Summary

This project is baseline research that captures radio audiences’ opinions, knowledge and beliefs of citizens’ rights as tax-payers, and government roles and responsibilities for tax justice, budgeting and public service delivery, while promoting discussions and raising community awareness around tax justice.

The radio project was carried out with radio stations, two based in Turkana and Wajir counties and one national radio station broadcasting from Nairobi. Using interactive radio and SMS to get views from people who listened to the radio shows, we gathered opinions from citizens living in 35 counties, mainly youth (25-29) and men (73%). Across all sites, 559 people sent their views to a free short-code managed by Africa’s Voices, sending 1149 messages during three shows.

Two of the shows presented a scenario with a moral dilemma related to paying taxes (VAT and business). Participants tend to agree with payment of taxes (VAT and business) for moral and civic reasons. The discussion revolved around poor service delivery, corruption by business and government, and unfairness of some taxes for poor people and small business. This study also revealed that people who are more prone to evade taxes are also those more dissatisfied with public services.

Compared to Wajir, the participants in Turkana have a better understanding of the tax system and the importance of paying taxes to the county government for service delivery and development. Across all the counties, the priorities for the country and counties budgets were better roads, better education with more and better paid teachers, jobs for youth, and also a better healthcare system.

1. Background

The project ‘Progressive mobilisation and management of domestic resources for quality delivery of public services in three counties of Kenya’ aims to promote a more progressive, transparent and accountable tax and expenditure regime that contributes to reduced inequality and improved quality of life for poor, vulnerable and marginalised women and youth in Kenya.

Employing a bottom-up approach, the project acknowledges and encourages the general public’s engagement and influence on the issues that affect them. It treats people as assets and partners in the project process, building on their own institutions and resources with the aim of enabling them to take responsibility for improving their situation.

It is particularly focused on the role of women and youth to influence progressive policy changes on government revenue raising, budgeting and spending that deliver increased investment in public services that respond to their needs, priorities and rights. Its theory of change is based on three key assumptions:

1. If Kenyan women and youth better understand their rights, and the responsibilities of the state for delivering tax justice and quality public services, and have more capacity to engage proactively with duty bearers, they will be able to influence decisions that affect their lives and to hold government more accountable;

2. If Kenyan women and youth, and the civil society organisations that represent them, use evidence and appropriate influencing techniques to apply pressure upon duty bearers and service providers, they will be compelled to respond to the demands of citizens and to realise their rights;
3. If duty bearers and service providers have a better understanding of their roles and responsibilities, as defined in law and policy, and feel pressure from citizens to be transparent, accountable and effective, they will perform their duties more effectively and responsibly.

This report refers to baseline research to assess the opinions and knowledge of citizens in the counties of Nairobi, Wajir, and Turkana about their citizens’ rights as taxpayers as well as their counties and Kenyan government roles and responsibilities for tax justice, budgeting and public service delivery.

The outcomes of this baseline research will be used to benchmark citizen’s knowledge and perceptions on tax justice issues at the beginning of the project in order to be able to measure impact of the project’s capacity building and awareness raising activities over time.

2. Method

Africa’s Voices taps into real discussions in local languages to understand the pulse of social reality. We gather the opinions that listeners send to radio forums through mobile phones (text messages) and link them to self-reported socio-demographics.

Radio discussions can be thought of as large-scale focus groups – where diverse people participate and different ideas flow. Through the voices gathered in these forums, we can analyse textual data in local languages and derive insights about opinions and beliefs of different social groups.

The diagram below depicts the workflow of Africa’s Voices.

**Interactive radio shows**

In March 2016, Africa’s Voices gathered opinions of people who participated in interactive radio shows via SMS in three radio stations: two based in Turkana and Wajir counties and one national radio station broadcasting from Nairobi. We also asked demographic and behavioural information to participants such as
age, gender, location, and tax compliance behaviour. Additionally, we gather and analysed messages that people sent through social media channels (Twitter) using a dedicated hashtag (#ourtaxourmoney).

