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Working Paper 114

**Strengthening Tax-Accountability
Links: Fiscal Transparency and Taxpayer
Engagement in Ghana and Sierra Leone**

Vanessa van den Boogaard, Wilson Prichard, Rachel Beach
and Fariya Mohiuddin

November 2020

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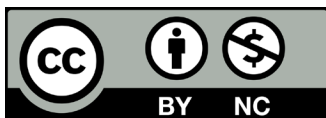
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Strengthening Tax-Accountability Links: Fiscal Transparency and Taxpayer Engagement in Ghana and Sierra Leone

Vanessa van den Boogaard, Wilson Prichard, Rachel Beach and Fariya Mohiuddin

Summary

There is increasingly strong evidence that taxation can contribute to expanded government responsiveness and accountability. However, such positive connections are not guaranteed. Rather, they are shaped by the political and economic context and specific policies adopted by governments and civil society actors. Without an environment that enables tax bargaining, there is a risk that taxation will amount to little more than forceful extraction. We consider how such enabling environments may be fostered through two mixed methods case studies of tax transparency and taxpayer engagement in Sierra Leone and Ghana.

We highlight two key sets of findings. First, tax transparency is only meaningful if it is accessible and easily understood by taxpayers and relates to their everyday experiences and priorities. In particular, we find that taxpayers do not just want basic information about tax obligations or aggregate revenue collected, but information about how much revenue *should* have been collected and how revenues were spent. At the same time, taxpayers do not want information to be shared with them through a one-way form of communication, but rather want to have spaces for dialogue and interaction with tax and government officials, including through public meetings and radio call-in programmes. Second, strategies to encourage taxpayer engagement are more likely to be effective where forums for engagement are perceived by taxpayers to be safe, secure, and sincere means through which to engage with government officials. This has been most successful where governments have visibly demonstrated responsiveness to citizen concerns, even on a small scale, while partnering with civil society to foster trust, dialogue and expanded knowledge.

These findings have significant implications for how governments design taxpayer education and engagement programmes and how civil society actors and development partners can support more equitable and accountable tax systems. Our findings provide concrete lessons for how governments can ensure that information shared with taxpayers is meaningful and accessible. Moreover, we show that civil society actors can play important roles as *translators* of tax information, *enablers* of public forums and dialogues around tax issues, and *trainers* of taxpayers, supporting greater tax literacy and sustained citizen engagement.

Key words: tax and accountability; taxpayer education; fiscal transparency; tax literacy; taxpayer engagement; civil society.

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Acronyms

BAN	Budget Advocacy Network (Sierra Leone)
CA	Chief Administrator
CSO	Civil society organisation
ENCISS	Enhancing the Interaction between Citizens and the State in Sierra Leone
FGD	Focus group discussion
NGO	Non-governmental organisation
NRA	National Revenue Authority (Sierra Leone)
SMS	Short message service
STAR	Strengthening Transparency, Accountability and Responsiveness (Ghana)

Introduction

During the last two decades, taxation has moved high on the international development policy agenda (e.g. African Development Bank 2011; Addis Tax Initiative Declaration 2015; IMF and World Bank 2015). International actors increasingly argue that augmenting domestic revenue mobilisation can not only provide sustainable financing for development but can also contribute to the expansion of 'tax bargaining' between states and their citizens. In turn, tax bargaining can result in the building of 'fiscal social contracts' and more responsive and accountable states. These potential links between taxation, responsiveness and accountability are underpinned by a relatively simple logic: when forced to pay taxes, citizens are more likely to make demands of government in return for tax payment, while governments in need of tax revenues will be more likely to make concessions to those taxpayers in order to encourage quasi-voluntary tax compliance. Whether or not these links develop in practice is of critical importance to the global development policy agenda: taxation is not socially desirable in its own right, but only becomes so if translated into improved services and broader benefits.

Encouragingly, there is increasingly strong evidence that the expansion of taxation can contribute to expanded responsiveness and accountability. This evidence comes from a growing array of cross-country econometric studies (Prichard, Salard and Segal 2014; Ross 2004), sub-national comparative studies (Gadenne 2017), qualitative case studies of tax reform experiences (Jibao and Prichard, 2015; Kangave and Katusiimeh 2015; Kjær and Ulriksen 2014; Prichard 2015), and experimental studies (de la Cuesta, Milner, Nielson and Knack 2017; Martinez 2019; Paler 2013). There is now little doubt of the potential for taxation to contribute to efforts to strengthen broader governance.

However, while recent research shows that taxation *can* lead to expanded responsiveness and accountability, it equally makes clear that such positive connections are not guaranteed. Whether or not taxation leads to broader governance gains is shaped by the political and economic context, as well as by the specific policies and strategies adopted by governments, civil society actors, and taxpayers. Recent research has characterised this as a bargaining problem: strong tax-accountability links are more likely to emerge where taxpayers have the motivation, resources and power to make successful demands on governments for reciprocity (Prichard 2015; Bak 2019). Fundamentally, without an environment that enables tax bargaining, there is a risk that taxation will amount to little more than forceful extraction.

We consider how such enabling environments may be fostered and how positive connections between taxation, accountability, and responsiveness may be encouraged and strengthened. Existing research suggests that that this may be achieved by improving public awareness and transparency; incentivising or directly supporting civil society engagement with, and collective action around, tax issues; and creating forums through which taxpayers can engage with the government (Prichard 2015). These findings point to the importance of enhancing the extent of engagement by, and the negotiating power of, taxpayers in order to strengthen responsiveness (the extent to which governments deliver services desired by taxpayers) and accountability (the extent to which governments are answerable to taxpayers and face sanctions for poor performance). While policymakers and development partners have increasingly incorporated these lessons into tax reform strategies, strategies focusing on tax transparency and taxpayer engagement have remained relatively marginal to reform efforts, while existing knowledge on taxation and accountability is too broad to provide the detailed operational guidance needed by policymakers and development partners.

We build on existing findings, though aim to draw more precise and practical lessons and identify specific interventions and strategies that can be adopted by governments, civil society actors, and development partners to strengthen the links between taxation,

responsiveness, and accountability. To do so, we undertake two original case studies of tax transparency and taxpayer engagement in Sierra Leone and Ghana, involving surveys of over 3,300 taxpayers; over 50 focus group discussions with taxpayers, civil society representatives, and policymakers; and in-depth interviews with over 60 key stakeholders in government, civil society organisations, and donor agencies. In each case, we assess the state of efforts to support linkages between tax and accountability and, based on the perspectives of taxpayers themselves, highlight the strategies that are most effective in encouraging an enabling environment for tax bargaining.

We consider the effectiveness of two broad types of initiatives. First, we explore efforts to enhance transparency, asking under what circumstances transparency initiatives are most likely to be successful in informing, empowering, and engaging taxpayers. Second, we examine the efficacy of attempts to spur popular engagement, asking what types of initiatives best enable and motivate citizens to engage with and make demands on the state around taxation. Given the relatively limited research exploring how to foster 'tax bargaining', these two case studies represent the primary contribution of this study and a useful starting point for more systematic exploration of tax-accountability linkages.

Two findings are particularly salient. First, strategies to improve tax transparency are effective only if the information being provided and the channel through which it is being provided are accessible to taxpayers. *Meaningful transparency* requires information to be comprehensible to taxpayers – for instance, by being communicated in local languages – and to relate to everyday taxpayer experiences and priorities. In particular, we find that taxpayers do not just want basic information about tax obligations or aggregate revenue collected, but information about how much revenue *should* have been collected and how revenues were spent. At the same time, taxpayers do not want information to be shared with them through a one-way form of communication, but rather want to have spaces for dialogue and interaction with tax and government officials, including through public town hall meetings and radio call-in programmes.

Second, strategies to encourage taxpayer engagement are more likely to be effective where forums for engagement are easily accessible to taxpayers, focus on local priorities and issues, and are perceived by citizens as safe, secure, and sincere means through which to influence government officials. Critically, these forums were most effective in encouraging taxpayer engagement where they allowed for anonymity and interaction and where governments visibly demonstrated responsiveness to citizen concerns, even on a small scale, while partnering with civil society to foster trust, dialogue and expanded knowledge.

In addition, two findings challenge the conventional understanding of the roles of local authorities and taxpayers' expectations of fiscal reciprocity in developing countries. First, in contexts with a limited tax base, tax revenues are insufficient to cover much more than the salaries of local governments or even the cost of raising this revenue. In such environments, tax revenues are often viewed by officials as 'seed money', signalling the local government's due diligence and commitment to revenue raising to development partners and central governments with deeper pockets with which to finance public infrastructure such as roads and electricity grids. In our research, local government officials and taxpayers often saw the role of local government as to act as a local broker between residents and development partners, accountable for finding alternative means to make sparse taxes work for the good of the community. Secondly, misinformation about the rights conferred by the state by tax payment is pervasive in some contexts, reflecting a broader disconnect between taxpayer expectations about what can be expected from tax payment and the reality of what governments can provide.

These findings have significant implications for how governments design taxpayer education programmes and how civil society actors and development partners can support more

equitable and accountable tax systems. Revenue authorities increasingly devote resources to taxpayer education and sensitisation, though with limited evaluations of taxpayer education programmes and correspondingly little evidence to suggest that their common approaches are effective or meaningful to support either greater compliance or accountability (e.g. Mascagni and Santoro 2018; OECD 2015).¹ More broadly, taxpayer education programmes are often more focused on encouraging compliance rather than on engagement or accountability. Meanwhile, our findings suggest that civil society has a significant role to play to ensure that expanded tax efforts lead to more accountable and equitable tax systems. Civil society actors may play important roles as *translators* in making tax information meaningful to taxpayers and in communicating it through accessible channels; as *enablers* of taxpayer engagement forums and dialogues, bridging gaps of trust between citizens and the state; and as *trainers*, to ensure that tax literacy and engagement efforts are sustainable and grounded in local issues and priorities. Our research also points to particular areas where development partners may fill funding gaps in the short term, including with respect to key taxpayer education strategies, such as radio programming.

In the next section we describe the research design, before turning our attention to approaches for strengthening tax-accountability links. Section 2 considers strategies to increase tax transparency, while Section 3 explores efforts to strengthen taxpayer engagement. Section 4 highlights the persistent challenges to achieving meaningful transparency and taxpayer engagement, and Section 5 summarises the key findings and implications for policymakers, donors, and civil society actors.

1 Research methods

Research examining the links between taxation, responsiveness, and accountability has largely focused on high-level understandings of the factors that contribute to more effective tax bargaining between taxpayers and government. The literature stresses the importance of transparency, public awareness, and taxpayer engagement, yet offers limited guidance to policymakers on how to actually achieve these goals. For instance, some forms of transparency are more effective than others, while greater transparency alone is not a guarantee of successful action (e.g. Buntaine, Daniels and Devlin 2018). Despite policymakers' efforts to incorporate these high-level findings into reform programming, there is little indication that these efforts have led to meaningful results. For instance, despite an increased focus on taxpayer services and education (e.g. OECD 2015), many of these programmes have failed to generate large-scale improvements. Indeed, research continues to find that citizens find it difficult to know what they owe or how tax revenues are used (e.g. Aiko and Logan 2014; Isbell 2017), while sincere public-private dialogues or citizen consultations have yet to be adopted in many contexts (e.g. Fjeldstad and Heggstad 2012). Given these two trends – limited practical research and a concern that existing programmes are failing to achieve their objectives – our research seeks to get closer to the micro-level dynamics shaping the ability of taxpayers to make demands on governments around taxation. First, we reviewed evidence of initiatives specifically aimed at empowering taxpayers to bargain with governments. Given the limited number of such cases in the Global South, however, our core contribution is an exploration of the dynamics of tax-accountability links in two case studies, Sierra Leone and Ghana. This has allowed for a deeper understanding of the dynamics of taxpayer engagement with tax systems and of possible strategies for strengthening accountability and responsiveness. In particular, we have sought

¹ Mascagni, Santoro and Mukama (2019) provide one of the first rigorous evaluations of the effectiveness of taxpayer education, showing that well-designed taxpayer education programmes can improve tax knowledge from a low baseline and can build a habit of tax compliance.

to uncover positive instances of enhanced transparency and constructive engagement related to taxation.

In each country, throughout 2016 and 2017 we collected quantitative and qualitative data in eight sub-national case study districts, reflecting geographic variation as well as variation in urbanity and the nature of civil society engagement. Across the areas of study, we relied on three key sources of data. First, taxpayer surveys – 2,200 respondents in Sierra Leone and 1,100 in Ghana – helped us to identify trends and patterns in taxpayer perspectives and experiences of engaging with tax issues and with public actors more broadly (Appendix 1). Second, over 50 focus group discussions across all sub-national locations helped us to shed light on the dynamics underlying taxpayer perspectives, while also allowing us to explore the perspectives of civil society, the business community (including small, medium, and large business owners), and government officials at various levels of administration (Appendix 2). Finally, we conducted over 60 semi-structured in-depth interviews with tax and government authorities, civil society representatives, and key stakeholders of the various accountability initiatives we could identify (Appendix 3). Despite the diversity of sub-national locations, in practice we find little variation in the perspectives of taxpayers, in taxpayer education programmes or in patterns of taxpayer engagement. Similarly, despite two country case studies with significant variation in terms of economic and developmental status and political foundations, we find a high degree of similarity in taxpayer perspectives and experiences across the two case studies. We thus focus on emphasising key messages about how to strengthen tax bargaining, though highlighting important cross-country and sub-national variation where it exists.

2 Enhancing transparency

Perhaps the most widely cited and pursued strategy for strengthening the links between taxation, responsiveness, and accountability has been the expansion of transparency around taxation and public spending. This is based in the idea that where taxpayers understand the taxes they pay, why they pay them, how much revenue is collected, and how revenues are used, they are more likely to feel motivated to make demands of government and to have the information to make those demands successfully (Prichard 2015; Bak 2019). It is thus expected that transparency will not only improve popular understanding of the tax system but will empower citizens through their access to new information.

There is some evidence that greater transparency *can* support greater taxpayer engagement. For example, in Mozambique, efforts to inform citizens of their rights and responsibilities around taxation through in-depth citizen trainings and the development of social accountability committees effectively motivated citizen engagement (Nell and Mascagni 2017). Similarly, Prichard (2015) shows how earmarking new VAT revenues for popular education and health programmes in Ghana facilitated more effective monitoring by civil society actors. Essentially, with these reforms civil society could more easily identify poor performance, which then served as a focal point for advocacy. There is also some evidence that greater transparency can encourage greater government accountability. For example, Reinikka and Svensson (2011) explain that a newspaper campaign in Uganda that provided systematic information to monitor local officials' handling of a large education grant program was associated with a reduction in the leakage of funds. They show that public access to information can be a powerful deterrent to corruption, while speculating that more informed parents may be more likely to demand accountability from the education system.

However, it cannot be assumed that transparency *will* increase engagement, particularly when it comes to taxation. The simple fact of making information available is not a guarantee

that citizens will access it, find it useful or use it to make demands of government. For instance, despite an increasing use of taxpayer education by revenue authorities across Africa (see e.g. Mascagni and Santoro 2018), tax literacy remains low among taxpayers. While there is evidence that greater transparency can lead taxpayers to adopt more positive attitudes towards the state and tax compliance (e.g. Jibao and Prichard 2015; Katera, Fjeldstad and Ngalewa 2009; Mukama, Karangwa and Hakizimana 2017), we know little about whether and how transparency can lead to greater taxpayer engagement or government accountability. There are thus reasons to be sceptical of strategies that assume that transparency is a means to encourage tax bargaining or spur collective action. In some contexts transparency may even be counterproductive if it discourages participation – for example, by reducing the perceived efficacy or security of engagement (Buntaine *et al.* 2018). Put simply, the effectiveness of transparency depends in critical ways on who information reaches and whether the information that reaches them is likely to encourage collective action. The importance of context-specificity cannot be understated.

