TAX & GOVERNANCE

Improving media engagement with research on tax and governance in Kenya and Uganda

CASE STUDY

WORKING PAPER_MARCH 2012

PANOS EASTERN AFRICA
Foreword

A great deal of research is carried out each year on subjects directly relevant to policy and practice in international development. But too much research stays within the confines of the academic community which produced it, and is locked away in reports and articles read only by a handful of specialists.

Promoting research communication through strengthening the links between researchers and journalists is at the heart of the work of the Relay programme at Panos. Ranging from issues of poverty and agriculture to economic growth, Relay has worked to ensure that research on critical development issues make it beyond the library shelves and into the public domain, through the media, to form part of the public debate.

The following case study describes a project carried out by Panos Eastern Africa in 2011, as part of the Relay Programme, to strengthen media capacity to improve reporting on tax and governance in Kenya and Uganda.

The project found that building relationships between journalists and researchers and supporting and strengthening networks to make use of available evidence and involve the media as stakeholders were central to its success.

1. Rationale

1.1 A growing appetite for citizens to hold their governments to account

In both Kenya and Uganda there is a growing appetite among citizens to hold their governments to account. In recent years, frustration with the lack of government accountability and responsiveness has been characterised by public protests in both countries. In Kenya, 2011 saw rising fuel prices stirring citizens to demonstrate peacefully, while in Uganda, a series of walk-to-work street protests led by Activists for Change (A4C) a non partisan organisation are at the time of writing still ongoing. Many instances have turned violent.

Activist for Change has been criticised for mobilising citizens to protest the ever increasing high costs of living through mass walk to work movements and rallies calling on the government to address citizen concerns. However 2011 in Uganda also saw mass sit down protests from teachers and doctors over low pay and poor working conditions. The cost of living in Uganda has risen rapidly, with the year ending December 2011 registering an annual headline inflation rate of 27 per cent. Food inflation remains at a high of 27.7 per cent (February 2012)\(^1\), putting huge pressure on household incomes and increasing resentment against the documented incidences of corruption by public officials.

Major corruption scandals in Uganda have included the embezzlement of an estimated $280 million US dollars from the 2005 round of the Global Fund to Fight AIDS, TB and Malaria and the misuse of

\(^1\) According to the Bank of Uganda, website: [www.bou.org.ug](http://www.bou.org.ug)
over $100 million in the case of the Commonwealth Heads of Government Meeting (CHOGM) which took place in 2007 in Kampala\(^2\), from which high ranking government officials including the then Vice President Gilbert Bukenya were alleged to have benefitted\(^3\).

In Kenya, civil society organisations have claimed that tax systems and redistributive policies are not fair, and highlighted high levels of social inequality.\(^4\) When it emerged that politicians were enjoying substantial tax breaks or avoiding paying tax - a parliamentary debate led to leading members of parliament being forced to repay tax arrears. This included the Prime Minister Raila Odinga.

The media has documented these scandals, adding to the public appetite for questioning the use of public money.

### 1.2 Research and the communication gap

In parallel, a number of East African and international research institutes have been devoting time and resources to investigating the implications of tax systems for governance.

In Kenya in particular, a group of national research and policy institutes have prioritised research in this area including the Institute of Economic Affairs, the National Tax Payers Association, the Tax and Justice Network Africa and the international NGO, Action Aid. This research highlights the connection between increased citizens awareness of taxation matters such as tax policies, revenue collection, budgeting and expenditure, and demands for improved governance, the right to mobilise and be heard and improve service delivery in areas such as health, education, infrastructure\(^5\).

Yet the public was not getting to know about this research. Media coverage, while strong on documenting corruption, was not exploring the deeper links between tax collection, public spending and governance. A media scan\(^6\) of six leading newspapers\(^7\) conducted by Panos Eastern Africa during two months in 2011 revealed only 7 per cent per cent of that media coverage on tax in Kenya and Uganda made any reference to research.

Findings from the media scan indicate that out of 292 articles on tax and governance in July and October 2011, only 21 used research as a source. Media coverage on tax and governance issues mainly focused on politicians, largely leaving out voices of ordinary citizens. Interviews with journalists and editors in the two countries pointed to lack of specialised training, barriers including lack of time to access research, and inadequate resources, for example newspapers don't have travel budget to allow journalists to conduct interviews outside the capital.

Twelve tax researchers interviewed by Panos Eastern Africa also highlighted the need for better awareness and understanding among citizens of taxation and governance issues.

