



Citizens' Voice Project

Citizens' Voice and Public Accountability in Tax Collection Sector

Monthly Progress Report December 2012

Grantee: Governance Institutes Network International

Disclaimer:

Citizens' Voice Project is being implemented with support from the American People through the U.S. Agency for International Development (USAID). The contents of this report are the responsibility of Governance Institutes Network International (GINI), and do not necessarily reflect the views of USAID or the U.S. Government.

LIST OF ACRONYMS

APP	–	All Pakistan Press and Publication
CBOs	–	Community Based Organizations
CVPA	–	Citizens' Voice Project
FCCI	–	Faisalabad Chamber of Commerce and Industries
FGDs	–	Focused Group Discussions
FOs	–	Farmers' Organizations
GINI	–	Governance Institutes Network International
IEC	–	Information Education and Communication
HR	–	Human Resource
KII	–	Key Informant Interview
KPIs	–	Key Performance Indicators
MIS	–	Management Information System
MPAs	–	Member of Provincial Assembly
PMEP	–	Performance Monitoring and Evaluation Plan
RBM	–	Result Based Management
RM	–	Research Manager
RTO	–	Regional Tax Office
TDEA	–	Trust for Democratic Education and Accountability
TL	–	Team Leader
TOR	–	Terms of Reference

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A. Project Summary:

Reporting	
Name of the Sub-Grantee Organization:	Governance Institutes Network International
Project duration:	From <u>Nov 19, 2012</u> To <u>Nov 18, 2013</u>
Title of the project:	"Citizens' Voice and Public Accountability in Tax Collection Sector" Central Punjab
Project Location:	Country: Pakistan Province: Punjab District (s): Sargodha, Faisalabad, Gujranwala
Project Objectives (overall and per sector):	<ul style="list-style-type: none">a. Strengthened Citizen Voice through Oversight of public bodies allowing policy reformsb. Government-civil society linkages to enhance accountability

B. Project Achievements in the Reporting Period:

In order to achieve the project objectives;

1. Engaging sales tax paying enterprises in working for the simplification of the administrative burden of complying with the sales tax law.
2. Establishing forums where citizens and civil society can participate in and contribute to the policy making, legislative and monitoring processes, and engage with political parties /elected representatives, parliamentary committees, anti-corruption departments, and relevant public bodies.
3. Oversight of relevant institutions to identify strengths, weaknesses and challenges to inform public discourse and provide appropriate feedback into policymaking, administration and monitoring at the Federal level.
4. Promotion of informed public dialogue around the policies and administration of Federal Sales Tax.
5. Campaigns and media reporting for the recognition and implementation of universally accepted tax-payers' rights and effective grievance redress where those rights are violated by Federal authorities

GINI carried out the following activities contributing to the cause of the project, in the month of December, 2012;

- 1. Induction of Project Team**
- 2. Orientation of Project Team**
- 3. Preparation and printing of Baseline Survey forms**
- 4. Developing Key Informant Interview forms**
- 5. Collection of Data Sets for Sales Tax Paying small Enterprises**
- 6. Coordination Meetings with Supply Side and Demand Side Stakeholders**
- 7. Formation of Tax Watch Expert Panel**
- 8. Baseline Survey**
- 9. Electronic and Print Campaign**
- 10. Preparing Baseline Methodology**
- 11. Electronic, Postal and Telephonic Correspondence with stakeholders**
- 12. Press Release of the project launch**

Activity Wise Description

1. Induction of Project Team

The project team consisting following positions was inducted;

1. Research Team Leader- Mr. Daniyal Aziz
2. Research Manager- Mr. Amjad Pervaiz
3. Advocacy Manager-Ms. Rakhshanda Maqsood
4. Field Coordinator-Mohammad Akram Tabbassam
5. Research Associate-Syed Hammad Hassan
6. IT Officer-Mohammad Imran Aziz

The procedure followed for key positions is as under;

Induction Procedure for the position of TL and RM *“Citizens’ Voice and Public Accountability in Tax Collection Sector in Central Punjab”*

Following positions were advertised on November 16, 2012 in daily The News and Jang, Islamabad/Rawalpindi and uploaded GINI web-site:

1. Team Leader
2. Research Manager
3. Advocacy Managers
4. Field Coordinator
5. Research Associate
6. IT Officer

Applications were received through email as announced. In response to the advertisement, a total number of 505 applications were received. A total of 90 applications were for the position of Team Leader and Research Manager. Resumes of all the applicants were reviewed on the criterion of qualification and experience/skills as required in the Terms of Reference (TORs) by the Recruitment Committee. The Recruitment Committee mandated for short-listing and recruitment of potential candidates with the approval of the Company Secretary met on Nov 29, 2102. Thirteen (13) candidates were short-listed for interviews.

