



TOWARDS A WORLDWIDE INFLUENCING NETWORK:

CITIZENS' VOICE, NORMS AND ATTITUDES: **FINANCE FOR DEVELOPMENT IN NIGER**

RESULTS OF THE STRATEGIC PARTNERSHIP OF OXFAM NOVIB AND SOMO WITH THE MINISTRY OF FOREIGN AFFAIRS IN THE NETHERLANDS

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This evaluation was achieved through the extensive contributions and expertise of the entire Greater Responsibility for Finance for Development team, the partner organizations Association nigérienne de lutte contre la corruption (ANLC) and Le Réseau des Organisations pour la Transparence et l'Analyse Budgétaire (ROTAB), Oxfam staff in Niger, the Impact Measurement and Knowledge team and of course the interviewers. The interviewers were trained by Oxfam staff during an endline workshop organised by Oxfam in Niger in October 2019. In January 2020, Oxfam and partner staff contributed to a reflection session on the preliminary results of the analysis presented in this report.

The endline survey is part of a strategic partnership between the Dutch Ministry of Foreign affairs, Oxfam Novib and the Centre for Research on Multinational Corporations (SOMO).

EXECUTIVE SUMMARY

OBJECTIVES OF THE REPORT & EVALUATION QUESTIONS

This report presents the findings of the impact evaluation of the outcome areas of increasing the citizens' voice, and shifting norms and attitudes for the Greater Responsibility for Finance for Development (F4D) project in Niger¹ working to promote measures against tax evasion and avoidance and pro-poor fiscal policy. This project is implemented as part of the Strategic Partnership – 'Towards a Worldwide Influencing Network' – of Oxfam Novib, the Center for Research on Multinational Enterprises (SOMO) and the Dutch Ministry of Foreign Affairs. This impact evaluation report presents an analysis of data from the baseline survey, fielded in February and March 2017, and the endline survey, fielded in October and November 2019. The objective of this study was to determine to what extent the activities of the project had contributed to increasing the citizens' voice and shifting attitudes and knowledge for individuals in the targeted communities.

The impact evaluation is part of both the larger monitoring, evaluation, accountability and learning (MEAL) framework of the Strategic Partnership and the F4D project. The MEAL framework ensures that relevant, high quality and comparable data are collected for all seven outcome areas. Each outcome area has one or more methodologies for tracking the progress in that outcome area. Impact measurement through research surveys and Stories of Change showed changes in the citizens' voice and shifted attitudes and knowledge.

The desired impact of the F4D project in Niger is a country in which vulnerable citizens, especially women and young people, benefit from the respect, protection and promotion of their rights to political participation and basic essential services, thereby reducing inequalities in Niger. To contribute to this goal, the project works to ensure that more public resources are available for development through an increase in the participation of vulnerable groups in a more efficient, transparent management, and fairer mobilization, of public resources at the local and national levels. More specifically, this involves helping citizens to raise their voice, to take action to demand their rights, to increase their knowledge and awareness of finance and development issues and to shift their attitudes towards finance and development.

FINANCE FOR DEVELOPMENT IN NIGER AND ITS ACTIVITIES

The F4D project in Niger organizes the following activities to help citizens to raise their voice and take action, to shift norms and attitudes and to build knowledge. The project organizes **media campaigns** and **Women's and Youth Events** to raise awareness among women and young people about active citizenship, tax policy and good governance. The F4D project organizes **actions at weekly markets** to raise awareness among sellers and buyers of their obligations to collect and pay taxes on certain purchases. **Public accountability sessions** organized by the project provide citizens with the opportunity to hold mayors and other commune-level public officials to account for the use of public funds.

The project also engages and influences religious and customary leaders, as well as elected officials and civil society organizations. Exchange **meetings with religious leaders** provide the project with an opportunity to encourage these leaders to support the greater participation of women and young people in decision-making at the household and community levels. **Multi-actor dialogues** are organized between local- and national-level officials, elected office-holders, community and religious

¹ From this point onwards, the Greater Responsibility for Finance for Development project is referred to only by the abbreviation F4D (Finance for Development) project.

leaders, non-governmental organizations (NGOs), civil society organizations (CSOs) and other actors with a stake in fostering greater budget transparency, accountability and coordination of interventions at the local level. The project has also supported **capacity building activities** for CSOs, media and citizens on relevant issues such as accountability and transparency in budgeting. At the national level, the project produced **research and studies** on budgets, taxation and the contributions of the extractive industries and other multinationals.

FINDINGS

Table 1: Overview of findings

(SUB) EVALUATION QUESTION	EVIDENCE OF POSITIVE IMPACT	COMMENTS
Do citizens living in targeted communities participate in more actions related to F4D?	Target group respondents, especially men, were more likely to have raised their voice or taken action on F4D topics than respondents in the comparison group.	There were few differences for raising voice or taking action between women in the target and comparison groups.
What is the capacity of populations to influence decisions at the local level?	Women in targeted communities were more optimistic about their ability to change things in their communities than women in the comparison communities.	There was no significant difference in attitudes among the men in the target and comparison groups towards the ability to make a change.
How, when and where does awareness of F4D topics lead people to act and how can the project effectively enable a citizen to raise their voice?	When citizens believe that it is possible to change things in their communities, think that participating in budget processes is easy, have high self-esteem and believe that participation in CSOs and budget processes is common among their neighbours, they are more likely to raise their voice and take action.	
Does the project increase knowledge of and improve attitudes towards F4D issues?	Women in targeted communities had more supportive attitudes towards an active role for citizens in decisions about the use of tax revenue, were more likely to be aware of Citizen Participation Cells (CPCs) and Anti-Corruption Clubs (CACs) and were more knowledgeable about how to influence the use of public funds by local authorities than women in the comparison group.	There were fewer differences in knowledge and attitudes among men in the target and comparison groups.
Do members of targeted communities cascade information on F4D themes to citizens in non-targeted communities?	Many respondents in the comparison group reported having heard of CPCs and CACs, despite the F4D project only supporting these groups in targeted communities.	This may be evidence of positive spill-over effects outside of the immediate project intervention area.