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\(^1\) Anti Corruption Coalition Report (2010), [http://www.accu.or.ug/](http://www.accu.or.ug/) this document lists corruption cases in Uganda since 1997


\(^3\) 2011, Tax Us If You Can. Why Africa Should Stand Up for Tax Justice, Tax and Justice Network Africa


\(^5\) Panos Eastern Africa scanned media coverage in six newspapers over two one-month periods (July and October) 2011 and logged details of all coverage on tax. The scan logged 292 articles on tax in total, of which 21 cited or mentioned research.

In Kenya, organisations such as the National Taxpayers Association (NTA) have done tremendous work to link taxation to service delivery and ultimately citizen survival and access to important services such as education, water and health. Nevertheless taxation was still considered even by the editors interviewed to be an elitist subject, for example of most relevance to the business pages or on occasion political news, but remote from discussions by ordinary citizens.

It was clear to Relay that there was a missing link between the research being produced and the media coverage of the issues, and that the media could do better and more to draw on research and researchers and bring the issue to the wider public. It was also clear that Relay had the experience necessary to broker the relationship between researchers and journalists and encourage knowledge-sharing.

2. Challenges

In order to improve collaboration between researchers working on tax and governance and journalists covering tax and governance, several obstacles needed to be overcome:

- mutual lack of trust and frustration between journalists and researchers
- poor networking and interaction between key stakeholders
- lack of resources and support for journalists and researchers

To better understand the problems facing researchers working on tax and governance issues and journalists in Kenya and Uganda, Relay consulted more than 100 researchers and journalists through questionnaires, interviews and group discussion sessions. This consultation helped to clarify the nature and degree of the underlying challenges.

2.1 Lack of trust is deep seated between journalists and researchers

Relay found deep-seated tensions between journalists and researchers in Eastern Africa. Researchers mistrust the media, thinking they distort and sensationalise stories and fearing that, in some cases, they can be influenced politically; journalists on the whole found researchers hard to approach and access, and were frustrated by the barriers they encountered. This was confirmed both by researchers working on tax and journalists in both Kenya and Uganda.

In Kenya, the interviews revealed a less than cordial relationship between journalists and researchers, in which journalists felt researchers did not understand their role. They complained that it took so long and was so complex to get information from researchers that they preferred to conduct their fact-finding online.

More than half of the researchers interviewed in Kenya described their relationship as poor and interaction infrequent. More than half of journalists said researchers were not very approachable. Half of the journalists interviewed also perceived researchers as not interested in working with the media.

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8 Over 100 journalists and researchers consulted during the baseline survey
Journalists and Researchers perspectives from Panos Stakeholder Forum in Kenya, March 2012

| "They [researchers] think journalists are sensational and look at us suspiciously” - Journalist participant | "The relationship is still terrible and unreliable. Journalists do not report what they are provided with, always seeking side shows and side stories” - Researcher participant |
| "The relationship is not smooth and a lot has to be done, the researchers still want to complicate their work and remain in a cage alone” - Journalist participant | "Journalists are lazy and can’t read, they like going for easy fix”- Researcher participant |
| "Researchers are not yet conversant with a role of journalists, we are not experts and we do not have time to read through those bulky reports they give” - Journalist participant | "Researchers are irresponsible and so careless in reporting findings, they are not a first choice in disseminating information, yet they play a crucial role in today’s world” - Researcher participant |

In Uganda, relationships were reported as being less strained, but far from warm. Journalists told Relay interviewers they respected the role of researchers and acknowledged their work to be superb. Nevertheless, because of the academic nature or training of the researchers (usually in foreign countries it was noted) the information relayed tended not to reflect or explore the effects on local people. Ugandan journalists agreed with their Kenyan counterparts that researchers failed to appreciate their time limits and deadlines, thus making it difficult for a reporter to include a researchers information in an article, however valuable it might be.

Perspectives from Panos Stakeholder Forum in Uganda, March 2012

| “Yes, I did mention that I have zero researchers in my database, why do I need them? They are up there in the clouds with academic issues to handle so me I use my own contacts to write the articles that I want” - Ibrahim Kasita - Business Writer with New Vision | “The lack of specialization is leading to lack of good quality information resulting in information being reported in a very uncritical way” - Maureen Ndahura, Relay Research Assistant, summarises feedback from participants |

Researchers in Kenya had published high level reports on taxation and governance and journalists had more experience of trying to access information from researchers, while in Uganda most of the researchers and journalists had not interacted, and Relay was providing an initial platform for much needed interaction.