- Team Leader 7 applicants
- Research Manager 6 applicants

For Team Leader

- | | | |
|------|------------------------------------|----------|
| i. | Mr. Mohammad Nasim Khan Raja | Chairman |
| ii. | Sheikh Amjad Ali Qureshi, Director | Member |
| iii. | Mr. Zahoor Ahmad | Member |

For Research Manager

- | | | |
|------|------------------------------|----------|
| i. | Mr. Mohammad Nasim Khan Raja | Chairman |
| ii. | Mr. Sabieh Haider | Member |
| iii. | Mr. Sajjad Ul Hasan | Member |
| iv. | Mr. Zahoor Ahmad | Member |

Project Recruitment Committee decided to conduct interviews on December 14, 2012 in GINI office Islamabad from 1100 am.

The interview panel for the recruitment of Team Leader after reviewing CVs of the candidates decided that none of the candidates accept Mr. Daniyal Aziz possesses the relevant experience in tax/fiscal/finance sector as described in the TOR both national and international levels. Therefore, the panel unanimously decided not to call any candidate for interview of Team Leader position. Mr. Daniyal Aziz is already working as a Team Leader of CVP (USAID) funded project "Improving Water Rights" and has extensive experience in development sectors. The panel selected Mr. Daniyal Aziz as a principle candidate for this position.

Short-listed candidates for the position of Research Manager were called for interviews. Three out of six candidates appeared before the interview panel and one candidate based at Karachi was interviewed through Skype. Following were the findings / recommendations of the Project Recruitment Committee:

Research Manager:

Amjad Pervaiz has 15 years of experience in Resource Development, Project Designing and Implementation, Enterprise Development, Business Development, Taxation, TBL and CSR, Project Management, Fundraising, Strategic Marketing, Proposal Writing and Reporting, Value Chain Management, International Training on Resource Mobilization and Teaching at the top Universities in Pakistan.

Mr. Pervaiz has worked on the development of social enterprises in On-Farm and Off-Farm sector and have conducted studies and analyses of Tax policies and its impact on small enterprises as required in the project "Citizen Voice and Public Accountability in Tax Collection Sector". Moreover he is successfully contributing in the project of "Improving Water Rights in Central Punjab" in the same portfolio with an effort level of 8 days/month in same three district where the induction for this project is intended.

The applicant possesses very rich experience with private organizations/donors and with government departments. The applicant has vast knowledge of tax network in the country, tax implementation and tax collection procedures. He has demonstrated good communication, M&E and report writing skills. The interview panel selected the candidate for the position of Research Manager.

Faisal Aziz possesses a Masters degree in Economics from University of Karachi. He has working experience with State Life as a business analyst, system developers, IT filed and research sector. The interview panel decided not to select the candidate for the position of Research Manager.

Mohammad Farman Ahmad has a Masters Degree in Political Sciences from Islamia University, Bahawalpur. He has good experience with donors in development sectors. During interview, Mr. Farman could not describe his duties and responsibilities, he is recently performing. He has lack of communication and could

not satisfy the interview panel for the position of Research Manager. The interview panel decided not to select the candidate for the position of Research Manager.

Induction Procedure for the position of Advocacy Manager
“Citizens’ Voice and Public Accountability in Tax Collection Sector in Central Punjab”

Applications were received through email as announced. In response to the advertisement, a total number of 100 applications were received for the position of Advocacy Manager.

Advocacy Manager:

For position of Advocacy Manager, five candidates were short-listed. The interviews were conducted on 14th of Dec, 2012 and three candidates appeared for the interview.

Raja Murawat Ali possesses an M.A Economics Degree from Punjab University, Lahore and one year Computer Diploma, Skill Development Council, Lahore. He has good experience in development sectors, social mobilization, coordinating and project monitoring. Raja Ali has a grip on the duties mentioned in his resume and can communicate his ideas easily. Mr. Ali has a lack of report writing, networking and dealing with government functionaries. The Project Recruitment Committee considers him as an alternate candidate for the position of Advocacy Manager.

