIST member countries and 17 from CREDAF member countries.

The evaluation is thus based on the opinion of **49%** of the participants.

A – Assessment of seminar running and documents provided

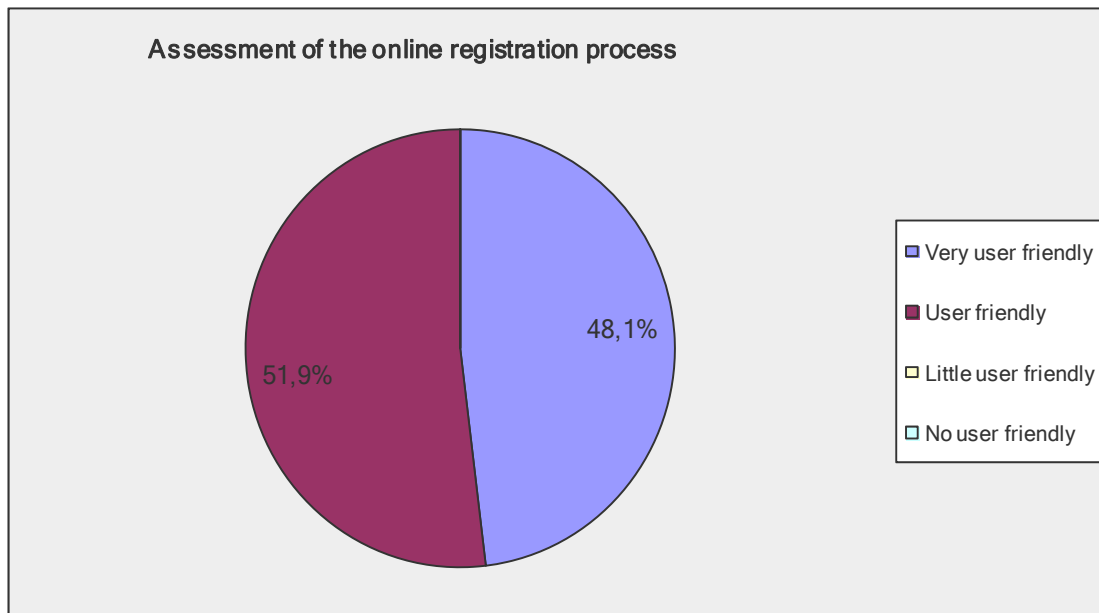
1- Assessment of practical info and registration process

Participants offered a positive overall appraisal of the practical info received by email prior to their trip (info on how to get the visa, on how to get reimbursed, on the seminar agenda; the host country profile, bag tags...).



Online registration was equally found user friendly, even very user friendly by all participants.

The difficulties related to registration were in fact generated by internet connections (low bandwidth, difficulties in accessing the site).



Global assessment of practical information received and of the of the online registration process

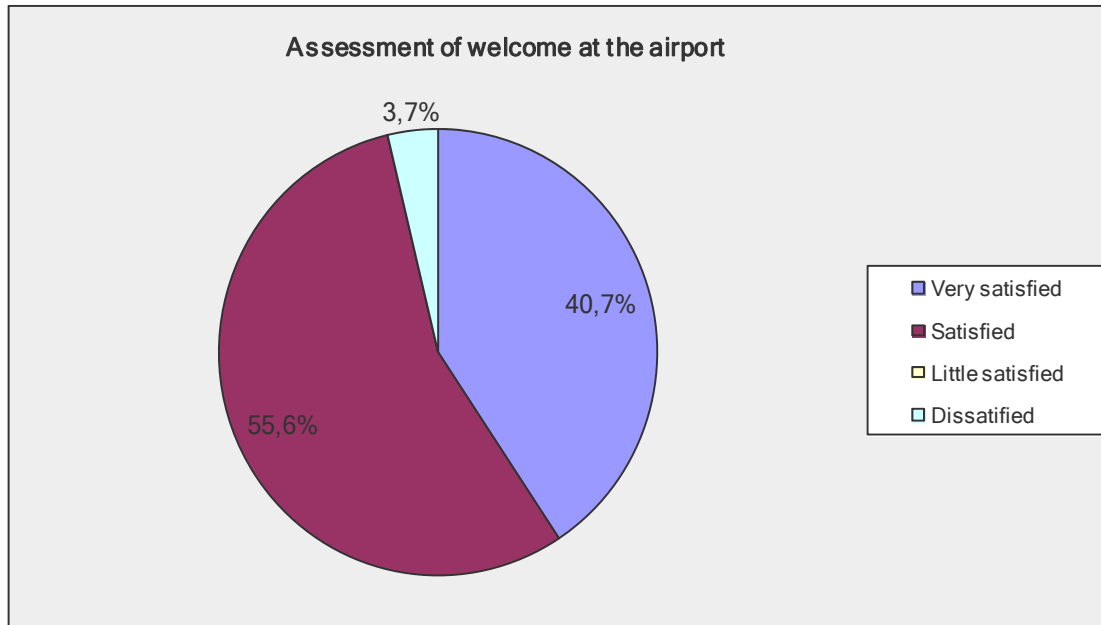
Positive remarks	Quality of practical info sent prior to arrival	26 participants
	Electronic communication (email) of the respective info	28 participants
	Schedule of emails containing the practical information	25 participants
	Online registration process	27 participants
Negative remarks/Suggestions for improvement	Difficulties during the online registration process	3 participants

2- Assessment of welcome and activities' management

Participants appreciated the welcome quality, both at the airport - by the organizing committee - and at the hotel, where the seminar was held.

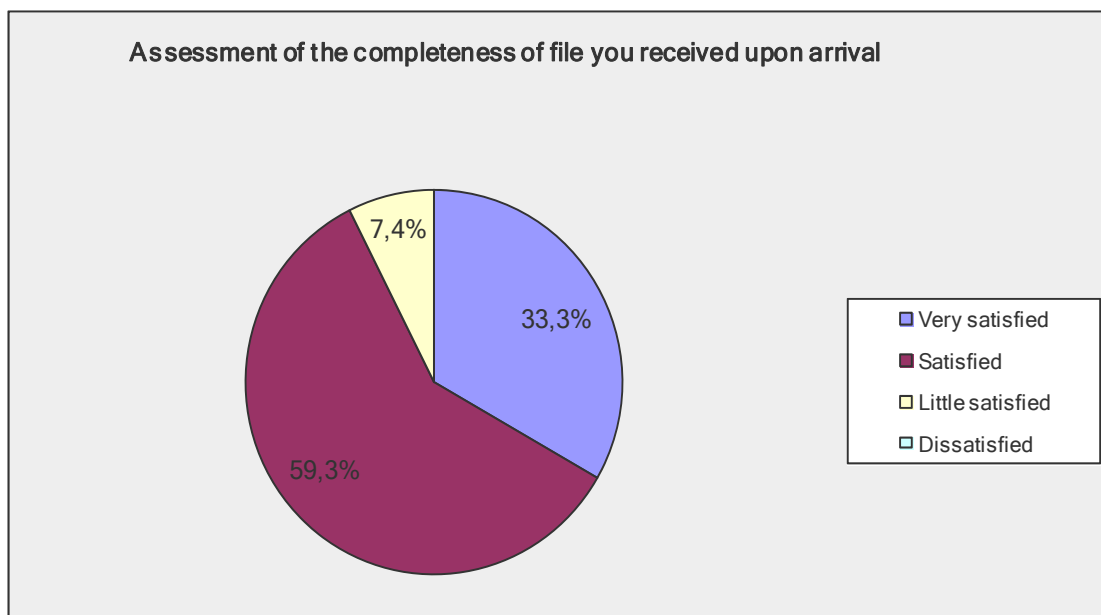
- Assessment of airport welcome

Participants highly appreciated the work done by the organizing committee, the manner in which they were received at the airport.