Rather than focusing on the transformative potential of transparency alone, Fung, Graham and Weil's (2007) concept of 'targeted transparency' stresses the importance of providing complete, comprehensible, and relevant information to the party of interest if transparency initiatives are to be effective. In keeping with this logic, the key challenge is to better understand what types of information, delivered to whom, may be most effective in spurring engagement around taxation. Yet there has been little research into this question, while policy strategies to increase tax transparency have not sufficiently considered whether that transparency will be meaningful to taxpayers. For example, revenue authorities have widely adopted taxpayer education programmes in an effort to help taxpayers understand what taxes they need to pay, why, and how to do so. These programmes, however, have been designed primarily to encourage quasi-voluntary tax compliance among taxpayers (OECD 2015). As such, they have not focused on providing information designed to empower taxpayers to engage with, and make demands on, government. Moreover, international and domestic policymakers have tended to focus on relatively formulaic means of increasing transparency, such as the posting of budget figures in government offices, though our evidence suggests that these efforts do not reach most citizens, that most citizens are unable to interpret budget figures, and that information is rarely provided in a timely manner. To complement current initiatives with strategies that more effectively engage citizens, we explore how to achieve *meaningful transparency* – that is, ensuring that information actually reaches taxpayers, is relevant to them, and can contribute to citizen empowerment and engagement. We first consider what information taxpayers currently have and how they access and use it, before considering how transparency efforts may be strengthened.

2.1 The state of tax transparency in Sierra Leone and Ghana

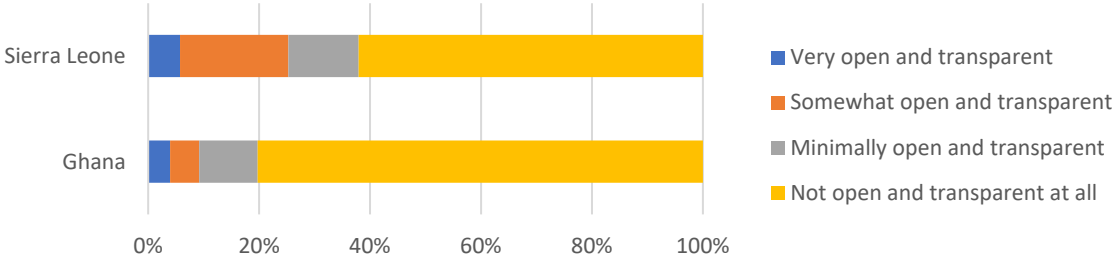
Despite the existence of transparency and taxpayer education programmes in both Sierra Leone and Ghana,² taxpayers have limited information and understanding of the taxes they are supposed to pay and how tax revenues are used, with the absence of tax knowledge shaping attitudes towards the tax system. Overall, taxpayer knowledge about public finances is low.³ Approximately three-quarters of survey respondents (76 per cent in Sierra Leone and 74 per cent in Ghana) reported that it is difficult to find out how the central government spends public revenues, with similar patterns observed at the local government level, where

² In both countries, there are taxpayer education programmes run by revenue authorities, billboards trumpeting the importance of paying taxes, and some level of formal rules around budget transparency. For example, in 2017 the Ghana Revenue Authority introduced the 'Our Taxes, Our Future' campaign in collaboration with local community leaders, radio stations, and information centres (e.g. Mascagni and Santoro 2018). In Sierra Leone, the National Revenue Authority has a nationwide taxpayer education programme (IMF 2019), which includes, among other activities, the posting of a customer service charter online, a call centre, and the production of various guides and business briefs (Adam Smith International n.d.).

³ This is in line with findings from other research, including on small market traders in northern Ghana, that highlights challenges in accessing information about the tax system (Prichard and van den Boogaard 2017).

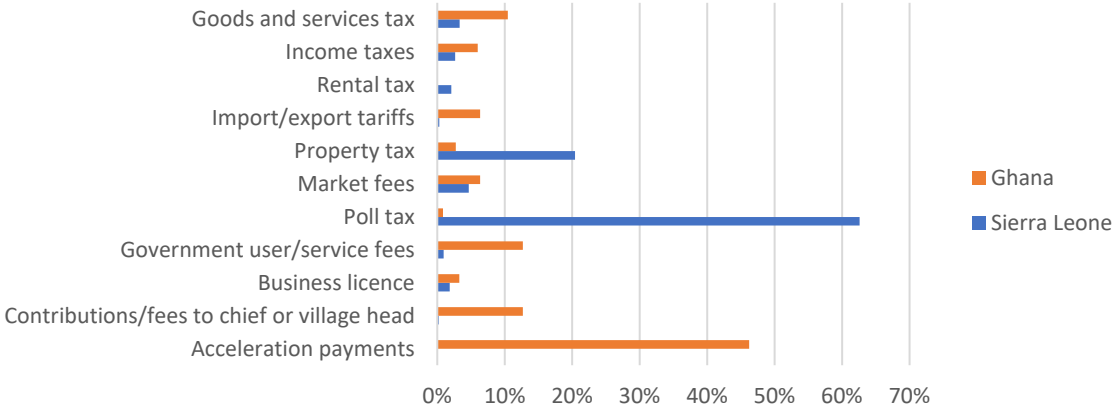
62 per cent and 70 per cent of respondents in Sierra Leone and Ghana, respectively, reported that it was difficult to find out how the government spends tax revenues.⁴ In focus group discussions across sub-national regions in Ghana, even where citizens reported being well informed on *what* taxes they paid, they were hard-pressed to say *how* the taxes were spent. At the same time, information about the broader tax system was widely reported to be difficult to obtain, including with respect to taxation of extractive industries (Figure 1).

Figure 1 ‘Is the government transparent and open about how much it receives in royalties [from natural resource extraction]?’⁵



Engagement with public debates or discussions around taxation was relatively limited, with the exception in Sierra Leone of discussion around the local (poll) tax, which, as it is administered by local chiefs, involves greater community engagement and information sharing than other taxes levied by the government (Figure 2). Public discussions in Ghana, meanwhile, largely focused on non-tax and informal revenues, including user fees, informal contributions to chiefs, and ‘acceleration’ fees – that is, informal payments to facilitate or expedite service from state agents.

Figure 2 Percentage of respondents reporting that there has been public discussion or debate about a specific tax in the past three years, by tax type⁶



This lack of information may have significant impacts: more than three-quarters of survey participants in Sierra Leone (76 per cent) and half in Ghana (50 per cent) noted that they would feel less vulnerable to inappropriate behaviour by tax officials – including coercion, manipulation, and demands for bribes – if they knew what taxes they were actually required

⁴ Somewhat surprisingly, low levels of knowledge persist at the ward level, despite this being the most decentralised body, designed to be closer and more responsive to citizens. Unless otherwise stated, the sample size is 1,011 in Ghana and 2,203 in Sierra Leone.
⁵ For Ghana, responses are the average responses across gold, oil, and other extractives. ‘Don’t know’ and ‘did not respond’ responses are excluded.
⁶ Responses excluded for which less than two per cent of respondents noted that there had been a public debate or discussion.

to pay. This suggests that low tax literacy places citizens in a vulnerable position when interacting with tax authorities and limits their ability to productively engage with tax issues. In Sierra Leone, focus group participants and interview respondents were outspoken about the ways in which a lack of information about how revenues are spent undermines their confidence in the tax system. In turn, interviewees emphasised that a lack of trust in government discourages engagement with tax issues, as citizens are reluctant to engage with an untrustworthy government with whom they see little potential for responsiveness. As explained by a representative of the Network Movement for Democracy and Human Rights in Sierra Leone, the failure by local councils to fully explain to taxpayers how they use public money is also a reason for people's reluctance to pay the local tax (cited in Remoe 2012).

Critically, the government's commitment to transparency is often seen as insincere or insufficient. As described by the Executive Director of the National Movement for Justice and Democracy in Sierra Leone, the 'government is not consistent with the practice of transparency', presenting transparency to citizens 'as if it is a gift, not a right'.⁷ Further, a representative of the Budget Advocacy Network (BAN) in Sierra Leone highlighted the government's failures in engaging in more meaningful transparency: 'The accountability aspect goes beyond just telling people "this is what we've collected", but it also goes with "This is what we've done with the money". That one is lacking.'⁸

Nevertheless, there are positive examples of the ways in which greater transparency can contribute to a positive dialogue between taxpayers and governments. For example, in Sierra Leone, Bo City Council has in recent years been heralded as a model of strong local revenue mobilisation and good governance, associated with improved engagement between government and taxpayers. A number of key factors played a role in Bo's revenue success, including more stringent anti-corruption measures, public education programmes focusing on the links between revenue and expenditure, and new forums for taxpayer engagement with taxpayers (Jibao and Prichard 2015). As described by a representative of BAN,⁹

One of the reasons [that Bo stands out in terms of local tax collection] has to do with how they engage the community on a monthly basis... they will tell you 'this is what we have done and this is what we have collected and this is also what we are going to do for the following month'. So, because of that, it builds the trust and confidence in the citizens... that is why Bo City Council is up in terms of collecting local revenue.

This taxpayer engagement was fostered under the political leadership of Mayor Wusu Sannoh, who prioritised tax reform in his electoral platform in part as a result of increased local political competition (Jibao and Prichard 2015). Electoral competition incentivised Sannoh to make promises regarding improved public service provision, which then required strengthened public support for raising local revenue in order to meet these electoral promises. Sannoh emphasised the contractual and reciprocal nature of taxation, and prioritised transparency and taxpayer engagement within the reforms. Bo represents an important example of the crucial role that improved taxpayer engagement, transparency, and sustained political leadership can have in strengthening the relationship between taxation and accountability.

2.2 Achieving meaningful transparency

Our evidence is clear: tax literacy in Sierra Leone and Ghana is low, impacting taxpayer vulnerability, trust in tax systems, and the potential for positive taxpayer engagement. Our evidence suggests that existing taxpayer education programmes and initiatives to increase

⁷ Sierra Leone interview #14.

⁸ Sierra Leone interview #5.

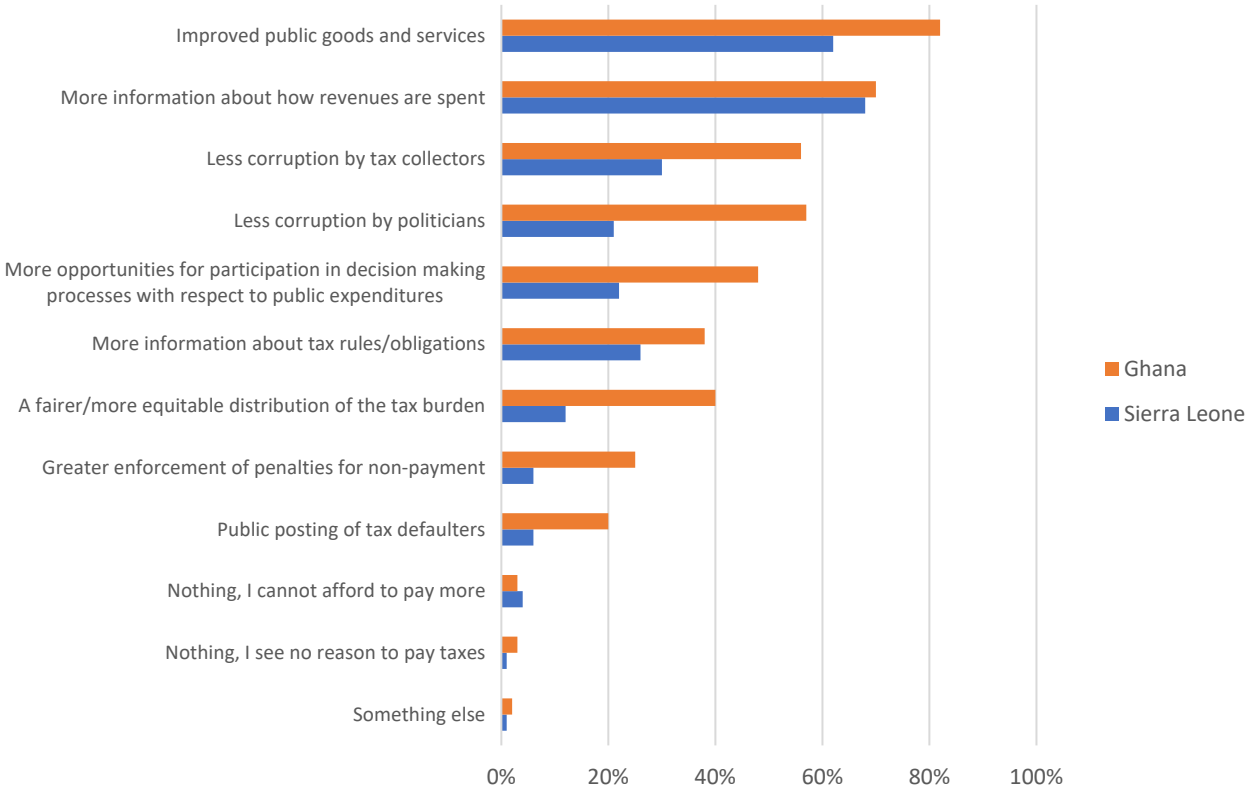
⁹ Sierra Leone interview #5.

transparency are often not achieving their goals and, in some circumstances, are weakening the potential for strong tax-accountability links. Simply publishing information does not necessarily lead to greater accountability (see e.g. Rudiger 2018). How can more meaningful transparency be achieved? We focus first on what information is most relevant and how it can be made more accessible to taxpayers. We then consider what channels can most effectively reach the majority of taxpayers, given limitations of both infrastructure and of literacy.

2.2.1 Providing meaningful information

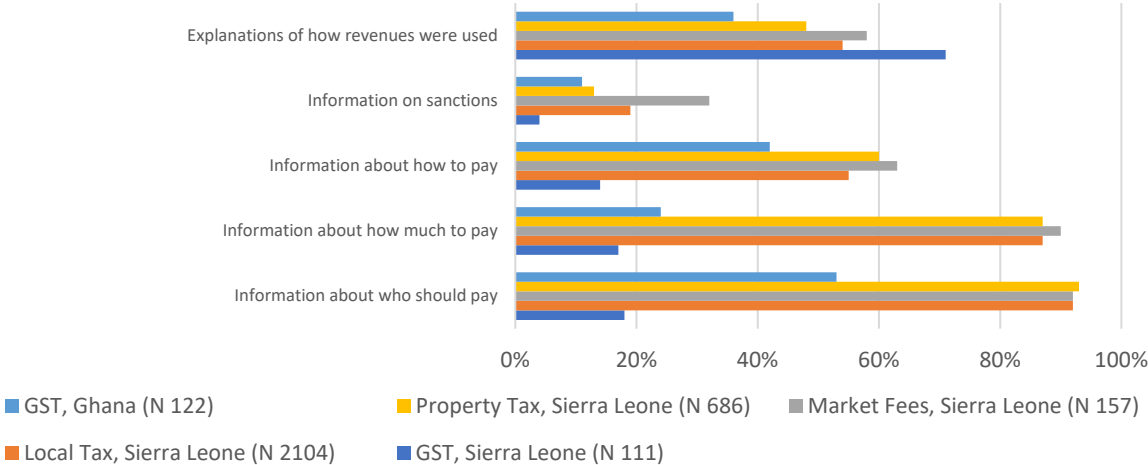
Two key findings stand out in thinking about how to make tax information more relevant and meaningful to citizens. First, citizens made clear that they primarily want to know how tax revenues are spent, to see results and to be reassured that tax revenues are not being misused (Figure 3). In shaping compliance decisions taxpayers reported that having access to such information was a higher priority than reducing corruption by tax collectors or politicians. This desire for information about how revenues are spent contrasts with the information that citizens actually receive. Indeed, public discussions of tax largely focused on sharing key information about tax liabilities, rather than on explaining how tax revenues are actually used (Figure 4).

Figure 3: ‘What, if anything, would increase your willingness to pay taxes to the central government?’¹⁰



¹⁰ Multiple responses were permitted.