Ms. Yasmin Ali possesses Master in Business Administration from International University, Gilgit. She possesses experience in various sectors, i.e., monitoring, community mobilization, education, training and financial matters. She has rich experience in Gilgit Baltistan area working under Agha Khan Project. She is lack of field survey, networking and dealing with field stakeholders, electronic and print media in the field. She has a lack of communication especially in regional language in Punjab, working in the field and motivates tax payers for the creating aware of general sales tax. She is also not so aware about the prevailing tax procedure. She was found unable to move around within three districts and lack of activating the community for the payment of sales tax. The recruitment committee unanimously did not recommend her for the said position.

Ms. Rakhshanda Maqsood having an M.Sc. in Rural Sociology, University of Agriculture and Master in Public Administration, GC University, Faisalabad. She has extensive field work, resource generation, supervision of field surveys, monitoring and evaluation of the running projects, field research, project budget and contract proposals, preparation of questionnaire, collection data, data analysis, evaluation and report writing. Ms. Rakhshanda has the ability of conducting workshops, roundtables and seminars. She has experience in providing periodically reports, input in baseline survey methodology, content writing and campaign. She has good communication skills. She is also well aware of project sites and ability to motivate the stakeholders. In addition she has an understanding of Sales Tax and is a member of Faisalabad Chamber of Commerce and Industries.

The recruitment committee unanimously decided to select Ms. Rakhshanda Maqsood as a principle candidate.

2. Orientation of Project Team

The Project Team Leader conducted an orientation meeting with the project team. Project Team Leader gave the insight of the project and elaborated the Objective of the initiative, he further explained the significance of each milestone and established Indicators for Project's Strategic Objective, Intermediate Results and Sub- Intermediate Results. He also reviewed the Baseline Survey Methodology, Baseline Questionnaire Forms, Key Informant Interviews Forms, Project Briefs, Press Release and other documents prepared by the Research Manager.

3. Preparation and printing of Baseline Survey forms

In line with project objectives and the aim of the Baseline Study, a closed ended/coded questionnaire of 23 questions was prepared and its approval is obtained from CVP. The Urdu translation of the Questionnaire was then completed and 450 forms after the printing are dispatched to the entities (CBOs) for further performing Baseline. The form is attached as Attachment-A.

4. Developing Key Informant Interview forms

A comprehensive set of eight open ended Key Informant Instrument is designed for the Duty-Bearers to have thorough analysis of the factors contributing to the administrative and policy problems. The form is attached as Attachment-B.

5. Collection of Data Sets for Sales Tax Paying small Enterprises

Team coordinated with stakeholders for the collection of data sets for potential targets Sales tax paying Enterprises in each district. The data sets of Tax Paying Enterprises is attached as Attachment-C.

6. Coordination Meetings with Supply Side and Demand Side Stakeholders

Coordination meetings were held with the Commissioners Regional Tax Offices, Deputy Commissioners Regional Tax Offices, Officials of Chamber of Commerce and Industries, Complaint Cells established for redress of grievance of Tax Paying Enterprises.



Coordination Meeting with GINI's local partners in Sargodha



Briefing on Project's objectives to DC at RTO, Sargodha



Briefing on Project's objectives to Chief Commissioner at RTO, Gujranwala



Briefing on Project's objectives to President FCCI, Faisalabad

7. Formation of Tax Watch Expert Panel

A panel of experts with representation from each of following categories is under way;

Supply-Side: (This is a potential list and correspondence may be developed with all or few most relevant to the project)

1. Federal Board of Revenue (main office and RTOs in target districts)
2. Accountability institutions including the Federal Tax Ombudsman, Auditor General of Pakistan, National Accountability Bureau, and Federal Investigation Agency.
3. Parliamentary Committees including the Public Accounts Committee and Finance, Revenue & Planning and Development Committee of the National Assembly and the Finance Committee of the Senate
4. Chambers of Commerce and Industry at the local (target districts), provincial and national levels
5. Government Bodies working on Taxation
6. Members of Political Parties
7. Members of National and Provincial Assembly
8. Members of Local Administration
9. Donor Agencies

Demand-Side:

1. Sales tax paying enterprises
2. Tax Bar Associations at the local (target districts), provincial and national levels
3. Universities and research institutes
4. Member of Small Business Associations
5. Member of Local Civil Society/Community Based Organization

6. Member of Print and Broadcast
7. Non-Governmental Organizations
8. Member of Taxpayers Associations and Think Tank

8. Baseline Survey

Request for Proposals/Quotations were sent to potential Community Based Organizations involved in conducting enterprise surveys. Quotations were received, analyzed and work orders to the successful CBOs were issued. The baseline surveys are expected to be completed by 25th of Jan 2013.