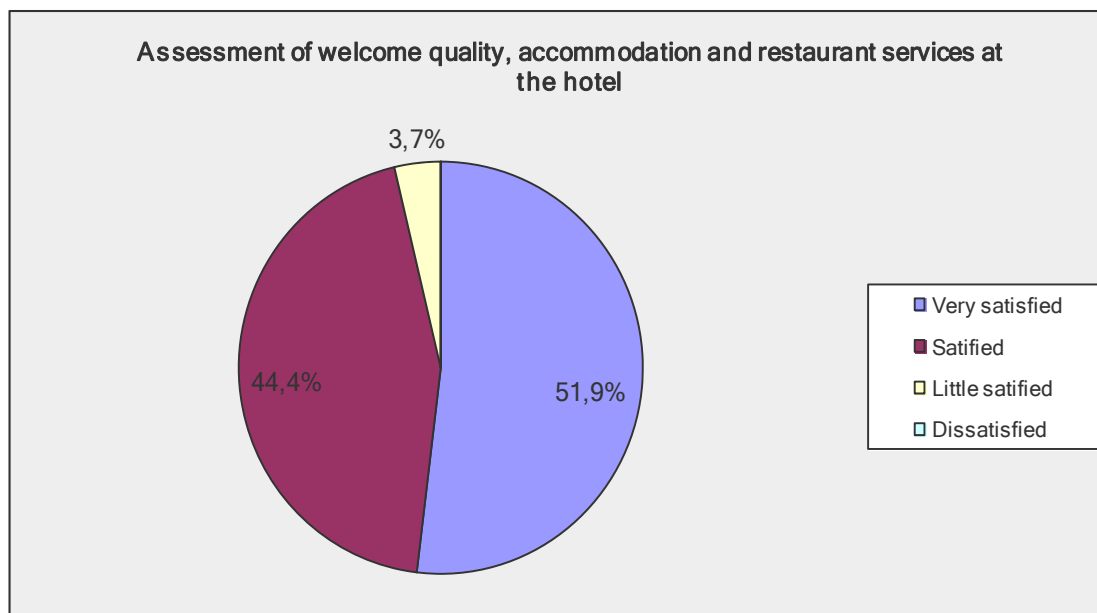
- Assessment of the welcome file content

Overall participants were satisfied with the welcome file they received upon their arrival at the hotel and with its content in terms of seminar agenda and schedule of their stay on site.



- Assessment of welcome quality, accommodation and restaurant services at the hotel

Service quality provided by the hotel (welcome, accommodation and catering) was judged very satisfactory by the majority of participants.

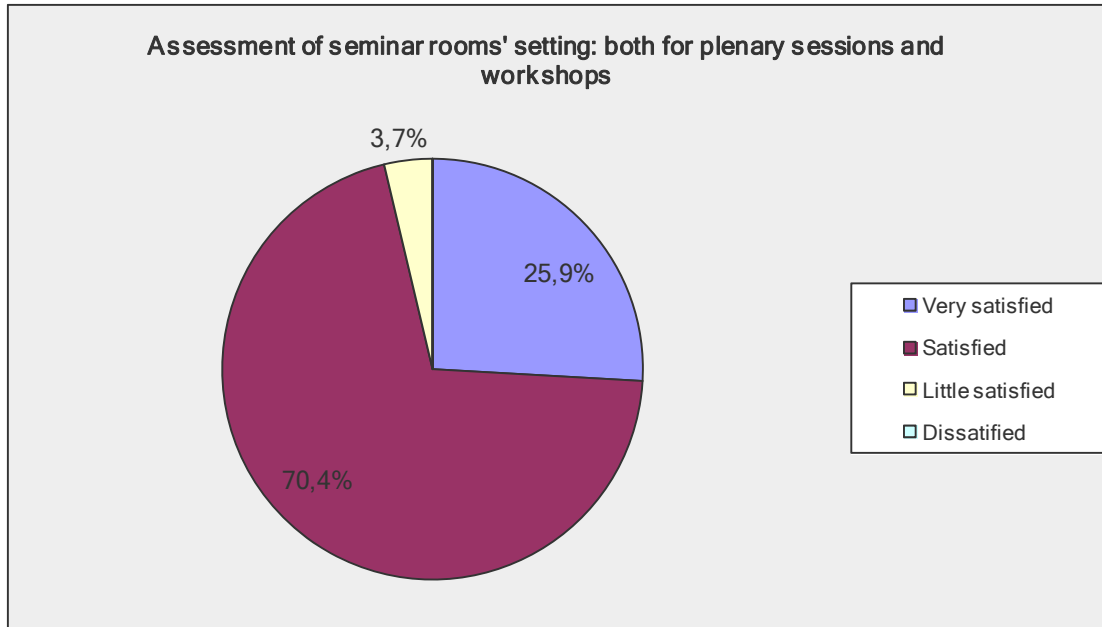


Overall assessment of the welcome

Positive remarks	Welcome at the airport	26 participants
	Completeness of welcome file	25 participants
	Welcome at the hotel, accommodation and catering provided at the hotel	26 participants

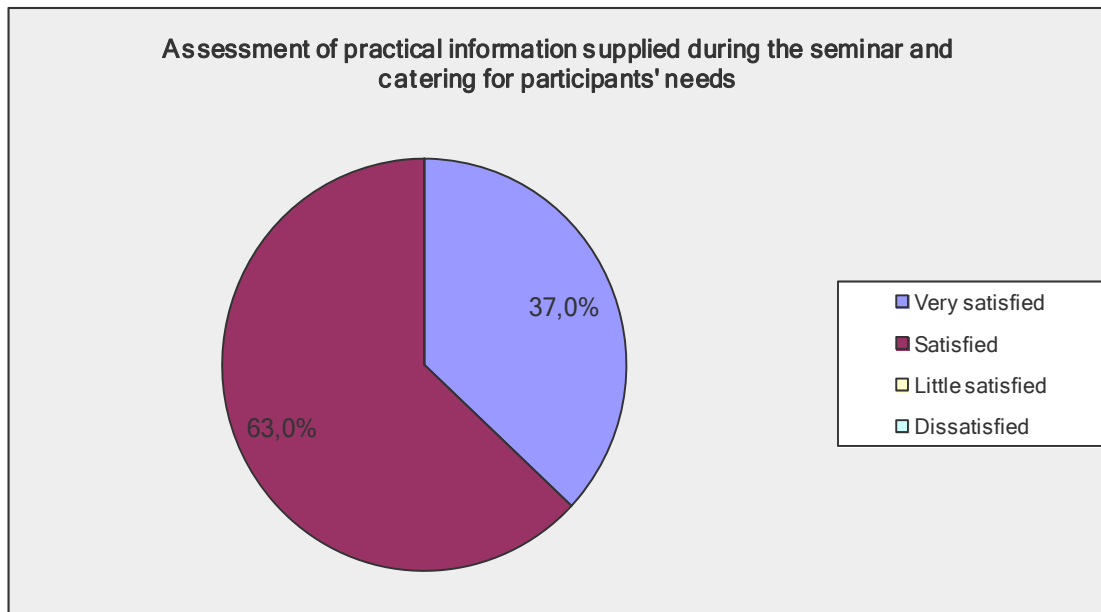
- Assessment of the seminar rooms' setting

The setting of seminar rooms both during plenary sessions and workshops was fully appreciated by participants, although one of them confessed finding the working conditions at tables rather cramped.