2.2 Poor networking and interaction between key stakeholders who could mobilise for change (researchers, civil society, media, and policy champions)

“A lot of work on tax and governance has been done by researchers yet not the same had been reported in the media. Journalists also expressed interest in covering such stories but few could cite any references to a researchers work” - Maureen Ndahura, Relay Research Assistant, Uganda, following interviews with journalists and researchers
Most researchers, research organisations and civil society see the media as an outlet and not as a key partner in enhancing communication and promoting informed debate of issues raised by research findings. This informs the fact that the media is only involved at the tail end, when research is being disseminated, most often without a clear communication strategy. Journalists are usually invited to cover the dissemination of the research rather than as key stakeholders to engage with research findings, critique and provide relevant input from the media’s perspective.

This is partly due to misunderstanding and mistrust of each other’s role brought about by limited interaction. Forums bringing together researchers, journalists, civil society and policy makers were part of Relay’s strategy in creating platforms for networking and discussion on a common agenda. These forums included round table dialogues, ice breaker workshops and practical skills training all aimed at challenging the stereotypes that exist between these two groups and providing an opportunity for researchers and journalists to work together to improve coverage of tax and governance issues raised concerning poor interaction:

“It is only pressure from the donors that make the researchers contact us to cover their launches” - Ugandan Journalist during the Stakeholder Forum in March 2011

“While journalists are trained to respect the authority inherent in peer-reviewed research, they work on tight deadlines and need information immediately so they cannot wait for years for work to be peer reviewed and published. Researchers should therefore not be afraid to talk about work in progress” - Ibrahim Kasita, Journalist, The New Vision Newspaper, Uganda

2.3 Lack of resources, skills and support for journalists and researchers

Although journalism in Kenya is largely more professional and the media industry more developed than in Uganda, a lot of work still needs to be done to develop a crop of journalists who can be respected and accepted especially in regard to deciphering research to report on matters affecting society such as tax and governance.

According to a 2010 report on the Kenya media by German foundation Fredrich Ebert Stiftung,

“Kenya’s media tend to give more priority to advertisements and materials that support commercial interests rather than news and content oriented towards development. Although Kenya has a robust tradition of investigative reporting...The number of trained investigative reporters is low, the training and preparation of journalism students inadequate, budgetary allocations to investigative Journalism minuscule and the legal barriers daunting”

The challenge is similar in Uganda, and journalists told Panos they struggle to access much needed resources to carry out in depth coverage of issues.

Although researchers on the other hand have budgets for dissemination, they need support in how to strategically engage the media to communicate research.

3. Relays strategies

To improve media coverage of tax and governance in Uganda and Kenya, Relay used a systematic approach developed and refined over time to understand project context, tackle attitudes and practices and build skills, experience and confidence to bring about change. The approach included multi-stakeholder forums, training workshops, journalism fellowships, content analysis, and roundtable dialogues with participants and a wider group of stakeholders to debate the issues. Relay is aware that changing mindsets and behaviour takes a much longer time.

Relays approach included the following three strategies:

- running activities that addressed the communication challenges between researchers and journalists, and working to continuously deal with misconceptions and mistrust
- providing practical tools and skills for researchers and journalists to collaborate in order to improve the quality of articles on tax and governance
- creating opportunities for networking, discussion and wider debate to improve professional opportunities for collaboration, information sharing and policy influence between journalists, researchers and other stakeholders in the taxation debate

3.1 Improving relationships and skills

Methodologies used to build practical skills and strengthen relationships between journalists and researchers included:

- **Icebreaker sessions to reveal the pressures and perspectives of one another’s professions and overcome lack of trust**

This is the first in a series of sessions aimed at providing an opportunity for researchers and journalists to freely express the challenges of working together. During this session a facilitator leads the researchers to talk about their experience of working with the media, who in turn talk about their challenges in working with researchers. It is an opportunity to see each other’s perspectives but more importantly it reveals the need to work together. Usually frustrations built over time are freely expressed and challenged, which helps to reduce them.

One researcher noted during an icebreaker session that:

“My relationship with journalists is below average. I have only one contact and I am not confident my research would be accurately reported. I would like to have more contacts with various media outlets, and know how to make my work more relevant to them.”
One key methodology used during the ice breaker sessions is a taped video interview, where researchers present a topic of their choice and journalists have an opportunity to ask questions. This is then played back to the plenary and the group is allowed time to self critique. Journalists usually realise the need to improve on their question-framing technique and researchers realise that even if they spoke on a particular topic, they didn’t necessarily communicate it effectively. This session creates freedom to see each other’s weaknesses and opportunities to tap into each other’s strengths

- **Joint field visits to see firsthand how tax affects peoples lives and to understand the professional culture from the inside**

Researchers and journalists in Kenya and Uganda were paired for a field visit to research and write a tax story. The process included interviewing people affected by tax issues (e.g. market sellers, shop owners, informal workers), recording interviews, editing and presentation.