9. Electronic and Print Campaign

MOUs were signed with Three cable network operators i.e. one in each district. Similarly arrangements were made for regular Press Conferences to have the Press appearances. Coordination meetings were held with two FM stations and on the consent from CVP MOUs will be signed.

10. Preparing Baseline Methodology

A comprehensive Baseline Methodology was prepared and shared with CVP and its approval was obtained.

11. Electronic, Postal and Telephonic Correspondence with stakeholders

Introductory Letters, emails and meetings were held with the stakeholders identified in activity No. 7.

12. Press Release of the project launch

Three Press Conferences were held, one in each district i.e. Faisalabad, Gujranwala and Sargodha to mark the launch of the project field activities. Reflection of the Press Coverage is appended below;

فیصل آباد میں ٹیکس دہندہ کے شعور کو اجاگر کرنے کی مہم شروع

GIN نے USAD کے تعاون سے پراجیکٹ کا آغاز کر دیا، امجد پرویز

ٹیکس دینے والے چھوٹے کاروبار کرنے والوں کے حقوق کے تحفظ کیلئے سرگودھا اور گجرانوالہ میں بھی پراجیکٹ شروع

ہے اور ساتھ ہی ساتھ انہیں ٹیکس پالیسی میں بھی شامل کرنا ہے۔ جینی (GINI) کے کنٹری ڈائریکٹر اور پراجیکٹ انچارج امجد پرویز نے میڈیا کو اس پراجیکٹ کی تفصیلات سے آگاہ کیا اور سرکاری اور غیر سرکاری اداروں سے تعاون کی اپیل کرتے ہوئے کہا کہ تمام ایسوسی ایشنز کو چاہیے کہ وہ اس پراجیکٹ کی میٹنگز جیسے گروپ ڈسکشنز اور رائٹڈ ٹیبل میں حصہ لیں تاکہ ان کی ڈیمانڈز کو پالیسی میکرز اور متعلقہ اداروں تک پہنچایا جاسکے۔



فیصل آباد (پ ر) گورننس انسٹی ٹیوٹ انٹرنیشنل (GINI) نے ریاست متحدہ امریکہ کے بین الاقوامی ترقی کے ادارے (USAID) کے سٹینیمز وائس پراجیکٹ (CVP) کے تحت ٹیکس دینے والے چھوٹے کاروبار کرنے والوں کے حقوق کے تحفظ کے لیے سرگودھا، فیصل آباد اور گجرانوالہ میں پراجیکٹ کا آغاز کیا ہے۔ گورننس انسٹی ٹیوٹ نیٹ ورک انٹرنیشنل (GINI) ایک غیر سرکاری تنظیم ہے جینی (GINI) کے اس پراجیکٹ کا مقصد ٹیکس دہندہ کے شعور کو اجاگر کرنا اور ان کے حقوق سے آگاہ کرنا

جینی کے وفد کی فیصل آباد چیئرمین آف کامرس کے صدر ملاقات

جینی کے کنٹری ڈائریکٹر امجد پرویز نے ٹیکس دہندہ چھوٹا کاروبار کرنے والوں کے پراجیکٹ بارے بریفنگ دی صدر فیصل آباد چیئرمین آف کامرس میاں زاہد اسلم نے پراجیکٹ کو سراہا اس موقع پر جینی کی ایڈووکیسی مینجر رشیدہ مقصود بھی موجود تھیں

فیصل آباد، سرگودھا، گجرانوالہ میں پراجیکٹ کا آغاز ہو چکا، جس کا مقصد ٹیکس دہندہ کے شعور کو اجاگر کرنا ہے، امجد پرویز