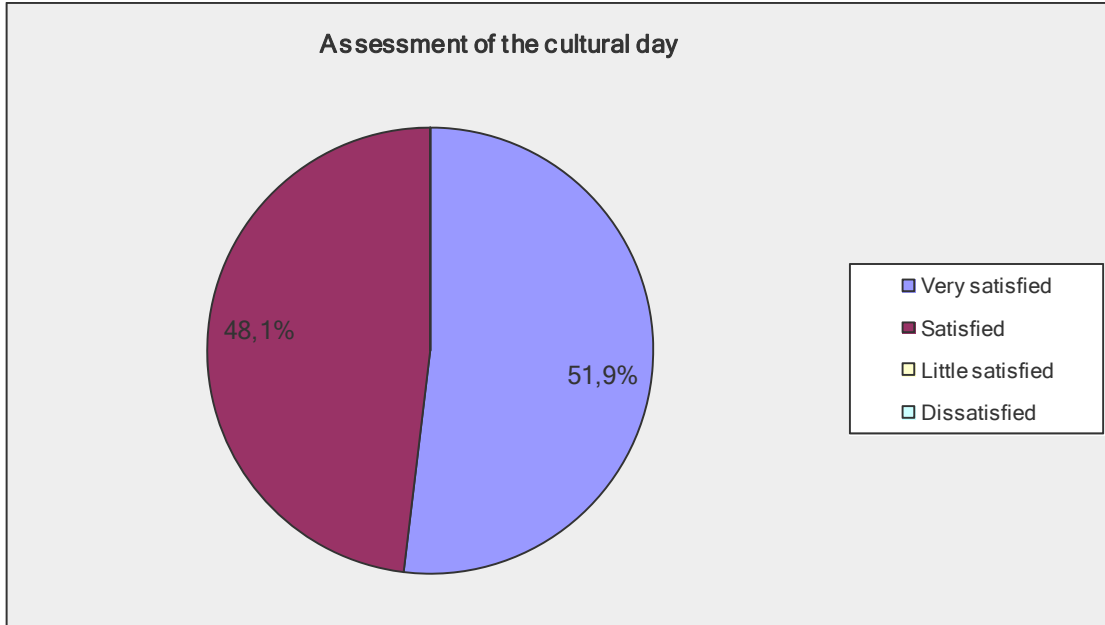
- Assessment of practical information given and of how the participants' needs were met during the seminar

The support given to participants during their stay (practical information, catering for participants' needs) was also unanimously appreciated.



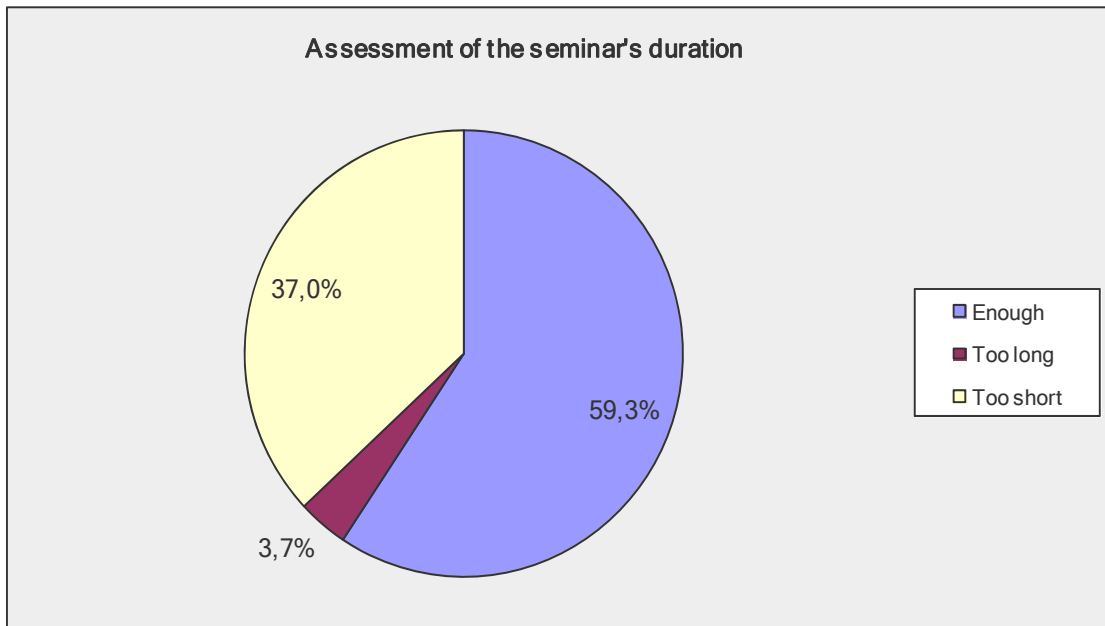
- Assessment of the cultural day

Informal talks organized for participants on the occasion of a cultural discovery trip of the host country before the seminar were also unanimously appreciated.



- Assessment of seminar duration

The majority of participants thought the seminar duration was satisfactory. However, more than a third of attendees said it was too short. With respect to time management during working sessions, a participant suggested to limit the speaking time so that the floor is not monopolized by some.



Overall assessment of seminar organization and management.

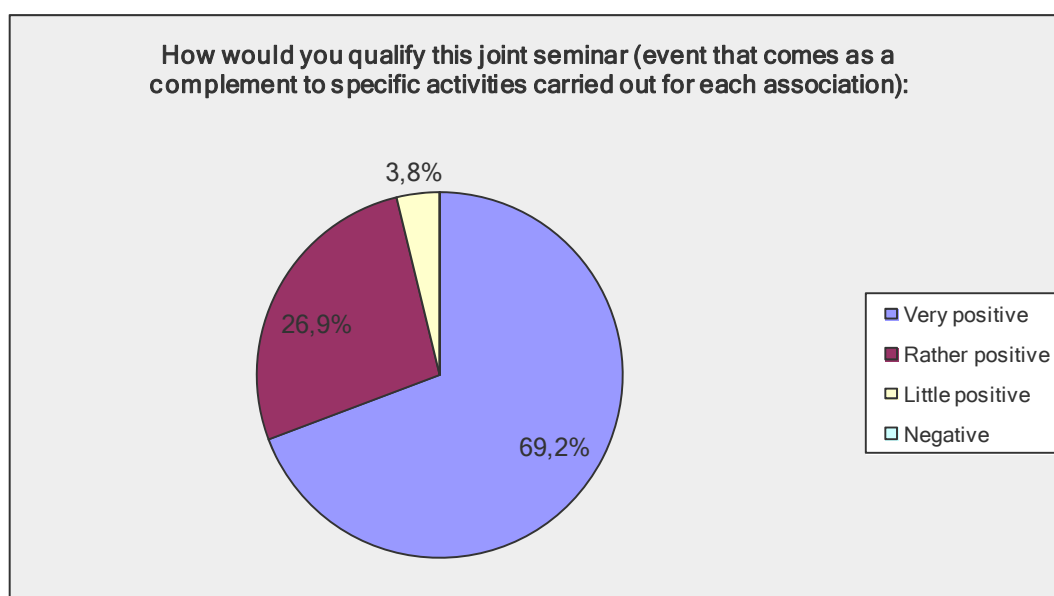
Positive remarks	Seminar room setting for workshops and plenary session	26 participants
	Practical information supplied during the seminar and catering for participants' needs	27 participants
	Assessment of the cultural day	27 participants
	Adequate duration of the seminar	16 participants
Negative remarks/ Suggestions for improvement	Insufficient duration of the seminar	10 participants
	Limit speaking time for each attendee so that the floor is not monopolized by some	1 participant

It should be noted that one of the responders suggested that laptops be supplied to attendees for the duration of the seminar.

