

Ministry of Atolls Development survey of islands and atolls

Instructions for completing the questionnaire

To complete the questionnaire, please follow the instructions below.

General

- Enter information in this spreadsheet, NOT on a hard copy printout. (This greatly facilitates processing the data.)
- All sheets should be read from left to right, top to bottom.
- First, complete the contact information in the box above.
- Before you enter any further information, save this spreadsheet with the filename:
 - Enter information only in the white boxes of the spreadsheet. DO NOT change anything in the grey areas, since these contain formulas for processing the data.
 - Except where indicated, mark each box that applies with an "X". Leave other boxes empty.
 - When adding other items, specify the nature of the service, activity or type of revenue.
 - Use the space at the bottom of each sheet to provide any notes or further information.
 - After completing all sections of the questionnaire, please email the file to:
 - the person at the atoll office that sent it to you earlier
 - and a copy to: Naaima Mohamed <naaimah@hotmail.com>

Part One: Current responsibilities

Section A: Public infrastructure, facilities and services

- Column B: Provide an approximate indication of the extent of infrastructure, the number of facilities, or the number of households served.

Section B: Public utilities and business enterprises operated by the community

- For public utilities, in column C indicate the approximate number of customers or households served. In columns Q and R, show approximate income and expenditures of each utility where applicable.
- For business enterprises, in column B write the name of the enterprise or type of business. In column C list the main goods or services provided. In columns Q and R, show approximate income and expenditures of each enterprise if data is available.

Part Two: Fiscal Resources

Section C: Current revenue from local sources

- In columns I and K, indicate the approximate amount of revenue collected from each source.

Section D: Collection of current revenue from local sources

- In column K, estimate the total number of units, households or establishments, whether or not they pay taxes, fees, user charges etc.
- In column L, indicate the actual number of units, households or establishments from which revenue has been collected during 2005
- In column N, indicate the standard or average fee charged.
- In column O, indicate the estimated total value in the island of sales, property or other asset that is subject to tax or percentage levies.
- In column R, use the same figures as shown in Section C column K.

Section E: Potential new revenue from local sources

- In column B, indicate the type of any new potential source of locally generated revenue.
- In column C, describe the nature of the revenue base that might be subject to a new levy
- In column H, indicate the unit for calculating potential revenue, and in column I estimate the number of units subject to the levy.
- In column J, estimate the average value **per unit per month** of sales, payroll, rent or other income that is to be subject to the levy. For property, indicate only the average values to be subject to the levy. The annual total for all units is calculated automatically in column K.
- In columns L and M, indicate a levy per unit, or tax as a percentage of value, that might be appropriate and feasible. Potential annual revenue is calculated automatically in column N.

Section F: Current revenue sharing with central government

- In column B, indicate the nature of the revenue that is **currently** shared with central government.
- In columns K and M, where known, show the amounts (in Rf 000s) collected in 2004 and 2005.
- In columns L and N, show the amounts actually received (in Rf 000s) from each source in 2004 and 2005.

Section G: Potential new sources of revenue sharing with central government

- Follow the same procedure as described above under Section E.