The activities of the F4D project in Niger may be contributing to some positive outcomes, especially on increasing the citizens' voice. However, much work remains to be done to help women as well as men raise their voices, to shift attitudes and to build knowledge more effectively. Citizens in targeted communities were more likely to raise their voices and take action on F4D topics than those in the comparison communities, although this effect was much clearer among men than among women. While a majority of respondents were supportive of an active role for citizens in public budgeting and believed it was the civic duty of all to pay taxes, there was little difference in the attitudes of the communities in the target and comparison groups. Similarly, although CACs and especially CPCs were well-known and recognized in both the target and comparison communities, particularly by women, there were relatively few differences in the knowledge of F4D topics in the target and comparison communities.

LIMITATIONS

This evaluation only considered activities of the F4D project in Niger aimed at raising the citizens' voice, shifting attitudes and building knowledge, rather than the entire project. External factors outside the control of the project may have had an influence on some of the results presented. Changes in the geographic scope of project implementation since the baseline resulted in very limited comparability between the data collected in the baseline and that collected in the endline. Consequently, the analysis featured in this report relied mainly on endline comparisons between the target and comparison groups. Men were also over-represented in the baseline and endline survey results. Lastly, respondents in the comparison group may have heard some project messages via media campaigns, although no other project activities were carried out in comparison communities that are likely to have influenced the results of the present study.

RECOMMENDATIONS

Based on the findings of this study and discussions with the project team and partners, we recommend that the project strive to create more impact in the final year of implementation by:

- **Encouraging citizens to raise their voice through quick wins that build up the determinants of raising the citizens' voice.** Citizens are more likely to raise their voice and take action when they believe that it is possible to make a positive change in their community. Simple interventions should be created that show citizens that it is possible to make a change, and this may help to encourage them to raise their voices on F4D topics as well.
- **Designing specific activities to encourage women, men and young people to challenge decision-makers on resource mobilization issues,** which currently very few do.
- **Refocusing activities on interventions that are truly gender-transformative** to ensure the project helps women, as well as men, to raise their voices, shift attitudes and build knowledge.
- **Facilitating exchanges to share learning between communes** to encourage the sharing of best practices across the intervention area.

1 INTRODUCTION

This report presents the findings of the impact evaluation on the outcome areas of citizens' voice, and shifted norms and attitudes for the Greater Responsibility for Finance for Development project in Niger². working within the subthemes '*measures against tax evasion and avoidance*' and '*pro-poor fiscal policy*'. This project is implemented as part of the Strategic Partnership 'Towards a World Wide Influencing Network' of Oxfam Novib, the Center for Research on Multinational Enterprises (SOMO) and the Dutch Ministry of Foreign Affairs. This impact evaluation report presents an analysis of data from the baseline survey fielded in February and March 2017 and the endline survey fielded in October and November 2019 to assess the impact of the F4D project on increased citizens' voice and shifted norms and attitudes.

The objective of this study was to determine to what extent the activities of the project may have contributed³ to (increased) citizens' voice, and (shifted) norms and attitudes for individuals in targeted communities. The endline data were analysed in conjunction with the baseline data to identify changes that the project may have contributed to in citizens' attitudes, norms and voice.

Helping to encourage and empower citizens to raise their voice, and working to shift norms and attitudes, are very difficult tasks, especially in a challenging socio-economic and security context like contemporary Niger. The reader is encouraged to keep these realities in mind while reading these pages, to recognize the inherent difficulty of the ambition of the project and the challenge of achieving the desired results in a context such as that of the F4D project in Niger.

This report is organized as follows: the remainder of this **Introduction** briefly describes the Strategic Partnership overall and the Finance for Development project in Niger. Section 2 introduces the **Evaluation Questions** for this study. Section 3 provides an overview of the **Evaluation Design**, with a focus on the structuring of the evaluation, the sampling and analysis approach and important differences between the baseline and end line samples. Section 4 presents the **Findings** grouped by theme. Within these thematic sub-sections, results are also summarized in overview tables under the evaluation and learning questions to which they correspond. Section 5 presents the **Conclusions** of this study, as well as its limitations, and Section 6 offers a list of **Recommendations** based on the results and reflections on the results by the project staff and partners.

1.1 STRATEGIC PARTNERSHIP

Oxfam Novib and SOMO have a strategic partnership with the Dutch Ministry of Foreign Affairs – 'Towards a worldwide influencing network'. This programme runs from 2016 until the end of 2020 and covers three thematic areas: Right to Food (R2F), Greater Responsibility in Finance for Development (F4D), and Conflict and Fragility (C&F). The thematic programmes are operationalised through 23 projects in 16 countries and three global projects.

² From this point onwards, the Greater Responsibility for Finance for Development project is referred to only by the abbreviation F4D (Finance for Development) project.

³ We use "contribution" instead of "attribution" here intentionally, as the limitations of the study do not permit an investigation of how the project activities may have helped bring about the changes and contrasts observed. Please see the section on limitations for more details.

