
Midline study of Domestic Resource Mobilisation Project in Kenya

**Report prepared by Africa's Voices Foundation
for Oxfam in Kenya, August 2017**

Executive Summary

This report refers to the midline study of the project titled, '*Progressive mobilisation and management of domestic resources for quality delivery of public services in three counties of Kenya*'. The study aims to understand barriers to public participation in the budgeting process as well as assess any changes in citizens' opinions, knowledge and awareness of issues related to tax.

In partnership with three county-level partners of project, we aired one interactive radio show in each county in April 2017 (Radio Citizen in Nairobi, Radio Akicha in Turkana, and Wajir Community Radio in Wajir). We received a total of 988 messages from 288 participants, mainly listeners of Radio Citizen. Among the participants, 76.3% were men (43) and 23.7% (135) were women.

During the radio show, the audience was asked whether they would advise women to attend an open forum where citizens have the opportunity to decide the priorities for their county budget. The majority of messages were positive (83.9%), revealing high interest in participation. However, when asked via an SMS questionnaire whether they have ever participated, only slightly less than quarter of participants have ever participated (22.2%) in such a forum (23.2% of men and 21.4% of women).

Some of the barriers to participation that the study revealed were lack of trust in the government, a belief that citizens' views would not be meaningfully listened to nor responded to, challenges related to logistics of attending, lack of awareness of the forums, women being held back by responsibilities at home, and a perceived risk to the safety of women during such meetings.

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1. Introduction

Over the last three years, Oxfam in Kenya has been working with partners with the support of the Ministry of Foreign Affairs of Finland to implement domestic resource mobilization project which is aimed at a more progressive, transparent and accountable tax and expenditure regime that contributes to reduced inequality and improved quality of life for poor, vulnerable and marginalised women and youth in Kenya. This links to Oxfam's 2013-2019 Strategic plan, and global goal no. 6 to ensure "Financing for development and universal essential services", that is, to increase money for basic services¹.

Oxfam's project, titled *'Progressive mobilisation and management of domestic resources for quality delivery of public services in three counties of Kenya'* (also referred to as *'Domestic Resource Mobilisation'*, or *DRM for short*), employs a bottom-up approach that seeks to create awareness amongst citizens living in the three target counties, in order to build their capacity towards realizing more transparent and accountable county fiscal regimes. The DRM project's theory of change is based on three key assumptions:

1. If Kenyan women and youth better understand their rights, and the responsibilities of the state for delivering tax justice and quality public services, and have more capacity to engage proactively with duty bearers, they will be able to influence decisions that affect their lives and to hold government more accountable;
2. If Kenyan women and youth, and the civil society organisations that represent them, use evidence and appropriate influencing techniques to apply pressure upon duty bearers and service providers, they will be compelled to respond to the demands of citizens and to realise their rights;
3. If duty bearers and service providers have a better understanding of their roles and responsibilities, as defined in law and policy, and feel pressure from citizens to be transparent, accountable and effective, they will perform their duties more effectively and responsibly.

Partnership between AVF and Oxfam in Kenya

¹ The power of people against poverty: Oxfam Strategic Plan, 2013-2019. See: <https://www.oxfam.org/sites/www.oxfam.org/files/oxfam-strategic-plan-2013-2019.pdf>

Africa's Voices Foundation has partnered with Oxfam in Kenya to support the citizen engagement, insight generation, and evidence gathering components of the DRM project, thereby supporting activities to be informed by and grounded in citizens' views and priorities.

Africa's Voices Foundation (AVF) listens to real discussions in local languages in order to understand the pulse of social reality. We gather the opinions that people send to radio forums through mobile phones (text messages) and link them to self-reported socio-demographics. Radio discussions can be thought of as large-scale focus groups – where diverse people participate and different ideas flow. Contrary to surveys, this approach gathers opinions in a natural context and through a conversational mode, more aligned to the socio-cognitive processes that generate and shape these opinions.

The themes that emerge from this rich source of text messages allow us to identify ideas shared among certain groups. While this type of data always reflects the social reality of radio discussions and their participants – and it thus cannot be representative of the entire population of radio audiences – when the group of participants is heterogeneous and inclusive and the opinions are diversified, it nonetheless allows us to capture particular sets of beliefs prevalent in these groups.

Baseline study

Between February and April 2016 Africa's Voices Foundation carried out a baseline research to benchmark the opinions of citizens in Nairobi, Wajir, and Turkana counties about their perceived fairness of the tax system, their satisfaction with service delivery, and their priorities for participatory budgeting.

For the baseline research, we broadcast a short series of interactive radio shows and collected 1149 SMS messages from 559 participants (unique phone numbers), across three radio stations (one in each target county). We found that overall, people who were more dissatisfied with public services are more prone to avoid paying taxes. However, this wasn't a neat relationship, and the majority of participants said they would still pay taxes even if they had a chance to avoid paying them – even when dissatisfied with public services – due to moral and civic reasons. Across all the counties, the priorities for the country and county budgets emerged as roads, education, jobs for youth, and health care.

Adopting a household survey method, Infotrak carried out a baseline study for Oxfam, and also found that public participation in the budgeting process at county level is very low. According to Infotrak's baseline study, Turkana County recorded the highest number of surveyed respondents who indicated that they have ever participated in a public meeting to discuss their county budget at 18.3%, while only 4.5% and 3.3% in Nairobi and Wajir respectively have participated.

Midline study

Following the baseline, Oxfam and the county level partners highlighted the need to

explore possible reasons why there is low participation in the budgeting process, and more so among women. Therefore, our central line of inquiry for the subsequent midline study in April 2017, which also adopted an interactive radio method, was to uncover barriers to participation.

Based on the insights from this study, the DRM partners will be better able work towards empowering women and youth to actively participate and influence government during the preparation of development plans and budgets for the delivery of public services. This is one of the expected outcomes of the DRM project as outlined in the theory of change.

By conducting research at the midline, we will be better able to assess the direction and dynamic of any change that has occurred, thereby drawing stronger conclusions about whether and how change occurred at the closing of our partnership, that is, after the endline study in late 2017.

This report refers to the midline study of AVF and Oxfam in Kenya's partnership for the DRM project. The focus is to understand barriers to public participation in the budgeting process as well as assess any changes in citizens' opinions, knowledge and awareness of issues related to tax in Kenya.