Overall, participants praised the highly satisfactory logistical and practical organisation of the seminar as well as the welcome they were given.

B- Assessment of the joint CREDAF – AIST seminar initiative and organisation.

Participants hailed the organisation of a CREDAF-AIST joint seminar, and most of them thought it was quite a positive initiative.

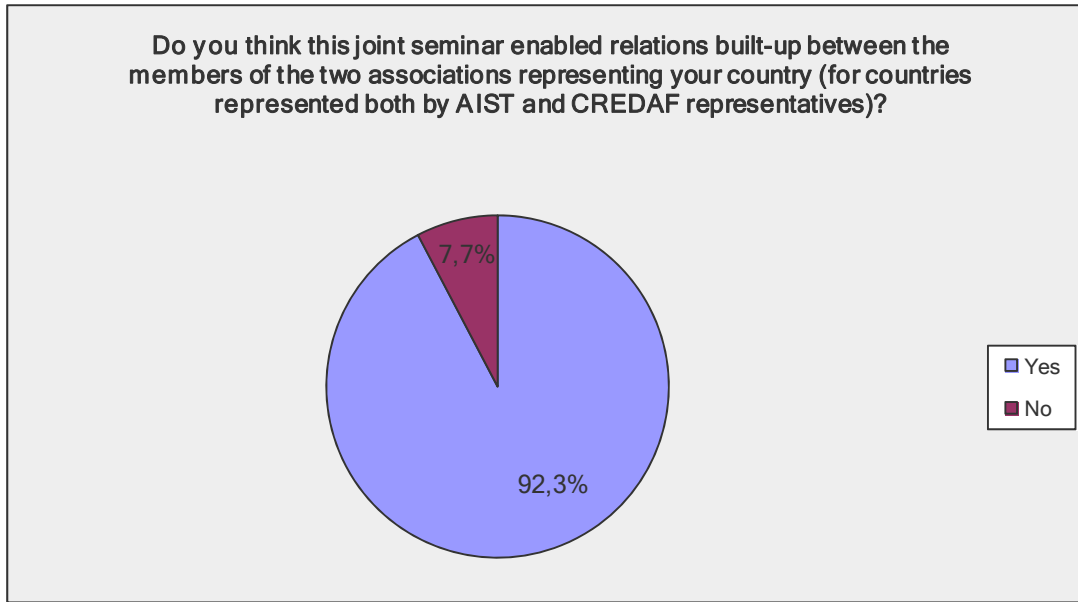


Certain participants (7 to be more precise) made more extensive remarks pointing out the benefits of this joint endeavour: sharing of information and experiences, a face to face profitable encounter between the two public services, a comprehensive analysis facilitated by the cooperation between the two associations, topics relevant both for Treasury and Tax services, reciprocal understanding of difficulties and search of remedies.

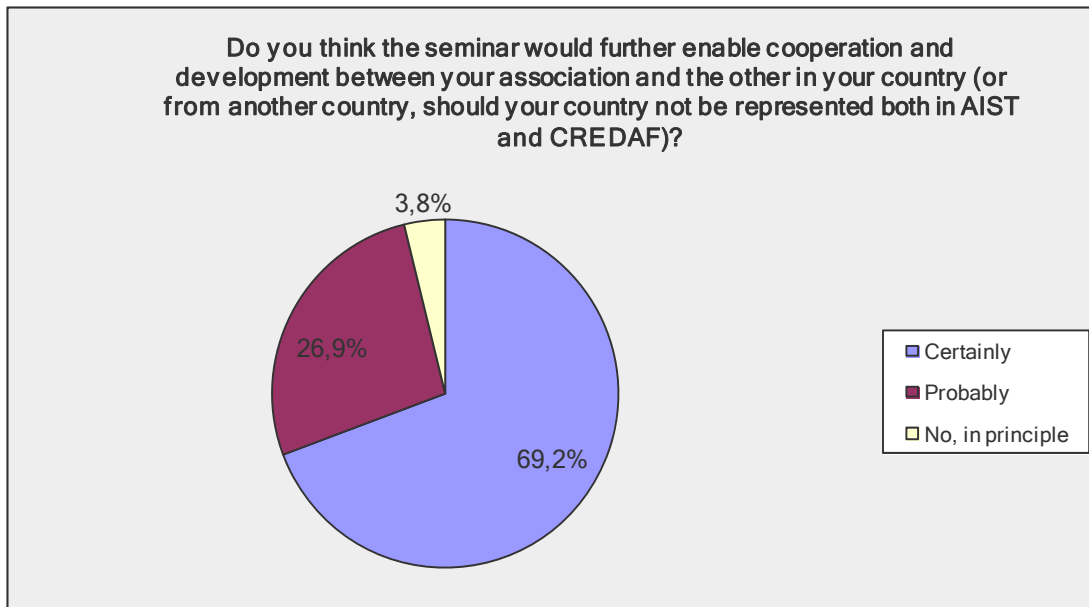
1- Assessment of relations built up between the members of the two associations during the seminar.

The presence of both tax services representatives and state accounting services representatives (Treasury and/or state accounting) has been largely valued by participants.

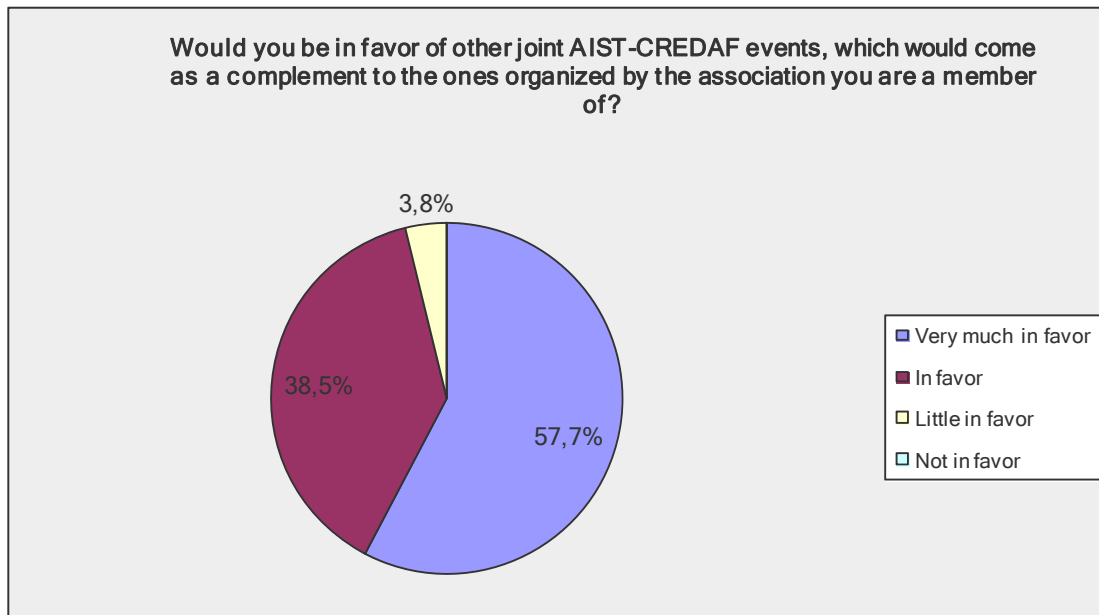
In fact a vast majority stated that the joint seminar allowed them to build up relations with public servants from other finance service in the same country or to reinforce existing relations.