All thematic programmes work towards several or all of the following seven outcomes: improved policies of governments and public actors, improved policies of private sector actors, increased political will, strengthened CSOs, stronger and wider alliances, increased citizens' voice and shifted norms and attitudes.

The impact evaluation is part of the larger MEAL framework of the F4D project. The MEAL framework ensures that relevant, high quality, and comparable data, is collected for all seven outcome areas. Each outcome area has one or more methodologies to track progress in that outcome areas. The different components of the MEAL framework, as well as the position of the impact evaluation (baseline and endline survey) in this framework, are shown in **Annex 1**. This impact evaluation focusses on the outcome areas increased citizens' voice and shifted norms and attitudes. This is part of the larger MEAL approach, which collects data to monitor and evaluate all seven outcome areas. Findings presented here feed into the final evaluation of the SP programme wherein results of all outcome areas will be linked and validated.

1.2 PROJECT OVERVIEW FINANCE FOR DEVELOPMENT IN NIGER

The desired impact of the F4D project in Niger is a country in which vulnerable citizens, especially women and youth, benefit from the respect, protection and promotion of their rights to political participation and basic essential services, reducing inequalities in Niger. To contribute to this goal, the project works to ensure that more public resources are available for development through increased participation of vulnerable groups in a more efficient and transparent management and fairer mobilization of public resources at the local and national levels. The project works on three pathways, or targeted outcomes, to achieve its long-term outcomes:

- Strengthening citizens and civil society organizations (CSOs).
- Enabling better budget management.
- Supporting local authorities to improve tax collection and design and implement better fiscal policies.

The project works on all of the key outcome areas covered by the Strategic Partnership programme either directly or indirectly: i) improved policies, ii) strengthened CSOs, iii) increased political will, iv) increased citizens' voice, v) shifted norms and attitudes, and vi) stronger and wider alliances to address the challenges in the local context. This report focuses solely on outcome areas iv and v, increased citizens' voice and shifted norms and attitudes.

Since 2017, Oxfam in Niger has implemented the F4D project along with the Nigerien Association for the Fight Against Corruption (*Association nigérienne de lutte contre la corruption* in French, or ANLC⁴ and the Network of Organizations for Budget Transparency and Analysis (*Le Réseau des Organisations pour la Transparence et l'Analyse Budgétaire* in French, or ROTAB). Two types of groups active on tax justice and accountability will be referenced frequently in this report: Anti-Corruption Clubs (*Clubs d'Anti-Corruption* in French, or CACs) and Citizen Participation Cells (*Cellules de Participation Citoyenne* in French, or CPCs). ANLC organized CACs across Niger through a project supported by Oxfam in 2014–2015 to help carry forward the work begun in their local awareness-raising activities. CACs are organized locally and led by elected boards to assist in training other local citizens in monitoring and reporting on corruption in their communities (Bazir, 2014). The F4D project has supported the establishment of CPCs in target communities since February 2017. CPCs have 15 members, comprising five members each from the local CAC, local women's associations and members of informal youth organizations known locally as *fadas*⁵ The F4D

⁴ Since December 2018 ANCL is known as Transparency International, Niger Section.

⁵ *Fadas* in Niger are informal groups of young people and girls which can contribute to community work.

project contributed to organizing the CPCs and supports them to drive a number of project activities, including putting on Women's and Youth Activities and organizing awareness-raising actions at weekly village markets.

1.2.1 TARGET GROUPS

The F4D project in Niger had the initial ambition of reaching 100,000 people directly in 20 communes across the regions of Tillabéri and Tahoua with women and young people as primary target audiences. Through radio programmes at national and local levels, the number of citizens reached, at least indirectly, could have been as high as 500,000. Just before the launch of project activities, after data collection for the baseline study was complete, ten communes in the region of Maradi were added to the implementation area of the project. Maradi is one of Oxfam's target regions in Niger and the partner organization ANLC has a strong presence in the region and a strategic ambition to engage with communes there on F4D topics. The F4D project eventually implemented activities in a total of 202 villages in 30 communes across the regions of Tillabéri, Tahoua and Maradi, an area that is home to more than 135,000 households. However, the research, advocacy, studies and training activities of CSOs, media and citizens carried out by ROTAB cover all 8 regions of Niger.

1.2.2 ACTIVITIES INCREASING CITIZENS' VOICE, SHIFTING NORMS AND ATTITUDES

In addition to organizing and supporting the CPCs, the F4D project implements six principle activities in targeted communes and villages that aim to help citizens raise their voice and take action, shift norms and attitudes and build knowledge.

Organizations of Women's and Youth Events ("Tribunes") at the commune level – These public sessions organized by local CPCs target women and young people by raising awareness about the rights and obligations of active citizenship, existing tax laws and the role of taxes in financing public services and enabling good governance. The project supported the organization of events in all 30 communes and 202 villages in the intervention area, with a targeted frequency of at least once per month.

Exchange meetings with religious leaders – The project organizes exchanges with religious and customary leaders to encourage them to support more participation by women and young people in decision-making at the household and community levels. Religious and customary leaders have a considerable influence on the attitudes and norms of people living in their communities, making them both an important constituency for the project and a means to influence people within communities. These exchanges have also been useful in generating support for organizing Women's and Youth Events across the intervention area. Exchange meetings were organized to take place three times per year in the largest towns in each of the 30 communes targeted by the project.

Organization of awareness-raising actions at weekly village markets – During these actions CPC members go door-to-door to visit each seller in the market individually to discuss with them, and their patrons, the taxes that may apply to transactions they make, how to report and pay them to local authorities and how to write a receipt for each purchase. The project supports such actions in markets for goods and animals in all 30 communes and 202 villages in the intervention area, with a targeted frequency of at least once per month.