During the field visits researchers were confronted with the realities that media houses face each day of ensuring that the newspaper is produced on deadline and contains stories that will make readers want to buy it. Media houses are faced with significant demands on their space and their time. Consequently if a research output is to make news it has to be appropriately packaged, allowing the media house the freedom to edit and adjust the story as necessary.

Researchers in Uganda were given the opportunity to visit The Vision media group, the largest media house in Uganda. The strategy was to provide an opportunity for them to appreciate the day-to-day pressures that a media house faces to determine what makes the news.

- **Practical training including a mock press conference to build confidence and provide opportunities for journalists and researches to understand each other better**

Training in both countries sought to build practical skills and provided practical tools for researchers and journalists to work together. In Kenya the training took place in Naivasha, a town known for its vast flower farms juxtaposed with biting poverty, while in Uganda it was held in Mukono a fast growing town with many small scale enterprises. Topics covered during the training included harmful tax practices, the role of media in the tax debate, current tax debates in the east African community, and how to package research for the media.

Kenyan journalist participants had the opportunity to have their stories edited by an experienced editor and compare versions of their pre-edited and edited work.

Researchers learned that the presentation of their research is important and that they need to select the right angle. The need for photographs is also an important element to focus on. Many of the researchers had never understood why packaging is important, why story angles are critical, why the media opts to use some stories while leaving out others.

In Uganda the participants were given the opportunity to take part in a mock press conference and share their experiences with an experienced media trainer and editor.

- **Fellowships for journalists to put knowledge into practice**
To address the lack of skills among journalists, Relay made training, mentorship and support for in-depth coverage of selected tax and governance issues an important part of the project. Through a month-long fellowship opportunity eight journalists were facilitated to cover selected issues. The fellowship provided the opportunity for mid-career journalists in Kenya to be mentored by an experienced editor. In Kenya the journalists also benefited from important links with the East Africa Tax and Governance Network (EATGN), on which more to come in the Results section.

Editors of the leading newspapers in both Uganda and Kenya were involved in selecting the fellows and contributing to the tax and governance issues that needed in-depth coverage. This was important in putting tax on the media agenda, ensuring the journalists had the much-needed editorial support and ensure that the stories found space in the newspapers.

3.2 Strengthening networks and multi-stakeholder involvement

In Kenya, the project built on the work of the East Africa Tax and Governance Network (EATGN). This initiative was born out of Relay work in 2009, which brought together a group of researchers, journalists, editors, non-governmental and civil society organisations to increase stakeholder engagement and public debate on tax and governance issues in Kenya. The participants followed through on a recommendation to develop a coalition to formalise and support continued linkages. The resulting EATGN has established a steering group, with member including Panos, Tax Justice Network Africa, the Institute of Economic Affairs, Action Aid, National Tax Payers Association (NTA) and Society for International Development (SID), which meets regularly to set priorities. It has a wider and growing membership and an email group list that is actively used and supports information sharing between actors. In Kenya, the project worked alongside the EATGN to contribute to its mission to promote new and sustained multi-stakeholder dialogue and media debate in Kenya and across East Africa on governance and taxation issues.

In Uganda, the multi-stakeholder forums were, for many, the first time they had come together to discuss issues of tax and governance and provided a unique platform for these actors explore what more could be done in Uganda to develop links and work together to share information and create wider debate on tax issues.

Stakeholder forums to identify challenges and opportunities

Stakeholder forums were held in March 2011 in Uganda and Kenya. They created opportunities for networking, discussion and wider debate to improve professional opportunities for collaboration, information sharing and policy influence between journalists, researchers and other stakeholders in the taxation debate.

The stakeholder forums brought together researchers, journalists, civil society actors and policy makers to discuss tax and governance in context of the wider public debate and the place of the media and research in this discourse. Methodologies used included panel debates on key tax and governance issues with an opportunity for journalists to interact and ask questions.

In Kenya, EATGN member Tax and Justice Network Africa had an opportunity to present and discuss their latest research works on tax with the media. The forums also created a platform for information sharing, and networking.

Key issues raised in Uganda include rampant corruption, the need to widen the tax base and sensitise citizens on their role as tax payers while in Kenya key issues included capital flight, implementation of the new constitution in light of the ongoing tax reforms, and the critical need for sensitisation of citizens across Kenya on tax matters. The National Tax Payers Association highlighted the key challenge of accountability with regard to the Constituency Development Fund, explaining that citizens empowered with knowledge on tax demand good governance from their leaders.

Stakeholders in both countries highlighted the need to strengthen media and research engagement.