2. Method

Interactive radio shows

In partnership with county-level partners of the Domestic Resource Mobilization Project, we aired one radio show in each county in April 2017. We originally aimed to work with the same three radio stations that we initially partnered with for the baseline study, which were selected to maximise the geographical coverage of the shows within the selected counties and gather hard-to-reach voices, for example, by broadcasting the questions in local languages (Swahili, Turkana, and Somali).

For the midline, we worked with two of the same stations from the baseline: Wajir Community Radio and Radio Citizen in Nairobi. However, Radio Jambo in Turkana was no longer in operation having closed down a few months prior to our study. We therefore partnered with Radio Akicha in Turkana, the second most popular station in the region, and has an existing partnership with the Oxfam county-level partner – Caritas Lodwar. We trained the presenters on inclusive audience engagement strategies, supported with our tailored resources for radio hosts.

The radio presenters asked one question in every show to their audiences, inviting participation through SMS (short message service). AVF designed the radio and SMS questions with attention to socio-cognitive theories that consider how questions are processed and, in turn, answered by audiences.² The questions were designed and in collaboration with Oxfam and to be open-ended, widely comprehensible, and adjustable to the specific cultural context.

The questions and scripts of the radio shows were tested through a focus group discussion (FGD) in Nairobi, with men and women from various social groups. The focus group had eight participants, with four men and four women. Five of the participants were employed, while the other three were entrepreneurs. The objective was to test the understanding of the radio scripts in terms of the language used (to be accessible and jargon-free) and the quality of translations, making sure that the scenario and the questions were not open to multiple interpretations. Following final




Photo: Michael Otieno from the National Tax Association who was a guest for the Radio Citizen show.

² Sudman, S., Bradburn, N. M., & Schwarz, N. (1996). *Thinking about answers: The application of cognitive processes to survey methodology*. San Francisco, CA: Jossey-Bass.

adjustments, the radio script and SMS questions were translated by local translators, who helped to adjust the references in the script to the context of the relevant county (see table below).

The radio question was asked first in Radio Citizen on 27th April and thereafter on 28th April in Radio Akicha and Wajir Community Radio. The radio shows were preceded by three days of radio promos, advertising the time, the toll-free number, and topic of the show.

Channel	Wording of question
1. Radio Show 	<p>The Kenyan constitution allows for citizens to have a say in how the county budget is allocated and spent. Citizens have the opportunity to participate in this process through public forums and through consulting county budget expenditure reports.</p> <p>However, many people, especially women, do not attend these forums, despite being dissatisfied with service delivery from the county government.</p> <p>If you heard of an open forum in your village today, where citizens have the opportunity to decide the priorities for the county budget, would you advise women from your community to attend? Yes/No? Why?</p>

There were guests in all three radio shows to clarify concepts and to make the radio discussion more vibrant. The guests were members of Oxfam's county level partner organisations, who have been working on the Domestic Resource Mobilisation project, and thus were knowledgeable on issues related to tax and budgeting. These included Mohamed Turane from ALEDF (Arid Lands Development Focus) in Wajir, Jairus Aling'a from Caritas Lodwar in Turkana, and Michael Otieno, from National Taxpayers Association in Nairobi.


SMS surveys

Africa's Voices set up an SMS communications flow on EchoMobile, allowing for two-way communication with radio audiences via a free shortcode. When audience members texted their answer to the question posed by the radio host, AVF received a socio-demographic survey (gender, age, location, occupation) through SMS³.

One day later, all participants received two additional survey questions related to the

³ The response rates are 61.5% for gender, 59% for age and 57.3% for location.

topic of the show⁴. Survey questions sent were in local and national languages (Somali, Turkana and Kiswahili - depending of the county). The messages were received mostly in Kiswahili and Somali, and only a few in Turkana.

Channel	Wording of questions
Follow-up SMS surveys 	<ul style="list-style-type: none"> • [GENDER] 1/3 Thank you very much for your views. Are you male or female? • [AGE] 2/3 How old are you? • [LOCATION]: 3/3 Where do you live? • Q1/2 Have you ever participated in national or county government planning? Yes/No? Why? • Q2/2 If you had a chance of not being caught, would you refuse to pay a tax or fee to the government? Yes/No? Why?

Data analysis

For the midline study, we completed a limited analysis of the data gathered, we analysed the questions highlighted above, in addition to the data gathered during the interactive radio show. A longer SMS survey was sent to participants and will be analysed at the endline. This is because a comprehensive analysis will be carried out as part of the endline study, when we will compare all of the data gathered at each stage of the research project (baseline, midline and endline). Concerning this report, the analysis for the midline study is detailed below. Future analysis is outlined in the final section of the report.

First, the raw audience data underwent pre-processing, which involved the de-identification of phone numbers for data privacy followed by data cleaning to filter out spam messages and coding of short answers to SMS surveys. Next, a thematic analysis was undertaken to organise the textual data (answers to radio questions, containing beliefs) into themes and sub-themes. A coding frame of these themes was developed and applied to the data with manual and automatic techniques.

The resulting dataset consisted of messages labelled with one or more themes, and

⁴ The response rates are 69.8% for the SMS question on participation and 60.8.% for the SMS question on tax avoidance.

was then analysed for associations with gender and answers related to participation and avoidance of taxes. The insights from this quantitative analysis were finally complemented with further qualitative interrogation and thick description of the data, with insights illustrated by a selection of text messages translated to English.

Limits of the approach

We employed an ex-post facto design to identify collective beliefs that were associated with female participation in community forums and avoidance of taxes. Because there was neither manipulation of causes nor random assignment of participants into groups, it was not possible to isolate beliefs as the causes of these practices. We consider that a range of other factors influence participation in community forums from personal (e.g., personality characteristics, interest in politics) to other social (e.g., gender norms in the community) and material factors (e.g., existence of community forums in their community). Therefore, our theoretical framework assumes that (1) the relationship between beliefs and behaviour is necessary but not sufficient and (2) actual behaviour reinforces behaviour-consistent beliefs.⁵

The study was prone to coverage error⁶ — the difference between the population in the target counties and the accessible population (listeners of radio shows) — as some of the target population live in geographical areas that were not reached by the radio shows. Among those reached, a limited group listened to the show depending on their media habits, availability, and interest in the topic. The participants are self-selected and are therefore non-representative of the population of listeners of the radio shows. Factors related to access to mobile phones, literacy, gender roles, personal interests, and the dynamics of participation.⁷

However, our research questions refer to discovery and exploring the beliefs shared among sub-groups of participants. The description of beliefs is not exhaustive: while radio shows encourage participation from certain groups⁸, others not heard may hold other beliefs. The results allow us to understand the relevance of certain beliefs to sustain political participation among certain groups (e.g., women).