Organization of public accountability sessions – Accountability sessions provide citizens with the opportunity to hold mayors and other community-level public officials accountable for the use of public funds. These sessions give officials the chance to disclose what they have done with available financial resources and to share plans for future spending. For citizens and CSOs, these sessions are a chance to ask questions about spending priorities and outcomes. These sessions are organized in the largest town in each of the 30 communes targeted by the project at least once per year.

Creation and facilitation of spaces for multi-actor dialogue (consultation framework) – The project supports dialogues between local- and national-level officials and elected office-holders, community and religious leaders, NGOs, CSOs and other actors with a stake in fostering greater budget transparency, accountability and coordination of interventions at the local level. These dialogues are organized to take place three times per year in the largest towns in each of the 30 communes targeted by the project.

Media campaigns at national and local levels – The F4D project has taken to the airwaves to share updates on project activities and to raise awareness about citizenship, governance and women’s and young people’s participation in decision-making. This is done through news bulletins and debates, broadcast in local languages. Partner organization ROTAB has engaged with national-level radio and television outlets, and ANLC has engaged with more than 20 community radio stations, to organize these broadcasts.

The project has also supported **capacity building activities** for CSOs, media and citizens on relevant issues such as accountability and transparency in budgeting. At the national level, the project produced **research and studies** on budgets, taxation and the contributions of the extractive industries and other multinationals.

Referencing these project activities against the targeted outcomes of the project Theory of Change (ToC), Women’s and Youth Events, exchange meetings with religious leaders and multi-actor dialogues contribute most directly to strengthening citizens and civil society organizations, Public accountability sessions, multi-actor dialogues and media campaigns contribute most directly to encouraging better budget management and greater transparency and accountability of authorities. Awareness-raising actions in weekly markets help support tax collection. Elements of most of these activities also contribute to raising awareness and knowledge about tax systems and the importance of gender-sensitive and pro-poor fiscal policies.

1.2.3 COUNTRY CONTEXT FOR NIGER

Niger faces some of the most pressing development challenges of any country: the country ranks 189th out of 189 countries on the 2019 Human Development Index, a composite indicator of development comprising measures of the health, education and income of the population (UNDP, 2019). Low tax revenues deprive the government of one crucial source of development financing. Niger’s tax-to-GDP ratio is only 13%, less than the average of 17.2% for African nations and far lower than the average of 34.2% for rich countries in the Organization for Economic Cooperation and Development (OECD). Of the tax revenues the Government of Niger does collect, value-added taxes comprise the greatest share at 31%, followed by other taxes on goods and services at 29%. Corporate income taxes account for 18% of the total, and personal income taxes are only 9% of the total (OECD, 2019).

Development and governance challenges facing Niger at the time of writing have changed little since the compilation of the baseline F4D study in 2017. However, the local context has changed in ways that may have a bearing on the results of this study (Oxfam Novib Impact Measurement and Knowledge, 2019; OECD, 2019). In 2018, a new Finance Law (*Loi de Finance*) entered into force, placing new rules on businesses to report and pay income and value-added taxes. Although this was a positive step towards closing gaps in the national tax system, project staff report that some businesses responded to the new law by returning to the informal sector as a means of tax avoidance, or by closing their operations altogether. Also, in recent years, several elected mayors were pushed out of office, in some cases, because of a lack of transparency about the expenditure of local tax revenues. This was a positive step in enforcing accountability among elected officials but also meant that relationships built by the project with some elected officials were lost in the process. New mayors were appointed by the central government to replace those who were forced to step down, also marking a step backwards for representative democracy at the commune level in Niger.

Lastly, the security situation in the project implementation areas has deteriorated in recent years, especially in the region of Tillabéri along the border with neighbouring Mali. Communities in border areas have suffered from incursions by armed non-state actors since 2012, resulting in loss of life and property and driving internal displacement of thousands of people from affected communities. Insecurity in the border region has further intensified since 2018 (OCHA, 2020). More recently, attacks against military posts in Tillabéri by militant groups claimed the lives of 160 military personnel from Niger in December 2019 and January 2020 (Jeune Afrique, 2020). This insecurity has directly affected the operations of the project in the region of Tillabéri. Of the communes in the region of Tillabéri originally targeted by the project, seven were no longer accessible to project staff at the time of the final study due to security concerns.

2 EVALUATION QUESTIONS

The objective of this evaluation guided the evaluation and learning questions listed below. These evaluation questions subsequently determined which indicators to assess because they may influence the outcomes of citizens' voice and shifted norms and attitudes.

Table 2: Evaluation questions

Main evaluation question:		
To what extent have the activities implemented by the F4D project had an attributable effect on changes in the citizens' voice, shifted attitudes and increased knowledge		
Sub-questions:		
1 Participation/voice:	2. Attitudes & norms	3. Determinants of participation/voice:
<p><u>RQ 1.1:</u> Do citizens living in targeted communities participate in more actions related to F4D?</p> <p><u>RQ 1.2:</u> What is the capacity of populations to influence decisions at the local level?</p> <p><u>RQ 1.3:</u> Do citizens (men, women, youth) challenge CPCs and local decision-makers on resource mobilization issues? (accountability)</p>	<p><u>Sub RQ 2.1:</u> Does the project increase knowledge of and improve attitudes towards finance for development issues?⁶</p> <p><u>Sub RQ 2.2:</u> Do members of CPCs targeted by the project, media workers and <i>fadas</i> effectively cascade information to citizens, including women and young people, in their communes, and does this lead to increased knowledge of and improved attitudes towards finance for development issues among the general population in these targeted communes?</p>	<p><u>Learning Q3.1:</u> How can the project effectively enable citizens to make their voices heard?</p> <p><u>Learning Q3.2:</u> How, when and where does awareness of F4D topics lead people to act?</p>