**Roundtable Dialogues to identify progress and contribute to the debate**

The round table dialogues were the final activity of the project and aimed to bring together all stakeholders who participated in Relay activities throughout the year to share progress, and learning and provide input to shape the next phase of Relay.

In Kenya the aim was primarily to strengthen and support the East Africa Tax and Governance Network, while in Uganda, the aim was to learn from that experience and to create new platforms and coalitions and identify policy champions.

**4. Results**

**4.1 Improved relationships between journalists and researchers and skills and confidence to engage**

At the outset nearly 100 project participants\(^1\), most of them journalists and researchers, came together in the two countries to identify challenges and opportunities to collaborate better by improving their understanding of one another’s professions, and building confidence in terms of how to approach and engage with one another.

The table below shows three of the progress marker areas and indicators identified by the participants. It also shows a number of recorded examples or instances reported by a similar group of participants nearly 12 months later, after many of them had participated in a number of Relays initiatives.

Though not comprehensive, it illustrates some of the improvements in the number of contacts between the two groups, new relationships and interactions, a number of them on an ongoing basis, and increased awareness or consideration of the other group or profession.

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\(^1\) 34 in Kenya and 65 in Uganda
## Progress Markers

<table>
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<th>Progress Markers</th>
<th>Examples given</th>
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| **Journalists initiate contact with researchers** (e.g. requests for interviews) | “I am working with a researcher at Makerere University” (journalist)  
“It has improved a lot, more journalists request information” (researcher)  
Wakaguyu wa Kiburi, a tax researcher, was interviewed and story featured in the media after the Stakeholder forum  
Joys Kimani [journalist] conducted interviews with National taxpayers Association on CDF and VAT  
Bosire Nyamori [researcher] received interview requests from Standard journalists (they have met at the Relay training workshop) |
| **Easy and timely access to researchers findings for the media** (e.g. media invited to launch and discussion events) | “Economic Policy Research Centre and Makerere University improved their access to research findings”  
“We have benefited from Relay publications”  
“Roundtable on tax issues by Tax Justice Network Africa (TJN-A) covered by the media”  
“East Africa Tax and Governance Network (EATGN) conference was well covered by the Nation and Standard newspapers” |
| **Improved respect, cooperation and dialogue between researchers and journalists** (e.g. platforms such as networks and coalitions between journalists and researchers) | “Uganda Debt Network, especially Walter Akwat has worked well with journalists”  
“Cooperation improved especially with specific researchers like Professor Augustus Nuwagaba (Makerere University) and Professor Galiba”  
“East Africa Tax and Governance Network (EATGN) collaborates closely with journalists, e.g. Luke Anami of The Standard”  
“TJN-A facilitates research communication and shares their findings with other stakeholders”  
“Google group discussion forum on tax and governance created”  
“Relay has provided a platform e.g. The training workshop at Ankrah”  
“Increased interaction thanks to Relay, Population Services International and Uganda Debt Network”  
Established Facebook group for participants on tax and governance |

Feedback from the participants particularly highlighted how the field visits and visit to the Vision media house in the case of Uganda played an important role. One Ugandan journalist who partook in the Researchers and Journalists Training in August 2011 said, “The field experiences helped us appreciate one another, for instance, I noted that the researchers have tactful ways of posing their
questions to get even the most sensitive information such as that on tax compliance”. Another journalist participant said at the end of the same training, “The media is important but researchers play even a greater role of sourcing information through hard work and great dedication of time and energy”.

Relays training and fellowship programme further contributed to the development of a core committed group of around 30 journalists and researchers in Kenya and Uganda interested to report on tax and governance. The team of researchers provide valuable sources of evidence for the journalists, and the researchers have a group of media contacts who they know are interested in reporting tax and governance issues and value researchers as a source.

“I appreciate the initiative to work with a close group that I call the liberated journalists. This group has benefitted and will continue reaping from the skills for years. The role of editors is crucial and bringing them on board is paramount for change” - Wainanah Kiganya former editor of Kenya Today.

In the field of journalism, contacts are critical: it may make or break a story. Relay provided valuable contacts for journalists with researchers who can inform future stories.

“I have since increased my networks, made personal contacts and this has made my life in writing very easy and fulfilling. These links and networks are one great change and benefit that I have gotten from Relay meetings” - Fred Aminga, business journalist with Kenya Today.

