

## Inventory of Best Practices

### Questionnaire 1:

*(Note for Report readers: the spaces shown for answers were deeper, when actually used)*

**To be completed by Chief Administrative Officer (CAO) or Town Clerk (TC) (or deputies)**

1. What are the best practices you apply in your LG to improve or enhance revenue collection in Graduated tax, Trading licences, Taxi park fees, Property tax and others? What other revenues are you trying to raise? Please write full details, if necessary on a separate sheet of paper.
2. What problems have you met with the following laws? What recommendations can you make?
  - a) Local Government Act 1997, amendment Act 2000
  - b) Graduated Tax Laws and Regulations
  - c) Licensing Act (1969)
  - d) Land Act (1998)
  - e) Local Government Rating Decree of 1979
  - f) Town and Country Planning Act 1964
  - g) Other relevant laws e.g. Public Health Act 1964 and Environment Act 1998
3. Do you receive any revenue that requires a new or amended legal framework?
4. Which government policies negatively affect LG taxes and fees, and how?
5. Does political interference affect your revenue collection? (Specify in which ways)
6. How do you counteract de-campaigning of revenue collection by politicians? (if applicable)
7. Describe what sensitisation activities are carried out to help taxpayers (both existing and potential) appreciate the value of paying taxes? Please detail on a separate sheet, if necessary
8. What actions are you taking to attract investors, both local and from outside the LG/area, to increase the revenue base?
9. What innovations have you begun in the last 3 years and what plans are in progress for increasing your local revenue base?
10. Which areas of revenue collection have you privatised and to what extent.
11. Have you used tendering for privatisation? How have you set reserve prices? Give examples
12. What is the impact of privatisation on revenue collection and cost saving in your LG?
13. What are the constraints that affect mobilisation/enumeration/assessment and collection of GTax in your LG?

14. Are there any disputes between local Urban and District LGs? If so, please specify
15. Does your LG provide services to the public? What percent of your local revenue goes towards these services?
16. How does the revenue collected benefit the community, especially the poor, the youth, women, the elderly and the infirm (Service Delivery)?
17. How do you ensure that there is proper accountability for local revenue in your LG?
18. How often do you receive local revenue reports and from whom?
19. Do you share your successful experiences with other LGs? If yes, how?
20. Any additional comments/views?

### Inventory of Best Practices

#### Questionnaire 2:

#### To be completed by the Chief Finance Officer (CFO)

1. What are the best practices you apply in your LG to improve or enhance revenue collection in Graduated tax, Trading licences, Taxi park fees, Property tax and others? What other revenues are you trying to raise? Please write full details, if necessary on a separate sheet of paper.
2. What problems have you encountered with the following laws?
  - a) Local Government Act 1997, amendment Act 2000
  - b) Graduated Tax Laws and Regulations
  - c) Licensing Act (1969)
  - d) Land Act (1998)
  - e) Local Government Rating Decree of 1979
  - f) Town and Country Planning Act 1964
  - g) Other relevant laws e.g. Public Health Act 1964 and Environment Act 1998
3. Which government policies affect LG taxes and other revenues? (Specify if any)
4. Who is involved in the budgeting process?
5. What is the shortfall between budgeted and actual local income in the 5 years 1997/8-2001/2?
6. Do you maintain your expenditure within your budget?
7. What are the major sources of local revenues in your LG?

8. What percentage of total local revenue is Graduated Tax (GT)? Show trends for the last 5 years.
9. What percentage is your actual collection of GT against that budgeted?
10. Is there a reward scheme for revenue collectors? If so, please specify.
11. Have you privatised revenue collection? If yes, specify which areas.
12. How do you assess the impact of privatisation on revenue collection in your LG?
13. How do you ensure that all expected revenue collections are remitted to your LG?
14. How do you apportion the money raised against the various expenditure demands?
15. What mechanisms and/or internal controls are in place for revenue monitoring and supervision to enhance revenue collection?
16. What plans are in progress for increasing your local revenue base?
17. How dependent is your LG on: (Answer in percentages)  
(1) Central Government  
(2) Donors?
18. In the last 3 years, did you receive the amount budgeted each year from Central Government?
19. Which final accounts have you prepared and sent to the Auditor General, and when?
20. How far have you assisted your sub-counties/divisions in finalising their accounts? Please detail.
21. What other constraints affect various revenue sources? Please specify. What solutions do you have?
22. What are the factors that enable some sub-counties/divisions raise more revenue than others?
23. Do have arrears in collection of revenue? What actions do you take to recover them?
24. Any additional comments/views?