Figure 4 'If you participated in a public discussion or debate about a specific tax in the past three years, what information was provided?'¹¹



In line with evidence that citizens want to see how tax revenues are being spent, both Sierra Leone and Ghana have enjoyed some success in earmarking revenues for specific public goods. For example, previous research has shown that in Sierra Leone, informal earmarking of new revenues for specific purposes was critical to building popular engagement and support in Bo City Council in Sierra Leone (Jibao and Prichard 2015). In Ghana, increases in the VAT rate were only successfully introduced by earmarking new revenues for education and health spending (Prichard 2015). These cases indicate that in low trust environments, earmarking of tax revenues – that is, commitments to spend some or all of the revenue from a specific tax on a particular type of expenditure – may be useful in making the tax-expenditure link explicit to taxpayers. This may, in turn, increase taxpayer confidence in government, and provide taxpayers with an explicit target around which to organise, engage and monitor the government’s performance.¹² Such earmarking may be comparatively informal, in the form of a stated commitment by public officials, or highly formal, defined explicitly in the law. Despite its potential, revenue earmarking should be approached with caution as formal legal earmarks reduce budgetary flexibility, while informal commitments can be used for political purposes without having concrete effects on actual spending patterns if not carefully monitored (see e.g. Bird 2008; Junquera-Varela, Marijn, Shukla, Bernard, Awasthi and Moreno-Dodson 2017; Prichard 2015; Webber and Wildavsky 1986).

The second key message is that taxpayers want to know how revenues are used in a way that is easily understandable and accessible. By design or accident, governments often do not present information clearly. For instance, although citizen service charters – which list the rate of common taxes and fees – were often present at local government offices in Sierra Leone and Ghana, they were often printed in an unreadable format that made them effectively incomprehensible.

¹¹ Data is only reported for discussions around a particular type of tax where more than 100 respondents had engaged in such a discussion in the previous three years.

¹² For instance, after market taxes were linked explicitly to the development of new market facilities in Guinea, tax collection doubled and there was increased community monitoring of tax collectors (Korsun and Meagher 2004).

Photo 1 Example of a posted citizen service charter, Koinadugu district, Sierra Leone

Moreover, tax information can be technical, with citizens in Ghana describing, for example, being unable to gauge how much revenue should be collected from zonal areas versus what is actually reported. Similarly, while governments often publish public finance figures, the data is often not meaningful to taxpayers as it is too aggregated to relate to local realities. As explained by a civil society representative in Sierra Leone, ‘They [the government] can say the health sector spent 20 billion [Leones, or about US\$3.6 million], [but] that information does not make sense to ordinary citizens’, as it does not relate to concrete services.¹³ Instead, information should be provided in a way that is intuitive to taxpayers and that is disaggregated in a way that allows them to draw clear connections between spending categories and local service provision. Rather than publishing figures on ‘municipal services’, for example, local governments should aim to publish disaggregated budget lines, such as ‘market repairs’ or ‘public toilet maintenance’. Breaking down government spending in this way makes the information more meaningful for taxpayers, allowing them a better understanding of what they are receiving in return for tax revenues and making engagement more likely by allowing them to verify whether revenues are being used as promised.

More meaningful information may likewise include breakdowns of how much revenue is collected and from what sources. Making such information more readily available can empower taxpayers by giving them a clearer picture of the revenues available for government to spend on public priorities. More ambitiously, to encourage more constructive engagement with taxpayers, progressive governments may consider sharing data on rates of tax compliance – or publicly highlighting compliance records among the wealthy – in order to dispel scepticism about the accountability and equity of tax systems.

In addition to being disaggregated, information is more relevant to taxpayers when it is provided in a timely and actionable manner that can provide the foundation for taxpayer engagement. As described by a civil society representative in Sierra Leone, ‘One of the challenges citizens have been facing has to do with access to comprehensive and adequate information in a timely manner... if [citizens] do not get the information on time, their participation [in public meetings about taxation] will be meaningless.’¹⁴ Indeed, when

¹³ Sierra Leone interview #5. Exchange rate for 16 December 2016.

¹⁴ Sierra Leone interview #5.

information relates to planned and actual revenue collections or budget expenditures, delayed transparency means that information loses its usefulness as a spur for taxpayer engagement. If information is only provided after all decision-making periods are over, citizens cannot influence real change, but can only register content or discontent with outcomes.

2.2.2 Ensuring that information reaches citizens

Even where information is meaningful to taxpayers, major challenges remain in ensuring that it actually reaches them. Conventional transparency initiatives often involve posting tax and budget information at government offices. For example, in Sierra Leone most districts post budget information and 'citizen service charters' on boards at the district councils, listing the cost of different government services, while the National Revenue Authority (NRA) and some local governments have also used billboards to provide information to citizens. In Ghana, local governments were, until recently, compelled to publish tax rates and revenue yields by sub-district areas on notice boards near or at the government offices. These types of transparency strategies, which in theory fulfil the goal of greater transparency, often have limited impact for four key reasons.

First, in practice, and particularly at the sub-national level, information is not always shared. For example, in Sierra Leone, budget information is supposed to be provided at ward council offices, though spot checks at these ward council offices across the regions of study found that budget or revenue information was rarely posted. Local government officials themselves noted that they are not able to easily monitor these offices,¹⁵ thus limiting the effectiveness of any directives given to them by the district government.

Second, even where information is made publicly available, our research shows that citizens often lack the capacity to access this information, given the logistical challenges of reaching district council offices including poor roads, high costs of transportation, and the distance of local government offices from rural villages.¹⁶ More fundamentally, many taxpayers reported feeling too intimidated to go to government offices to request or view information, particularly given the low levels of education and high rates of illiteracy that shape the power dynamics between citizens and the state. Accordingly, simply posting information is often viewed as an insincere way to fulfil mandated requirements for greater transparency. As described by a civil society representative in Sierra Leone, 'There are times wherein the [local government] councils will just want citizens to participate, [so that they can] check the box [saying] that we gave citizens [information] or say CSOs participated in this particular aspect [of governance].'¹⁷ In short, it is not enough to simply publish information and wait for taxpayers to find it.

Third, despite the need to reach out to taxpayers more proactively, governments are often limited in their capacity to do so because of poor infrastructure. For example, relying on postal services can result in limited coverage, even in urban areas and among wealthier taxpayers (Mascagni, Nell and Monkam 2017). While sending messages by SMS and email has been found in some contexts to be relatively effective in reaching taxpayers and eliciting greater tax compliance and engagement (Mascagni *et al.* 2017), the ability of the government to manage contact information is often challenging owing to frequent turnover of and sharing of mobile devices. For example, Mayega, Ssuuna, Mubajje, Nalukwago and Muwonge (2017: 12) found lower than expected validity of phone numbers held by tax authorities, with 44 per

¹⁵ Sierra Leone interview #31.

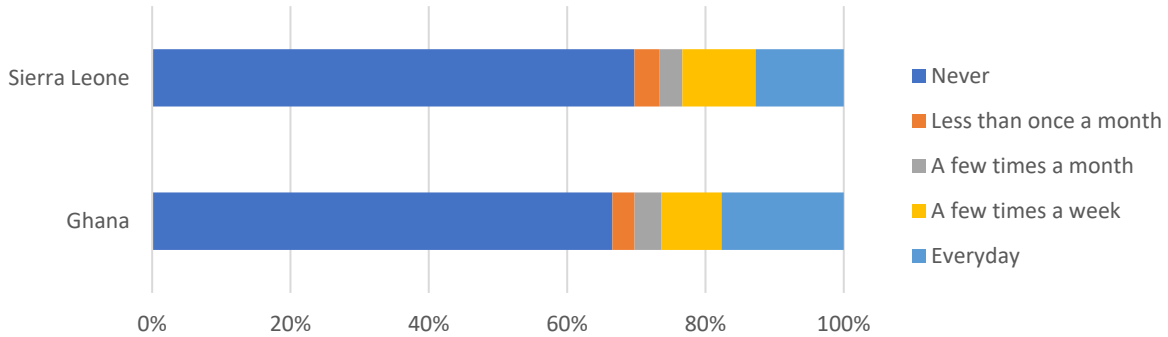
¹⁶ Sierra Leone interview #31.

¹⁷ Sierra Leone interview #5.

cent of total registered individual taxpayers in Uganda having duplicate phone numbers.¹⁸ Accordingly, while some revenue authorities, including the NRA in Sierra Leone, have begun to communicate with taxpayers via SMS,¹⁹ it is not clear how meaningful this channel of information sharing will be.

Moreover, access to the internet and mobile devices cannot be taken for granted. Despite mobile phones being an increasingly low-cost and ubiquitous option in much of sub-Saharan Africa (see Rotberg and Aker 2013), internet coverage is low outside of urban areas, limiting the overall reach of such channels of engagement. For example, 31 per cent of individuals in Sierra Leone in 2017 and 25 per cent in Ghana in 2018 reported owning a phone capable of internet access (Afrobarometer 2016/2018) but the majority of individuals surveyed reported never using the internet through any device (Figure 5).²⁰ Moreover, internet use is heavily skewed towards urban, young, and male citizens (Wittels and Maybanks 2016: 6). Indeed, while 21 per cent of men reported having access to the internet in Sierra Leone in 2015, only 10 per cent of women did (Wittels and Maybanks 2016: 35).

Figure 5 ‘How often do you use the internet?’



Data source: Afrobarometer 2016/2018

Fourth, where tax information is shared in English and in written form, it is unlikely to be meaningful to taxpayers owing to low levels of English literacy and fluency. In Sierra Leone and Ghana, taxpayers and civil society organisations highlighted the issue of the comprehensibility of data shared by governments, which is predominately shared in English only. Sierra Leone has an adult literacy rate of 32 per cent (World Bank 2016), while more than a third of survey participants in Sierra Leone received no formal schooling or only informal schooling, and more than half (57 per cent) did not complete secondary school. On account of low levels of English literacy and limited national access to the internet, a civil society representative argued that information published online in English ‘is not “public” information.’²¹ As one official from the Ghanaian Ministry of Local Government and Rural Development phrased it, ‘If you want to hide something from a Ghanaian, write it down.’²²

In some areas, government officials made concerted efforts to communicate information in more accessible ways for local populations. As described by a local government official in Freetown, community outreach efforts centred on strategies that ensured information was conveyed in a citizen’s own language, in part because most people do not have access to television and radio. Accordingly, he noted, ‘When we visit these communities, we go house

¹⁸ This is often because tax agents are often forced to use their own details when taxpayers do not have an email address or phone number.
¹⁹ Sierra Leone interview #8.
²⁰ N 2,400 in Ghana and 1,200 in Sierra Leone. In the figure, ‘Don’t know’ responses are excluded, which represented 0.4 and 1.8 per cent of responses in Ghana and Sierra Leone, respectively.
²¹ Sierra Leone interview #14.
²² Ghana interview #5.

to house to try to talk with people in the language that they understand [...] house to house engagement with people [is what's important].²³ Evidently, however, this is a costly and time-intensive approach to sharing information that is unable to easily be sustained or replicated. Critically, where they are not effective at reaching citizens, tax education programmes can backfire and become a source of resentment among taxpayers, as with some Sierra Leonean citizens who viewed taxpayer sensitisation billboards as a highly visible waste of money.²⁴

How can information be shared in a more meaningful way with taxpayers? Our research makes clear that tax education programmes are most effective when they allow for interactive forums of information sharing and engagement with government officials. As described by the Information, Education, and Communications Officer of Freetown City Council, taxpayer education is not just about providing information, but also about encouraging taxpayers to engage with government:

When [we] collect the taxes, [we] go to the radio and television and the public and tell the people, we want to collect this tax, and this is what we are going to use it for. By doing so, the people will become aware about the tax they pay, how much has been collected, and the development that came from the tax, how that money was spent. So basically, we go on the radio to try to tell people that they have access to information, that citizens have the right to come ask for information with regard to taxes.²⁵

More effective information sharing can also be a starting point enabling citizen demands for greater reciprocity – and, indeed, local governments and tax authorities identified these platforms as important mechanisms for securing feedback from citizens. Three channels may be particularly important for the government to share information in a more interactive way.

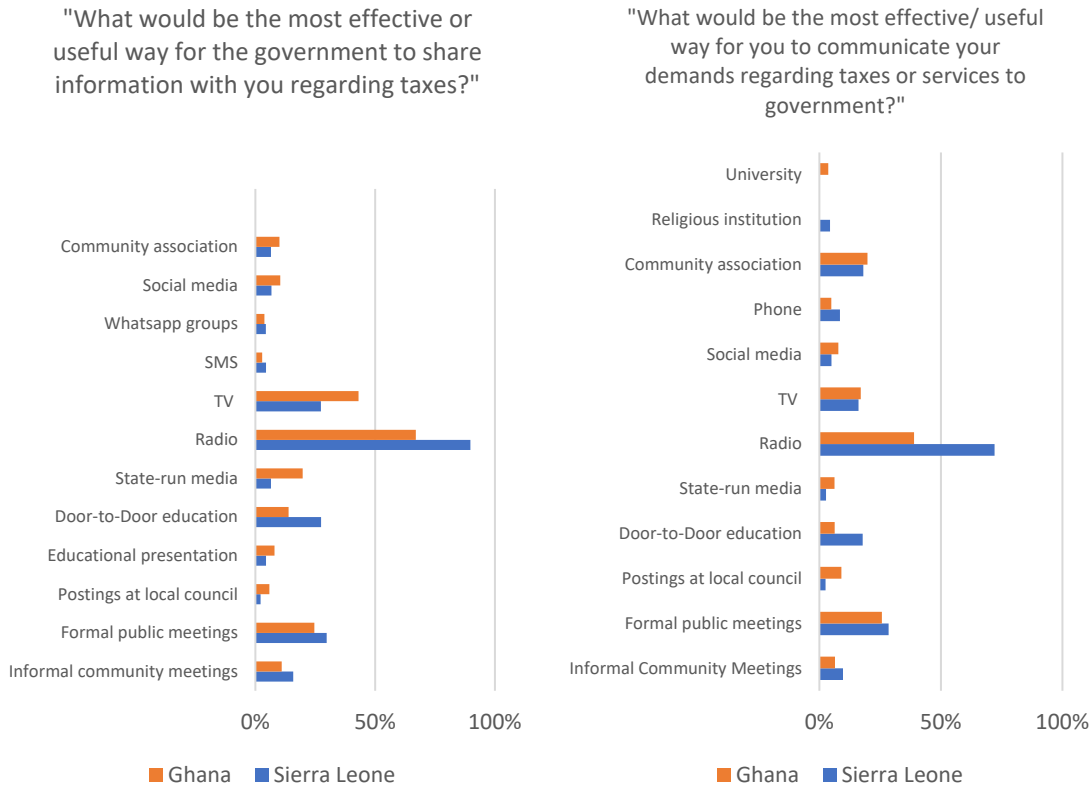
First, taxpayers view local radio as a particularly effective form of communication (Figure 6). This is unsurprising as radio is the dominant mass-medium in Africa, reaching further than newspapers and television, both in terms of audience numbers and geographical reach (Manyozo 2011). Radio remains the most accessible broadcast platform in both countries. For example, in Sierra Leone in 2015, 81 per cent of adults had access to a radio and 69 per cent of households owned a radio, while radio was the only traditional media platform that achieved near gender equity of access (Wittels and Maybanks 2016: 7-8). At the same time, radio is particularly effective in reaching rural citizens as it offers an opportunity to communicate in local languages, while circumnavigating the underlying issues of limited electricity, low internet coverage, low literacy and the lack of population density outside of major cities. In order to call or text in, the only criteria are to be able to speak the local language and have a phone.

²³ Sierra Leone interview #40.

²⁴ This was expressed, for example, in Sierra Leone FGD #9.

²⁵ Sierra Leone interview #40.

Figure 6 Viable channels for interacting with taxpayers²⁶



Radio shows are particularly valued where they allow for meaningful interaction with government officials, through questions and dialogue, while allowing for citizens to remain anonymous, thus addressing the uneven power dynamics that often make it unappealing for citizens to engage in tax debates. Weekly call-in shows featuring government officials were part of the communication strategy of every local government we visited in Ghana, while also being used at the national level and by some local governments in Sierra Leone. In Makeni, for instance, the Chief Administrator of the City Council explained that the weekly radio programme ‘Council Hour’ has been critical to communicating with taxpayers, while taxpayer feedback and questions have even enabled him to identify cases of fraud and corruption on the part of his tax collectors, allowing him to directly address taxpayer concerns.²⁷ Civil society representatives made it clear that greater radio coverage would help improve taxpayer knowledge, including about their rights, methods of demanding information, and procedures for paying taxes.²⁸

Despite the potential of radio programming, there remains scope to make the programming more effective by ensuring reliable and sustainable funding, particularly in Sierra Leone, where local governments were often unable to sustain weekly radio programmes.²⁹ Further, there is some need to provide programming that is more explicitly focused on tax and that fosters tax discussions and shares tax information in an accessible way, as described earlier. More critically, the reach of radio is still limited for some low-income and marginalised groups, particularly in rural areas, while the structure of community radio, given its often

²⁶ On the left, the following options were removed for having less than 3 per cent: phone, secret society, religious institution, university, and informal small gatherings. On the right, the following options were removed for having less than 3 per cent: educational presentation, SMS, WhatsApp, secret society, and local school. For both, multiple responses were permitted.