Furthermore very many believe that the seminar will undoubtedly enable them to carry on and develop the cooperation with public servants from the other finance service in the same country.



Thus most participants stated that they are very much in favour of seeing other AIST-CREDAF joint initiatives.



Overall assessment of the joint seminar initiative

Positive remarks	The seminar facilitated the built up of relations with public servants working within the other finance service in the same country	24 participants
	This seminar will enable the progress of exchanges with public servants working within the other finance service in the same country	25 participants
Negative remarks/Suggestions for improvement	The seminar did not enable the built up of relations with public servants working within the other finance service in the same country (due to the absence of representatives)	2 participants

2- Assessment of topicality of the seminar theme

Generally speaking, participants were interested in the seminar theme: modernization of debt collection.

12 participants judged the theme to be topical since the members of the two associations shared the same goal: collection of budgetary resources - by modern and efficient means - in order to provide for state expenditures. They underlined common collection methods and viewpoints of the two services.

14 participants emphasized the importance of discussions and exchanges of experience which facilitated a better understanding of the work carried out by the other service.

They also showed the necessity for sharing financial information and solutions for common/similar difficulties.

Participants used a scoring system in order to show the importance of finding out about the organization (legal framework, information system...) and the constraints of the other financial service. The average result was 8/10 (in a ranking where 1 was the lowest and 10 the highest).

Two participants pointed out that since there was not enough time, electronic payment procedures were not detailed enough – in the presentations delivered by the countries where electronic procedures are already in place. They consider these procedures to answer to important concerns, especially for the African fiscal administrations.

C- Assessment of documents

1- Documents consulted prior to the seminar

Some 40% of participants accessed “in-house” documents related to the seminar topic before the seminar (the internet sites of the two associations and the internet sites of tax and accounting administrations of the host country), thus:

- the CREDAF internet site was accessed by 7 participants,
- the AIST internet site by 3 participants.

36% of participants accessed other resources in order to get informed on the seminar topic:

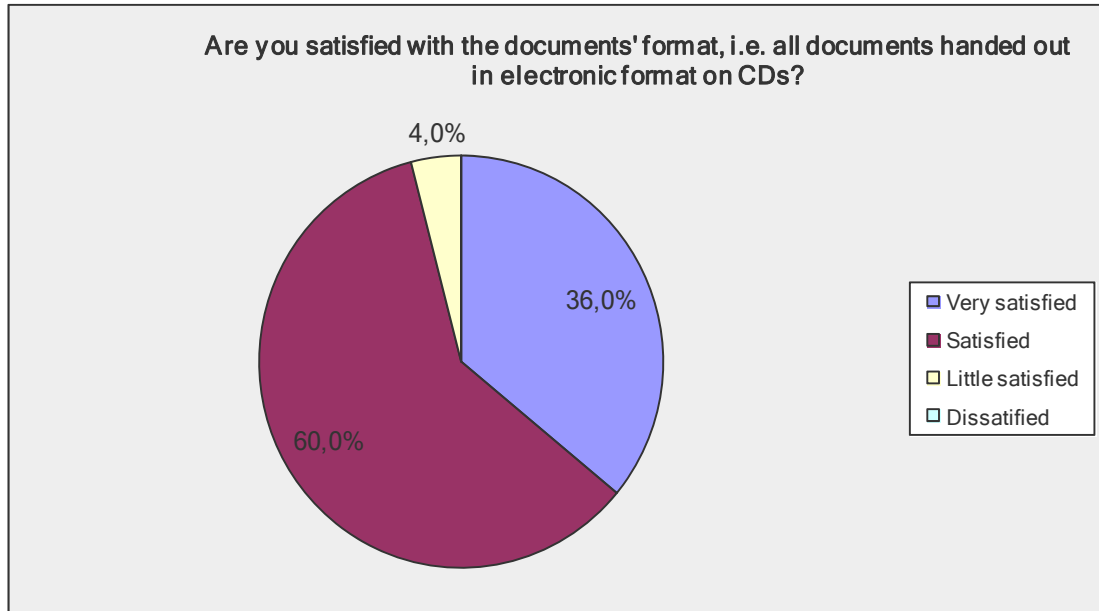
- West African Economic and Monetary Union publications (1 participant),
- Cameroon’s legislation (1 participant),
- Ivory Coast’s legislation (1 participant),
- internet websites of tax administrations from member countries (3 participants),
- OHADA texts (Organisation pour l’Harmonisation du Droit des Affaires = Unified business law for Africa) (1 participant),
- report of the seminar organized by West AFRITAC on the topic in February 2012.

60% of participants did not consult any document related to the topic before the seminar.

2- Documents handed out during the seminar

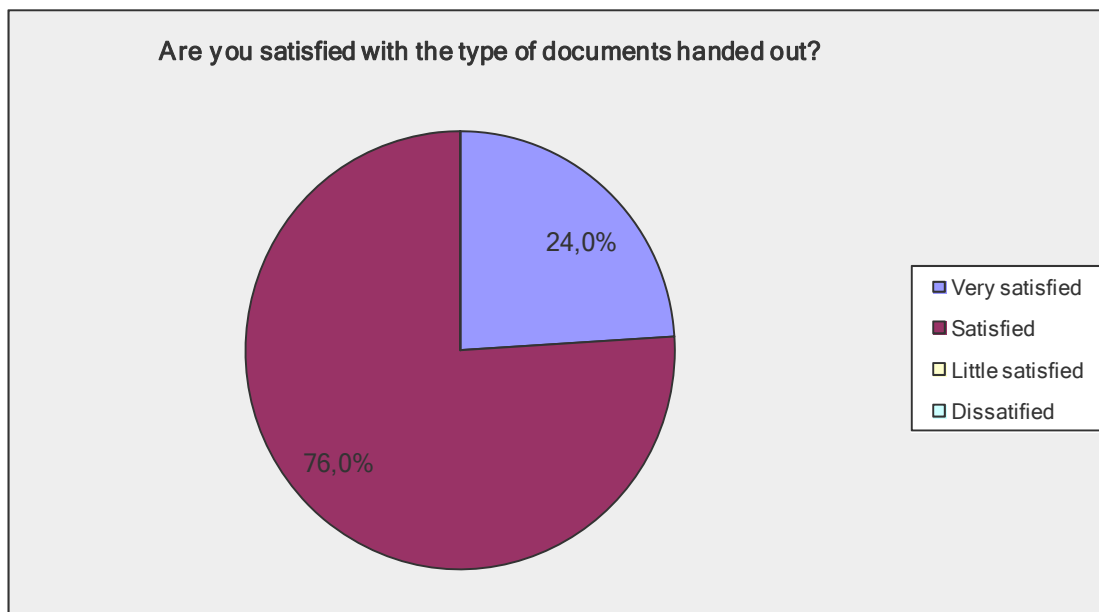
- Assessment of documents' format (i.e. electronic)

The great majority of participants declared themselves satisfied, even very satisfied with the electronic documents that were handed out on CDs.