Oxfam Kenya selected and contracted Radio Jambo Turkana, Wajir Community Radio and Radio Citizen (Nairobi-based, broadcasts nationwide), to broadcast a short series of daily interactive radio shows. These stations were selected to maximize the geographical coverage of the shows within the selected counties and gather hard-to-reach voices, for example broadcasting the questions in local languages (Turkana and KuSomali).

We identified the most popular stations in Wajir and Turkana counties and also in Kenya (Radio Citizen), following the advice of media consultants and media reports (e.g., Kenya Audience Foundation Research) and relying on experience of OXFAM and Africa’s Voices with previous radio projects. In all three radio stations, the radio slot chosen corresponded to the one with the largest audience (based on audience research and advice from radio presenters), for example, the morning show on Radio Citizen.

Africa’s Voices designed the content of the radio shows and promos, the questions to ask to audiences during the radio shows, the questions to be sent using SMS (demographics and follow-up questions). Moses Maina who is the Africa’s Voices project manager gave training to the presenters on engagement strategies based on Africa’s Voices interactive radio toolkit and his experience from previous radio projects. The radio series consisted of three shows in Radio Jambo and Radio Wajir and one show in Radio Citizen. During the radio shows, held in different days from 4th to 11th March 2016, the radio presenters asked one question per show to their audiences, inviting participation through SMS. The questions were asked first in Radio Wajir and the week after in Radio Jambo and Radio Citizen. The radio shows were preceded by three days of radio promos, advertising the time, the toll-free number and topic of the shows.

Focus group discussions

The scripts of the radio shows were designed by Africa’s Voices and piloted through focus group discussions (FGDs) in all three counties, with men and women from various social strata (youth, teachers, and boda-boda drivers) – Fig 1-3.

The objective of the FGDs was not to obtain participant opinions, but to test the understanding of the radio scripts in terms of the language used (to be accessible and jargon-free) and the quality of translations, making sure that the scenarios and the questions were not open to multiple interpretations. The scripts and questions were translated by local translators, who also helped to adjust the references in the script (e.g, names) to the context of the county.

Radio scripts

The first two radio scripts described a fictional scenario, posing a moral dilemma related to taxes (only in Radio Jambo and Wajir), and the third script prompted a discussion about national/county budget priorities (all three stations). The final radio scripts are annexed to this report.

Radio show 1: Scenario of a market vendor who despite not making profit with his/her business, and paying a salary to an employee, needs to pay business taxes to the government.

Radio question: What would you advise this person to do in this situation? To pay taxes to Turkana/Wajir government or not? Why?

Radio show 2: Scenario of an unemployed person with dependents (children/elderly) who pays 16% VAT on books and other basic goods for his/her family.

Radio question: Do you think that VAT is a fair tax? Yes or No? Why?

Radio show 3: The Constitution of Kenya provides the broad principles of public finance setting out rules of how the national and county governments can raise and spend money. The budget making process is one of the ways available for citizens to participate in the governance of this country i.e., through participating in the prioritization and allocation of both national and county budgets.

Radio question: What should be the priorities of the National [Citizen]/County [Wajir and Turkana] government budget?

The presence of a guest is important to clarify concepts (e.g. VAT) and to make the radio discussion more accessible and vibrant. There were guests in all radio shows except in Radio Jambo Turkana. These included Mohamed Omar Isaack, the manager of a local human rights organisation in Radio Wajir, and Mr
Martin Napisa, Coordinator of National Taxpayers Association (show 3 in Radio Citizen).

**SMS communications platform**

Africa’s Voices set up an SMS communications flow on EchoMobile, allowing for two-way communication with radio audiences via a free shortcode. When audience members texted their answer to the question posed by the radio host, they received a socio-demographic survey (gender, age, location, occupation) through SMS. One day later, all participants received an additional survey question related to the last show. Repeated participants received the demographics survey only once.