²⁷ Sierra Leone interview #22.

²⁸ Sierra Leone interview #18.

²⁹ Sierra Leone interview #8.

limited capacity and susceptibility to politicisation, can cause taxpayers to doubt the credibility of the information being shared.³⁰ Recognising that not everyone, including farmers who spend their days in their fields, can listen to the radio, some councils in Sierra Leone – including in Kono, Bombali, and Koinadugu – use ‘mobile sensitisation teams’ or ‘publicity’ vehicles, which involve using a public announcement system on a truck to access more remote communities, spreading information to taxpayers or playing tax ‘jingles’.³¹ While these methods may allow for broader coverage, they evidently do not allow for taxpayer interaction.

Second, citizens also reported that television is a useful means through which they can receive information from government, as well as interact with government officials in some way. Ultimately, radio and television serve slightly different roles at national and local levels. At the local level, they both offer an efficient means of citizen engagement with local officials among a population that is, to a large extent, illiterate and hard to reach. At the national level, conversely, radio and television can be useful as a means of broader political accountability. For example, in Ghana, readings of the national budget have been televised, as have public corruption hearings conducted by the Public Accounts Committee.³² Respondents viewed both as positive and meaningful forms of transparency and accountability. For the first time, citizens explained, they were given a sense of the larger picture of how money is being spent nationally, through the budget reading (i.e. more transparency). In addition, the public hearings relating to members of government charged with corruption demonstrated that government can and will hold itself accountable for misappropriation of public funds (i.e. more accountability).³³

Finally, there is significant popular demand for community meetings to discuss revenue and expenditure issues, with evidence that such meetings are particularly successful when accompanied by additional space for training and dialogue. For instance, a World Bank study from Burundi captures the importance of achieving a two-way exchange of information in order to ensure that transparency is meaningful (World Bank 2014). In this context, in order to address issues of access and comprehensibility, municipal administrations worked with local civil society organisations to disseminate information and converse with taxpayers in spaces like church and community meetings, providing a wider reach and a two-way engagement with taxpayers. In our cases, civil society actors could usefully play similar roles to make forums more inclusive and accessible for taxpayers. This is evident, for example, in Sierra Leone, where bimonthly council meetings are often only attended by civil society representatives, as these forums are perceived to be ‘for the more educated’ rather than for ‘regular’ taxpayers.³⁴ Accordingly, civil society actors may usefully play a role to make forums more inclusive for taxpayers while also equipping them with the tools they need to feel confident in engaging with government.

The case study evidence points very clearly towards the weaknesses of existing transparency initiatives, the limitations of published information for reaching taxpayers, and the comparative importance of interactive forums as a key means of reaching taxpayers with meaningful information. Further, our research points to the role that civil society can play in translating information for taxpayers – both literally translating information into local languages and translating complex legal and tax jargon into plain language – and playing an intermediary role to support taxpayer engagement with government through interactive

³⁰ Sierra Leone interview #16.

³¹ Sierra Leone interviews #22 and 31.

³² The Public Accounts Committee is a parliamentary committee to whom the Auditor-General reports. This committee is charged with investigating corruption and financial malfeasance on the part of government officials as recommended by the Auditor-General.

³³ Although this public investigation into corruption charges of government officials has caused some cynicism among citizens, it represents a positive link between tax and accountability. At the same time, however, in some contexts, such national viewings risk being perceived as political and undermining perceptions of the overall tax system.

³⁴ Sierra Leone interview #23.

forums. These findings drive home a key point – taxpayers do not want to simply be told information but want the opportunity to better understand the information that is being presented, to ask questions, and to engage with government officials in a safe and sincere manner.

3 Strengthening taxpayer engagement

In order for enhanced transparency to result in meaningful tax-accountability linkages, there needs to be constructive public engagement around taxation. Transparency and taxpayer engagement go hand in hand and the appropriate strategies may involve considerable overlap: the primary goal of transparency is to underpin and encourage more constructive engagement around taxation. That is, it is intended to provide information that can enable taxpayers to participate in debates about taxation, to oversee the use of tax revenues and to make reciprocal demands on government for public benefits from taxation. Thus, transparency is insufficient on its own, but needs to be coupled with explicit strategies to empower taxpayers to use that information to engage with government.

Existing research suggests that tax bargaining may be encouraged through measures to facilitate and support collective action (see e.g. Prichard 2015). On the supply side, policymakers and stakeholders could create new forums, or reform existing forums, to provide institutionalised spaces for taxpayers to engage with governments, such as town hall meetings, call-in radio shows, or even participatory budget processes. On the demand side, while it may be difficult for individual taxpayers to make effective demands on government, citizens can leverage civil society organisations to channel collective grievances. Taxpayer empowerment depends on changes on both the supply and demand side in order to foster meaningful engagement.

While the broad direction of needed reforms is clear, the kind of recommendations commonly made by analysts lack the specificity to be directly useful to governments and donors. They also risk underestimating the complexity of supporting broader engagement on tax issues, which have historically been dominated by experts and relatively hidden from public view. We deepen existing analyses by first considering the nature of existing citizen engagement around tax issues and then considering how taxpayer engagement may be strengthened by supporting safe, secure, and sincere forums of engagement and bringing in support from trusted community and civil society actors.

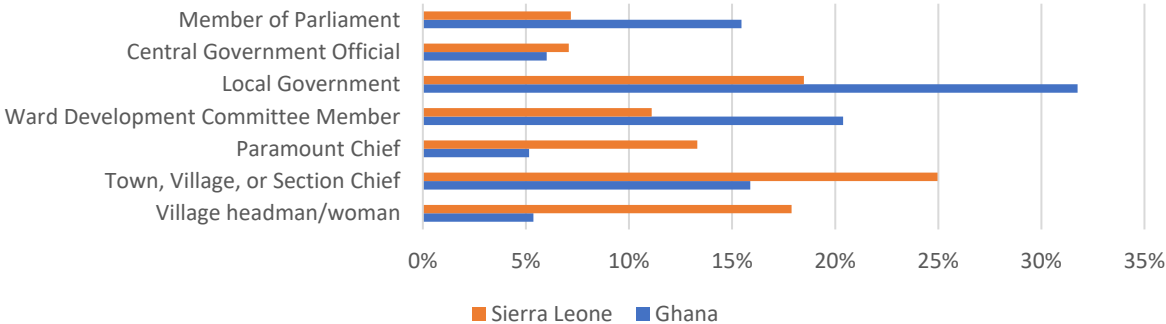
3.1 The state of taxpayer engagement in Sierra Leone and Ghana

Citizens are often assumed to be largely disengaged from tax issues on account of the often complex and technical nature of taxation, which leads engagement on tax issues to remain the purview of ‘experts’ only (see e.g. Prichard 2018, Sharp, Sweet and Rocha Menocal 2019). This is true to some extent in Sierra Leone and Ghana, with relatively low levels of interaction with government officials and minimal engagement in collective action around tax issues. However, evidence also suggests a willingness and desire to engage in local public forums, with growing civil society capacity to encourage popular engagement. Nevertheless, capacity to engage with tax issues is uneven and gendered, appearing to be influenced in particular by level of education.

First, we find that 26 and 47 per cent of respondents in Ghana, and Sierra Leone, respectively, had individually sought out public officials to discuss tax matters, while 38 and 56 per cent of respondents in Ghana and Sierra Leone, respectively, reported having attended a voluntary public meeting dealing with tax issues. While not all taxpayers have

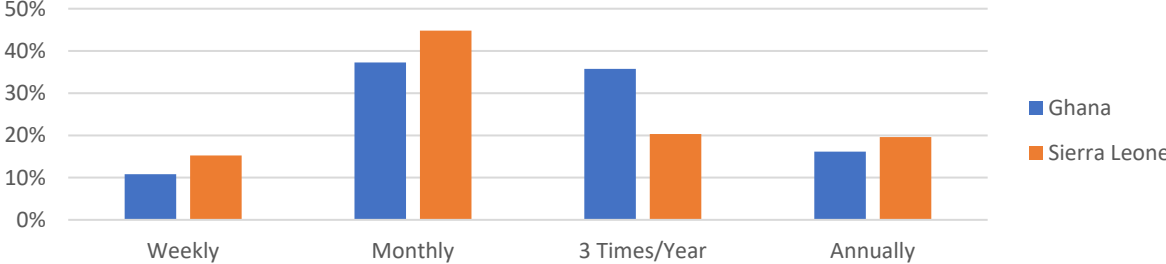
engaged directly with tax issues, the proportion who have is substantial. Nevertheless, our evidence shows that engagement with tax issues is largely localised: in both countries those who had contacted public officials on their own initiative overwhelmingly had done so at the local level. In Sierra Leone, this was more often traditional authorities (chiefs and village headmen/women) rather than formal state officials (Figure 7).³⁵

Figure 7 Percentage of respondents who contacted a public official, by actor



Second, the majority of individuals in each case (80 per cent in Sierra Leone and 78 per cent in Ghana) reported that public forums are a useful platform for understanding the processes of, and reasons for taxation. In turn, the majority of individuals who felt that such forums are useful had an appetite for them to be held once a month or more frequently (Figure 8).

Figure 8 Desired frequency of public forums³⁶



In some contexts, these forums were seen as important ways to influence local policymaking; as explained by one group of taxpayers participating in a focus group discussion in Sierra Leone, ‘We came to understand that communities that complain about lack of services in their localities during radio discussions were awarded projects such as culverts, garbage dumping sites, and rehabilitation feeder roads.’³⁷ Accordingly, much engagement through forums like radio shows has been explicitly aimed at improving accountability in the use of tax revenues. As described by a focus group participant in Bo:

For years now we have been paying our respective taxes to council, but they have done very little to improve our community in terms of service delivery. They have not been able to account for revenues they collect. This has made us to make calls and make text messages [sic] during radio discussion programmes.³⁸

³⁵ This localised engagement is unsurprising and in line with research that highlights the greater levels of trust that individuals have in local officials (see e.g. Bratton 2012).
³⁶ N=786 in Ghana and N=1,756 in Sierra Leone.
³⁷ Sierra Leone focus group discussion (FGD) #13.
³⁸ Sierra Leone FGD #6.

In Ghana, mandatory town hall meetings play a particularly important role in enabling discussions of taxation and spending. Importantly, these meetings are inclusive, as they are conducted in local dialects and offer citizens an opportunity to raise concerns and ask questions. Respondents reported that they are particularly effective when they are complemented by training by local CSOs on matters like participatory budgeting mechanisms. Often the goal of citizen training, beyond arming citizens with some technical ability to understand tax and budget information, is also to help citizens gain confidence in being able to speak up at town hall meetings.³⁹ Evidence suggests that when training has been combined with fiscal transparency in neutral forums where both citizens and government officials are present, trust and engagement have been strengthened (CHF 2010). It should be kept in mind, however, that additional efforts must be made to incorporate marginalised groups, such as (less educated) women and youth. For example, in a Sekondi-Takoradi focus group in Ghana, female market traders had no awareness about local town hall meetings.⁴⁰

Third, only a small proportion of respondents engaged with tax issues through collective action or protest movements. In Sierra Leone, the vast majority of focus group respondents say they would never consider being involved in a public protest or demonstration. For instance, in a focus group discussion with business owners in Kabala, respondents said that they would never protest because they were afraid of the possible negative repercussions, including getting arrested or imprisoned.⁴¹ One participant stated that if people protest others will think of them as ‘anti-government campaigners’; because of the ‘politically-sensitive context’ of their city, he would therefore ‘not think of doing such for fear of the negative backlash [he] would suffer, especially from pro-government supporters in [his] area’.⁴² This reflects both fear of potential reprisals for participation in protests and a sense that protests are not an effective means of engaging with or putting pressure on governments. Some individuals explained that this nervousness about protests was the result of ‘memories of war’ and the challenges of post-conflict spaces.⁴³

More broadly, around the time of data collection and in the lead-up to the 2018 national elections, there was a growing climate of fear and intimidation surrounding public opposition. Government actions to limit protest and press freedom were reported by civil society representatives to have had significant impacts on civil society and public morale.⁴⁴ According to a civil society representative of an international NGO based in Freetown, ‘The civil society space is now tighter. Organisations that used to be vocal are now being sycophants for fear of being intimidated.’⁴⁵ As described by a representative of the Open Tax Initiative, the state has made significant moves to ‘disallow protests’ leading to a ‘bad situation’ wherein any ‘criticism is tagged as anti-government’, creating ‘political risks’ for moving forward with protests or deeper engagement.⁴⁶ Previous research in border regions of Sierra Leone shows that participation in civic organisations can make individuals a target of higher informal levies and inappropriate behaviour on the part of revenue officials (van den Boogaard, Prichard, and Jibao 2018), suggesting that people see a risk in being more

³⁹ Ghana interview #5.

⁴⁰ Ghana FGDs #4, 5.

⁴¹ Sierra Leone FGD #9.

⁴² Sierra Leone FGD #9.

⁴³ Sierra Leone interview #16.

⁴⁴ Sierra Leone interviews #18 and #15. For instance, President Koroma promised, but failed, to repeal Public Order Act 65, which was passed in the politically tumultuous post-independence years and continues to give broad state power to restrict freedom of speech, freedom of assembly, including peaceful protests, and freedom of association (Articles 26 and 27, Government of Sierra Leone 1965).

⁴⁵ Sierra Leone interview #15

⁴⁶ Sierra Leone interview #18. Similarly, Inveen (2016) explains that from 2014 to 2016, ‘the country’s ruling party has shown a worsening, often violent intolerance for public criticism, and with an 11-year civil war in the rear-view mirror, a culture of silence often deters would-be protesters from publicly airing their grievances’.

engaged. This has all resulted in a context wherein, as described by a focus group participant in the East ward of Freetown, people are 'afraid to express [themselves], to protest'.⁴⁷

By contrast, Ghana has a long history of popular protest, organised around dissatisfaction with high costs of living, dispossession and inadequate infrastructure, participatory governance, corruption, working conditions, and unemployment (Asante and Helbrecht 2018). Aboagye and Hillbom (2020) describe how taxpayers have negotiated with the state through the nation's history 'to limit the extent of taxation, especially in cases where state reciprocity falls short of what people expect', whether through misappropriation or mismanagement of tax revenues or outright corruption (see also Prichard 2015). This has particularly been the case since the return to democratic rule in 1992, which opened up greater space for public dissent and meant that the state had to rely to a greater extent on consensual and quasi-voluntary tax collection (Aboagye and Hillbom 2020). Most prominently in recent memory, public outcry and street demonstrations against the introduction of VAT in 1995 eventually led to the repeal of the tax (see e.g. Akufo-Addo 1995; Wereko-Brobby 1995; Osei 2000). Nevertheless, focus group respondents did not report engaging in tax protests or mobilisations, illustrating that even in contexts where public mobilisation is more feasible, citizens rarely engage in this way with tax issues.

Finally, despite visible protests being relatively rare, some civil society groups have been active in engaging with the government over tax issues in other ways. In Ghana, focus group participants highlighted how civil society groups, including community-based organisations such as youth associations, have acted as pressure groups to hold local governments to account.⁴⁸ Nationally, one of the best known examples is OccupyGhana, which has worked with both the media and the judicial system to ensure 'that the Government and all public servants who make use of taxpayers' money must not be corrupt... [and are] transparent, accountable, and open to scrutiny' (OccupyGhana n.d.). While less well developed in Sierra Leone, CSOs have likewise been engaged with tax issues, though on a more localised level. Focus group respondents particularly noted that civil society can play a useful role in helping taxpayers understand how tax revenues are used. Further, civil society representatives highlighted a handful of times that coalitions of civil society organisations at the local level have put pressure on local governments for greater transparency.⁴⁹

Underlying these dynamics of engagement are stark inequities in the ability of groups to engage with tax issues, affected by, among other factors, education and gender. For example, focus group participants in Takoradi, Ghana represented a range of socioeconomic groups and education levels. More educated participants were more knowledgeable about the taxes they paid and more vocal about the challenges they faced, while also being better equipped with information about where to turn for information on taxation. By contrast, less educated participants, including predominantly female market traders, were unable to provide basic information about the taxes they pay or to identify channels of information.⁵⁰ These observations are in line with Kangave and Katusiimeh (2015), who found that in Uganda the technical nature of taxation restricted engagement in the tax reform processes to a limited group of actors with sufficient capability and capacity.