⁵ Joffe, H. (2002), Social Representations and Health Psychology. *Social Science Information*, 41(4), 559-580.

⁶ Groves, R. M., Fowler, F. J., Couper, M. P., (2009). *Survey Methodology*. New Jersey: John Wiley and Sons.

⁷ Srinivasan, S., and Lopes, C. (2016). Africa's Voices Versus Big Data? The Value of Citizen Engagement through Interactive Radio. In Oscar Hemer, Thomas Tufte (eds.), *Voice & Matter: Communication, Development and the Cultural Return* (pp.157-171), Publisher: NORDICOM.

⁸ Lopes, C., Mudhai, O.F. et al, Interactive media audiences in Africa, (2015). Interactive media audiences in Africa: A comparison of four constituencies in Kenya and Zambia. In Politics and Interactive Media Working Papers, The Centre of Governance and Human Rights, The University of Cambridge. See: <http://www.cgpr.polis.cam.ac.uk/research-themes/dmvp/pima/pima-working-papers/pima-working-paper-4>

As we are answering questions about association between beliefs and political participation, the lack of representativeness of this study does threaten the validity of its conclusions⁹. Selection bias affects conclusions of studies based on associations (e.g., correlations) to a lesser extent than affects conclusions of studies based on percentages and generalisations.

Therefore, the insights about collective beliefs and social norms contained in this report can be used to inform Oxfam's Tax Justice programme when the targets are groups of the Kenyan population that share the same social, demographic, and geographical characteristics/identities, media habits of participants in radio shows.

Finally, a note on the challenge of parsing and analysing Swahili, Turkana, and Somali text-based data. These are low-resource languages (languages for which tools and assets for computational and automated analysis are very limited) and much of the data that this and other AVF reports are based on is rich in detail and contextual nuance.

Since beginning its work with Oxfam in Kenya, AVF has been building its tools for textual analysis. This has required extensive and on-going verification of data quality to ensure high levels of confidence in our findings. Although this process is time-consuming, one key outcome of this effort is the package of more robust, tested and customised set of language tools and resources for analysing local language data.

⁹ Rothman KJ, Gallacher J, Hatch EE. (2013). Why representativeness should be avoided. *International Journal Epidemiology*, 42:1012–14.

3. Results & insights

Participants

We received a total of 988 messages relevant to the topic of the radio show from 288 participants, mainly listeners of Radio Citizen. There was very low engagement among listeners of the Radio Akicha and Wajir Community Radio. The findings in this report therefore refer to views from listeners of Radio Citizen.

Among the participants, 76.3% were men (135) and 23.7% (42) were women. The median for age was 26 years for men and 30 years for women.