- Assessment of documents' type

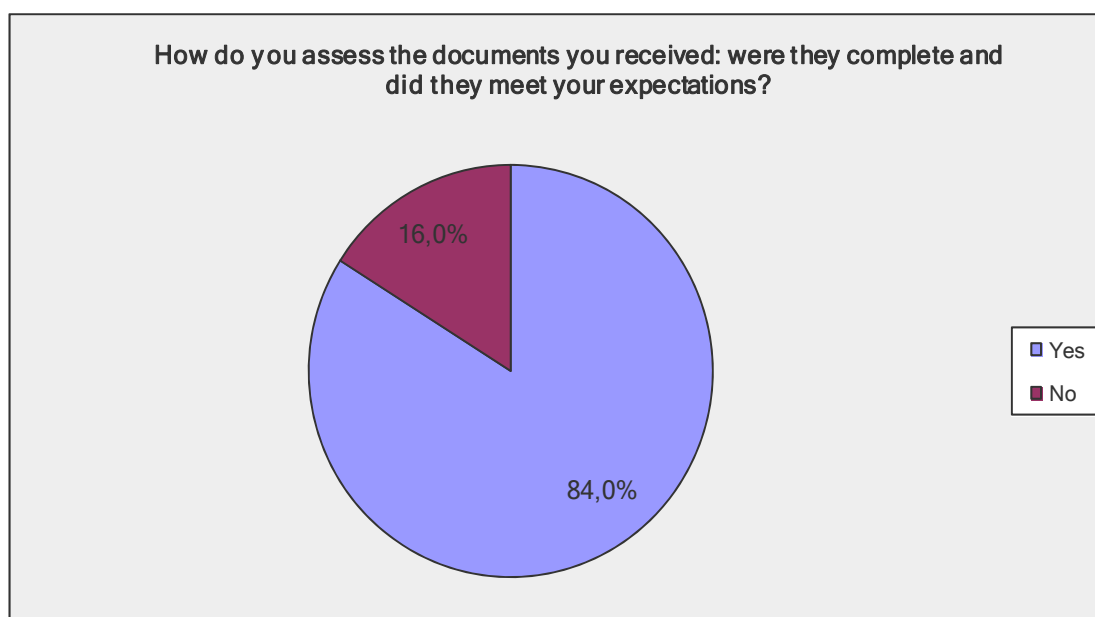
Participants' opinion was requested with respect to the type of documents provided



- Assessment of documents' contents

Content wise, participants stated that the documents provided met their expectations, that they were complete. However, some participants were not satisfied with the content suggested.

Some attendees would have liked to get the presentations in printed format, or get information on the practicalities of tax payment via bank services in the Democratic Republic of the Congo (difficulties in the implementation and unfolding of the project).



Overall appraisal of documents handed out on CDs

Positive remarks	Documents in electronic format	24 participants
	Type of documents	25 participants
	Documents' content (content meeting expectations)	21 participants

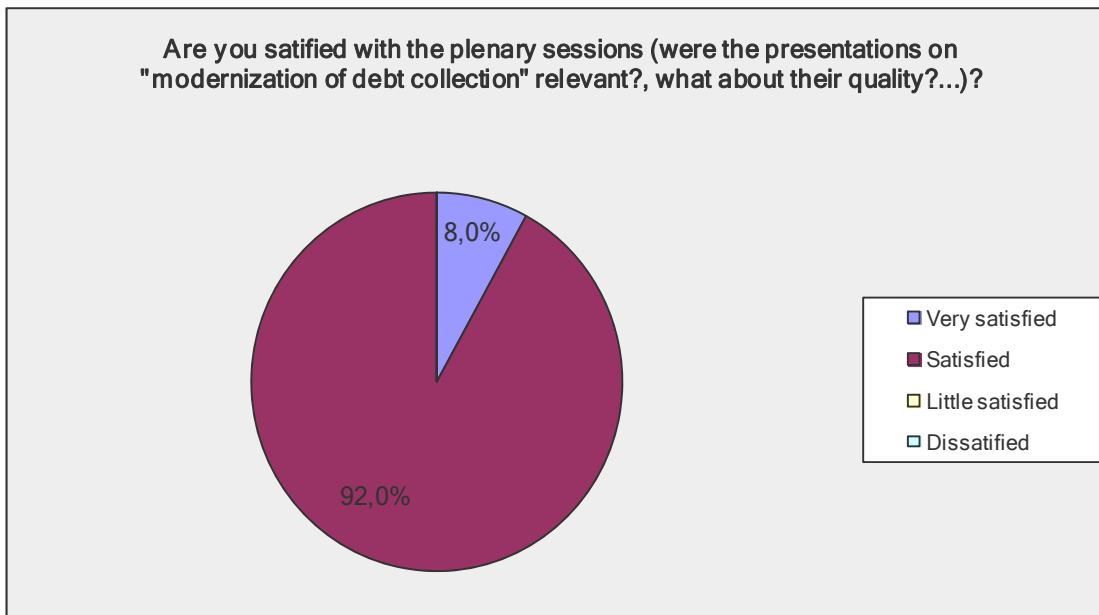
D- Assessment of working sessions

Participants expressed an overall high satisfaction for the quality of working sessions that took place during the seminar. They estimated these and their organization to match their expectations. They underlined that the working mood was enjoyable and friendly.

1- Assessment of plenary sessions

The participants highly appreciated the plenary sessions for the quality and relevance of presentations delivered.

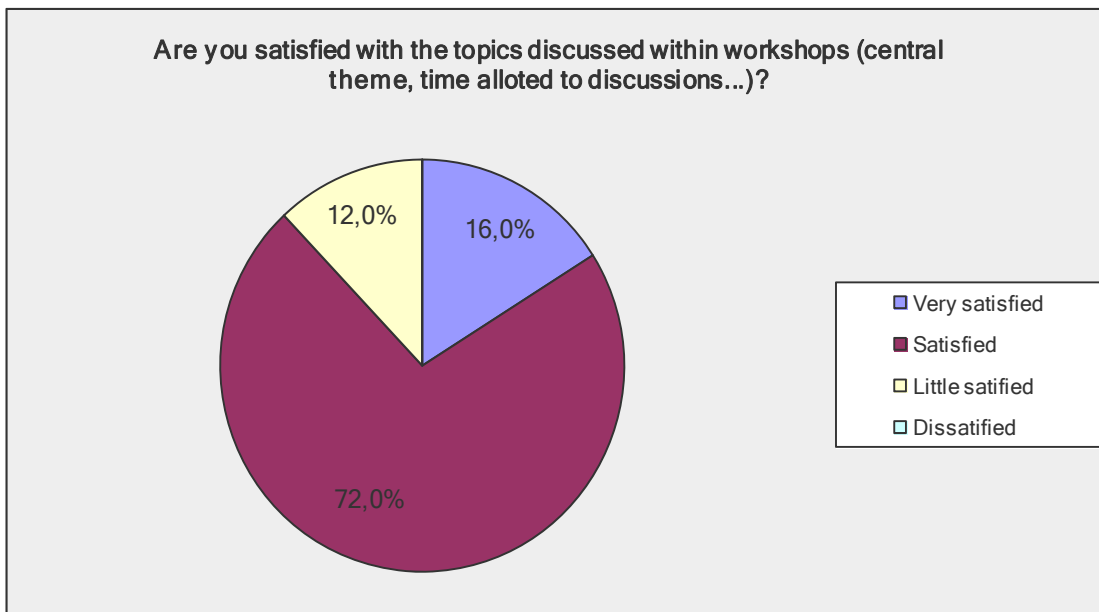
There were however some (3 people) who regretted that the time allotted to presentations was not sufficient for in-depth follow-up talks.