**SMS question 1 (shows 1 and 2):** If you had a chance of not being caught, would you refuse to pay a tax or fee to government? Yes or No?

**SMS question 2 (show 3):** Do you think you receive good quality services from the taxes you pay? Yes or No?

Survey messages sent by Africa's Voices were in local and national languages (Kusomali, Turkana and Swahili - depending of the county). The messages were received mostly in Swahili and Kusomali, and only a few in Turkana.

It should be noted that those who participated in the radio discussions are not representative of the Kenyan or counties populations as a whole because they were self-selected (e.g., interest on the topic, access to radio and mobile phones, comfortable in sending their opinion to radio shows). Nonetheless, the opinions voiced reveal unique and valuable qualitative insights on the ideas about tax justice and country budget priorities.

### 3. Results and Insights

#### 3.1 Participants

The total number of messages received is 1149 from 559 participants (unique phone numbers), across all three stations.

The participation was higher in Radio Citizen with 707 messages received from 364 participants, for only one hour show (show 3); in Radio Jambo, we received 251 messages from 89 participants; in Wajir Community Radio we received 191 messages from 103 participants.

Repeated participation was higher in Radio Citizen, with people sending on average 1.9 messages in only one show, followed by Radio Jambo with 2.8 messages per participant across 3 shows and Wajir Community Radio with 1.8 messages per participant across 3 shows.

Comparatively, in Radio Citizen, the volume of participation was higher and the participants were more engaged with the topic, with more participants sending repeated messages. The response rate was also the highest in Radio Citizen for all SMS questions.

![Figure 8: Gender distribution by radio station](image-url)
3.1.1 Gender
Amongst the group of participants in all stations, 73.7% were men (the overall response rate for the gender question was 60.3%). The breakdown per radio station (Fig. 8) shows a bias towards male participation across all stations, with 2.9 times more males participating than females in Radio Citizen (74.5% response rate), 1.4 more males than females for Radio Jambo (32.4% response rate) and 4 times more males than females in Wajir Community Radio (33.9% response rate).

3.1.2 Age
The age of participants ranged between 14 and 73 years old for all radio stations, but most were in their twenties.

Females were, on average, younger than male participants. Across all stations, the most common group for female participants was 20-24 and for male participants 25-29. The response rate for the age question was 76.6% for Radio Citizen, 30.3% for Turkana and 29.1% for Wajir Community Radio.

3.1.3 Location
People from all regions of Kenya sent their opinions to the interactive shows, but they were mainly from the Rift Valley, Western and North Eastern (Fig. 9).

Radio Citizen (53.6% response rate for location) reached participants from 35 of the 45 counties, but mainly from Nairobi (33), Busia (19), Bungoma (18) Kakamega (17), Nakuru (11) and Machakos (10).

Participants from Radio Jambo Turkana (37% response rate for location) are mainly from the cities of Lodwar (11), Lokichar (7) and Lokichogo (3).

Participants from Wajir Community Radio (32% response rate for location) were mainly from Wajir town (8), Barwaqo (5), Habaswein (3) and Griftu (3).

3.2 Answers to SMS questions
3.2.1 Tax avoidance behaviour
When asked ‘If you had a chance of not being caught, would you avoid paying a tax or fee to the government?’ the most common answer across all stations was ‘No’ (71.3% of all participants).

However, in Wajir Radio Station, only 10% (9 people) answered this SMS question and 20% (50 people) in Radio Jambo, a very low response rate compared to 65.9% (240 people) in Radio Citizen.

Although women said slightly more than men that they would avoid paying taxes, the gender difference is not statistically significant \(z=-1.10, p=.27\). But participants older than 25 (25-49) tend to say more that they would avoid taxes if they had a chance (36%), compared to those in early twenties (20-24) (14.6%). This difference is statistically significant \(z=-2.78, p<.01\).
3.2.2 Satisfaction with service provision

When asked ‘Do you think you receive good quality services from the taxes you pay?’ the most common answer across all stations was ‘No’ - 84.3% of participants in Radio Citizen, 83.3% in Jambo and 69% in Wajir Community Radio. The responses rates for this question were 47.3% (172 people), 33.7% (84 people), and 25.2% (22 people) respectively.