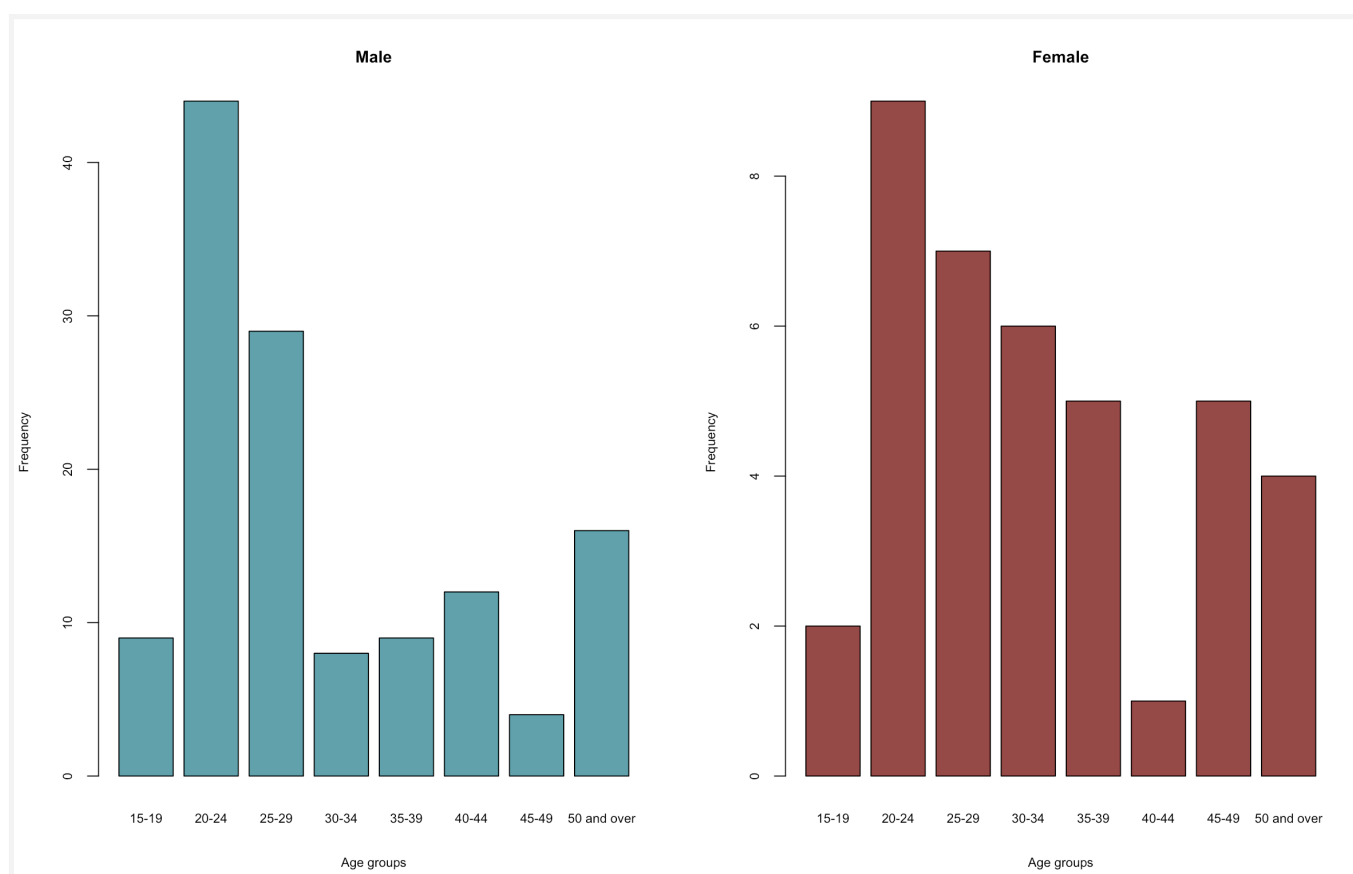


Fig 1: Age distribution of respondents per gender

The distribution of age by gender (Fig. 1) is surprising as normally female participants in radio shows tend to be younger than men¹⁰. This may have been caused by the nature of the topic and gender roles in Kenya, as taxes are something that engage

¹⁰ Lopes, C., Mudhai, O.F. et al, Interactive media audiences in Africa, (2015). Interactive media audiences in Africa: A comparison of four constituencies in Kenya and Zambia. In Politics and Interactive Media Working Papers, The Centre of Governance and Human Rights, The University of Cambridge. See: <http://www.cgpr.polis.cam.ac.uk/research-themes/dmvp/pima/pima-working-papers/pima-working-paper-4>

older participants over younger ones, and women may be employed in the informal economy and less aware of tax matters.

Comparing the female and male age distributions, we can see that although the mode of participants is 20-24 years old, the majority of male participants is below 30 and the majority of female participants is 30 years or over. This indicates that the topic attracted interest across all age groups but slightly more so among older women and younger men. However, the groups sizes are very small, not allowing to make conclusions beyond the group of participants.

For those who shared their county information, 21 live in Bungoma, 20 live in Nairobi, 16 live in Busia and 14 in Kakamega. Our main areas of focus were Nairobi, Turkana and Wajir. However, we partnered with Radio Citizen for Nairobi, which has nationwide coverage in Kenya.

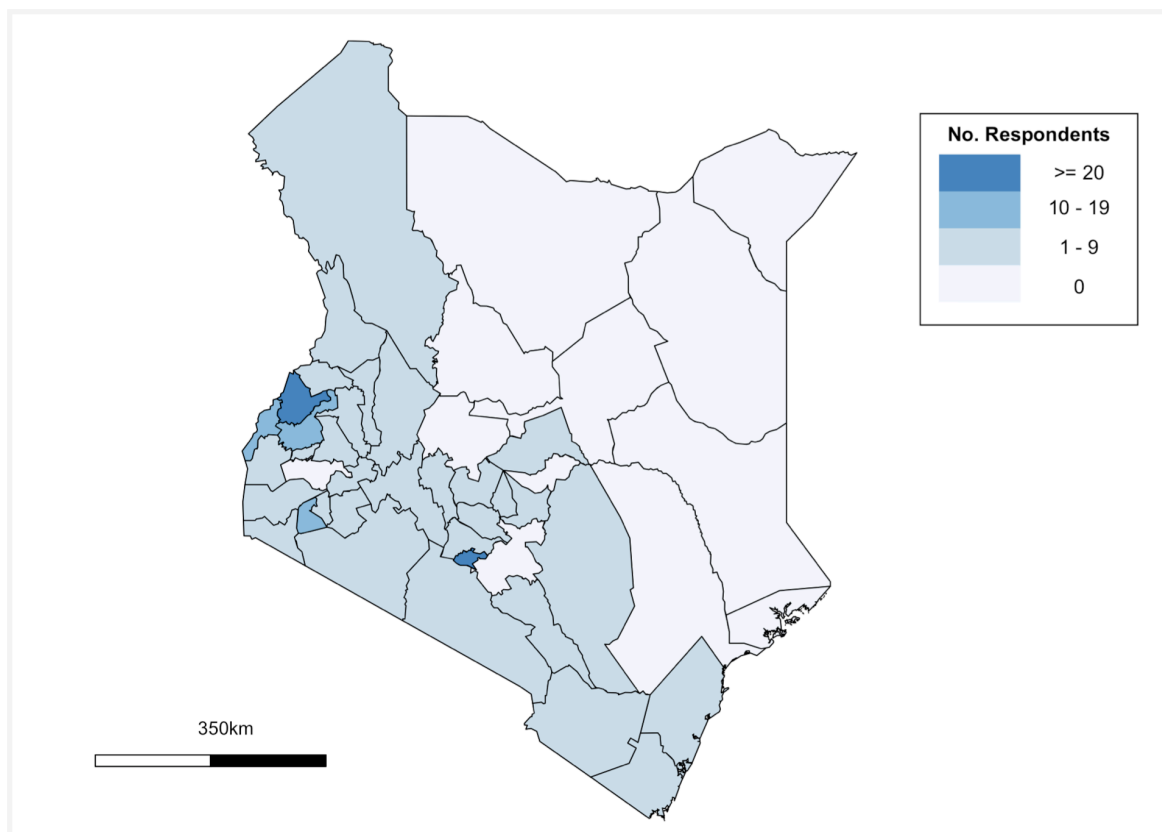


Fig 2: County distribution of respondents

Audience responses to radio question (beliefs)

In response to the question that was asked during the interactive radio broadcast, most of the messages were positive (83.9%) – with participants answering that they would advise women and community members to attend an open forum where citizens have the opportunity to decide the priorities for their county budget. Only 12.7% of messages said that they won't advise women to participate and 3.4% said 'Yes' but with some reservations.

Positive responses

The following are the main themes and sub-themes emerging from our analysis of the reasons given of why community members should participate. They are listed in order of prominence, starting with the most frequently mentioned:

1. **To strengthen governance, accountability and transparency:** A recurring theme in the messages was the feeling that citizens, as taxpayers, should take part in deciding how the government will spend public funds, in order to ensure Government's responsiveness to people's needs. Equally important was that citizens as taxpayers should monitor government expenditure to ensure that the money is spent as it should. Some participants went so far as to point out that the presence of citizens in the budgeting process would contribute to reduced corruption. Participants felt that since they are taxpayers, they are stakeholders and as such have a responsibility to take an active role in the budgeting process. This is also seen as an avenue to strengthen the relationship between the citizens and the state. This idea appears in 65 messages and was mentioned mainly by men (81.8% of messages with this idea were sent by men¹¹).