2- Assessment of workshops

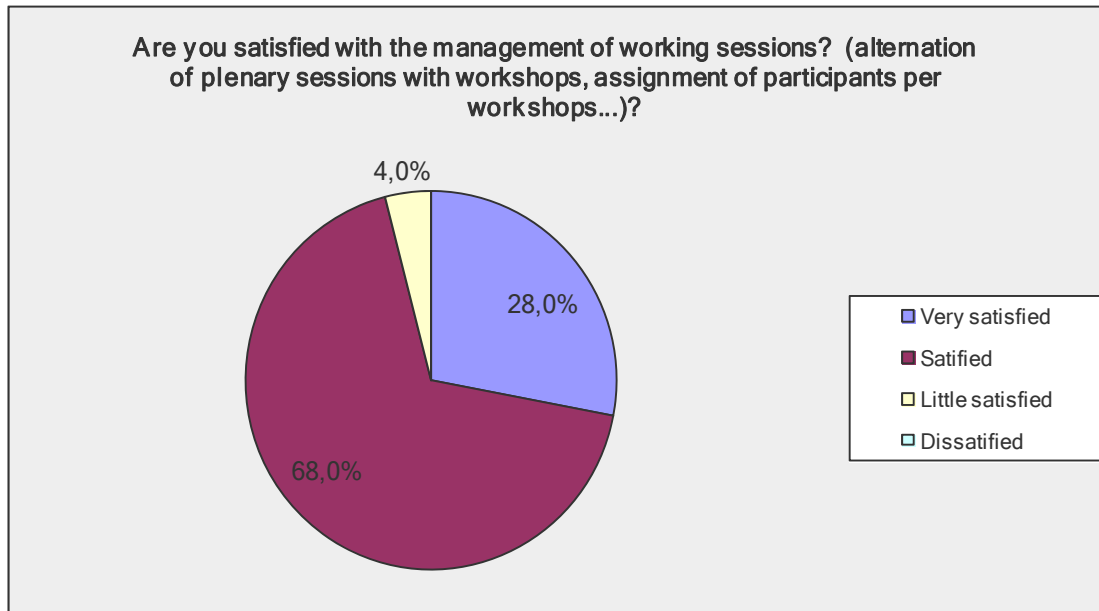
Activities organized in workshops (central theme, time allotted to discussions) fully met participants' expectations.

Still, a participant stated that the sub-topics discussed in workshops were a little bit too restrictive.



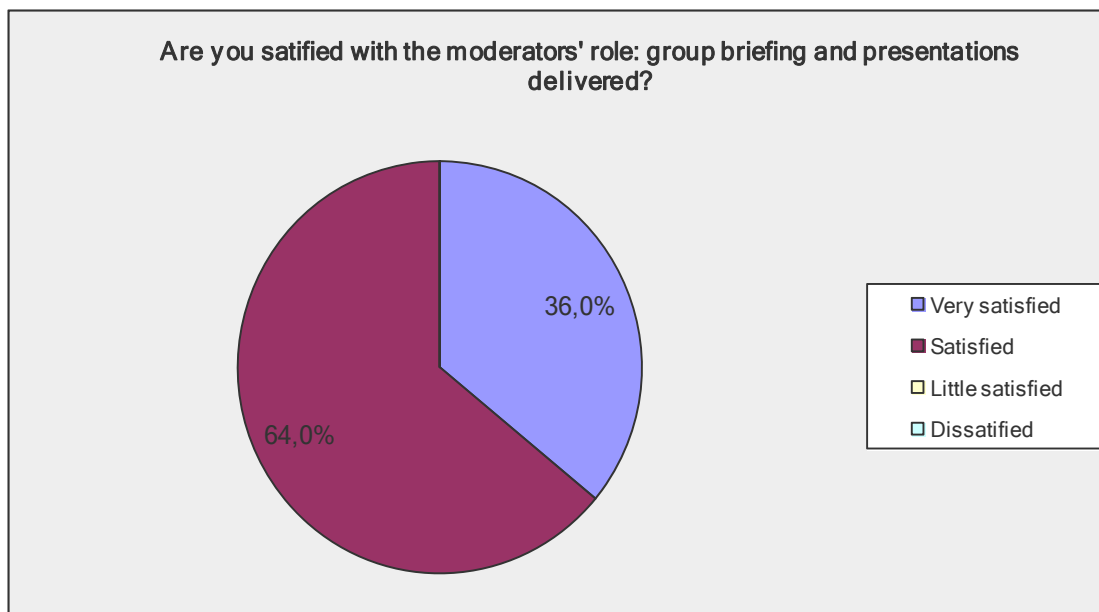
3- Assessment of working sessions' management

Participants also highly appreciated the manner in which working sessions were organized: plenary sessions alternating with workshops, assignment of delegates per groups (taking into account representation per countries and associations, respecting the diversity of positions participants held...).

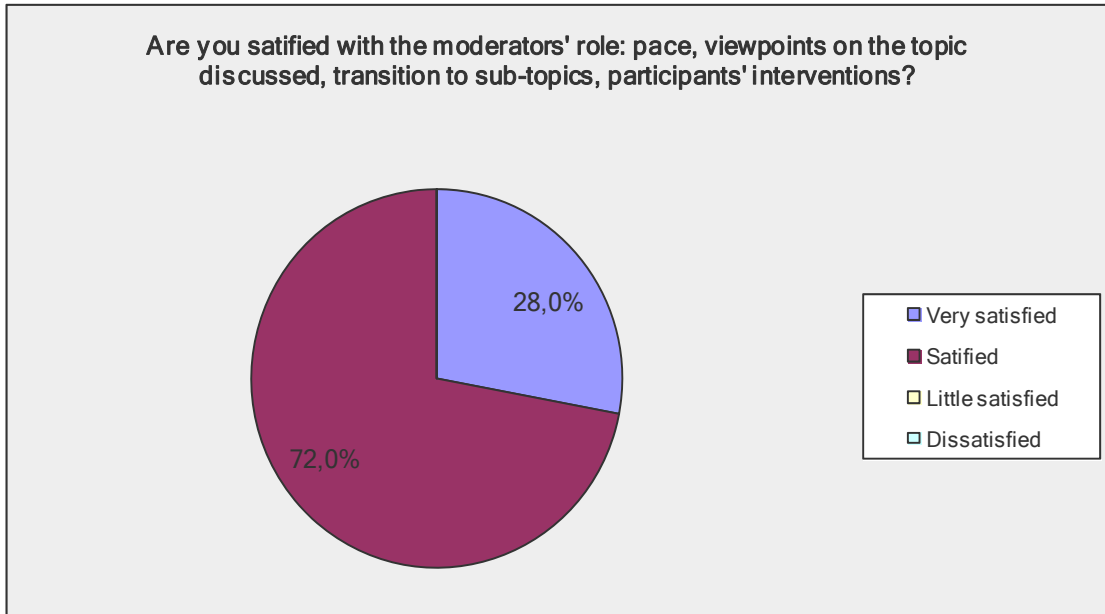


4- Assessment of moderators' role

There was unanimous agreement with respect to the high quality of moderators' work and presentations.