⁴⁷ Sierra Leone FGD #19.

⁴⁸ Ghana FGD #14.

⁴⁹ Sierra Leone interviews #5, 7, 15 and 19.

⁵⁰ Ghana FGD #4.

3.2 Improving forums for taxpayer engagement

The overall picture painted so far is one in which taxpayers have relatively limited access to information, limited pathways for engagement with government, only relatively rarely engage directly with those responsible for revenue and spending, and have only limited confidence in the efficacy of engagement efforts. Nevertheless, some forums for engagement have been comparatively effective, and taxpayers shared further ideas as to how they could be improved. The data presents promising avenues for strengthening taxpayer engagement by supporting (1) safe, secure, and sincere forums for engagement, (2) allies whom taxpayers trust, and (3) a role for civil society to act as translators, enablers, and trainers.

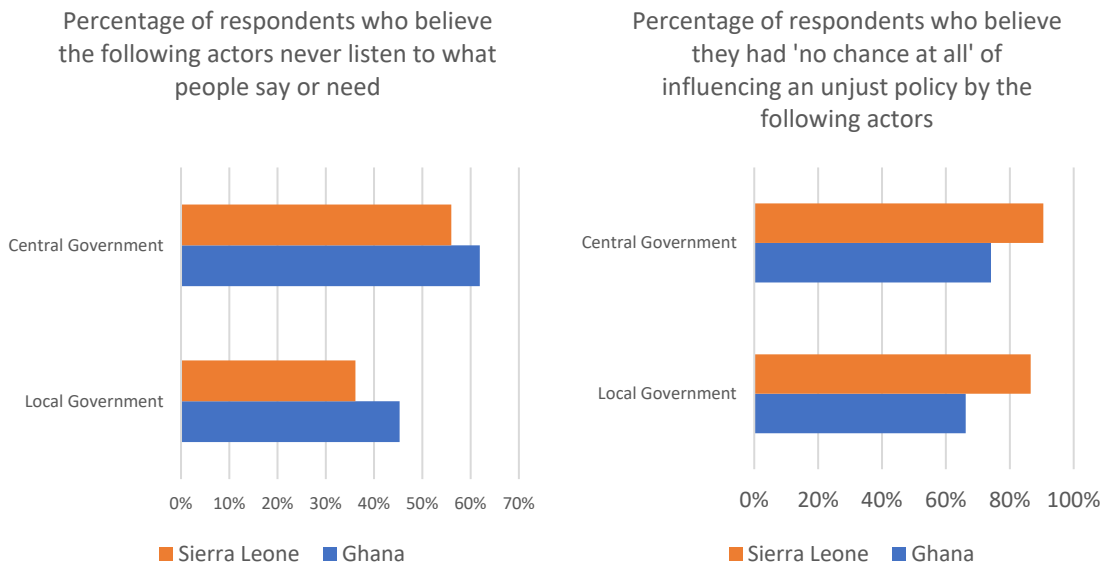
3.2.1 Supporting safe, secure, and sincere forums for engagement

The effectiveness and appropriateness of different forums of engagement will depend on contextual histories, the nature of the actors involved, and the trust that taxpayers have in state actors. Despite this need for a deep understanding of the local context, our research points to two general characteristics that underpin the effectiveness of forums for engagement. First, and fundamentally, citizens need to perceive that forums for engagement are safe and secure spaces, with government actors sincerely engaged in discussion and willing to be responsive to citizen demands. Even where forums and pathways for engagement exist, taxpayers are often relatively reluctant to engage. A prominent factor contributing to this lack of engagement is a sense of vulnerability, and perceptions of a high risk of reprisal in response for speaking out about tax and accountability issues. As described, in Sierra Leone there is a deep reluctance to participate in public protest for fear of potential consequences. This, in turn, appears to extend to the role of formal government forums, where a lack of anonymity made many respondents reluctant to participate – aside from the broader difficulties many people have in attending in-person meetings. It is this concern about anonymity that figures centrally in overwhelming popular support for radio call-in shows, and other online forums, which allow for anonymous engagement (see Figure 6 above).

Second, citizens must perceive forums of engagement to be meaningful, with the possibility of resulting in genuine policy reform. Alongside perceived risks of engaging publicly in debates about taxation, taxpayers frequently expressed the view that engagement was likely to be futile and was therefore not likely to be useful. As described by a focus group participant in Freetown, '[Greater engagement] would be futile, so no one wants to complain.'⁵¹ This sense of futility is linked to several key indicators. The majority of taxpayers in both cases feel that the central government never listens to what people say or what they need, and more than a third feel the same about the local government, while taxpayers have low levels of confidence in their ability to influence unjust policies (Figure 9).

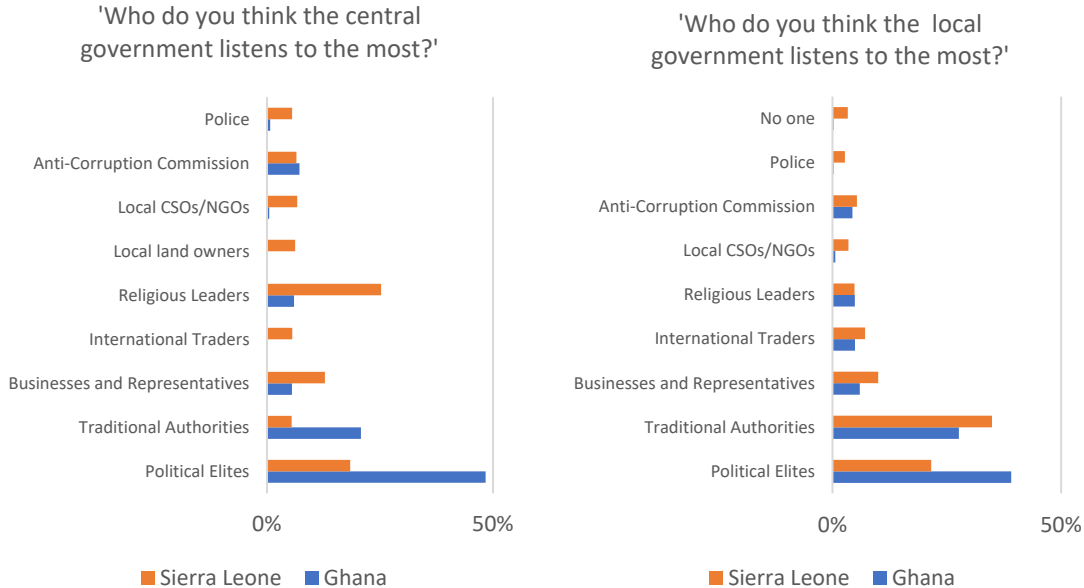
⁵¹ Sierra Leone FGD #19.

Figure 9 Perceptions of government responsiveness



The lack of perceived responsiveness to citizen demands is compounded by widespread beliefs that only political elites and traditional authorities have influence over government decision making (Figure 10). This is in line with M’Bayo (2016), who argues that debates about taxation in Sierra Leone are largely between elites in Freetown, and are highly politicised, with general taxpayers – and especially those in the provinces – left out.

Figure 10 Perceptions of influential actors⁵²



While this sense of the futility of engagement is common in contexts of low state trust, evidence suggests that it is possible to foster more productive state-society relations. As a result of mandatory local town hall meetings in Ghana, and with support from the Ministry of Finance’s Fiscal Decentralization Unit and the Ministry of Local Government and Rural

⁵² Market traders, local landowners, and international NGOs are not displayed in the local government section of the figure as they received less than 2 per cent of responses. Market traders, international NGOs, and 'no one' are likewise not displayed in the central government section of the figure as they received less than 2 per cent of responses.

Development's Social Accountability Unit, simplified budget templates and guidelines have been developed for explaining to citizens about budgets and how money is used. These simplified templates call for pictorial representations of approved, ongoing, or completed projects, highlighting both the project budget and the source of funding. This example is suggestive of the ways in which relatively minor changes – delivering more meaningful information to taxpayers, engaging in dialogue, responding to at least some taxpayer concerns – can substantially shift the potential for taxpayer engagement. Elsewhere, research has likewise found that when the state has demonstrated a willingness to sincerely engage with citizens, citizens have more positive perspectives of the government and are, in turn, more likely to participate in governance forums.⁵³ While trust in government may only improve over the long run, strategies to encourage inclusion, to ensure a non-threatening environment, and to demonstrate an openness to criticism and dialogue appear critical to shifting political scepticism of the potential for engagement.

3.2.2 Working with trusted community allies

Working with trusted community allies – including traditional authorities, religious leaders or other community leaders – can help overcome barriers to engagement related to a lack of information, a lack of perceived security and limited belief in the utility of engagement. Alternative sources of local authority often enjoy significant legitimacy among taxpayers and can correspondingly be powerful and effective conduits for spreading information and persuading taxpayers that engagement is both safe and warranted. This is particularly the case in contexts where taxpayers have low trust in, or negative perceptions of, the state.

While the relative importance of different actors will vary according to context, four broad types of community allies may play particularly important roles. First, in environments where traditional authorities retain considerable power and legitimacy, they may represent natural intermediaries between communities and the state. For example, chiefs play this critical role and also engage in revenue mobilisation on behalf of the state in Sierra Leone, where, unlike in Ghana, chiefs' power was further entrenched in the post-colonial period (see e.g. Acemoglu, Chaves, Osafo-Kwaako and Robinson 2014, Rathbone 1999, Fanthorpe 2001).⁵⁴ A local government official in Freetown emphasised the important role that chiefs can play not only in raising revenue, but also in shaping engagement around taxation and advocating on behalf of taxpayers:

The chiefs [...] are very important [...] you know, they can be the ones that people communicate through, because they are the most respected people in the community. Since the chief serves as an authority, people don't joke with this [...] they [the chiefs] work hand in hand [with the community] to make sure that the tax revenues are going to the right place, while also monitoring development projects... Over and again the chiefs have raised awareness – for example, if for a long time people pay taxes and don't see any development, then they [the chiefs] can try to engage the government, saying that 'we've paid our taxes and we don't see anything yet' – you know, that's one of the means of accountability.⁵⁵

In some areas, relationships between the local councils and chiefs are conflictual (see e.g. van den Boogaard 2020, Henn 2018), though in other areas the council uses chiefs as 'a

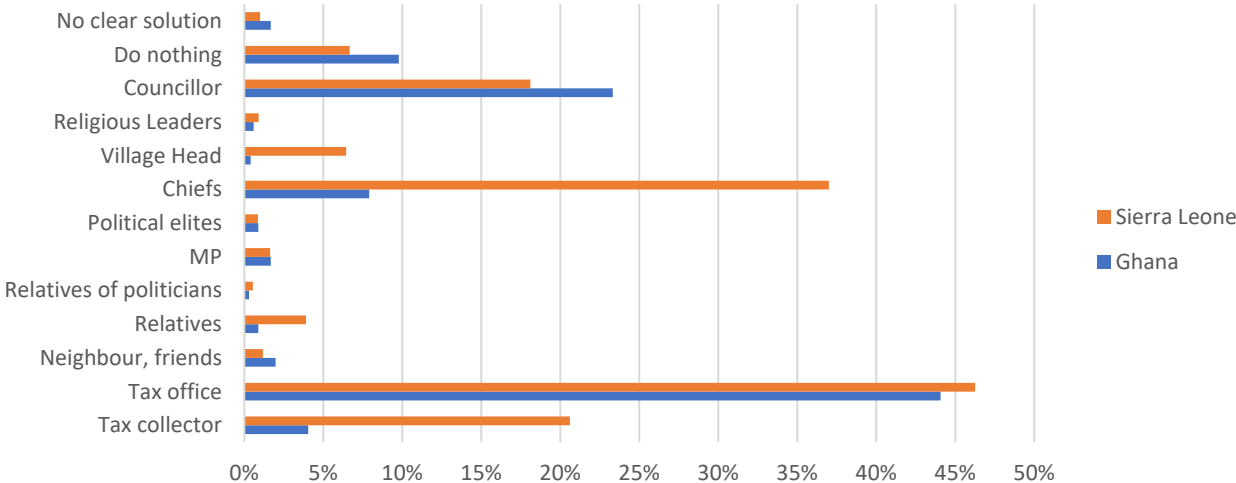
⁵³ In Burundi, for example, when public forums involved primarily one-way communication of information to taxpayers, and were perceived to be both pro forma and to serve a political purpose, the meetings were perceived as a waste of time for the citizens, which also generated a broader sense that engaging with the government was meaningless (World Bank 2014). By contrast, when some local governments began to provide information that was more meaningful to citizens, allowed greater space for engagement and discussion, and made some efforts to be responsive, public perceptions of the government (and willingness to participate) were transformed.

⁵⁴ Sierra Leone interview #17.

⁵⁵ Sierra Leone interview #40.

liaison between the community and [the government]' to help with tax education and collection.⁵⁶ Given this role, it is unsurprising that more than a third of respondents in Sierra Leone reported that when they have an issue with a tax official or tax collector, they go or would go to a traditional authority to help them resolve the issue (Figure 11).⁵⁷ Along with local governments, in Sierra Leone taxpayers also saw an important role for chiefs in hosting public forums about taxation (Figure 12). By contrast, in Ghana, where the role of traditional authorities has been curtailed, particularly since the 1992 constitution, it is unsurprising that taxpayers view the potential role of chiefs as less important. Where they retain local power and legitimacy, there may be good reason to engage traditional authorities as intermediaries of taxpayer engagement. Nevertheless, as chiefs may support taxpayer engagement in some contexts and serve as an obstacle to stronger citizen-state relations in other contexts (see e.g. Acemoglu *et al.* 2014; Boone 2003; Labonte 2012; Logan 2008; Lund 2006; van Rouveroy van Nieuwaal 1996; Roopnarine 2014), this intermediary role should be approached cautiously.

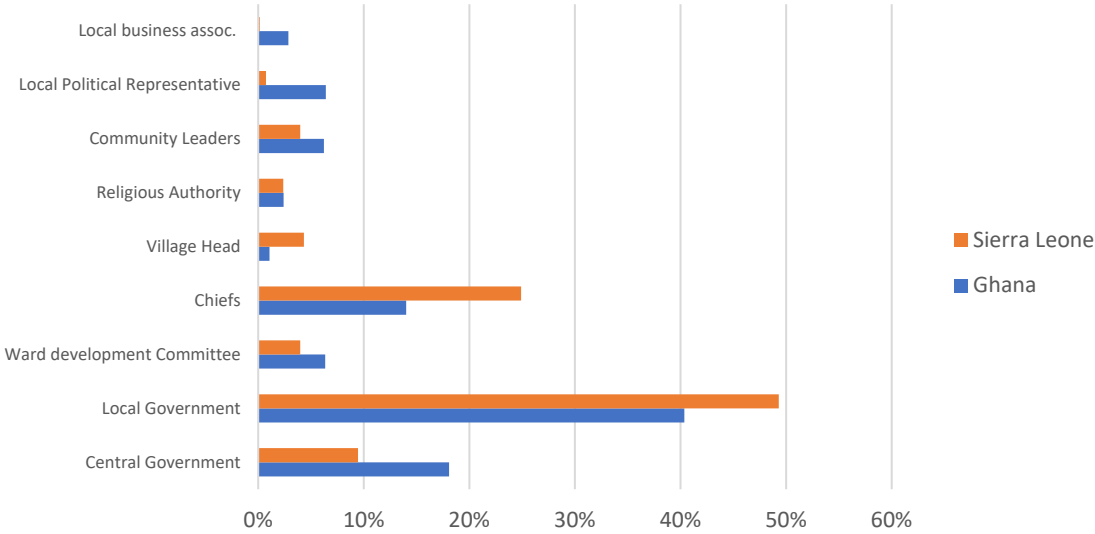
Figure 11 'When you have an issue with a tax collector/tax official, who would you go to in order to resolve it?'