"Ordinary citizens should be involved because the absence of citizens increases likelihood of corruption." - Woman, 32, Kajiado.

"Yes, because it shows cooperation between the government and the ordinary citizen." -- Man, 32, Migori.

"I would say 'yes', so that someone can know how the funds in their ward are being used, and if there has been corruption or misuse of funds, then the citizen will be aware of this." - Man, 24, Taita Taveta.

2. **To ensure the government understands and responds to citizens' concerns:** A number of participants felt that participation in the budget process is

¹¹ The percentage of all messages sent by men is 78.5%.

important as only citizens know the realities and challenges faced, and as such decision-makers may not be aware of the needs and priorities of the population. There was the sense that if these are heard, then they will be prioritised and acted on. This idea appears in 32 messages and it was mentioned mainly by men (80.0% of messages with this idea were sent by men).

"I would encourage citizens to participate because we are the ones who know the problems we are facing and if we make them known, we will be helped" - Woman, 22, Bungoma

"Yes. That's necessary as it gives both the youth, men and women an opportunity to participate in decision making bearing in mind that they have different needs and interests to be considered." - Man, 21, Busia

"Yes, the citizen is the one who fully knows the challenges they are experiencing wherever they are based." - Male, 35, Kakamega

3. ***Because it is a right of citizens and taxpayers:*** An equally common thread in the messages was the opinion that participation in budgeting is a right of citizens and taxpayers. It is seen as a legal and constitutional right, as it is included in Kenya's constitution. Furthermore, those who have paid taxes are in a position to hold the government to account and ensure that the public's taxes are being spent wisely. This idea appears in 28 messages and it was mentioned mainly by men (80.0% of messages with this idea were sent by men)

"In my opinion, it would be good if the ordinary citizen was involved 100% because they are the taxpayers." - Man, 27, Mombasa

"Yes, because this is the right of each citizen, and I would encourage them to attend that forum." - Man, 40, Kisii

"In my opinion, each citizen has the right to be involved in every way because they are the ones who pay tax towards developing the country and the county even though they are ignored by leaders." - Nairobi

"Yes, because each citizen has the freedom to follow up on the budget." - Unidentified

"Yes, it's our right to do it." - Unidentified

4. **Because county budgets affect women:** The importance of women's understanding the budget and how this would affect them was also mentioned by some of the participants. This idea appears in five messages.

"I would advise women to attend because: 1) the county is theirs, 2) they are taxpayers and 3) it is their right just as any other citizen." - Man

"If I was responsible for budget planning forums, it would be imperative for women to attend because the budget affects the lives of everyone." - Man, 50, Bungoma

"I would invite women because they know best the burden they have to bear." - Woman, 37, Trans-Nzoia

5. **Because women are critical for development:** Involving women in the budget process was seen as a crucial step to enhancing development as well as equality because women have unique contributions to make in terms of their experiences, skills, spheres of influence, and knowledge. This idea appears in four messages.

"Because women are the biggest contributors to building the economy at the grassroots level. They are the ones who give men the strength to progress. They should be aware of what is happening." - Unidentified

"Yes, because they know how to prepare a budget for their own household." - Man, 27, Bungoma

6. **For marginalised groups to be heard:** In order to have an inclusive budget that caters for everyone's needs, many participants said that every group in the community should be represented, including marginalised groups who might not otherwise be heard. Two specific groups that were mentioned were women and low-income earners. This idea appears in three messages, two of which were sent by men.

"Women should be involved in budgeting because they suffer a lot." - Man, 40, Kisii

"Citizens should be involved in these forums so that they can give their views especially because citizens do not all belong to the same class and the lowest class (those who are the most desperate) also need to be given a chance along with the other citizens." - Man, 24

Negative responses

Amongst the messages with 'No' – that citizens should not participate in the open forum for budgeting – the justification was mainly due to the perception that their views and opinions would not be considered anyway and thus it would be a waste of time.

There was also a group of participants who answered 'Yes', they would advise people to attend, however they had some reservations that participation may not yield any result as the government is corrupt, or that their views will not be considered anyway. We grouped these two categories of messages together and found that the following key themes emerged, listed in order of frequency:

1. **Citizens' views will not be considered:** A number of participants felt that taking time to attend these forums and raise your views is a waste of time, as the county officials will not take their views into consideration. Some felt that the government may already have a set budget and are just holding the forum as a formality. Others who have participated in these forums before felt that it was a meaningless exercise that is only carried out to fulfil the law, but that the county officials do not take any ordinary citizens' views into consideration. This idea appears in 24 messages 75% of which were sent by men.

"Public participation is a very important constitutional right. But counties come to such meetings to just force it on citizens as a formality. But in real sense they don't care." - Man, 22, Kisii

"I have participated in these forums twice. The problem is that the county officials usually already have a budget. The exercise is only carried out to improve their public image, and to fulfil the legal requirements. Citizen's views are not considered." - Man, Bungoma

2. **Citizen's won't be given a chance to meaningfully participate in the meetings:** Some people raised the issue of not getting the opportunity to participate, either because of the leaders, or due to disruption by fellow participants during public forums. This idea appears in five messages, all of which were sent by men.

"Citizen participation is a fantasy. Even though we have CB&E forums, and County Integrated Development Plans, we are still not involved, that is why we want (to vote) them out." - Man, 22, Kisii.

"Yes, but the current leaders don't allow us, we were not even aware of this, we are hearing it from you for the first time." - Man, Kajiado.

"Party sycophants never allow people of other parties to give their views by heckling here in bungoma." - Bungoma.

3. **The government is corrupt and not trustworthy:** There was a helpless feeling among some participants that since the government is corrupt, it is no use getting involved to try to influence their decision-making. This idea appears in two messages, one from each gender.

"No, this government is not trustworthy even if we contribute to budgeting, it will not be implemented, it's futile, corruption is too rampant in Kenya" - Woman, 23, Busia.

4. **Citizens don't know how best to allocate funds:** This relates to an impression that citizens do not have the right knowledge or expertise to usefully decide how to allocate funds, implying that this process should be left to officials. The idea appears in two messages, both sent by men.