In total, 85.3% of male and 85.7% of female participants think that they don’t receive good services from the taxes they pay (there is no significant gender difference). The age group 24-29 years is the most dissatisfied, with 91.8% of those answering ‘No’, although there are no statistically significant differences amongst age groups.

In total, 85.3% of male and 85.7% of female participants think that they don’t receive good services from the taxes they pay (there is no significant gender difference). The age group 24-29 years is the most dissatisfied, with 91.8% of those answering ‘No’, although there are no statistically significant differences amongst age groups.

Figure 10: Tax avoidance by age group

When answers from tax avoidance and satisfaction with service provision are combined, it becomes clear that one of the reasons why people avoid paying taxes is related to dissatisfaction with public services. But most of people still pay taxes even if they perceive service delivery as poor, because they see it as moral obligation or a civic duty.

<table>
<thead>
<tr>
<th>Satisfaction</th>
<th>No, wouldn't avoid paying taxes</th>
<th>Yes, would avoid paying taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not satisfied</td>
<td>69.5%</td>
<td>30.5%</td>
</tr>
<tr>
<td>Satisfied</td>
<td>82.6%</td>
<td>17.4%</td>
</tr>
</tbody>
</table>

Figure 11: Tax avoidance by satisfaction with service provision (row percentages). Square size represents number of people in the quadrant

Most people are not satisfied with service delivery and they said they wouldn’t avoid paying taxes (Fig 11). But amongst those who are not satisfied, a greater percentage (30.5%) said they would avoid paying taxes, compared to (17.4%) of those who said they were satisfied.

The association between satisfaction and paying taxes is statistically significant \( z=-2.17, \ p<.05 \). This pattern was observed across all stations.

The idea of a social contract, where people pay taxes insofar they receive quality services from the government, is a common theme in the messages. People avoid taxes to restore a balance between what they pay and the services they receive.

Below are some messages of people dissatisfied with service provision who said they would avoid paying taxes:

"Millions spent to build unused sub-county offices in Lugari in Kakamega county since Kibaki’s era. Isn’t it abuse of taxation?" - Man, 36 Kakamega

"It’s the responsibility of every citizen to pay tax because that is how government raises its
revenue. However the public must enjoy services provided by the government. In the absence of same, no logic for the people to bear the burden.”  - Man, 40, businessman, Wajir Town

“When confronted by this obvious exploitation of unnecessary fines it makes me bitter, such that I don’t feel like a partner anymore but like an antagonist. Therefore, I may look the other way to compensate what I believe I lose in these unfair penalties.”  - Woman, 38

3.3. Radio shows discussions: Tax Justice

3.3.1 Wajir Community Radio

The discussions in the Wajir station related to fairness of taxes (shows 1 and 2) revolved around corruption and misuse of tax money by government officials leading to poor service delivery.

Participants recognised the importance of paying taxes for universal access to services and for bringing development to the county. But they were not satisfied with service delivery and pointed to some irregular situations in Wajir County Government (WCG), such as ‘ghost employment’ in the county offices (see messages below). More extreme voices suggested not paying taxes as a way of protest to get better services.

“Tax money was used wrong way, whereby are contractors build market in wrong site looking only for million of shilling they get and not serving the community.”  - Man, social auditor for an international NGO

“The tax collected from the citizens is required to be utilised for development and to create income-generating activities in the county. But in the case of our county, this idea was lost. WCG has employed so many ghost workers who rely on taxpayer’s money for their livelihoods while no service delivery. It has employed thrice as many drivers and clerks than the available number of vehicles and clerical jobs. County assembly has employed seven drivers but has not one vehicle.”  - Man, 34, Griftu

“The citizens have been very loyal always paying taxes that government puts to bad use through corruption. One day Kenyans need to all refuse paying taxes until the government takes responsibility.”  - NA

“I feel no need for taxation - let everyone work for him/herself, the amount taxed would have been used by the same individuals to cater for other basic needs. The big fish are preying on the effort of suffering prey!”  - Man, 28

Progressive taxation is well understood and regarded positively, as PAYE (pay as you earn) is seen as working effectively. VAT (value added tax) was more controversial - many people didn’t consider it a fair tax as it applies uniformly to people with different situations, such as poor vs. rich or unemployed vs. employed.