The overarching research question of this research was to what extent activities implemented by the F4D project had had an attributable effect on changes in raising the voice of citizens, shifting attitudes and building knowledge. Sub-questions under the heading **Participation and voice** explored possible impacts on changing participation in finance-related processes and discussion (RQ1.1), the overall capacity of citizens to make local-level changes (RQ 1.2), and demanding accountability from duty-

⁶ The original evaluation question asked whether the project increases knowledge and attitudes towards F4D issues *among members of targeted CPCs*. The question has been adapted to be reflective of differences in attitudes and knowledge among citizens, since surveying a representative sample of targeted CPC members is out of the scope of this evaluation.

bearers (RQ 1.3). On shifting **attitudes**, this evaluation looked at possible impacts of the project on levels of knowledge and attitudes towards finance-related topics (RQ 2.1) and whether any such impact cascaded from community members who had interacted with the project to other citizens who had no personal contact with the project; this cascade could have been via community organizations, the media or other channels (RQ 2.2). We note that our ability to test this is limited because the focus of the study on differences between the target and comparison groups, not on changes in the comparison group itself. However this study does provide some answers to this question. Finally, this evaluation also explored project learning questions about the conditions under which citizens raise their voices and take action (**determinants of participation and raising the citizens' voice**). Specifically, the role of attitudes and personal characteristics (learning Q3.1), and the context in which the respondents lived (learning Q3.2) were explored to determine how they may affect the likelihood of a citizen in Niger raising their voice or taking action on tax justice or other rights issues.

The project Finance for Development was also interested in the extent to which effects differ between men and women, in order to support gender transformation as a key element of ongoing and future projects. Where possible, the results in the report have been disaggregated by gender, to highlight and discuss any significant differences between the outcomes for women and men.

3 EVALUATION DESIGN

3.1 EVALUATION DESIGN

This was a quasi-experimental impact assessment⁷, meaning that the impact of the programme was assessed by comparing a group of project participants (target group) to a similar group of people that did not participate in the project (comparison group). This was done at the start of the project (baseline) and the end of the project (endline). This allowed us to see to what extent changes in outcomes were a result of the project itself, meaning that any changes could ideally be attributed to the project's activities. This methodology helps to avoid confusing changes in the context in which the project is implemented or other non-project related influences with the actual impact of the project. The people in the comparison group were assumed to provide a reasonable "counterfactual", an approximation of what would have happened in the treatment group if the project had never happened.

3.2 SAMPLING APPROACH

A multi-stage sampling approach was used to construct the samples for the baseline and endline studies. In the baseline sample, ten target communes were selected from the initial 20 communes in the project implementation area using a theory-driven approach to achieve a representation of the different characteristics of the communes. These characteristics included the accessibility for the enumerators, the type of market, the presence of large companies/industries, on an international border or not, whether it was near the capital city Niamey, and whether it was a rural or an urban commune. Eight communes in the same regions but outside of the intervention area of the project were selected as the comparison group, using criteria similar to those used for the selection of the target communes.

Villages were sampled at random within each commune. Villages were weighted by their population size to aid the representativeness of the sample. Quotas for the number of households to sample within each village were also determined based on the estimated population size of the village. Individual households were sampled within the villages using the "random walks" approach of enumerators starting at a central point in each village, spinning a bottle or pen to determine the direction of walking, and interviewing every n th household encountered while walking in that direction. Here n represents a constant number chosen by the enumerator supervisor in each village sampled for this study. See **Annex 2** for a full overview of the sample collected by commune and village.

The desired sample size for both the baseline and final studies was 700 households. The actual validated sample collected was 629 at baseline and 673 for the final study. Random walks within villages produced a heavy gender skew in the baseline sample, which was 70% male and 30% female. A similar gender distribution in the sample was also the target for the final study to maximize the comparability of the data collected at both points in time. This does have the liability of making gender-specific analysis more difficult, given the smaller sample available of responses from women.