## **Inventory of Best Practices**

### **Questionnaire 3:**

#### **To be completed by the Chief Internal Auditor (CIA)**

1. What is your contribution to best practices for Local Revenue generation and management?
2. How often do you make your internal reports and to whom?
3. What has your programme of visits been to the sub-counties/divisions in the last 12 months?

4. What mechanisms and/or internal controls are in place for revenue monitoring and supervision to: a) enhance revenue collection b) control expenditure? Please detail on a separate sheet
5. Are you satisfied with the way that funds are managed in your LG? Please specify
6. What are the main constraints to revenue enhancement in your LG?
7. What basic facilities are you lacking to enable you to do your work?
8. How often do you liaise with the Public Accounts Committee? And with the Auditor General's office
9. Any additional comments/views?

### **Inventory of Best Practices**

#### **Questionnaire 4:**

##### **To be completed by Revenue Officers/Tax Officers**

1. What are the best practices you apply in your LG to improve or enhance revenue collection in Graduated tax, Trading licences, Taxi park fees, Property tax and others? What other revenues are you trying to raise? Please write full details, if necessary on a separate sheet of paper.
2. Who is involved in the revenue budgeting process?
3. What are the constraints affecting mobilisation/enumeration/assessment and collection of GTax?
4. Is there a reward scheme for revenue collectors? If so, please specify.
5. How do you ensure that all expected revenue collections are remitted to your LG?
6. How often do you make your revenue reports, and to whom?
7. What plans are in progress for increasing your local revenue base?
8. What constraints affect other sources of revenue? (Please specify)
9. What is the best period of the year to collect taxes?
10. Any additional comments/views?

### **Inventory of Best Practices**

#### **Questionnaire 5:**

##### **To be completed by both LC Chairperson and Secretary for Finance**

1. What good practices do you apply in your LG to improve or enhance revenue collection in Graduated tax, Trading licences, Taxi park fees, Property tax and others? What other revenues are you trying to raise? Please write full details, if necessary on a separate sheet of paper.

2. What is your role in the revenue mobilisation, collection and sensitisation activities?
3. How often do you receive revenue reports and from whom?
4. What actions do you take based on these reports?
5. How do you ensure that there is proper accountability for revenue in your LG?
6. How do you ensure service delivery to your community, particularly the poor, the youth, the elderly, the infirm and women?
7. What are the constraints that affect revenue collection in your LG?
8. We are aware that there has been political interference. What is your view?
9. Any additional comments/views?

## Inventory of Best Practices

### Questionnaire 6:

#### Sub-county/divisional groups

1. What good practices do you apply in your Sub-county/division to improve or enhance revenue collection in Graduated tax, Trading licences, Taxi park fees and others? What other revenues are you trying to raise? Please write full details, if necessary on a separate sheet of paper?
2. What are the methods you use which enable you to collect revenue effectively? Please detail
3. What are the problems you face (if any) in enumeration, assessment and collection of Revenue?
4. How do you make sure that all GTax tickets are accounted for properly?
5. What other types of revenues do you raise (at lower levels?) and how? Eg Immigration fees?
6. Are monies that are collected, banked intact? If not, please specify.
7. Do you remit funds collected as required to District/Municipal HQs, county, parish, and villages?
8. If so, how often do you remit these funds?
9. Are salaries received from the Districts in good time?
10. When do you make your revenue reports and to whom?
11. How often do the Internal Auditors visit your sub-county/division?
12. Any additional comments/views?