“The PAYE is fair as it taxes the people according to their income, but taxes charged on goods are not fair as taxes hit the poor and the rich equally. For me, I would be happy if the rich pay more.”  - NA

“The fact that consumer goods are of the same VAT attached to them makes it unfair for different classes of people to be charged the same. This bridges the gap between the poor and rich which is not practical in the world of realism.”  - Man, 26, teacher

Business tax was also discussed, although there was some confusion about the need for annual and daily payments. The messages may suggest an informal way of paying taxes.

“Paying tax annually for a single business permit tends to be an extra burden as town council management collects extra money from my business on a daily basis.”  - NA

“Instead of collecting tax on a daily basis it could have been good to collect in annually to control individuals or business.”  - Man, 24, driver, Barwaqo
Some questions, related to further explanations, were also asked to the radio presenters and guests:

"How can we the citizens make the county government accountable over the misuse of tax?"  - Man, 27

"Please we want more explanations about tax because we Somalis understand little about tax. Thanks."  - NA

3.3.2 Radio Jambo Turkana

In Radio Jambo, the discussion (shows 1 and 2) was focused on the fairness of particular taxes such as VAT and business, as prompted by the radio scripts. The issues of corruption and mismanagement of funds were also a common topic.

"Personally I support paying of taxes but the key thing we need as citizens is transparency and accountability from the government in how the public funds are utilised. As it is now, corruption is too high where hard earned public money is lost."  - NA

"Being taxed is expensive and no development can occur before resources can be managed well. So for me let corruption be stopped first then development can start."  - NA

"Never good return for the tax paid when most of it is squandered by corrupt officials in all manner of scams or grafts with state backing, protection and no culpability."  - NA

Compared to Wajir where some people suggested not paying taxes, in Turkana taxes are considered imperative, because it is law and it funds development projects. However people demand more transparency and accountability from the government.

"Being taxed is a must but as people what we need is proper management of the taxes with adequate transparency and accountability - not these corruption issues we hear about everyday."  - Man, 30, business owner, Lodwar

"Taxes must be paid for government to be able to execute its mandate to the citizens."  - NA

"We should pay taxes to the county government because that is government property."  - NA

"Tax payment is important it pays salary of public servants."  - Man, 41, Namoruputh.

Tax exemption of paying taxes by government officials and tax evasion by the rich and business was mentioned as a bad example to the common citizens who have to pay taxes.

"I am a businessman and many times I have wanted to avoid paying tax to maximize my profits. Any businessman would want to do that. All senior government officials who do business don’t pay so why burden us the common mwananchi."  - Man, business owner

"The poor are most affected because their income is very low but they are taxed the same when buying goods. The rich have ways of evading taxes through connections they have. The government needs to be transparent in how it taxes businesses of the rich."  - Woman, 26, business owner, Lodwar

Despite acknowledging its importance, some taxes were considered unfair, for example, as taxes related to vehicle importation and VAT, especially for the poor, students and people with small businesses.

