

## **INTERVIEW GUIDELINE – Taxation/Finance department**

### **DANISH REFUGEE COUNCIL**

#### **FEASIBILITY STUDY FOR THE PROGRAM ‘DIALOGUE IN SOMALIA THROUGH RESOURCE MOBILIZATION**

**Time Started:**

**Time Ended:**

**Code:**

#### **Informed Consent:**

Hello, my name is \_\_\_\_\_. I work on behalf of the Danish Refugee Council, an international humanitarian NGO. We are conducting a study on community development in your district. We are conducting interviews with different government officials to understand better the different public services offered in your community and how these are financed. We want to understand what services are offered in your area, what types of community development projects can be found, how these types of services are financed, and your experience with revenue collection.

We would like to discuss these issues with you. We are not working with any government, any political party, clan affiliation, or company. If you consent to participate in this study, we would like to interview you and discuss your opinions. There are no right answers we are looking for. This research will be used to help us understand what is the reality and challenges of development in Somalia, and to understand better local governments role in this. Therefore, we want to hear the voices and opinions of officials like yourself. Thus, please answer each question as truthfully as possible. The interview will take approximately 1 hour of your time.

It is your choice if you want to be interviewed. You can choose to not respond to any question if you do not want to. If you feel uncomfortable at any point in the interview, we can stop the interview whenever you like. If you choose to participate in the interview, you will contribute to helping us understand the challenges of community development in Somalia, and help us understand the challenges you face in your role with the local government.

We will protect your confidentiality and privacy throughout the interview. Your name will not be recorded, and we will not record any personal identification details. Your answers will be kept completely confidential and will be combined with all of the other people we are talking too. It will be impossible to pick you out from what you say, so please feel like you can speak freely. Although your identity may be known in town (since we came to visit you), it will not be associated with the study data. The study data will only be used by the DRC, and no records will be shared with any other organizations, actors, or officials. If you are at any point worried about confidentiality or privacy, please let me know.

If you have any questions throughout the interview process, please stop me and ask. If you have any questions or complaints after we have completed the interview process, you can contact **[insert contact]**. Do you have any questions? Are you willing to participate?

**Part 1**

To start the interview, I would like to ask you some questions about what sort of public services and projects exist in your community, and how these are financed. Please remember that if you do not feel comfortable, you can choose to not answer some questions or end the interview.

1. What is the office responsible for raising revenue in your district?

I am now going to ask you some questions about collecting payments and taxes.

2. Can you tell me what taxes you collect in this area?
3. What is the value of the tax?
4. How often is it collected?
5. What is it used for?

Prompt for Researchers: In the value column, record the amount of each payment. In the frequency column, record how often this payment is collected. Ex. If the payment is for a truck crossing the border, the value would be the amount needed to pay at the time of crossing. The frequency would be once every crossing.

No.	Name of Payment	Who collects it (what authority)	Value	Frequency	What is it used for?
1					
2					
3					
4					
5					


6. What is your monthly total revenue target?

Prompt: We want to know what do they expect to collect each month.

7. What is your monthly total revenue collection?

Prompt: We want to know what they actually collect each month.

8. What are the current challenges you face when collecting revenue?

Prompt: For example, this could include things such as local revenue potential being too low, people not being able to pay, lack of skilled tax collectors, security issues, or other.

9. Does your department ever face difficulties of taxpayers not wanting to pay? If so, please describe.

10. Can you describe what types of public services exist in this community?

Prompts for researchers: These could be things such as who provides water, electricity, healthcare, security, etc. Could be provided by private sources, public sources, or the community at large. Please record a description.

11. Can you describe what community development projects exist in this community?

Prompt for researchers: Ask about projects where just the community has inputs, and also ask about projects jointly run by the community and the government. For example, a community-only project could be a community center built and run by citizens with no government help. A joint project could be where provides labour and gravel to build a road, and the government contributes the machinery.

12. Do other actors collect fees or payments from community members?

Prompt: Such as clan leaders, traditional leaders, civil society groups, other associations or groups.  
We want to understand their knowledge about who else collects fees and payments in the area

## **Part 2**

Now I would like to ask you some questions about what types of groups and organizations exist in this community.

13. What groups, associations and networks are active in this community?

No.	Group/Network	Name	Activities	Leadership - Decisions in the community
1	Religious/spiritual group			
2	Clan			
3	Local government administration or authorities			
4	Trade unions			
5	Market associations			
7	Cultural groups			

8	Finance/savings/credit associations			
9	Civil society			
10	Women's groups			
11	Youth groups			
12	Other			

14. When you are collecting local taxes, do you work with any other members or groups in the community to collect this revenue?

Prompt: This means anyone other than tax collectors. For example, ask if they ever use clan leaders to help collect taxes from citizens. We want to know if they ever use other groups to help them collect taxes. Refer to the groups they had just listed above.

15. In your experience, how effective do you think these other community groups are in collecting payments and fees from the community?