⁵⁶ Sierra Leone interview #24.

⁵⁷ Note that the following responses were excluded from the visualisation as they had fewer than 1 per cent of respondents identify them in both Sierra Leone and Ghana: local businesses, business associations, local associations, local CSOs/NGOs, international NGOs, newspapers, social media, WhatsApp groups, call a community meeting, local landowners, commercial business elites.

Figure 12 ‘Which actors should host public forums about tax issues?’⁵⁸



Second, trade unions and business associations may represent effective allies for engagement, particularly as these groups often have a natural interest in tax issues and, in principle, broad popular constituencies. Research elsewhere has demonstrated the potential for business and trade associations to act as catalysts for tax bargaining, though also highlights some risks associated with representation and cooptation of association leaders (Gloppen and Rakner 2002; Prichard 2015; Joshi and Ayee 2008). In our case studies, there is some evidence of business associations negotiating tax rates, sharing tax information, strengthening relations between traders and the government, and otherwise acting as tax intermediaries on behalf of their members. For example, a Traders’ Union Chairman in Sierra Leone described:

Sometimes, I tell council to reduce taxes and they listen. Council fixes their prices and we negotiate. I always argue that different shops have different shapes and content and therefore the prices must vary. I also tell them that the business atmosphere can change and that some businesses may fall, so that [hardship] should be considered in terms of pricing and the time stipulated for payment.⁵⁹

Associations can also help to promote transparency and tax sensitisation within their membership. For example, local government officials in Makeni, Sierra Leone noted that union heads assisted with tax sensitisation and education, providing information to their membership about how revenues are being used by the local government.⁶⁰

These findings, however, should be received with caution as engaging with business associations and labour unions is complex, presenting potential risks for representation and equity outcomes. Associations may not well represent the interests of their membership, while power dynamics within them can reinforce socioeconomic and gendered inequities (Joshi and Ayee 2008; Meagher 2016; Prichard and van den Boogaard 2017). In Sierra Leone, business associations have been relatively focused on negotiating tax rates, though less successful in supporting broader engagement and demand making, while some union leaders appear to have pursued comparatively narrow interests. For instance, the Makeni City Council Chief Administrator explained that the Drivers’ Union decided to collaborate with

⁵⁸ N=786 in Ghana and N=1,756 in Sierra Leone. Note that the following responses were excluded from the visualisation as they had fewer than 1 per cent of respondents identify them in both Sierra Leone and Ghana: Local NGOs/CSOs, international NGOs/CSOs, international donors, public service, schoolteachers.

⁵⁹ Sierra Leone interview #51.

⁶⁰ Sierra Leone interview #23.

the council to collect taxes because it wanted to exert its authority over its members.⁶¹ Meanwhile, in Ghana focus group participants consistently noted that trade associations are *not* a useful avenue for finding out more about how tax revenues are spent,⁶² while there is little evidence that business associations influence tax-accountability debates in this context. The challenge for policymakers is thus to identify how best to encourage, broaden and strengthen engagement by business associations while prioritising equity considerations.

Third, community organisations – including youth groups and women’s associations – may be effectively targeted to ensure the inclusivity of taxpayer engagement initiatives. For example, in Sierra Leone, a civil society programme led by Plan USA targeted youth stakeholders that were previously excluded and disengaged from tax and governance processes. Through youth engagement, outreach, and training, the project successfully encouraged tax compliance and broader engagement in the tax collection process (Avis 2015). In Ghana, community-based advocacy groups have increasingly mobilised citizens. Youth associations have begun to function as pressure groups to hold local governments accountable, engaging in stakeholder meetings with local government representatives.⁶³ This experience highlights the need to actively support engagement of traditionally marginalised groups, providing support for community-based organisations and providing space for the formation of credible partnerships.

Finally, as discussed above, the media can play an important role in providing information, and crystallising and mobilising popular concerns around taxation. In Ghana, for example, Prichard (2015) highlights the role of the Committee for Joint Action in organising mass mobilisation and demands for reciprocity for tax payments. This suggests that one important goal, particularly in less democratic settings, may be to encourage shifts in media portrayals of taxation, emphasising reciprocity rather than only taxpayer obligations.⁶⁴

3.2.3 Civil society as translators, enablers, and trainers

While civil society may, in unique cases, lead to large-scale protests and bargaining related to taxation (see e.g. Prichard 2015; Sempere 2018), our research suggests that in most contexts the most effective roles for civil society are as translators, enablers, and trainers in facilitating dialogue and engagement. While there is an important role to be played by large advocacy networks with targeted expertise in pressuring government for greater accountability around taxation, the reality may be that successful tax-accountability outcomes may have limited reach beyond a narrow constituency of activists. Rather than trying to broaden support for tax reforms, it may be more impactful to ‘localise’ tax advocacy efforts to make tax issues more salient to the majority of taxpayers (Sempere 2018). Civil society may support such localisation through three key channels.

First, civil society can play a key role as translators of tax information, making the issues intelligible to everyday citizens and enabling taxpayers to engage with issues from which they have historically been excluded. This role can mean literally translating tax information provided by governments into local languages, but also making messages more accessible and audio-based for those with limited education. For example, in Sierra Leone BAN has begun making revenue information accessible in local languages, as well as turning the content into short videos that can be shared via social media.⁶⁵

⁶¹ Sierra Leone interview #47.

⁶² Ghana FGDs #1-26.

⁶³ Ghana FGD #14.

⁶⁴ Consistent with such a story, Prichard (2015) reports that in less democratic Ethiopia taxes are more likely to be understood in terms of the responsibility of taxpayers to comply, while taxpayers appeared to have weaker expectations of reciprocity for those payments.

⁶⁵ Sierra Leone interview #5.

Second, civil society can play an important role in facilitating forums for engagement and enabling citizen participation. As described above, local leaders and community-based actors may be particularly important trusted intermediaries for tax-related discussions and may thus be particularly effective at mediation or facilitation. In Sierra Leone, the Enhancing the Interaction between Citizens and the State in Sierra Leone (ENCISS) programme used a range of tools to enable state-citizen engagement, including training on budgeting, budget priority games, community and municipal meetings and dialogues, as well as radio programmes. Most critically, these efforts to encourage direct citizen participation were coupled with attempts to persuade state actors to expand their communications and news related to the implementation of development projects. This combination of strategies empowered citizens, while also creating platforms for communication and constructive discussion between state actors and citizens. Christian Aid attributes the success of the programme to the fact that citizens became more aware of the link between taxes and expenditure *and* felt that their government was more open and responsive, thus encouraging progressive engagement (Christian Aid 2015).

Third, civil society can provide training to enable broader taxpayer engagement and to shift the power dynamics of engagement. This may involve equipping citizens with a clearer understanding of both the legal avenues for engagement and the types of legal demands that they would be empowered to make (see e.g. Christian Aid 2015). For example, Citizen Budget Watch in Sierra Leone has taken efforts to encourage community participation in budget processes by training budget monitors in districts and communities.⁶⁶ Similarly, BAN has been engaged in training citizens to engage with local governments on issues of taxation. As described by a representative of BAN, 'We provided them [citizens] in terms of what are the issues or what are the parameters you should look for to know whether the tax estimate that the council said they are going to collect is correct.'⁶⁷ After going through this training, members of the Western Area Budget Education Advocacy Network estimated the amount of tax that should have been collected and found that the government figure was 80,000,000 Leones (about US\$8,000) below this target. This exercise enabled citizens to question the tax estimates being given by the council, engaging extensively with them to limit revenue leakages, ultimately resulting in a higher government figure.⁶⁸

In Ghana, civil society groups have likewise played an important role in training citizens, and equipping them with the tools they need, to engage in taxation at a larger scale, reflecting the comparative strength of Ghanaian civil society. For example, the STAR (Strengthening Transparency, Accountability and Responsiveness) initiative in Ghana coordinates grants to local CSOs to help them implement transparency and accountability programming at the local level.⁶⁹ Some partners have conducted pre-budgeting surveys among citizens in their communities and used funding and technical support from STAR-Ghana. Further, through another programme, the IncluCity programme, joint trainings including both citizens and governments increased understanding of their respective roles and responsibilities and increased trust between them (Lamberson, Adams and Arsenault 2016). In Ghana, these joint trainings have strengthened the effectiveness of the legally-required town hall forums by supporting the emergence of an informed and engaged citizenry.⁷⁰ According to a Project Director with the IncluCity programme, citizens in areas that received training are now much more capable of reading budgets, understanding statements of accounts, and understanding

⁶⁶ Sierra Leone interview #7.

⁶⁷ Sierra Leone interview #5.

⁶⁸ Sierra Leone interview #5.

⁶⁹ STAR Ghana is managed by a consortium of development agencies including Christian Aid with Mango, the Overseas Development Institute, Social Development Direct, Nkum Associates and On Our Radar. Local civil society organisations in Ghana apply to the consortium for funding for initiatives related to transparency and accountability in their communities.

⁷⁰ Ghana interview #5.

and participating in the planning process.⁷¹ By creating greater trust, these trainings have helped citizens to gain confidence in being able to speak up at town hall meetings, overcoming the sense of fear and futility that has tended to limit engagement.⁷²

4 Challenges to achieving meaningful tax transparency and strengthening taxpayer engagement

Evidence from our case studies points towards relatively clear strategies for expanding and deepening transparency and strengthening taxpayer engagement. However, achieving these goals is challenging for a number of reasons, not least because greater transparency can just as easily reinforce mistrust as it can encourage productive tax bargaining. We highlight four key challenges to transparency and taxpayer engagement initiatives. First, funding and capacity constraints limit states' commitments to taxpayer education and engagement. Second, even where resources exist, political constraints undermine the sincerity of state commitments to being more transparent and responsive to taxpayer demands. Third, the weakness of civil society limits the impact of local collective action and advocacy. Finally, given limited resources, particularly at sub-national levels, there is a challenge in managing popular expectations about what can reasonably be expected in return for relatively small tax payments. Underlying all of these challenges is a need for productive, credible, and sincere state-society exchanges in order to encourage and sustain greater taxpayer engagement and open possibilities for tax bargaining and accountability.

4.1 State capacity constraints

A basic challenge facing transparency and sensitisation initiatives is the lack of financial and human capacity on the part of governments.⁷³ Funding taxpayer education and engagement initiatives is often not a priority for policymakers given scarce resources. In Ghana, for example, there is a broad sense that despite ambitious new legal mandates designed to expand transparency, the effectiveness of these initiatives may be eroded by the absence of sustainable funding. Government officials described that town hall meetings – mandated by law – are a drain on the assemblies' resources. Town hall meetings require that chairs be rented, refreshments bought, and a sitting per diem paid to all 'prominent' stakeholders such as chiefs, assemblypersons, representatives from associations, and CSO representatives. For these reasons, many such meetings remain smaller than they should be for meaningful engagement.

Similarly, in Sierra Leone, local governments commonly struggle to host interactive community meetings, particularly in rural areas,⁷⁴ and to pay for the radio programmes that are central to taxpayer education strategies.⁷⁵ Indeed, several councils have been forced to cancel their radio engagement programmes due to a lack of funding, despite their popularity with taxpayers and local tax officials. In Kailahun District, for example, when donor funding for a weekly radio programme was withdrawn, the programme was cancelled. Despite widespread opinion that the programme had a positive impact, the council was not able to

⁷¹ Ghana interview #1.

⁷² Ghana interview #5.

⁷³ Sierra Leone interview #18.

⁷⁴ Sierra Leone interview #31.

⁷⁵ Variation in the weakness of local capacity also limits the coherence of taxpayer engagement strategies, with local governments having significantly different levels of capacity to engage with taxpayers.

fund the programme independently, despite the cost being relatively minimal (about US\$35 a week).⁷⁶

In both contexts, many of the initiatives designed to support greater transparency and taxpayer engagement have tended to require external support, be it for training and taxpayer education, organising forums for engagement, or encouraging greater inclusivity of business associations. While these initiatives would ideally become more self-sustaining over time, in the shorter term, there appears to be significant scope for expanding targeted donor support for tax-related engagement. There are good reasons to think that such programmes can ‘pay for themselves’ in the longer term – that is, that revenue from increased tax compliance, and savings on tax enforcement, are likely to be greater than the cost of the programmes themselves. More research is needed to test this expectation, while governments need to be persuaded of these programmes’ value.

4.2 Political constraints

While the challenge of funding effective transparency initiatives is real, it may in some cases also disguise an underlying lack of political commitment to making information about revenue and spending more readily available and to inviting greater public engagement. This is unsurprising: transparency can lead to increased pressure on politicians and state officials where their performance is poor, exposing a political vulnerability, and can disrupt existing networks of patronage and rent seeking. As described by a Ghanaian national radio journalist, ‘There is the notion that when you are accountable and transparent, it can be useful for your political opponents and they will be able to make political capital out of it.’⁷⁷ A key consequence in Ghana is that transparency is often supported only where it is likely to benefit the party in power, or at least not disrupt it. For example, the rapid expansion of legal requirements for transparency at the local level appears to be motivated not only by a desire to foster local accountability, but also to impose greater central government control on local authorities.⁷⁸

Where such initiatives disrupt rent-seeking networks, political commitment is often less forthcoming. For example, in Sierra Leone, efforts to implement a more transparent property tax platform were regularly stymied by political resistance. As described by a former official tasked with implementing the reforms:

*The system is very transparent, which is a political problem. [With the system in place] there is no easy way to do devious work; therefore, instead of working with the system, people work outside the system, they don’t want to use the system.*⁷⁹

The same official explained that ‘the biggest problem is finding the political will to face transparency and accountability’ as ‘they [local government officials] don’t want to be transparent 100 per cent’.⁸⁰

One of the consequences of limited political support for transparency is that reform is often heavily dependent on a small group of committed officials, making it difficult to sustain. For example, positive developments in Makeni and Bo in Sierra Leone were widely attributed to local leadership, but were not sustained after these politicians and administrators left office.⁸¹ In Makeni, a taxpayer engagement radio programme was only started after the ‘very vibrant’

⁷⁶ Sierra Leone interviews #11 and #30.

⁷⁷ Ghana interview #8

⁷⁸ Ghana interview #5.

⁷⁹ Sierra Leone interview #21.

⁸⁰ Sierra Leone interview #21.

⁸¹ Sierra Leone interviews #5, 12 and 16.

Chief Administrator (CA) was transferred from Bo, where he had already successfully started the programme.⁸² While an advantage to Makeni, Bo suffered from his departure. As described by a former official in Bo, when the CA left, the ‘ownership was not there in council’ to keep things going.⁸³ A change in leadership dramatically disrupted the transparency that had been undertaken, with the actions of the new leadership interpreted by officials as being ‘against transparency’.⁸⁴ As explained by a civil society representative in Sierra Leone, ‘it is the leadership’ that makes the difference: ‘When the leader is sincere and accountable, [you] can make [progress]. But when you are not transparent and accountable, you cannot.’⁸⁵ Given the necessity of political will and the challenges posed by a lack of it, there is a need for proponents of transparency to anticipate political reticence and, where possible, work to highlight the potentially positive benefits of transparency for those in power – most notably, to encourage quasi-voluntary tax compliance and broader trust in government – and to seek to institutionalise rights-based transparency practices and norms.

4.3 Civil society capacity constraints

While government may not have the political will to sincerely undertake transparency and engagement initiatives, the weakness of local civil society organisations limits pressure on government to do so. This weakness is exacerbated in contexts where government restrictions on civil society are considerable and politicised. As a civil society leader in Sierra Leone explained, ‘civil society [in Sierra Leone] is not strong [and] not well informed’, with a more general ‘difficulty organising people’.⁸⁶ Instead of serving to balance or put pressure on the government, the government ‘has the upper hand with information’ with government messaging being ‘too powerful’,⁸⁷ supported by the politicisation of media houses (M’Bayo 2015). These power dynamics undermine advocacy efforts and are particularly notable in the realm of taxation, which has long been presented as a field of engagement for a relatively small group of experts, outside of the traditional expertise of most civil society organisations (see e.g. Sharp *et al.* 2019; Friedman 2006; Prichard 2018).