"The poor need to be exempted from paying taxes for basic goods because that’s one thing that affects them a lot yet they have no income. The poor and the rich buy sugar at the same price yet the poor have no income. That’s not fair."  - NA

"Current taxes on motor vehicle importation are too high. The government was targeting the rich with the assumption that only the rich import cars, but now the poor and the middle class are
suffering. This is one tax I would wish to evade." - NA

"As a student the government should exempt us from paying tax." - NA

"It is unfair to people who are unemployed to pay the same VAT as the people who have a massive income." - Man, 24, driver, Barwaqo

"In Turkana all taxes are very unfair to the poor but it’s for the good of the nation. One thing I know is that the poor use public institutions more than the rich...it balances out." - NA

3.4. Radio shows discussions: Budget priorities

3.4.1 Wajir Community Radio

The third show about budget priorities for the county government was broadcast on the agreed schedule, but the presenter, who is also the radio station manager, was not comfortable with inviting participation from audiences and reading messages out.

She received some phone calls (15 in total) from listeners, while on air, complaining about poor service delivery during the show. According to her, she was contacted by the county government who expressed concerns about the show and the criticism it might attract.

3.4.1 Radio Jambo Turkana

During the third show, which focused on priorities for the county budget, participants in Turkana mentioned mostly better roads, education and water. Access to and quality of healthcare, and youth employment were also mentioned both by men and women.

"As a people we have been lagging behind for a long time and it’s for the county to help us catch up. We must fix the Kitale highway to speed up business, we need to invest in proper education then healthcare." - NA

"In Turkana what is critical is access to safe water, and roads. Our roads are very bad, killing hopes of doing business." - NA

"Employment for our youth especially the Turkana youth." - NA

3.3.3 Radio Citizen

On Radio Citizen, the only show was about the priorities for the county budget.

The word cloud shows that the discussion around county government was associated with money, jobs, roads, education, and corruption.

![Figure 12: Wordcloud for the most frequent words (freq>5)](image)

When talking about priorities, men mention more than women money/salaries, jobs, and roads. Women talk more about education, youth and hospitals (these priorities were each mentioned by between 13 and 52 people).
The discussion on Radio Citizen covered several topics, from budget allocation, misuse of public funds, lack of accountability for development projects, education, low salaries, especially teachers, and youth unemployment.

Below are some examples of messages received during the discussion with the Coordinator of National Taxpayers Association.

"How can we limit misuse of public taxes by our leaders’ high salaries and unnecessary tours abroad?" - Man, 28, Nandi

"County government should allocate enough money for ID card registration - millions of youth have no ID." - Man, Samburu

"Why is our leaders' income not taxed? This tax should be imposed on them to reduce the gap between rich and poor and also slow inflation in Kenya. Any money released for any project should be followed up to ensure that it is used wisely, mwananchi should be acknowledged of this money in the project itself." - Man, 21

Since we got independence in 1963 our heroes wanted good education but really it's painful. For 53 years Kenyan citizens read under trees, muddy class in some areas in this country and teachers strike for their salary increase. Since 1992 students suffering due to strikes. So painful." - Man, 23, Kisumu.

Participatory budget is seen as a step towards better allocation of funds and improving accountability. However people are sceptical that their views will be considered, given a generalised lack of trust in the Kenyan government.
4. Conclusions

The discussions during the radio shows and SMS surveys revealed a widespread belief that citizens should pay taxes insofar the government does its part in providing services that meet the needs of the citizens.

Most of participants in all radio shows do not think that they receive good quality services from the taxes they pay (between 69% in Radio Wajir and 84% in Radio Jambo), with no significant differences between gender or age group.

This study shows that people who are not satisfied with service provision are more likely to avoid paying taxes (if they know they wouldn’t be caught).

However, most of people (71.3%), across all stations, said that they would pay taxes (even if they knew that they would not be caught if they did not pay them). For these people, paying taxes is mandatory for responsible Kenyan citizens who want to contribute to the development of their country. There is no gender difference, but younger people (15-25 years old) answered more that they would pay taxes even if they had a chance to avoid them.

One reason mentioned by several people who answered that they would pay their taxes, even if they wouldn’t expect to be caught, was because it is in the Bible. The idea of morality of paying taxes (e.g., ‘I pay because I am a good person who follows God) was more important as a justification to pay than the civic duty and the transaction aspect of paying to receive good services in return. However, morality and duty are intertwined when empathy is expressed towards the poorer who would struggle to pay for health and education if they had to pay for taxes as well.