"I don't think it's a good idea to involve citizens in budget making, there will be a lot of confusion because each citizen will have a different opinion." - Man, Baringo.

"No, because they will over-budget above the stipulated amount for the county." - Man, 21, Kiambu.

5. **The government announces meetings but they do not turn up:** Two messages, both sent by men, intimated that even when forums are organised, officials often do not attend -- meaning that citizens who came to participate have wasted their time. This dissuades future participation and creates distrust and cynicism regarding the process.

"No, because on many occasions those officials announce for meetings but they never turn up! Citizens go and waste their time." - Man, 20, Busia.

6. **It is not safe for women to attend:** One female participant felt that the meetings could get out of hand and women and children can easily get harmed in the melee, so they should not attend.

"I would advise women to stay safely home to avoid fracas / stampede." - Woman, 45, Nairobi

Participants' responses to SMS questionnaires (behaviours)

The reported levels of participation in national or county government planning contrast with the answers to advise women/others to attend those meetings. The reported levels of participation are low with slightly higher levels for men (23.2% of men said they participate in the forums) than for women (21.4% said they had participated in national or county government forums).

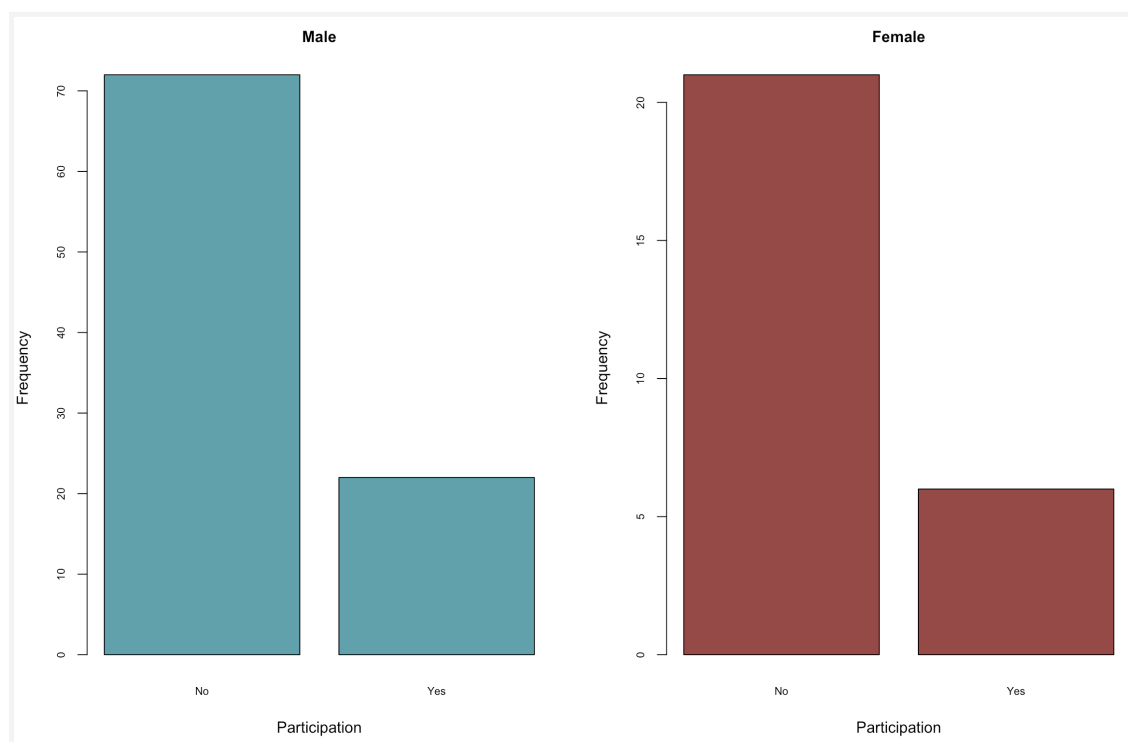


Fig 3: Participation of respondents in national or county government forums by gender¹²

Concerning participation in county budget forums, it emerges that advising others/women on whether or not to go to a county budget forum is not related to previous attendance of these forums. The levels of attendance are 21.3% among those who answered 'Yes' they would advise women/others from their community to attend a forum, and 20.0% among those who answered 'No', i.e., they would *not* advise women/others from their community' to attend a forum. As presented in Figure 4, the proportions of attendance/participation in forums are similar among those who advise or not advise women/others to attend the forums (the heights of Y-axis are the same to make the graphs comparable).

¹² Note that the graphs are comparing proportions within each category rather than comparing across categories, and thus the axes will not be equal. Thus, the graph compares the proportion of men who responded 'yes', among all male participants, to the proportion of women who said 'yes' among all female participants. This applies to the rest of the graphs within this section.

But when we analyse the messages, it emerges that the more negative opinions about the forums tended to come from those who attended the forums themselves. The most critical messages consider that the forums are merely a formality to fulfil legal requirements.

"In fact, those sessions of budget making are just puppetry because we are called, we give proposals and suggestions but none of our proposed agenda are implemented, best example in Kakamega we made a proposal on children budget but nothing was done." - Man, 28, Kakamega