Prompt: Very effective, somewhat effective, not effective? Why? We want to understand their opinions about how other groups (such as clans or civil society) collect revenue.

16. If there is a problem or tension in the community, who usually resolves this conflict? What is the local administrations role in this?

Prompt: For example, disputes over land, resources disputes, family conflict, etc.

### **Part 3**

Thank you for all of your answers. Now I would like to move into the next part of the interview. I would like to ask you some deeper questions about the networks and groups within your tax catchment. We want to understand who works together on services and revenue collection in the community, and what kind of roles they play. If you feel uncomfortable at any point, please let me know. You can choose not to answer any question, or stop the interview if you want. Do you want to continue?

17. How effective do you think the taxation department is in collecting revenue?

Prompt: Very effective, somewhat effective, not effective? Why? We want to understand how effective they think they are at collecting fees and payments.

18. Say you are collecting transportation taxes. What does the population receive if they make this payment?

Prompt: Examples could include things such as access to services, general development, avoidance of stress/harm, security, good relations, or others. We want to understand what the community receives if they pay this tax.

19. Say you are collecting transportation taxes. If someone refused to make this payment, what would happen?

Prompt: This could include things such as being given a fine, being harassed, not being able to access services, or others. We want to understand what would happen if someone did not pay this tax.

20. Say you are collecting livestock taxes. What does the population receive if they make this payment?

Prompt: Examples could include things such as access to services, general development, avoidance of stress/harm, security, good relations, or others. We want to understand what the community receives if they pay this tax.

21. Say you are collecting livestock taxes. If someone refused to make this payment, what would happen?

Prompt: This could include things such as being given a fine, being harassed, not being able to access services, or others. We want to understand what would happen if someone did not pay this tax.

22. How would you describe the current relationship between the local community and the taxation department?

23. Citizens in your community have just paid their taxes. What do you think the government's responsibilities are in regards to that revenue?

#### Part 4

I am now going to ask you some questions on what you would think about different community development programs. As I mentioned, I work with the Danish Refugee Council. The Danish Refugee Council works with many communities across Somalia, where they work together with communities on development projects. The Danish Refugee Council is designing a new program, which would work alongside the community on different development projects. We would like to ask some questions in regards to this idea. This does not mean that the project is going to happen, we just want to get your ideas and opinions about what would work in your community. As I mentioned before, all of your answers will be kept confidential and private. You may choose not to answer any questions that you do not feel like answering. Is it okay to continue?

24. Do you consider strengthening your ability to collect taxes and local revenue a priority? Why or why not?

Prompt: We want to understand if increasing their ability to collect taxes is important for them. For example, maybe they want to increase what payments and fees they collect to be able to provide more services to the community. Or they may want to increase taxes to pay for more security. Describe why or why not.

25. Do you have suggestions for addressing any challenges you face in collecting revenue?

Prompt: If they have challenges collecting fees or payments, what would make this easier for them to do?

26. Before, we had discussed other actors who raise revenue in the community, such as community leaders, clan leaders, religious leaders, or civil society. How willing would you be to work alongside other actors to raise revenue for community projects and why?

Prompt: Very willing, somewhat willing, or not at all willing. Why? We want to understand their willingness to work with other groups to raise money for community projects.

27. You get approached by a group of clan leaders. They have heard of a new program where if they can raise funds from the local community to contribute to community development fund, an outside organization (NGO) will match the money they raise and give them a grant. They ask you if you want to work together on this. How willing are you to manage this project together, and why?

Prompt: Very willing, somewhat willing, or not at all willing. Why? We want to understand here if they would be willing to work with clan leaders to manage a development fund and project.

28. You get approached by a group of civil society organizations. They have heard of a new program where if they can raise funds from the local community for a community development fund, an outside organization (NGO) will match the money they raise and give the community a grant. They ask you if you want to work together on this. How willing are you to manage this project together, and why?

Prompt: Very willing, somewhat willing, or not at all willing. Why? We want to understand here if they would be willing to work with clan leaders to manage a development fund and project.

29. You get approached by an international NGO. They are starting a new program, where if the community can raise local funds for development projects for a community development fund, they will give a grant to match the amount raised. They want to work with you and give you this grant. However, they say that the local administration has to let them manage the money, along with other community members. How willing are you to work on this project together, and why?

Prompt: Very willing, somewhat willing, or not at all willing. Why? We want to understand if they would be willing to work with an international NGO to manage a development fund and project, that includes the local administration and community

30. Your community wants to start a common fund to finance development projects in your region. The project will be managed by the local community, and your district will receive a grant from an international NGO depending on how many payments your community contributes. Some people in your district suggest that the project should also work with surrounding communities, including different clan groups. Would you be willing to contribute to this project? Why/why not?

Prompt: We want to understand if people would be willing to work on a development project if they had to work with different clan groups.

31. Do you keep effective records of revenue collected? If so, are you willing to show copies of the accounts?

Prompt: We want to see if we can get the revenue records! Record if they have records and if we can see them, if they have records but they won't let us see them, or if they do not have records.