چھوٹے کاروبار کرنے والوں کے حقوق کے تحفظ کے لیے جینی نے پنجاب کے تین شہروں فیصل آباد، سرگودھا اور گجرانوالہ میں پراجیکٹ کا آغاز کر دیا ہے جس کا مقصد ٹیکس دہندہ کے شعور کو اجاگر کرنا اور ان کے حقوق سے آگاہ کرنا ہے اور ساتھ ہی ساتھ انہیں ٹیکس پالیسی میں بھی شامل کرنا ہے۔ گورننس انسٹی ٹیوٹ نیٹ ورک انٹرنیشنل جینی (GINI) کے زیر اہتمام شروع ہونے والا پراجیکٹ کا فیصل آباد میں آغاز کر دیا گیا ہے۔ جینی کے کنٹری ڈائریکٹر اور پراجیکٹ انچارج امجد پرویز نے کہا کہ غیر سرکاری ادارے بھی اس پراجیکٹ کا ساتھ دیں اور رائٹڈ ٹیبل میٹنگ میں حصہ لیں تاکہ ان کی ڈیمانڈز کو پالیسی میکرز اور متعلقہ اداروں تک پہنچایا جاسکے اس موقع پر چیئرمین آف کامرس کے صدر میاں زاہد اسلم نے جینی کے پراجیکٹ کو سراہا اور انہیں اپنے مکمل تعاون کا یقین دلایا اس موقع پر جینی کی ایڈووکیسی مینجر رشیدہ مقصود بھی موجود تھیں #



فیصل آباد: صدر چیئرمین آف کامرس میاں زاہد اسلم کا GINI کے کنٹری مینجر امجد پرویز اور ایڈووکیسی مینجر رشیدہ مقصود کے ہمراہ گروپ فوٹو

فیصل آباد (سٹی رپورٹر) فیصل آباد چیئرمین آف کامرس ایڈوائسٹری کے صدر میاں زاہد اسلم سے جینی کے کنٹری ڈائریکٹر امجد پرویز نے چیئرمین آف کامرس کے پراجیکٹ بارے بریفنگ دیتے ہوئے کہا کہ

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ان... میر ظیل الرحمن

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 نمبر 80

GINI نے یو ایس ایڈسٹیزن وائس پراجیکٹ کا آغاز کر دیا

سرگودھا (نامیہ خصوصی) گورنمنٹ انجینئرنگ کالج
 وک انٹر نیشنل نے گیس دہندہ واسے چھوٹے کاروباری
 لوگوں کو ان کے حقوق سے آگہی کی خاطر پراجیکٹ
 حمہ امریکہ کے بین الاقوامی ترقی کے ادارے
 (US) ایس ایڈسٹیزن وائس (CVP) سٹیٹن وائس
 پراجیکٹ کا آغاز کر
 دیا ہے اس پراجیکٹ کا مقصد چھوٹے کاروباری
 لوگوں کو دہندہ لوگوں کو ان کے حقوق سے آگاہ کرنا
 اور ان کے حقوق کا تحفظ کرنا ہے اس پراجیکٹ کا
 آغاز یک وقت گورنمنٹ وائس، فیصل آباد اور سرگودھا
 سے کر دیا گیا ہے یہاں سرگودھا میں میڈیا کو اس
 پراجیکٹ کی تفصیلات بتاتے ہوئے کنٹری میینجر
 اہم پروج نے کہا کہ اس پراجیکٹ کا مقصد
 چھوٹے کاروباری لوگوں کو دہندگان کو ان کے حقوق
 بارے آگاہی فراہم کرنا اور ان کے حقوق کا تحفظ
 کرنا ہے انہوں نے حلقہ سرکاری اور غیر
 سرکاری اداروں سے تعاون کی اپیل کرتے ہوئے
 کہا کہ کہ تمام تاجر طبقوں کو بھی اس حوالے سے
 مشفق ہونے والی مینیکلر گورنمنٹ اسکول اور اداروں

C. Progress Tracking Sheet

Project Activities	Total Targets	Targets		Achievements		Variance		% Achievements against the targets of current month G=C/A	% Achievements Against total targets H=D/B	Reasons of Variance	Gender wise Participation		
		Current month	As of this month	Current month	As of this month	Current month	As of this month				Men	Women	Total
		A	B	C	D	E = A-C	F = B-D						
Induction/Orientation of Project Team	6	6	6	6	6	0	0	1	1		5	1	NA
Baseline Survey Questionnaire/KIIs	470	470	470	470	470	0	0	1	1		415	55	470
Data Sets	3	3	3	3	3	0	0	1	1		NA	NA	NA
Coordination meetings	34	9	9	9	9	0	0	1	1		TBD	TBD	TBD
Panel of experts	10	5	5	5		0	0	1	1		NA	NA	NA
Baseline survey	1	1	1	1	1	0	0	1	1		NA	NA	NA
Electronic and Print Campaign	6	6	6	6	6	0	0	1	1		NA	NA	NA
Baseline Methodology	1	1	1	1	1	0	0	1	1		NA	NA	NA
Correspondence	50	10	10	10	19	0	0	1	1		TBD	TBD	TBD
Press Conference	30	3	3	3	3	0	0	1	1		NA	NA	NA

D. Major issues during project implementation and suggestions to overcome these issues/or how the issues were solved:

No major issues arose during project implementation period reported.