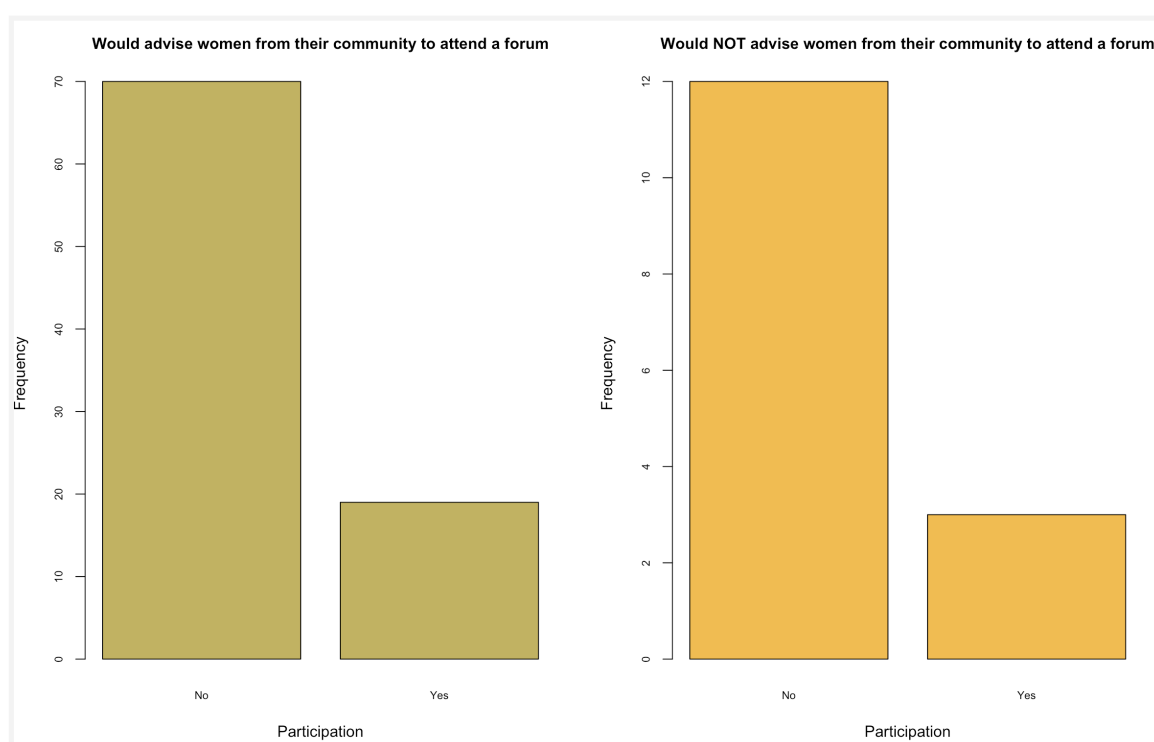


Fig 4: Participation of respondents in national or county government planning by radio show answer

Most of the participants (70.9%) responded 'No' when asked 'If you had a chance of not being caught, would you avoid paying a tax or fee to the government?'. The percentage of women who say they wouldn't avoid paying taxes is slightly higher than men: 76.9% of women said they would not avoid paying taxes if they had a chance, compared to 70.4% of men (Fig. 5).

When we compare the answers to the radio show questions with the willingness of avoiding taxes, we see that participants who said they would not advise women/others to go to the forums are more willing to avoid taxes. Among those who sent messages encouraging women/people to attend an open forum, 73.2% said they would not avoid paying taxes if they had a chance. Among those who sent messages discouraging women/people to attend an open forum, 63.6% said they

would not avoid paying taxes if they had a chance (Fig. 6). Because the percentage of people saying they would not avoid taxes is lower for those who discourage women compared to those who encourage women to attend open forums, there seems to be an association between advising to participate in county budget forums and tax avoidance attitudes/behaviour.