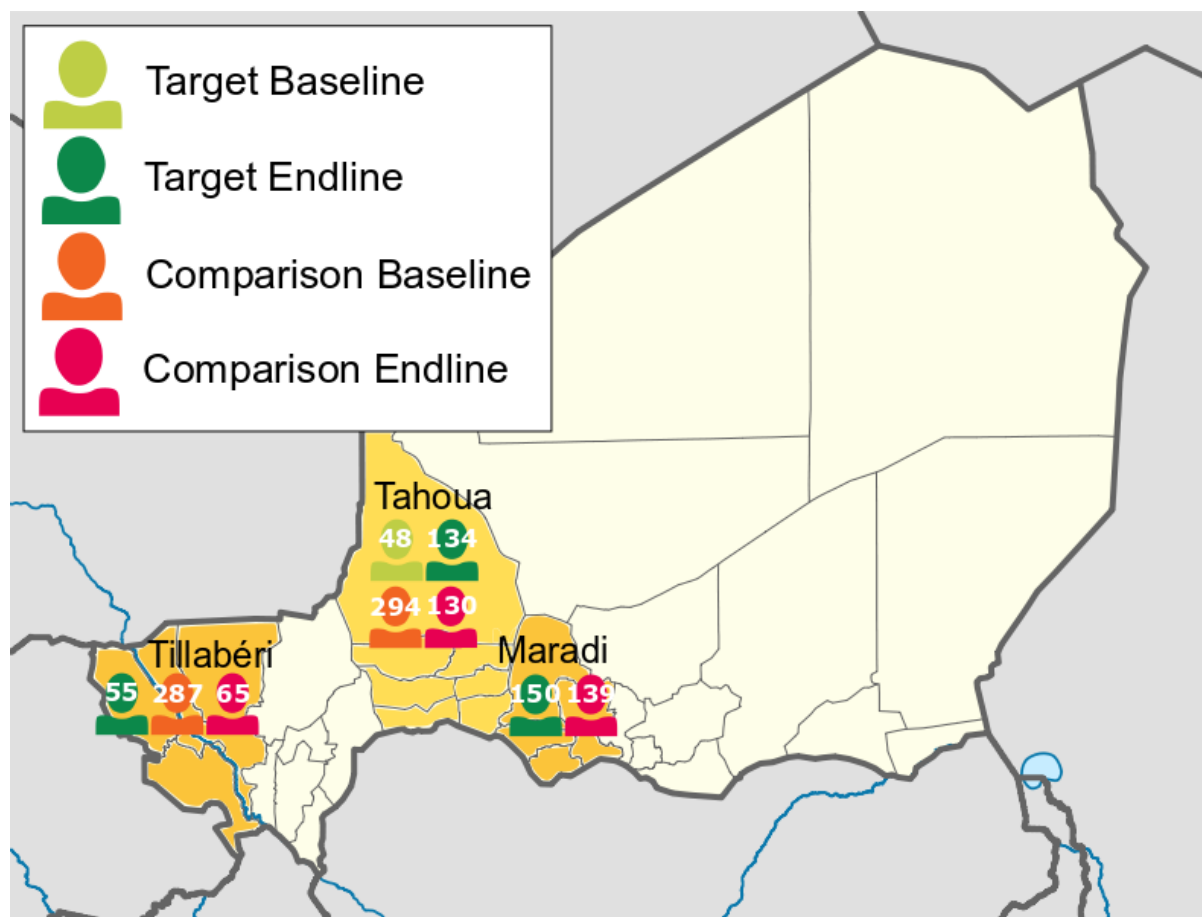
⁷ In a fully experimental research design, participants are selected for the study at random and allocated to either the target or comparison group at random.

3.3 SAMPLING CHANGES BETWEEN THE BASELINE AND ENDLINE

The original intervention areas of the project comprised 20 target communes in the regions of Tahoua and Tillabéri. Later, the project added ten target communes in the region of Maradi after it was included as a targeted region in the Oxfam Country Strategy for Niger. Maradi was also a priority region for the project partner organization ANLC. Since the beginning of 2019, some targeted communities in the region of Tillabéri have been inaccessible to project staff due to changing security conditions. Additionally, project records showed that activities were only implemented in one of the villages sampled as part of the target group in the baseline study. Sampling for the final study had to be adapted to reflect these changes.

Figure 1 shows the geographic distribution of the baseline and endline samples for the F4D impact study in Niger. The largest number of baseline and endline survey responses was collected in communities in the region of Tahoua. In the region of Maradi, which was not included in the baseline sample, 150 responses from the target group and 139 from the comparison group were collected for the endline. In Tillabéri, 55 responses from the target group were collected and 65 from the comparison group.

Figure 1: Map of sampled locations



The result of these changes was that the baseline and endline samples for the target group had relatively little overlap in terms of the communes and communities where the samples were collected. The limited overlap that did exist was too small to calculate change over time reliably or to determine the programme impact using conventional statistical techniques. Thus, for this final study, we primarily compared the target and comparison groups at the endline to see whether any differences in outcome variables were significantly different between these two groups. The composition of the comparison group was much more consistent between the baseline and endline samples than the target group.

Therefore, we also looked at the change in the comparison group over time as a rough measure of how the context had changed in the wider intervention area during programme implementation.

3.4 TARGET AND COMPARISON GROUPS

The endline sample was evenly divided by 'treatment status', that is with half of the respondents falling in the target group and the other half in the comparison group. Treatment status is based on administrative data: a respondent was in the target group if he or she lived in a village where the F4D project implemented project activities and in the comparison group if she or he lived elsewhere, where the F4D project did not implement project activities. We note however that media campaigns on radio and television led by the project to increase awareness of the public of tax policy and tax systems were also accessible in comparison communities. The comparison group is therefore not a "pure" comparison in the sense that some respondents in this group may have heard project messages through the media. However, no other project activities were implemented in the comparison communities.

Similarly, at the baseline, 49% of respondents were from communities identified for inclusion in the target group, and 51% were in the comparison group. Here 'treatment status' was based on the envisioned location of project activities. However, project implementation differed considerably from the initial planning, meaning that all but one of the communities considered as target areas in the baseline did not receive any interventions from the programme.

3.5 ANALYSIS TECHNIQUES

To assess the contribution of a project to any one outcome, the standard approach is to investigate what has changed for people in the target group compared to what would have happened in the absence of our project (a so-called counterfactual approach). The measurement from the comparison group, people who are very similar to those in the target group but who did not benefit from any of the programme interventions, provides this "counterfactual" trend against which the progress of the target group can be compared. Statistical analysis of the trends for the target and comparison groups, in comparison to each other, between the baseline and the endline can help to determine if a change observed in the target group can be attributed to the project itself (these are project "impacts"). Project impacts can be positive (participants have better outcomes than the comparison group) or negative (participants have worse outcomes than the comparison group).