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<tr>
<th>Uganda Debt Networks Communication Officer explained how his organisation has used Relays approaches after participating in a Relay training event:</th>
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<tbody>
<tr>
<td>UDN Communication Officer Walter Akwat shared that his research and advocacy organisation had used Relays suggested communication approaches to change the way they reached their audiences, reviewing their newsletter design and dissemination, working with their researchers to write op-eds that were published in national newspapers, and inviting journalists to their research launch events.</td>
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<td>Walter said that when the issue of whether or not to scrap the CDF (Constituency Development Fund) arose in parliament, a number of the journalists he had met contacted him as a source for stories, which were then published, for example, in The Observer. According to Walter, the journalists were interested in finding out more about whether the CDF had been prudent or not in spending taxpayers money. As well as being interviewed, he was able to provide them with a UDN briefing paper on the CDF, which the journalist cited in their coverage.</td>
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<tr>
<td>Through the process, Walter has come to realise the importance of engaging with the media earlier on in the research process.</td>
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<td>“We think we can improve the networking with the media. It has also opened an opportunity for us as researchers to work with one another, share our experiences, and, as a priority, to do more joint activities” - Interview at Roundtable Event, 15 March, 2012</td>
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</tbody>
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4.2 New reporting and uptake of research findings

As a result of Relay’s interventions, over 20 new stories on tax and governance were published in leading national newspapers, including The Standard and The Nation in Kenya and The New Vision, The Monitor and the weekly Observer in Uganda.
The majority of these were produced by the core group of journalist fellows, as follows:

<table>
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<tr>
<th>Journalist</th>
<th>Newspaper</th>
<th>Article</th>
<th>Publication Date</th>
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<tbody>
<tr>
<td>David Tash Lumu</td>
<td>The Observer</td>
<td>Economists disagree on what govt can do</td>
<td>4/05/2011</td>
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<td>Health sector limps as aid taps run dry</td>
<td>11/01/2012</td>
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<td>Chinas aid spurs growth, but traders feel cheated</td>
<td>19/01/2012</td>
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<td>Foreign aid impact doubtful</td>
<td>15/02/2012</td>
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<tr>
<td>Alon Mwesigwa</td>
<td>The Observer</td>
<td>Uganda health sector needs resuscitation</td>
<td>16/11/2011</td>
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<td></td>
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<td>Who will save the urban poor?</td>
<td>27/11/2011</td>
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<tr>
<td>Milly Kibombo</td>
<td>The Observer</td>
<td>URA set to effect transfer pricing policy</td>
<td>04/01/2012</td>
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<tr>
<td>David Mugabe</td>
<td>The New Vision</td>
<td>From Chiefs running after defaulters to e-tax payment</td>
<td>08/02/2012</td>
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<td></td>
<td></td>
<td>Growth of the informal sector-bringing the untaxed on board</td>
<td>15/02/2012</td>
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<td>Going formal good for business taxes</td>
<td>01/03/2012</td>
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<tr>
<td>Luke Anami</td>
<td>The Standard</td>
<td>Closed budget making fans corruption</td>
<td>08/05/2011</td>
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<tr>
<td></td>
<td></td>
<td>States carry tax burden as the rich escape offshore</td>
<td>07/10/2011</td>
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<td></td>
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<td>Experts call for equitable taxation, wider net.</td>
<td>23/10/2011</td>
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<tr>
<td>Fred Aminga</td>
<td>Kenya Today</td>
<td>Finance minister issues tough guidelines to stabilise shilling.</td>
<td>17/10/2011</td>
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<tr>
<td></td>
<td></td>
<td>Proposed Isiolo resort set out to change livelihoods</td>
<td>24/10/2011</td>
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<tr>
<td>Caroline Wafula</td>
<td>Daily Nation</td>
<td>ODM asks aspirants to be tax compliant</td>
<td>10/10/2011</td>
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<tr>
<td></td>
<td></td>
<td>Simplify tax rules</td>
<td>31/10/2011</td>
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<td></td>
<td></td>
<td>Union joins suit over De La Rue notes deal</td>
<td>10/11/2011</td>
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These stories used research, citing findings from studies and quoting researchers they had come to know through Relay activities, or sought out on their own initiative. For example, research cited in
the articles includes that from Tax Justice Network Africa, the Institute of Statistics Uganda, the Economic Policy Research Centre, the World Bank, KPMG, and Uganda Revenue Authority.

Many of the articles also included the voices of affected citizens, and made links to public services and governance and accountability issues. Topics covered included the informal sector, aid from China and how it is affecting local traders in Uganda, and analysis of service delivery such as health and education and their link to taxation.

A number of journalists received feedback from readers after their articles were published. For example, Alon Mwesigwa, a journalist with The Observer newspaper in Uganda produced a story on health service delivery and taxation that attracted a considerable response from readers.