E. Monitoring & Evaluation:

GINI will continue following the PMEP to ensure the relevance of the deliverables against the project objectives as per the indicators from the sources derived from the matrix. GINI will ensure Relevance, Effectiveness, Efficiency, Impact and Sustainability in the domain of Evaluation.

F. Major activities planned for the next month:

During the next reporting period, GINI will:

- Start Awareness Campaign
- Prepare IEC material
- Conduct Baseline
- Analyze data and submit Baseline Survey Report
- Conduct Policy Roundtable at Federal level
- Prepare for Taxation Watch Report
- Network Membership and MOUs

QUESTIONNAIRE FORM-ENGLISH

“Citizens’ Voice and Public Accountability in Tax Collection Sector in Central Punjab”

Districts of Sargodha, Faisalabad and Gujranwala

BASELINE SURVEY QUESTIONNAIRE FORM

Form No. _____

Date: _____

Name of Enterprise: _____

Name of the Owner/Entrepreneur: _____

Registration No. _____ **NTN**

No. _____

Type of Enterprise: _____ **Year of Registration:** _____

Complete Address of the Enterprise: _____

Awareness of Tax Legislation and Policies

Q1: Are you aware that under section 24, chapter-III of Sales Tax Act 1990 amended 2012, you are required to keep the record of your Tax documents for Six (6) Years?

1. Yes 2. No 98. Don't know 99. No response

Q2: Are you aware that under clause (A), section 34, chapter VII of Sales Tax Act amended 2012, you can file appeal for exemption from penalty OR default surcharge?

1. Yes 2. No 98. Don't know 99. No response

Q3: Are you aware that under section 66, chapter VIII of Sales Tax Act amended 2012, you can claim for refund of over payment and exempts within one year of payment?

1. Yes 2. No 98. Don't know 99. No response

Awareness of Tax Administration and Participation Methods

Q4: Are you aware of the following:

Statement	1 Yes	2 No	98 Don't Know	99 No Response
a) Federal Tax Ombudsman				
b) Tax Bar Associations				
c) One Window Operation of RTOs/Tax Offices				

Q5: Are you or anyone you know a member of Tax Bar Associations?

1. Yes 2. No 98. Don't know 99. No response

Q6: How satisfied or dissatisfied are you with the performance of the following institutions?

Institution	1 Very Satisfied	2 Satisfied	3 Neither Satisfied Nor Dissatisfied	4 Dissatisfied	5 Very Dissatisfied	98 Don't Know	99 No Response
a) Inland Revenue Office							
b) Ombudsman Office							
c) RTO							

Administrative Issues

Q7: Have you ever paid penalties OR fine to the RTO due to late payment or any other offence in Sales Tax Payment?

1. Yes 2. No 98. Don't know 99. No response

If the response to Q7 is Yes, please respond to 7a OR move to Q8;

Q7a: What was the amount of fine/penalty (one time)?

1. Up to PKR 5,000 2. More than PKR 5,000 up to 10,000 3. More than PKR 10,000

Q8: Do/Did you use Electronic Services for registration/tax filing OR any other service for Sales Tax?

1. Yes 2. No 98. Don't know 99. No response

If your response to Q8 is Yes, please respond to 8a OR move to Q9;

Q8a: How satisfied or dissatisfied are you with the performance of the Electronic Service for?

Institution	1 Very Satisfied	2 Satisfied	3 Neither Satisfied Nor Dissatisfied	4 Dissatisfied	5 Very Dissatisfied	98 Don't Know	99 No Response
a). Registration Process							
b). Tax Filing							
C). Information							

Q9: Do you receive sufficient facilitation from RTO for filing your Sales Tax returns?

1. Yes 2. No 98. Don't know 99. No response

Q10: Have you been given any training/facilitation on Tax filing by Inland Revenue Office OR Tax Authorities in last five years?

1. Yes 2. No 98. Don't know 99. No response

Q11: How much time in a year does it take for you to prepare, update and file the Tax documents?