The present study included baseline and endline measurements on a wide range of variables from both a target and a comparison group. However, our ability to pursue the impact analysis described above was severely limited by the changes in the geographic composition of the target group during project implementation. It was, regrettably, not possible to make valid comparisons for this target group between the baseline and the endline, given that only one village in the original target group sample received any project activities. This meant that a different analytical approach had to be used, with the consequence that the "impact" of the F4D project in Niger was not possible to determine. We did, however, use rigorous techniques to compare outcomes from the final study on actions, attitudes and knowledge among respondents in the target group to those from the comparison group. If outcomes were significantly better for the target group than for the comparison group, this was evidence that the project may have *contributed* to these positive outcomes. Gender differences in the results were determined by calculating separately whether outcomes were better for men and women in the target group compared to men and women in the comparison group. In this report, when the endline outcome was significantly better for one gender, but not for the other, this is noted. All gender-specific outcomes are reported in the summary tables in **Section 4 Findings**.

Lastly, since the composition of the comparison group was relatively stable over time, we could consider changes in outcomes for the comparison group over time to determine if any major changes in the local context had occurred in recent years that could have had a bearing on the results.

We employed Propensity Score Matching (PSM)⁸ of respondents in the target and comparison groups to ensure that our comparisons between these groups were as accurate as possible. It may be, for example, that some slight differences in the demographic or socio-economic characteristics of these groups make one group more likely to raise their voice on a particular topic or to have more prior knowledge of F4D topics. Using PSM helped to correct for any underlying differences between the target and comparison groups⁹ so that our comparisons between them were more likely to reveal “true” differences in the outcomes of most interest to the project. Findings in this report were based on calculations using weightings from this PSM model unless indicated otherwise.

3.6 READER’S NOTE ON RESULTS FIGURES AND TABLES

Most figures in this report visualize the results as bar graphs that show the proportion of respondents in the target and comparison groups answering a question in a certain way or the average response to a given question by respondents in these two groups. Because data are based on responses from a sample of the people in the target and comparison groups, the results are subject to a degree of sampling error.¹⁰ These errors are visualized with a confidence interval in most figures, representing the range of the estimate at a confidence level of 95%. This means that if the survey were re-run 20 times, the result obtained should fall within the range indicated by the confidence interval 19 of those 20 times. As a general rule of thumb, if the confidence intervals of two estimates overlap, then it is likely that there is no statistically significant difference between the estimates. If the confidence intervals do not overlap, then there is likely to be a significant difference between the estimates. However, there are exceptions to this general rule and readers are encouraged to rely on the report text and summary tables for definitive results on which comparisons or associations are significant and which not.

The following chapter on findings of the evaluation contains summary tables presenting the results of several separate analyses. Most of these analyses are described in the text, but the tables provide an overview of all the analysis performed for this report. In these tables, the equal sign (=) means that there is no significant difference or result to report. An upward-facing arrow (↗) means that there is a significant and positive relationship. A downward-facing arrow (↘) means that there is a significant and negative relationship.

Significant here means that statistical tests show a contrast or association with a p-value of less than 0.05, a commonly-used threshold for a statistically significant result. Please note that the term significance is solely a statistical appraisal of an observed difference or relationship, which does not necessarily mean that a finding or result is *meaningful* or *notable* from a programmatic perspective.

⁸ For more information, please see **Annex 3**.

⁹ Covariates included in the analysis were age, gender, household head’s gender, marital status, education, household head’s education, literacy level, household head’s literacy level, occupation, household head’s occupation, Poverty Probability Index (PPI), and region.

¹⁰ In public opinion polling, this is commonly referred to as the “margin of error” of the poll.

4 FINDINGS

This section presents the main findings from the impact study. After a brief snapshot of the key socio-economic characteristics of respondents in the target group, we present findings about raising the citizen's voice, attitudes towards F4D topics, knowledge and awareness of these topics, and then finally attitudes towards the empowerment of women.

4.1 SOCIO-DEMOGRAPHIC & SOCIO-ECONOMIC PROFILE OF RESPONDENTS

The following data provides a snapshot of the key socio-economic characteristics of the target respondents and their households at endline¹¹. The gender distribution showed that most respondents were men (71% male and 29% female)¹². The average age of respondents was 45 years old. A majority of respondents were married (81%). Most respondents were employed, either in agriculture, hunting or fishing (53%) or a field other than agriculture (38%). Women were significantly more likely than men to work in a field other than agriculture (59% did, compared to 30% among men). The unemployment rate was however higher for women (17%) than for men (5%). Education levels were quite low; 56% of the respondents had never completed any form of education. This was also reflected in the low literacy levels – fewer than half of the respondents (42%) said they could read a short text. Women and men had similarly low levels of educational attainment and literacy.

4.2 CITIZENS' VOICE IN F4D

Here we focus on findings related to citizen's taking action on F4D topics and to claim their rights. Results presented below address research question 1.1: "Do citizens living in targeted communities participate in more actions related to F4D?", research question 1.2 "What is the capacity of populations to influence decisions at the local level?" and research question 1.3 "Do citizens (men, women, youth) challenge CPCs and local decision-makers on resource mobilization issues?" We also discuss what the results tell us are important elements of an enabling environment in which citizens can and will raise their voice on F4D topics and to claim their human rights. These results help provide some answers to learning question 3.1 "How can the project effectively enable citizens to make their voices heard?"