The results of this study also show that a common perception of corruption by politicians and government officials undermines the trust in the Kenyan government and the perception of its competence to manage tax payers money.

A recurrent theme in the messages, across all stations, but especially in Wajir county, is the perception that money from taxes is used by politicians for personal benefit and does not revert to citizens.

Specifically, people denounced the employment of ‘ghost’ workers in county government offices, excessive travelling of politicians, and shady contracts with companies. These situations are fuelling a general suspicion of how tax money is used by the Wajir county government.

The idea of unfairness of paying taxes in Kenya is also a recurring theme. The perception that wealthy people and those in the government can easily avoid or be exempted from taxes creates a sense of unfairness of the tax system, leading to tax non-compliance by citizens.

Prompted by the scenarios broadcast in the radio shows (see Annex), VAT was seen as unfair for poor people that need to buy basic goods.

Income and business taxes are generally seen as fair, but people, especially in Wajir, are confused about the process of payment of taxes, which may suggest an informal procedure in place. In Turkana, the participants revealed a good understanding of the tax system, and their main concerns were related to poor service delivery.

The priorities for the county budgets were better roads, education, and more jobs for youth. Compared to men, women were more concerned about health services and education, while men were more concerned about jobs and salaries. The gender difference
reflects the services that people use more.

Although the conclusions of this project cannot be generalised to the whole population of Kenya and the counties studied, it provides a baseline to study the impact of targeted campaigns around tax justice on particular groups of citizens, and on the discussions in public radio forums.

Africa’s Voices project team: Claudia Lopes (Head of Research), Moses Maina (Project Manager) and Rainbow Wilcox (Impact Officer).

Report prepared by Claudia Abreu Lopes and Rainbow Wilcox.

Annex – Radio Scripts (English Translation)

Radio Script 1

1a. Radio Wajir

Zainab is a middle aged woman selling vegetables at Soko Mjinga market (in Wajir town) but she has not been making profit with her business of late. She is paying to someone who helps her selling the vegetables in the market. Notwithstanding, she is required to pay business taxes to the County government.

What would you advise her to do in her situation?
To pay taxes to Wajir County government or Not? Why?

1b. Radio Turkana

Ekai is a young man selling livestock (goats) at Lodwar livestock market (in Lodwar town) but he has not been making profit with his business of late. He is paying a salary to someone who helps him selling the livestock in the market. Notwithstanding, he is required to pay business taxes to the County government.

What would you advise him to do in his situation?
To pay taxes to Turkana County government or Not? Why?

Radio Script 2

2a. Radio Wajir

Abdul is a young man who lives in Habaswein in Wajir County. He has lost his job as a mechanic and is struggling to make ends meet. His wife stays at home looking after their young children. He has three children in school and needs to buy books and other basic goods for his family taxable with 16% VAT (value added tax). VAT levied from goods is one of the main sources of revenue for the Kenyan government.

Do you think VAT is a fair tax? Yes or No? Why?

2b. Radio Turkana

Mary is a single mother who lives in Lokichar in Turkana County. Mary lost her job recently as a secretary and is struggling to make ends meet. Her family depends on her. She has her two children in school and elderly parents to take care of. While buying books for her children and other basic goods for her family she has to pay 16% VAT (value added tax) on the goods bought. VAT levied from basic goods is one of the main sources of revenue for the Kenyan government.

Do you think VAT is a fair tax? Yes or No? Why?

Radio Script 3

Radio Wajir, Radio Turkana, Radio Citizen

The Constitution of Kenya provides the broad principles of public finance setting out rules of how the national and county governments can raise and spend money. The budget making process is one of the ways available for citizens to participate in the governance of this country i.e. through participating in the prioritization and allocation of both national and county budgets.

And as a result in this program we ask you, “What should be the priorities of the National [Citizen]/County [Wajir and Turkana] government budget? And why?