The article (Uganda’s health sector needs resuscitation, published November 16, 2011) focused on the quality of services that the government provides to citizens. He captured the voices of those affected the most by the issue, telling the story of five-year-old Fred, who suffers from AIDS, and primary school teacher, Cecilia, who died at Mbale hospital, allegedly after health workers neglected her because she had not paid for her caesarean section. The article uses multiple sources, grounding the argument in research done by the Advocates Coalition for Development and Environment (ACODE), a local think tank. Alon also quotes a World Bank report and cites World Health Organisation (WHO) findings, as well as making reference to the Millennium Development Goals and the Global Alliance for Vaccines and Immunisation (GAVI). By linking the issue of taxation and governance with the healthcare system, his article opened a channel for a discussion among readers.

“It was a good article because it led to questions being asked...It evoked a lot of emotions and a lot of response” - says Maureen Ndahura, Relay’s Research Assistant in Uganda.

One response from reader called the piece “heart wrenching” and another shared additional statistics on health issues for Uganda. Yet another respondent added their own perspective, based on their experience of working for over 25 years in the Uganda health sector.

4.3 Improved networks, information sharing, and raised profile of tax and governance

An important outcome of the project was the supporting and strengthening of existing networks and the creation of new coalitions and alliances. In addition, the project helped to identify policy champions and raised the profile of the tax and governance issue.

In Kenya, the Relay project worked alongside the East Africa Tax and Governance Network (EATGN).

This had a number of benefits. The project provided new spaces and platforms for members of the EATGN to interact with new actors from research, media, and civil society, such as the multi-stakeholder forum. It also provided training and fellowship opportunities for new journalists interested in reporting on tax and governance issues from leading daily newspapers, which had been identified as a priority by the EATGN. The journalists in turn benefitted from links to a network of researchers, rather than relying on individual relationships with disconnected individuals. For
example, Luke Anami, business reporter at The Standard in Kenya, says the EATGN researchers now seek him out.

Rahma Hassan, Relay Research Assistant in Kenya said: “Luke has made more contacts with researchers and civil society organisations working on tax issues, particularly EATGN members the Tax Justice Network Africa, the Institute for Economic Affairs, and the National Taxpayers Association. He has changed in his perception and attitude to the role of the researchers and their potential contribution to better stories. He now takes the initiative to report on tax and governance issues and investigate them. Researchers seek him out as a trusted, professional and capable journalist to share their findings. He has become the go to guy”.

An example of where the collaboration was particularly successful was the first national tax conference in Kenya - Unlocking Tax Secrets, Demystifying Taxation in Kenya - organised by the EATGN in August 2011. The event brought together more than 100 delegates including journalists, researchers, CSO leaders, leaders of community based groups from rural Kenya and government representatives. Relay’s involvement ensured that a group of committed and trained journalists attended and that they had support from Panos to identify story ideas. Panos also worked with the researchers to hone their key messages and the event highlighted key tax issues emerging from research, including transparency in public spending and the important of demystifying tax and informing citizens about governance issues. The journalists were able to ask the researcher questions.

The event also raised the profile of tax issues, with the opening speech given by Dr Geoffrey Mwau, Economic Secretary at the Treasury, and a press briefing later that morning. This major public debate raised the profile of tax and governance issues and led directly to media coverage following the event. For example, a story on the tax issues raised at the event was published in the Standard Newspapers Business section the following day.

The EATGN fed back that the Relay programme played a crucial role in ensuring media were well briefed and keen to attend the event. Although a number of organisations had been tasked with inviting the media, it was noted that, for the most part, only the journalists invited by Panos attended. It was suggested that this was because Panos was seen by the media as a neutral intermediary and an organisation that understood and supported their needs.

The EATGN have subsequently planned a meeting to discuss their strategic direction over the next two years. Developing a communication strategy for the network is a priority, including a media engagement strategy, and Panos will play a central role in this.

In Uganda, many of the project participants were meeting for the first time. However they quickly began to suggest ways to strengthen their interaction in more formalised ways. For example, a recommendation from the training workshop to that the Uganda Journalists Association, an existing journalists network from which members were present, was to use their website as a platform to link to information on information about research. Following the recent roundtable dialogue, a new Facebook group was created, The Uganda Tax and Governance Stakeholders with 65 members
joining. The site is for uploading and sharing information, such as questions, events, and pictures. It also provides a database of research and media contacts from the project.

Due to Relay's growing profile, a leading research and advocacy network working on tax issues Uganda, the Southern and Eastern African Trade, Information, and Negotiation Initiative (SEATINI), also requested to collaborate with Panos to support media engagement and mobilise journalists for a major regional debate event, The East Africa Regional Dialogue on Taxation as a Source of Development Funding. Recommendations from the event report highlight the need for the research network to more systematically plan and support media engagement pointing to further opportunities to collaborate and link Relay's work to strengthening and supporting multi-stakeholder networks and debates.