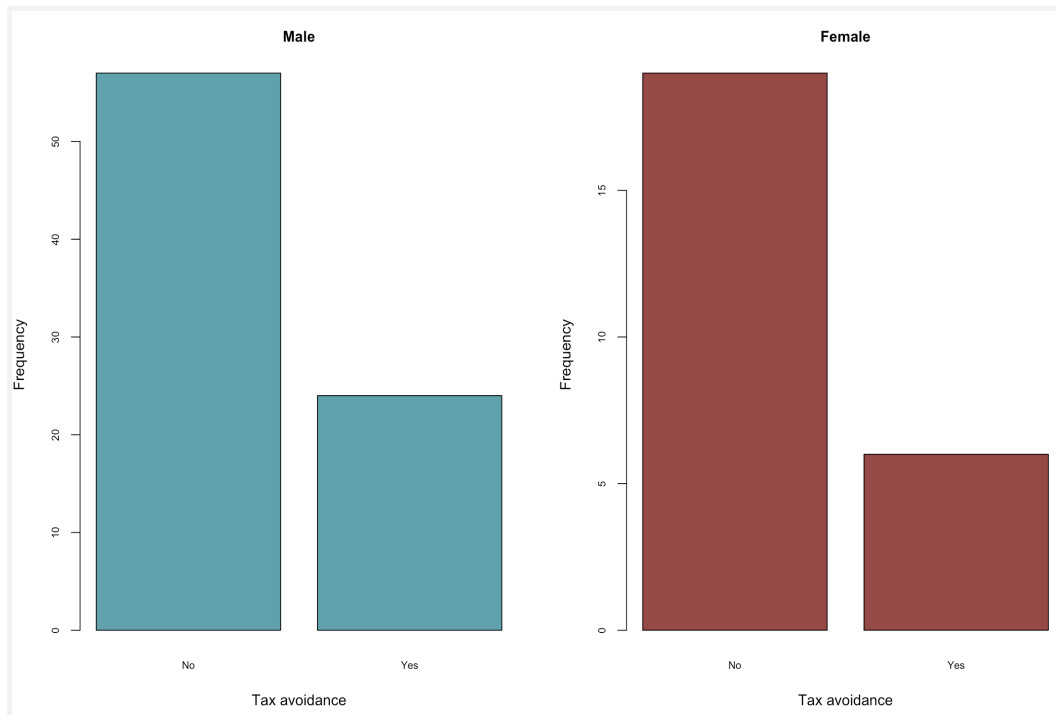


Fig 5: Answers to the question on tax avoidance by gender

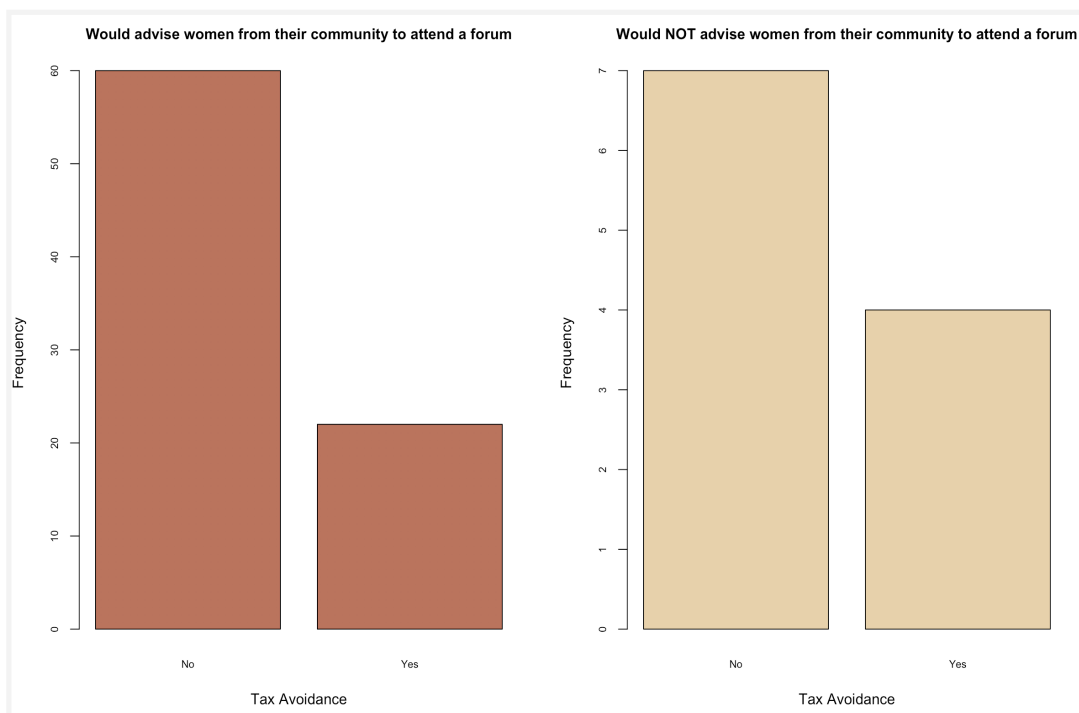


Fig 6: Answers to the question on tax avoidance by radio show answer

4. Conclusions & recommendations

The results of this study reveal that even though there is high willingness to participate in public forums on budget planning, the actual level of participation is still low. Below we list recommendations for Oxfam in Kenya and their partners advocacy campaigns:

1. **Demonstrate that citizens participation is genuinely valued and makes a difference.** Many participants did not trust the county governments to listen to citizens views and shape the county budgets accordingly. Therefore, the most important thing that officials can do is to demonstrate how citizens contributions have influenced policies and the impact this has had, helping to build trust and rapport.

Oxfam can advocate that the county government shares publicly the outcomes of a forum (i.e. the key points raised and decisions made) as well as provide regular updates on the progress of implementation. This could be done through public channels that are locally trusted, such as radio, as well as through key members in society who could relay to the wider public, such as a group of social auditors. This is a group of individuals from a community, with diverse demographics, who hold service deliverers to account and act as a bridge between the general population and county government. Oxfam in Kenya's Turkana partner, Caritas, is supporting a social auditing group and could help to pilot ways of feeding back the successes and impact of citizen participation in county budget forums to the wider population.

2. **Create awareness of the county budget forums** through diverse channels, including radio, pamphlets, and posters at strategic places such as schools and health clinics. When organising public meetings, county governments could liaise with local administrations within the community, such as chiefs and teachers, who are in touch with community members regularly to mobilise participation.
3. **Make them accessible to community members, especially women.** This includes ensuring that timings and venues of the forums are sensitive to the realities of women and should be convenient for them. Small-scale research could be conducted to check with local communities their preferences. Furthermore, a crèche or childcare service could be provided so that women with small children may attend. Alternatively, with community and/or civil society organisation support and mobilisation, women's opinions could be

gathered in advance of a forum and their views represented by someone who can attend. Finally, some women may need persuading that public meetings are safe and secure to attend. This could be done through messaging and ensuring that there is adequate order and security at these forums.

4. **Debunk misconceptions.** More can be done to communicate the facts around citizens' and taxpayers' rights, of all backgrounds, to participate in county budget meetings. In particular, the unique contribution women can bring to such forums needs to be emphasised so that they are socially supported and encouraged to attend, and given opportunities to speak and be listened to when they do so.
5. **Leverage on upcoming political events.** Being an election year, citizens will be thinking about governance issues. This would therefore be a good time to sensitise people about the significance of participating in budget allocation and monitoring within their counties, as is stipulated by the constitution.

Future directions

Africa's Voices will conduct an endline study in late 2017 to conclude our research for the tax justice/DRM project. For this, we will conduct deeper analysis into the SMS data gathered during the baseline and midline stages of the research, as well as conduct a final series of radio shows. In doing so, we will build upon our growing body of understanding into Kenyan citizens' knowledge, priorities, concerns, and needs regarding domestic resource mobilisation, and their role as citizens to shape the direction of their county and country at large.

Below is a table of all questions asked during the baseline and midline studies, as well as proposed questions for the upcoming endline study building from the two studies. Included is who the questions have been or will be asked to (A = participants in the baseline; B = participants in the midline; C = participants in the endline). By drawing comparisons of audiences' responses over time, we will be able to see whether and how citizens' views and knowledge have changed.

	Question	Baseline study	Midline study	Endline study
1	How does the Government get its money?	A	B	A, B, C
2	Who pays taxes in Kenya?	A	B	A, B, C

3	Who collects taxes on behalf of the Government?	A	B	A, B, C
4	How do you pay taxes?	A	B	A, B, C
5	What services do you get from the taxes you pay?	A	B	A, B, C
6	How can you participate in national or county government planning?	A	B	A, B, C
7	How can you monitor how tax money is used?	A	B	A, B, C
8	How can you report where tax money is being misused/mismanaged? ¹³	A	B	A, B, C
9	If you had a chance of not being caught, would you refuse to pay a tax or fee to government? Yes or No? Why?	A	A, B	A, B, C
10	Have you ever participated in national or county government planning?		A, B	A, B, C
11	Have you ever reported a case of mismanagement/misuse of public funds?		A, B	A, B, C
12	What are the taxes you need to pay to national government?		A, B	A, B, C
13	What are the taxes you need to pay to county government?		A, B	A, B, C
14	Have you participated in 'Ushuru na Huduma' initiative? Where?			A, B, C

In addition, we will incorporate social media (Twitter and Facebook) analysis into the endline. We will scrap and analyse messages that people have sent through social media channels since the beginning of this project up to late 2017. We will analyse all the social media data that use the hashtags (#ourtaxourmoney and #ushurunahuduma) and any other social media data from Inuka (a partner of Oxfam in Kenya) using thematic analysis, as well as analyse reach and engagement of the social media campaign (likes, comments, tweets, etc.). Insights from the social media analysis will complement those from the interactive radio shows.

¹³ In the baseline, this question was: How can you report corruption?