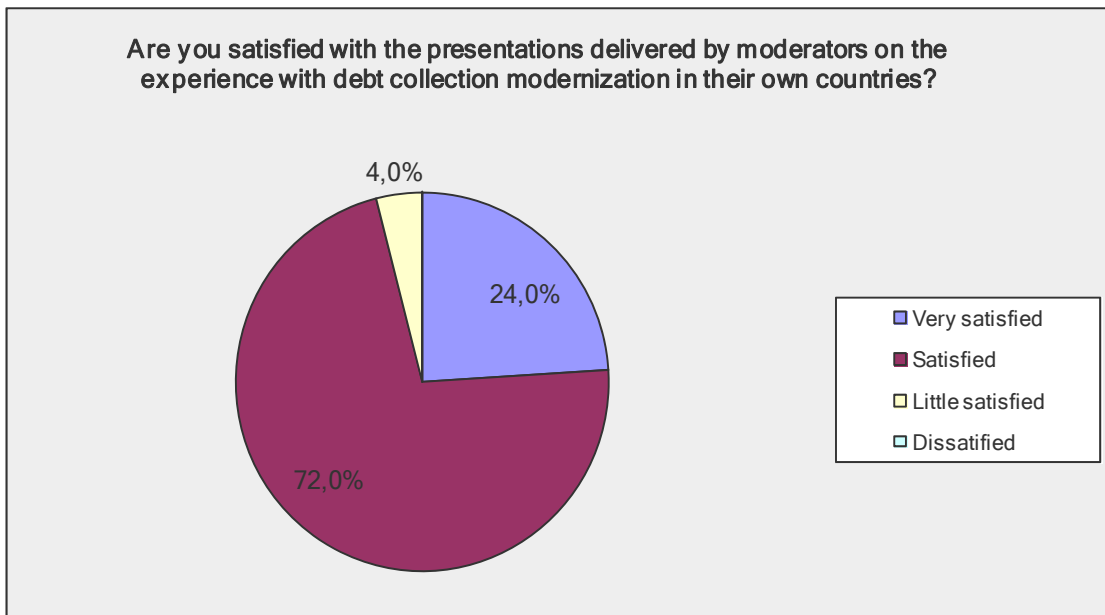


Participants also appreciated the moderators' approach with respect to the dynamic rhythm of workshops, the management of topics to be discussed (different viewpoints on one topic, transitions to sub-topics) and the respect of participants' intervention (speaking time, each attendee being given the floor...).



And, all participants valued the quality and relevance stirred by moderators' presentations on the modernization of debt collection.

The only drawbacks pointed out refer to insufficient time which sometimes made the moderators speed up the presentation's rhythm, and did not allow for each attendee to express their viewpoints in the follow-up talks.



Overall assessment of working sessions.

Positive remarks	Assessment of plenary sessions	25 participants
	Assessment of topics suggested for workshops	22 participants
	Assessment of working sessions' management (plenary sessions alternating with workshops)	24 participants
	Assessment of moderators' role	25 participants
	Assessment of presentations delivered by moderators	24 participants
Negative remarks/ Suggestions for improvement	Workshop topic too targeted	1 participant
	High delivery rhythm	3 participants
	Time allotted for the follow-up discussions – too short	2 participants

E- Topics suggested for future seminars

1- Topics suggested for future AIST seminars

Debt collection:

- debt collection by public treasury services (Comoros),
- improvement of non-fiscal revenue collection by public treasury services (Ivory Coast, Guinea),
- relation between treasury and tax services with respect to the process of debt collection (Central African Republic).

Treasury and debt management:

- State treasury management (Burkina Faso, Senegal),
- techniques for income forecasts (Burkina Faso),
- drawing up strategies for debt and treasury plans (Congo, Togo),
- study on treasury starting from tax statements (Madagascar),

Internal audit – internal control – risk management:

- management of financial risks (Ivory Coast),
- performance indicators for debt collection (Morocco).

Accountants' accountability:

- increased accountability for those passing payment authorizations for budget implementation (Madagascar),
- reinforcement of accountant's independence in the context of increased accountability (Madagascar),
- accounting reforms and public sector accountants' accountability (Senegal).

Local public sector – decentralization :

- improvement of transfer procedure for funds allotted to local governments following local tax collection (Ivory Coast).

2- Topics suggested for future CREDAF seminars

Debt collection:

- electronic payment safety (Ivory Coast),
- issuing and debt collection procedures within General Tax Directorates (Guinea),
- reinforcement of debt collection procedures taking into account new management techniques (Mali),
- difficulties related to debt collection of indirect taxes (Togo),
- reinforced controls for cashing: what are the solutions in case of losses?

Local public sector – decentralization:

- collection of resources to the benefit of local governments (Burkina Faso).

Tax profitability:

- how to make specific taxes – on mining, oil... - profitable (Cameroon),
- tax cost: how can we assess tax cost? and when can we claim a tax to be profitable for our countries? (Ivory Coast)

Real estate:

- tax on buildings (Burkina Faso),
- foreclosure: clearance simplification by debt write-off

Miscellaneous:

- tax collectors' accounting (Burkina Faso),
- cooperation between tax administration and social bodies (Madagascar),
- fighting against the black market (Morocco),
- segmentation of different types of taxes (Central African Republic)
- tax expenditures and investments in emerging countries (Senegal),

3- Topics suggested for future joint seminars of the two associations.

Debt collection:

- reinforcing debt collection and state budgetary accounting procedures (Mali),
- debt collection following tax control (Morocco),
- role of new technologies in debt collection (Central African Republic).

Cash and debt management:

- cash circuit (Ivory Coast)
- revenues and expenditures: basis for cash flow study (Madagascar),
- tax and State treasury management (Senegal).

Public sector accounting:

- tax collectors' accounting (Burkina Faso),
- account management: elements and accountability of main tax collectors (Ivory Coast)
- tax administration and state public accounts (Senegal),
- review of the segregation principle (Niger).

Internal audit – internal control – risk management:

- internal agreements and management issues (Ivory Coast)
- risk management (Senegal).

Local public sector – decentralization:

- collection of resources to the benefit of local governments (Burkina Faso).

Relations between administrations:

- data management between tax and Treasury services (Burkina Faso),
- harmonization of debt collection procedures (Congo),
- cooperation between tax administration and Treasury services for debt collection and revenue centralization (Togo).

Attendees

Org.	Country	First Name – Last Name Position	Professional address Telephone – Mobile phone E-mail address
AIST	Benin	Mr. LIBANIO Waliou Laye Head of Revenue Service with DGTCP	DGTCP - COTONOU 229 21 30 15 71 / 229 95 59 35 09 / 229 97 57 84 48 wlibanio@yahoo.fr
AIST	Burkina Faso	Mrs. OULLA-PARE Kadiatou Regional Treasurer	02BP125 Ouagadougou 02 226 50 30 86 87 / 226 70 24 83 22 opkadi07@yahoo.fr
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