As in Kenya, influential stakeholders were also persuaded to join the conversation around tax and governance. Relay activities attracted key participants and decision makers such as the former chairperson of the Parliamentary Accounts Committee and leader of Opposition in the 9th Parliament of Uganda, the Hon Nathan Nandala Mafabi. He participated in both the stakeholder forum and the training of journalists and researchers. He has been instrumental in linking the fight against corruption in Uganda to tax payers, recognising and reiterating the important role that the media plays in amplifying this debate among ordinary citizens.

A Relay-organised roundtable dialogue to debate tax and governance issues, Uganda at 50: A Nation in Flux, was attended by 80 participants from research, media, and civil society. The debate looked to the future and focused on tax and governance issues, and also attracted prominent speakers including a State House speaker, a former minister of ethics and integrity, representatives from opposition parties and a bishop.

NBS television and several newspapers covered the event in the following days. For example, Mr Mafabi, the private secretary for political affairs at the State House, wrote an op-ed in The Observer highlighting the need to focus on structural barriers and take strategic approaches to Uganda's development, rather than focusing on political scandal and “tactics”. A letter to the editor in The Sunday Vision entitled “Good governance will encourage tax payers” also appeared in response to the event.

Working with and linking to existing networks has given Relay opportunities to directly contribute to the wider debate on tax and governance issues in both Kenya and Uganda and to raise the profile of the issue, with multi-stakeholder dialogues feeding into media coverage and vice versa.

5. Learning and recommendations

- Building relationships between researchers and journalists takes time and resources. Changes in attitudes and behaviour take a longer time and while sometimes for individuals this can be instantaneous, measuring group impact takes longer.

- Although the fellowships were only for journalists, there was a demand from researchers for more support to understand research communication and uptake and develop
communication strategies, as well as a demand for practical support to communicate with the media, policymakers and civil society.

- Relay targeted individual researchers and journalists especially in Uganda. While this was successful, Relay should explore institutional partnerships with research institutions, schools of mass communication, media houses to ensure sustained promotion of the research communication agenda in Eastern Africa. The East African Tax and Governance network based in Kenya is a great example of how far institutional partnerships and collaborations can go in achieving a common goal.

- In order to ensure that editors support their journalists to develop relationships with researchers, relationship building with editors should not be a one off event, but should start before project implementation and continue throughout the life of the project. The support of editors is critical to ensure project success.

- It is important to link Relay work and lessons to existing associations such as journalism associations, research associations, online platforms to enhance further learning and sharing of knowledge.

- One key challenge in involving editors is ensuring the balance between mid-career journalists and highly accomplished journalists whom editors consider easier to work with. In some cases, editors recommended their best journalists, who ended up being too busy to fully engage with the fellowship. This happened in both Uganda and Kenya. Mid career journalists with the space to grow often prove the best recipients of fellowship opportunities.

- It is important to involve key stakeholders in the research process, preferably at the stage of formulating research questions, and maintaining these links throughout the life cycle of the project. This helps to ensure the relevance of the research, builds trust, and draws in potential allies who may be able to assist in communicating and applying the results.

- Donors funding research projects should encourage researchers and research institutions to allocate funding not just for communication and dissemination in general but for systematic, strategic communication of research findings in which the media is a key partner.

- Institutions that employ researchers can help too. They should encourage and reward experts who take the time to communicate with the public and participate in public discourse.

Conclusion

Though it is too early to know what wider ripples may be felt from this Relay project, the participants have highlighted how articles about tax and governance, based on evidence, and widely circulated in the public domain through popular press can make a difference.

In the words of Kenyan Relay fellow Luke Anami of The Standard newspaper:
“Having knowledge on how the government budget making process is carried out is crucial. It enables the people to know what kind of projects the government has been able to carry out with the amount of money that has been proposed. And in the process they [the public] hold the government accountable. They will be able to determine where the funds were used, and if the funds were not well used, they will be able to raise the issue of whether the funds have been misappropriated.

“Kenyans are becoming more enlightened and more informed and the appetite for information is growing. Through this process ... people become more empowered, people become more knowledgeable, they know what is good for them and in the process they improve their living standards.”

This case study was written by Lucy Atim, former Relay Manager and Acting Director of Programs at Panos Eastern Africa with editorial support from Panos London. Lucy Atim is currently working as an independent Consultant in Kampala.

The case study is based on a Relay project undertaken by Panos Eastern Africa in 2011-2012. The Relay programme brings researchers and journalists together to improve media coverage of critical development issues. For more information on the project: www.panosrelay.org.uk.