

Monitoring Matrix of Local Fees and Taxes

TO BE COMPLETED BY THE AUTHORITIES SUCH AS DISTRICT GOVERNMENT, MUNICIPALITY, LOCAL MARKET MANAGERS AND REPRESENTATIVES OF THE TAX AUTHORITY				
A	What sort of fees and taxes are paid to the district?			
B	Do tax payers make proper record of transactions of purchases and sales?			
C	Contributed amounts and proof of payment			
D	Means of tax collection			
E	What are the costs of collecting fees and taxes?			
F	What is the frequency of fees and taxes collection?			
G	What do mechanisms exist to control the fees and taxes collection?			
H	What benefits the taxes and fees collection brings to the government?			
I	Are there different charges for the same kind of tax collected from different			

This tool has been developed to support community organizations, district platforms and local communities to follow the process of collecting local fees and taxes so as to have a basis for evidence-based advocacy for efficient collection process and accountability to the collected revenue is directed to service provision at the local level.

This matrix is divided into two parts. The first part of the matrix has issues addressed to merchants, local sellers and community members and the other part is addressed to the authorities such as district government, municipality, local market managers and representatives of the tax authority

Steps in the process

- Both matrixes should be completed;
- After collecting the information and completing the matrix, it should be shared and discussed with the district government, municipality and local representative of the tax authority, civil society organizations and the community as a mechanism to follow up the findings raised focusing on type of fees and taxes collected locally, legislation and guiding documents, tax collection costs, tax collection forms, awareness that the citizen and/or family has about the payment of tax, where to pay fees and taxes and on the reason of paying taxes.
- Based on the findings, a document should be produced, no more than 3 pages, with recommendations for the local government.

Challenges

This tool requires much collaboration from the local authorities such as district government, municipality, local market managers and representatives of the tax authority who may not collaborate to the success of this tool. For instance, they may not complete the matrix or they may not read the recommendations addressed to them. Consequently, results will not be seen.