This suggests the need for training for civil society organisations around tax and budget issues in order to ensure that debates about tax issues are more inclusive of the broader population. At the same time, while taxation is often presented as a highly complex area reserved for experts, there are aspects of many tax debates that are, in fact, straightforward – as with the intuitive understanding that taxpayers should ‘see’ the results from paying taxes. This implies that civil society tax campaigning should focus on simple messages and activities. Rather than engaging in the finer details of tax law, campaigns should focus on clear and accessible messages, such as ensuring compliance by the wealthy, accounting for tax revenues within government budgets, and monitoring public expenditures. In particular, Prichard (2018) suggests that local campaigning could benefit from making efforts more responsive to local priorities by focusing on local fiscal burdens, developing locally owned and small-scale research and advocacy initiatives, supporting taxpayer education and dialogue with government, and strengthening links between tax and expenditures.

⁸² Sierra Leone interview #21.

⁸³ Sierra Leone interview #11.

⁸⁴ Sierra Leone interview #12. Another example of the challenge of relying on one individual for the success of transparency initiatives is illustrated in Kailahun, where the Council Hour radio programme was halted after the Information, Education, and Communication Officer that was transferred to the council failed to show up for the job posting. Sierra Leone interview #29.

⁸⁵ Sierra Leone interview #5.

⁸⁶ Sierra Leone interview #16.

⁸⁷ Sierra Leone interview #16.

4.4 Managing taxpayer expectations

Aside from capacity and political constraints, expanding transparency and encouraging taxpayer engagement pose the additional challenge of managing taxpayer expectations about what may be reasonably expected as a result of paying taxes. Taxpayer education strategies often try to encourage tax compliance by highlighting the developmental benefits for which tax revenues can pay (Photo 2). This is a compelling link to make for citizens, but also risks inflating taxpayer expectations about what should be provided when they pay tax beyond what tax revenues can reasonably fund. This is particularly true at the local level, where tax collection is weak and revenue potential is relatively limited. Raising expectations beyond what local councils can deliver risks generating mistrust, anger, and disengagement rather than constructive tax bargaining.

Photo 2 Tax education sign, Kailahun District



The nature of the challenge in Sierra Leone was described by an official at the Local Government Finance Department in the Ministry of Finance and Economic Development:

People expect services if they pay, but even if everyone pays, it's impossible to deliver services across all the mandated areas. [...] We need to make people understand that collection is not about collecting and providing services immediately, particularly as not all, or even most, of [the] collection can be used for services at the local level. Much of the revenues goes to paying for administration, management of waste, and salaries for those employees that are not paid by the central government. At the same time, the cost of collection in rural areas is problematic. For some taxes (e.g. market dues), it costs more to pay the collector, to pay for fuel, to print demand notices [...] than they collect.⁸⁸

Particularly in rural areas in developing countries, recent research suggests that the costs of revenue mobilisation alone can consume significant portions of the revenues raised (see Beach 2018). As described by the Deputy Director of the Local Government Finance Department, 'People don't understand [...] they think if they pay, they should get something',

⁸⁸ Sierra Leone interview #2.

but because so much of the revenue goes to administration, 'over time people are reluctant to pay'.⁸⁹

Indeed, after accounting for the recurrent costs of local administration, it is common that councils have little else to spend on development projects. For example, in 2016, Makeni, the third largest city in the country, spent less than US\$5000 (2.4 per cent of their total budget) on capital rather than recurrent expenditures.⁹⁰ The Revenue Supervisor of Makeni City Council explained,

*People don't know what we're supposed to provide. [There's] not enough money to take on capital expenditures. We have limits. There are challenges communicating this. The expectations are very high in the city [...] People blame you [us] for everything.*⁹¹

Likewise, in Koinadugu, in 2016 government revenues from the local (poll) tax were only sufficient to purchase some tools to support self-help projects for each ward in the district: essentially providing communities with some material support to facilitate citizens helping themselves, rather than actually financing any public goods or services.⁹² Government officials in Ghana highlighted similar challenges in calibrating taxpayer expectations. As noted by a representative of the Social Accountability Unit in the Ministry of Local Government and Rural Development, a key challenge of supporting accountability is 'managing expectations of citizens', noting that when citizens 'begin to understand planning and budgeting... [they] expect things to be done, services to be rendered within a short period of time'.⁹³

The disconnect between expectations and revenue realities was made clear in focus group discussions with citizens, who widely believed that local government tax revenue funded major infrastructure projects, including roads, schools, hospitals, and sanitation projects. Only a few well-informed citizens – concentrated among government officials, opinion leaders, and some CSOs – were aware that infrastructure projects are largely funded by donors or central government transfers. This gap in understanding can lead to citizen frustration and low trust in government.⁹⁴ When citizens do not see the results they expect, they are less likely to remain engaged in accountability processes.

Efforts to promote clarity about the links between revenue and spending are further complicated by the nature of external financing, which can complicate citizen expectations and the nature of accountability channels. For example, in both Ghana and Sierra Leone sub-national governments receive the bulk of their resources from central government, but in most cases these funds are either tied to specific activities or are not controlled directly by local councils. Meanwhile, donor funds are unequally and irregularly divided across sub-national locations. Citizens may see development outcomes and become frustrated with the lack of responsiveness of the local government, who may not control the related expenditures; they may likewise blame the local government for poorly delivered outcomes that are outside of their control.⁹⁵ While having the potential to foster anger, distrust, and taxpayer disengagement, local governments are sometimes able to benefit from this ambiguity. For example, the Chief Administrator of Makeni City Council explained that in trying to encourage taxpayer compliance, the council tells taxpayers that their own tax

⁸⁹ Sierra Leone interview #1.

⁹⁰ This took the form of the rehabilitation of the public toilet in the lorry park.

⁹¹ Sierra Leone interview #23.

⁹² Sierra Leone interview #26.

⁹³ Ghana interview #5.

⁹⁴ Ghana interview #5.

⁹⁵ Evidence suggests that under certain circumstances citizens may be relatively unconcerned about where funding comes from; they simply want to see positive results (Sacks 2012; van den Boogaard 2020).

revenues have funded certain development projects that, in reality, have been funded from other sources. 'We're not honest [with taxpayers] 100 per cent of the time', he admitted.⁹⁶

In line with these realities, many government officials see their role not solely – or even primarily – as direct service providers, but as intermediaries and facilitators responsible for bringing funding and projects from other sources into the community. For instance, the chief property valuer in Koinadugu District Council reported that most development projects in the district are not funded from taxes; rather, 'What we collect enables us to attract other funds', particularly since donors increasingly ask for a community contribution for development projects.⁹⁷ The council thus uses tax revenues, as described by the District Council Chairman, as 'seed money' to 'show commitment' to donors; 'we can use the small tax money to attract more money'.⁹⁸ Likewise, the Chief Administrator of Koinadugu saw the councils as mediators or lobbyists for projects from the central government or donors: '[We] use tax revenues not to provide development, but to lobby for development.'⁹⁹ Some government officials believe that some taxpayers recognise that the council is 'spending far more than [the value of] their money', and thus getting more value for their tax revenues than they could get if they used it to fund public services directly.¹⁰⁰ The complexity of this governance role speaks to the need for transparency to extend beyond the simple posting of revenue and expenditure data, in favour of a more meaningful discussion of the role of local governments in using tax revenue collection to work *on behalf of* the community in myriad ways.

Finally, our research suggests that citizens may anticipate forms of fiscal reciprocity which do not conform to common understandings of taxation and accountability. While the link between local tax payment and *local* chieftom citizenship rights outside of Freetown is well established in Sierra Leone (see e.g. Fanthorpe 2001; van den Boogaard 2018),¹⁰¹ misinformation about the rights conferred by the state by tax payment is pervasive in some regions of the country. For example, in Koinadugu district, some individuals were only willing to pay property tax because revenue officials falsely told them that it acted like insurance and would protect them from losses from fire, flooding, or other disasters.¹⁰² In certain chiefdoms in the Northern Province, where there are significant conflicts between farmers and Fula cattle herders over land boundaries, people described a willingness and even desire to pay property tax as they believed that it would give them legal title to their land, though the legal value of proof of property tax payment is unclear.¹⁰³ These findings offer an additional understanding of taxpayer expectations and understanding of accountability related to tax payment, highlighting the potential for taxpayers to have inflated expectations about what to expect from tax payment.

These complexities do not undermine the value of transparency and taxpayer engagement. Inflated demands for services can generate positive incentives for improved performance, while also creating incentives for greater transparency by governments forced to manage popular expectations. Popular demands can generate useful pressure on local authorities to mobilise resources and projects from donors or higher levels of government and ensure they

⁹⁶ Sierra Leone interview #22.

⁹⁷ Sierra Leone interview #27. He cited a 4.3 per cent district contribution to a 700 million Le (around US\$71,400) project funded by donors.

⁹⁸ Sierra Leone interview #26.

⁹⁹ Sierra Leone interview #25.

¹⁰⁰ Sierra Leone interview #26.

¹⁰¹ For instance, interviews and focus group discussions made clear that people often pay local tax willingly in order to ensure voting rights within elections for traditional authorities and to ensure they have the right to go to the traditional court or make complaints to the chief.

¹⁰² Sierra Leone interview #28.

¹⁰³ Recent research from Nigeria (Goodfellow and Owen 2018) and Ethiopia (Prichard 2015) highlights a similar link between property tax payments and perceived property rights.

are well implemented. Indeed, it seems likely that government officials may have greater incentive to play an effective intermediary role when taxpayers are more fully engaged.

Nevertheless, transparency initiatives are likely to be most successful – and most likely to spark productive tax bargaining – where they manage both to provide information about public finances *and* meaningfully engage the public in a broader discussion about local governance and service provision. Evidence suggests that this is possible. Jibao and Prichard (2015) show how Bo City Council in Sierra Leone was able to communicate to taxpayers the ways in which new tax revenues would be used to support incremental increases in small-scale locally-provided services. These efforts were an entry point to broader engagement and gained widespread popular support. They were likewise dependent on proactive outreach by the government through interactive channels of engagement, including radio shows, town hall meetings and engagement through local intermediaries, including local chiefs, religious leaders, community leaders and business associations. The challenge for transparency initiatives correspondingly lies in promoting popular engagement and demand making, while simultaneously ensuring taxpayers understand the limits of available funds and the diversity of activities for which they are used. In line with the discussion above, this points to the importance of supporting interactive forms of transparency that allow for dialogue and ongoing communication.

5 Conclusions

There is now significant evidence that bargaining around taxation can be a driver of expanded responsiveness and accountability. However, these positive connections are not guaranteed and there is a corresponding need for governments and donors to take proactive steps to encourage productive bargaining around taxation. Existing research has offered only relatively high-level guidance about what such support might look like. We have correspondingly sought to better understand the micro-level dynamics of supporting effective bargaining over taxation and strengthened accountability. We unpack specific messages about how best to achieve two goals: (1) strengthening the tax transparency that underpins citizen engagement and demand making, and (2) providing direct support to expand taxpayer engagement with tax issues.

There has long been a widely held belief that expanded transparency can be a critical spur to greater accountability by giving citizens access to information that can both motivate and facilitate political action. This same rationale has underpinned recent accounts of potential strategies for supporting tax bargaining. But there is also a need for caution: research over the past decade has made clear that transparency is not a guarantee of improved outcomes – and, in some cases, may actually contribute to expanded distrust between citizens and governments. Successful transparency initiatives need to provide the right types of information, using channels that reach the target population and in ways that are engaging and meaningful for promoting engagement. Despite the nominal expansion of transparency and taxpayer education programmes, these goals have rarely been achieved in practice. Instead, our case study evidence suggests that most taxpayers have very limited understanding of the taxes that are due, that information about revenue collection and public expenditure frequently reaches very few taxpayers, and that what information is provided is often provided in ways that are neither useful nor engaging.

In order to improve the effectiveness of transparency initiatives our case studies suggest that governments, donors, and civil society partners should focus on four key elements in order to ensure that they are promoting meaningful transparency that is tailored to the needs of citizens.

1. *Ensure that the information provided to taxpayers addresses their key concerns and provides a basis for active engagement.* Taxpayer education programmes tend to focus on convincing taxpayers to pay taxes, rather than demonstrating how tax revenues are used. Critically, information on public spending needs to be organised into categories that make sense to taxpayers, rather than according to the accounting categories of governments.
2. *Focus on communication through platforms with a broad popular reach.* Communication about tax issues by governments has continued to be dominated by billboards and official budget information posted at government offices. However, accessing government offices can be costly and intimidating, and depends on significant levels of education, while billboards are widely viewed as ineffectual for communicating meaningful information. Taxpayers expressed much greater support for reliance on communication via radio – and particularly call-in radio shows – and TV, where available.
3. *Emphasise interactive forms of transparency, rather than one-way communication of information.* The clearest message from respondents was a preference for forms of transparency that allowed space to ask questions, engage with government directly, and highlight their needs and desires. This was reflected in particular through support for call-in radio shows, as well as positive citizen reception of joint training programmes bringing government officials together with taxpayers.
4. *Focus on accessibility and inclusivity for marginalised groups.* When tailoring transparency initiatives to the needs of citizens it is important to be sensitive to potential differences across groups in how they access and use information. For example, relying on information posted at government offices may not only be ineffective in general, but might be particularly ineffective for women or other marginalised or disadvantaged groups.

While strengthening transparency is intended to provide a foundation for taxpayers to engage more actively with governments around taxation, it is equally necessary that governments, donors, and civil society actors actively support taxpayer engagement efforts. Without this support, there is a risk that transparency will not translate into meaningful action – and, indeed, that taxpayers will come to view transparency as serving little broader purpose. The importance of strengthening engagement is rooted in evidence that taxpayers currently engage very little and face substantial barriers to doing so. In particular, taxpayers often express nervousness about engagement owing to fear of reprisals, lacking the necessary information to do so effectively, and regarding engagement as relatively futile, with government forums perceived as encouraging tax compliance but not responding to taxpayer concerns. Four key lessons emerge to support appropriate and inclusive forums of engagement.

1. *Ensure that forums for engagement are perceived to be safe, secure and genuinely open spaces for dialogue with government.* Too often, existing forums are viewed as threatening to taxpayers unaccustomed to engaging with tax issues and are perceived to be pro forma exercises rather than spaces in which taxpayer concerns are taken seriously. It is thus essential to take proactive steps to make these forums welcoming and accessible, to offer assurances that there is no risk to taxpayers, and to generate a genuine responsiveness to taxpayer concerns. Our research suggests that these goals can be achieved through modest and incremental shifts in tone and content, potentially including presenting information in ways that are accessible to less educated audiences, demonstrating concrete efforts to address taxpayer concerns following engagement forums, and including credible taxpayer allies in

these forums. More inclusive processes, like participatory budgeting, thus appear particularly useful because they combine the provision of information, genuine interaction and immediate responsiveness to taxpayer priorities.

2. *Adapt engagement efforts to local contexts, including by engaging trusted community actors.* Across our case studies we find that credible community allies can play an important role in supporting engagement, with the relevant and trustworthy authorities varying across and within countries. In turn, taxpayer expectations and areas of concern may also vary. While it is generally assumed that taxpayers are primarily concerned with receiving public services in return for their tax payments, in practice taxpayer understandings may be more complex. In some cases, taxpayers may be more concerned with reducing harassment and abuse, or securing various types of rights or local legitimacy in return for their tax payments, or may wish to see local governments work more effectively on their behalf in negotiating services with central government or donors. In other cases, taxpayers may, in fact, have few expectations of reciprocity – or may have unrealistic expectations of what they can expect in return for tax payments – and civil society will be most effective when it can engage with taxpayers in relation to these local understandings.
3. *Civil society should aim to play an important role as a translator, enabler, and trainer for engagement efforts.* While civil society may sometimes play a role in mobilising large-scale tax protests, supporting effective tax bargaining on a day-to-day basis is likely to depend on civil society playing the roles of translator, enabler and trainer. Given the relative complexity of tax issues – and the traditional absence of public discussion – civil society, including the media, can play a critical role in helping taxpayers to better understand tax and spending issues. This may often involve a quite literal translation role, for example, translating information into local languages and making official data meaningful and accessible to local communities. In turn, civil society groups can play a role in helping taxpayers to develop collective demands and to engage constructively in public forums, by informing them of the kinds of demands that are legitimate, giving confidence to efforts to advance these demands and offering support in acting collectively. Finally, our research finds significant support within communities – and, in some cases, among governments – for training initiatives designed to help taxpayers to make sense of revenue and spending issues and to understand their legal rights and methods for advancing their concerns, and for initiatives which bring taxpayers face-to-face with government officials to discuss their respective rights and responsibilities in relation to taxation.
4. *Pay special attention to supporting engagement by traditionally marginalised groups.* Because tax has traditionally been presented as the preserve of experts, barriers to participation may be particularly high for traditionally marginalised groups. Where governments rely on intermediaries such as business associations, traditional authorities, or religious leaders, they need to be aware of the gendered nature of these actors.