1. Up to 45 days 2. More than 45 days up to 90 days 3. More than 90 days up to 180 days

Q12: Have you had any grievance with Tax Authority?

1. Yes 2. No 98. Don't know 99. No response

If your reply to Q12 is Yes, please respond to 12a, 12b and 12c OR move to Q13;

Q12a: What was this grievance related to;

1. Regional Tax Office 2. Inland Revenue Office 3. Customs 4. Tax Ombudsman Office

Q12b: Who did you approach to prefer your appeal of grievance?

1. Commissioner Inland Revenue 2. Tax Ombudsman Office 3. High Court 4. Any other please specify

Q12c: How long did it take for the redress of grievance?

1. Up to 45 days 2. More than 45 days up to 180 days 3. More than 180 up to 365 days 4. More than 1 Year

Q13: Have you (in case of woman entrepreneur) OR any woman entrepreneur that you know (in case of man entrepreneur) received any training from any Organization on Taxation?

1. Yes 2. No 98. Don't know 99. Not Valid

Q14: Would you (in case of woman entrepreneur) take part in the trainings provided on Taxation?

1. Yes 2. No 98. Don't know 99. Not Valid

Q15: Are you (in case of woman entrepreneur) OR any woman entrepreneur that you know (in case of man entrepreneur) remained member of Tax Paying Enterprise Association.

1. Yes 2. No 98. Don't know 99. No response

Q16: Would you (in case of woman entrepreneur) become member of Tax Enterprise Association if Quota for women participation is introduced?

1. Yes 2. No 98. Don't know 99. No response

Demographic

Q17: Age of Respondent? 1. Years: _____ 98. Don't know 99. No response

Q18: Sex / Gender (*DO NOT ASK – PLEASE RECORD ONLY*) 1. Male 2. Female

Q19: Education Level

1. Illiterate 2. Primary 3. Middle
 4. Metric 5. F.A./ F.Sc 6. B.A/ B.Sc
 7. M.A/MBA or Professional Degree 8. Doctorate or Post-Doctorate
 98. Don't know 99. No response

Q20: What is the nature of your enterprise?

1. Please Specify: _____
 98. Don't know 99. No response

Q21: Approximate monthly income of your enterprise?

1. Rs. _____ 98. Don't know 99. No response

Q22: Do you have access to the following media:

Media	1 Yes	2 No	98 Don't Know	99 No Response
a) News Papers (Names): _____				
b) Local Cable Network (Operator Name): _____				
c) Radio (Channel Name): _____				

Q23: What is your Business/Ownership status?

1. Owner (Entrepreneur) 2. Employee/Administrator/Worker 3. Contractor / Lessee
 98. Don't know 99. No response

KEY INFORMANT INTERVIEW FORM



Questionnaire for Key-Informant Interview
“Citizens’ Voice and Public Accountability in Tax Collection Sector in Central Punjab”
Key Member of Supply Side Stakeholders

Name of the Key Interviewee _____ Visit Date: _____ District: _____

Name of Organization/Company: _____ Address: _____

Contacts (Tel/Fax/Email): _____

S#	Questions	Response	Remarks (if any)
1.	What are the key policies/ laws (e.g. Sales Tax Act 1990 amended as 2012, Provincial Sales Tax Ordinances 2000, SROs promulgated by the FBR/regulations/procedures/manuals) that govern Sales Tax for enterprises in Punjab at different levels particularly in targeted districts i.e. Faisalabad, Gujranwala and Sargodha?		
2.	What are the major institutions (e.g. Regional Tax Office, Inland Revenue Office, Tax Ombudsman Office) that implement these Regulations/Procedures/Manuals in Punjab and especially in target districts?		

3.	What are the Tax Payers rights granted to Tax Paying Enterprises under the constitution and laws of Pakistan/Punjab/target districts?		
4.	What are the key problems that hamper the efficiency of Tax administration and services in target districts?		
5.	What are the key problems casting adverse impact on equity and fairness Sales Tax Policy for the rights of Tax Paying Enterprises in target districts?		
6.	What are the key policy decisions or measures to overcome and redress the grievance of Tax Paying Enterprises in target districts?		
7.	State any two reasons each for narrow Sales Tax net and Tax evasion in Enterprise sector of target districts? What possible measures if taken can address the issues?		
8.	Are there any service desks and windows facilitating the women entrepreneurs at the RTO? What are your suggestions on it?		