Successful implementation will demand attention to at least two persistent constraints: funding and political resistance. Supporting transparency and engagement initiatives is not hugely costly but does nonetheless require basic funding, as well as the dedicated time, sincere commitment and engagement of relatively senior officials. Our case studies point towards clear cases where funding and human resources became barriers to rolling out more effective initiatives. In turn, this funding problem is tied to a broader political challenge: governments are frequently sceptical of – or downright resistant to – expanded tax transparency and engagement. As such, in the short term there appears to be a clear role for donors and higher levels of government to play in financially supporting and encouraging these types of initiatives, which should vary depending on local or national contexts. This is

not, of course, a sustainable solution and the long-term goal should be to demonstrate the value of these initiatives to governments themselves. It is here that advocacy around taxation is unique: while greater transparency and engagement can create new pressures on governments, it can also build public trust and encourage greater tax compliance and support for the future expansion of taxation. These types of initiatives thus have the potential to be a 'win-win' if implemented effectively from the outset.

Appendices

Appendix 1 Taxpayer surveys

In Sierra Leone the research was undertaken in all four provinces of the country, in eight (of 14) districts. Districts were selected purposively based on geographic and qualitative variation.¹⁰⁴ The core research instrument was a survey of 2,203 taxpayers, which was implemented in each district headquarter town using census enumeration areas provided by Statistics Sierra Leone (SSL). In Ghana the research was undertaken in three regions, in six (of 216) districts, and in six distinct locations within those districts. These locations were selected to provide an appropriate cross-section of Ghana based on several key comparative variables including resource wealth and urbanity. In these locations, 1,101 taxpayers were surveyed using census enumeration area maps provided by the Ghana Statistical Service (GSS).

Table 1 Case districts

Country case study	Province	District case	District headquarter town	District population (SSL 2016: 30; GSS 2012)	Percent of district population urban	Survey sample size	Number of focus groups
Sierra Leone	East	Kailahun	Kailahun	526,379	29	274	3
		Kono	Koidu	505,767	25	270	2
	Western	Western Area Rural	Waterloo	442,951	90	245	4
		Western Area Urban	Freetown	1,050,301	100	306	5
	South	Bo	Bo	574,201	34	289	3
		Moyamba	Moyamba	318,064	7	277	4
	North	Koinadugu	Kabala	409,372	18	271	3
Bombali		Makeni	606,544	29	271	3	
Ghana	Western	Sekondi	Sekondi-Takoradi	229,579	94	126	1
		Takoradi	Sekondi-Takoradi	329,969	98	127	3
	Western	Tarkwa, Tarkwa-Nsuaem	Tarkwa	90,447 ¹⁰⁵	30	60	3
		Nsuta, Tarkwa-Nsuaem			30	200	1
	Northern	Savelugu-Nanton	Savelugu	139,283	40	112	4
		Sagnerigu	Sagnerigu	148,099	63	135	4
	Greater Accra Region	La-Nkwantang	Madina	111,926	84	125	4
		Ledzokuku-Krowor	Teshie-Nungua	227,932	100	127	4

¹⁰⁴ Since the time that this research was carried out, two additional districts have been added.

¹⁰⁵ A population figure is only available for Tarkwa-Nsuaem municipality as a whole.

Appendix 2 Focus group discussions

		Date	Type of focus group	Location
SLE	1	26-Jul-17	Business owners	Moyamba, Moyamba District
SLE	2	25-Jul-17	Civil society	Moyamba, Moyamba District
SLE	3	24-Jul-17	Taxpayers	Moyamba, Moyamba District
SLE	4	24-Jul-17	Taxpayers	Moyamba, Moyamba District
SLE	5	2-Aug-17	Business owners	Bo, Bo District
SLE	6	31-Jul-17	Taxpayers	Bo, Bo District
SLE	7	31-Jul-17	Taxpayers	Bo, Bo District
SLE	8	25-Jul-17	Civil society	Kabala, Koinadugu District
SLE	9	25-Jul-17	Business owners	Kabala, Koinadugu District
SLE	10	26-Jul-17	Taxpayers	Kabala, Koinadugu District
SLE	11	30-Jul-17	Civil society	Makeni, Bombali District
SLE	12	31-Jul-17	Business owners	Makeni, Bombali District
SLE	13	31-Jul-17	Taxpayers	Makeni, Bombali District
SLE	14	22-Jul-17	Business owners	Koidu, Kono District
SLE	15	22-Jul-17	Taxpayers	Koidu, Kono District
SLE	16	2-Aug-17	Civil society	Kailahun, Kailahun District
SLE	17	29-Jul-17	Business owners	Kailahun, Kailahun District
SLE	18	29-Jul-17	Taxpayers	Kailahun, Kailahun District
SLE	19	6-May-17	Taxpayers	East Ward, Freetown
SLE	20	29-Jul-17	Civil society	Freetown
SLE	21	3-Aug-17	Taxpayers	Freetown
SLE	22	3-Aug-17	Taxpayers	Freetown
SLE	23	5-Aug-17	Business owners	Freetown
SLE	24	21-Jul-17	Taxpayers	Western Area Rural
SLE	25	22-Jul-17	Taxpayers	Western Area Rural
SLE	26	25-Jul-17	Business owners	Western Area Rural
SLE	27	27-Jul-17	Taxpayers	Western Area Rural
GHA	1	28-Aug-17	District officials	Sekondi-Takoradi Metropolitan Assembly, Sekondi-Takoradi, Western Region

GHA	2	28-Aug-17	Traditional authorities/ opinion leaders	Sekondi-Takoradi Metropolitan Assembly, Sekondi-Takoradi, Western Region
GHA	3	29-Aug-17	Civil society organisations	Sekondi-Takoradi Metropolitan Assembly, Sekondi-Takoradi, Western Region
GHA	4	08-Sep-17	Citizens	Takoradi, Sekondi-Takoradi, Western Region
GHA	5	08-Sep-17	Citizens	Sekondi, Sekondi-Takoradi, Western Region
GHA	6	05-Sep-17	District officials	Tarkwa-Nsuaem Municipal Assembly, Tarka- Nsuaem, Western Region
GHA	7	06-Sep-17	Traditional authorities/ opinion leaders	Tarkwa-Nsuaem Municipal Assembly, Tarka- Nsuaem, Western Region
GHA	8	06-Sep-17	Civil society organisations	Tarkwa-Nsuaem Municipal Assembly, Tarka- Nsuaem, Western Region
GHA	9	07-Sep-17	Citizens	Tarkwa, Tarka-Nsuaem, Western Region
GHA	10	07-Sep-17	Citizens	Nsuta, Tarka-Nsuaem, Western Region
GHA	11	11-Sep-17	District officials	Savelugu-Nanton Municipal Assembly, Savelugu-Nanton, Northern Region
GHA	12	12-Sep-17	Traditional authorities/ opinion leaders	Savelugu-Nanton Municipal Assembly, Savelugu-Nanton, Northern Region
GHA	13	12-Sep-17	Civil society organisations	Savelugu-Nanton Municipal Assembly, Savelugu-Nanton, Northern Region
GHA	14	14-Sep-17	Citizens	Savelugu-Nanton, Northern Region
GHA	15	11-Sep-17	District officials	Sagnerigu District Assembly, Sagnerigu, Northern Region
GHA	16	13-Sep-17	Traditional authorities/ opinion leaders	Sagnerigu District Assembly, Sagnerigu, Northern Region
GHA	17	15-Sep-17	Civil society organisations	Sagnerigu District Assembly, Sagnerigu, Northern Region
GHA	18	14-Sep-17	Citizens	Sagnerigu, Northern Region
GHA	19	18-Sep-17	District officials	La-Nkwantanang Madina Municipal Assembly, Madina, Greater Accra Region
GHA	20	18-Sep-17	Traditional authorities/ opinion leaders	La-Nkwantanang Madina Municipal Assembly, Madina, Greater Accra Region
GHA	21	19-Sep-17	Civil society organisations	La-Nkwantanang Madina Municipal Assembly, Madina, Greater Accra Region
GHA	22	20-Sep-17	Citizens	La-Nkwantanang Madina Municipal Assembly, Madina, Greater Accra Region
GHA	23	26-Sep-17	District officials	Ledzokuku-Krowor Municipal District, Teshie- Nungua, Greater Accra Region
GHA	24	26-Sep-17	Traditional authorities/ opinion leaders	Ledzokuku-Krowor Municipal District, Teshie- Nungua, Greater Accra Region
GHA	25	03-Oct-2017	Civil society organisations	Ledzokuku-Krowor Municipal District, Teshie- Nungua, Greater Accra Region
GHA	26	27-Sep-17	Citizens	Teshie, Greater Accra Region

Appendix 3 Interviews

		Date	Interviewee	Location
SLE	1	1-Dec-16	Representative, Local Government Finance Department, Intergovernmental Fiscal Affairs, Ministry of Finance and Economic Development	Freetown
SLE	2	1-Dec-16	Representative, Local Government Finance Department, Intergovernmental Fiscal Affairs, Ministry of Finance and Economic Development	Freetown
SLE	3	6-Dec-16	Taxpayer	Freetown
SLE	4	13-Dec-16	Economist, Local Government Finance Department, Intergovernmental Fiscal Affairs, Ministry of Finance and Economic Development	Freetown
SLE	5	14-Dec-16	Representative, BAN	Freetown
SLE	6	14-Dec-16	Representative, Decentralization Secretariat	Freetown
SLE	7	14-Dec-16	Civil society representative	Freetown
SLE	8	14-Dec-16	Research Director, National Revenue Authority	Freetown
SLE	9	23-Mar-17	Deputy Chief Administrator, Kailahun District Council	Kailahun, Kailahun District
SLE	10	23-Mar-17	Quarter Youth Chairman, Luawa Chiefdom	Kailahun, Kailahun District
SLE	11	27-Mar-17	Valuation Officer, Kailahun District Council	Kailahun, Kailahun District
SLE	12	11-Apr-17	Senior Advisor, Revenue Development Foundation	Toronto, Canada
SLE	13	4-May-17	Economist, Local Government Finance Department, Intergovernmental Fiscal Affairs, Ministry of Finance and Economic Development	Freetown
SLE	14	5-May-17	Executive Director, National Movement for Justice and Democracy	Freetown
SLE	15	5-May-17	Civil society representative	Freetown
SLE	16	6-May-17	Economic Governance Officer, OSIWA	Freetown
SLE	17	6-May-17	Area chief, East ward	Freetown
SLE	18	8-May-17	Executive Director, Open Tax Initiative	Freetown
SLE	19	12-May-17	Civil society representative	Freetown
SLE	20	16-May-17	Central Chiefdom Administrative Clerk, Bombali District	Makeni, Bombali District
SLE	21	16-May-17	Former Revenue Development Foundation employee	Makeni, Bombali District
SLE	22	16-May-17	Chief Administrator, Makeni City Council	Makeni, Bombali District
SLE	23	16-May-17	Revenue Supervisor, Makeni City Council	Makeni, Bombali District
SLE	24	19-May-17	Central Chiefdom Administrative Clerk, Koinadugu District	Kabala, Koinadugu District
SLE	25	20-May-17	Chief Administrator, Koinadugu District Council	Kabala, Koinadugu District
SLE	26	22-May-17	Chairman, Koinadugu District Council	Kabala, Koinadugu District
SLE	27	22-May-17	Valuator, Koinadugu District Council	Kabala, Koinadugu District
SLE	28	23-May-17	Revenue Collector, Koinadugu District Council	Fadugu, Koinadugu District

SLE	29	12-Jun-17	Deputy Chairman, Kailahun District Council	Kabala, Koinadugu District
SLE	30	14-Jun-17	Chairman, Kailahun District Council	Kailahun, Kailahun District
SLE	31	22-Jun-17	Information, Education, and Communications Officer, Kono District Council	Koidu, Kono District
SLE	32	21-Jul-17	Village Headman, Western Rural District	Waterloo, Western Rural District
SLE	33	22-Jul-17	District Manager, National Revenue Authority	Koidu, Kono District
SLE	34	22-Jul-17	Information, Education, and Communication Officer, Koidu City Council	Koidu, Kono District
SLE	35	24-Jul-17	Chief Administrator, Moyamba City Council	Moyamba, Moyamba District
SLE	36	26-Jul-17	Paramount Chief, Hastings	Hastings, Western Rural District
SLE	37	27-Jul-17	Councillor	Western Rural District
SLE	38	27-Jul-17	Manager, Ecobank	Western Rural District
SLE	39	28-Jul-17	Senior Collector, National Revenue Authority	Freetown
SLE	40	29-Jul-17	Information, Education, and Communication Officer, Freetown City Council	Freetown
SLE	41	30-Jul-17	Valuator, Bombali District Council	Makeni, Bombali District
SLE	42	01-Aug-17	Chief Administrator, Bo District Council	Bo, Bo District
SLE	43	01-Aug-17	Valuation Officer, Bo District Council	Bo, Bo District
SLE	44	2-Aug-17	Finance Office Assistant, Freetown City Council	Freetown
SLE	45	3-Aug-17	Regional Officer, National Revenue Authority	Freetown
SLE	46	5-Aug-17	Anonymous City Councillor, Freetown City Council	Freetown
SLE	47	1-Nov-17	Chief Administrator, Makeni City Council	Makeni, Bombali District
SLE	48	1-Nov-17	Deputy Chief Administrator, Makeni City Council	Makeni, Bombali District
SLE	49	1-Nov-17	Secretary General, Traders' Union	Makeni, Bombali District
SLE	50	3-Nov-17	Treasury Clerk, Wara Wara Yagal Chiefdom	Kabala, Koinadugu
SLE	51	3-Nov-17	Chairman, Traders' Union, Koinadugu and Falaba District	Kabala, Koinadugu
SLE	52	6-Nov-17	Treasury Clerk, Bombali Shebora Chiefdom	Makeni, Bombali District
SLE	53	6-Nov-17	Secretary General, Motor Drivers' Union	Makeni, Bombali District
SLE	54	7-Nov-17	Chairman, Tailors' Union	Makeni, Bombali District
GHA	1	12-May-17	Project Director, IncluCity Project, Global Communities	Sekondi-Takoradi, Western Region
GHA	2	18-May-17	Programme Director, STAR-Ghana	Accra, Greater Accra Region
GHA	3	19-May-17 and 02-Oct-17	Official, Public Interest and Accountability Committee (PIAC)	Accra, Greater Accra Region
GHA	4	26-Sept-17	Official, Fiscal Decentralization Unit (FDU), Ministry of Finance	Accra, Greater Accra Region

GHA	5	27-Sept-17	Official, Social Accountability Unit (SAU), Ministry of Local Government and Rural Development (MLGRD)	Accra, Greater Accra Region
GHA	6	28-Sept-17	Project Manager, Internally Generated Funds, GIZ	Accra, Greater Accra Region
GHA	7	03-Oct-17	Member, OccupyGhana	Accra, Greater Accra Region
GHA	8	04-Oct-17	Journalist (radio)	Accra, Greater Accra Region
GHA	9	06-Oct-17	Official, Ghana Revenue Authority	Accra, Greater Accra Region
GHA	10	06-Oct-17	Official, Ministry of Local Government and Rural Development	Accra, Greater Accra Region

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