4.2.1 ACTIONS AND ACTIVITIES RELATED TO RAISING THE CITIZENS' VOICE

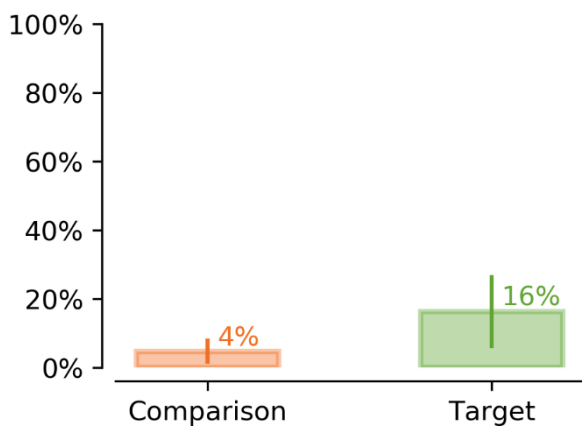
Raising the citizens' voice is about citizens taking action to have their concerns heard by those who bear the duty of ensuring that human rights are respected, protected and fulfilled (henceforth, "duty-bearers"), to challenge the power of the state and corporate sector and to have a say in the future direction of their society. In the survey, we drew from the outcome indicator, formulated to monitor the progress of the outcome area of increased citizens' voice, tracking the percentage of respondents who reported taking action to make their voice heard, especially on topics related to the F4D project such as tax policy and inequality. The questionnaire also included questions about whether citizens had taken any of a wide range of civil actions to contact duty bearers and demand their rights, including online and offline actions.

¹¹ Please note these are the characteristics of the target group after applying PSM. Characteristics of this group calculated *without* PSM weighting are very similar, however.

¹² This gender imbalance replicates the gender imbalance in the baseline sample.

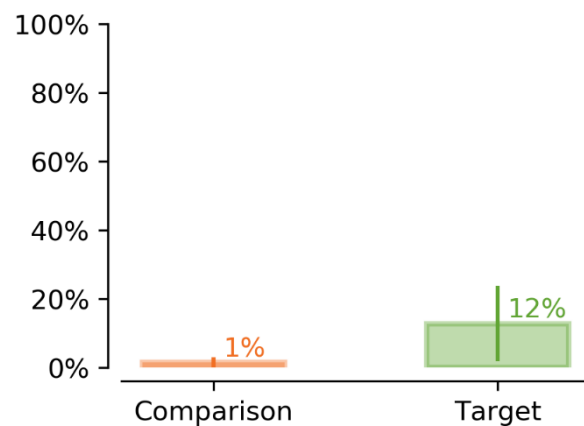
About one out of every six respondents in the target group (16%) reported taking action on F4D topics, significantly more than in the comparison group (Figure 2). The percentage of the comparison group taking similar action remained very low from the baseline to the endline, suggesting that this may be an outcome the project has influenced in target communities. For F4D topics, target group respondents were also more likely to have taken action on corporate tax avoidance (Figure 3), government fiscal policy (Figure 4), and inequality (Figure 5) than respondents in the comparison group. Gender comparison of these contrasts shows that they all hold true for men, that is to say that men in the target group are significantly more likely than men in the comparison group to have taken action in general, and on these topics specifically. However, only when it comes to taking action on inequality were women in the target group more likely than women in the comparison group to raise their voices and take action.¹³

Figure 2: The target group took action significantly more often on [any F4D topic] than the comparison group



Source: SP Niger F4D surveys n=646

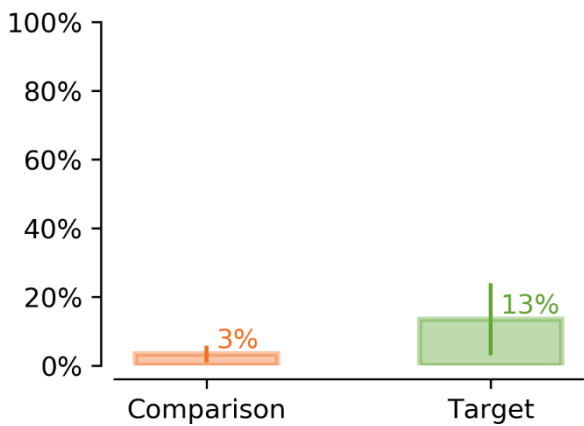
Figure 3: The target group took action significantly more often on companies not paying their taxes than the comparison group



Source: SP Niger F4D surveys n=645

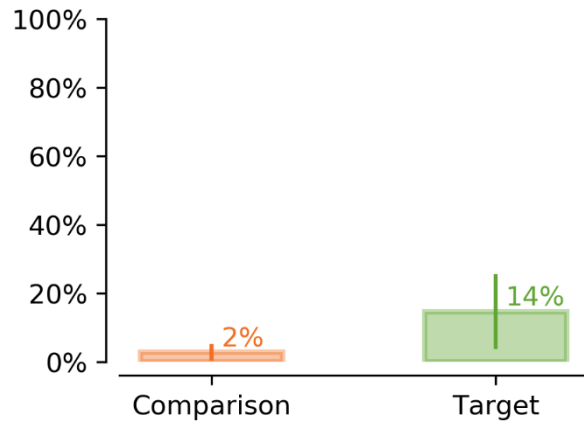
¹³ On other topics, there was no significant difference between women in these groups, or the sample size of women was too small to make the comparison (corporate tax avoidance).

Figure 4: The target group took action significantly more often on how the government raises taxes and spends public money than the comparison group



Source: SP Niger F4D surveys n=645

Figure 5: The target group took action significantly more often on inequality than the comparison group

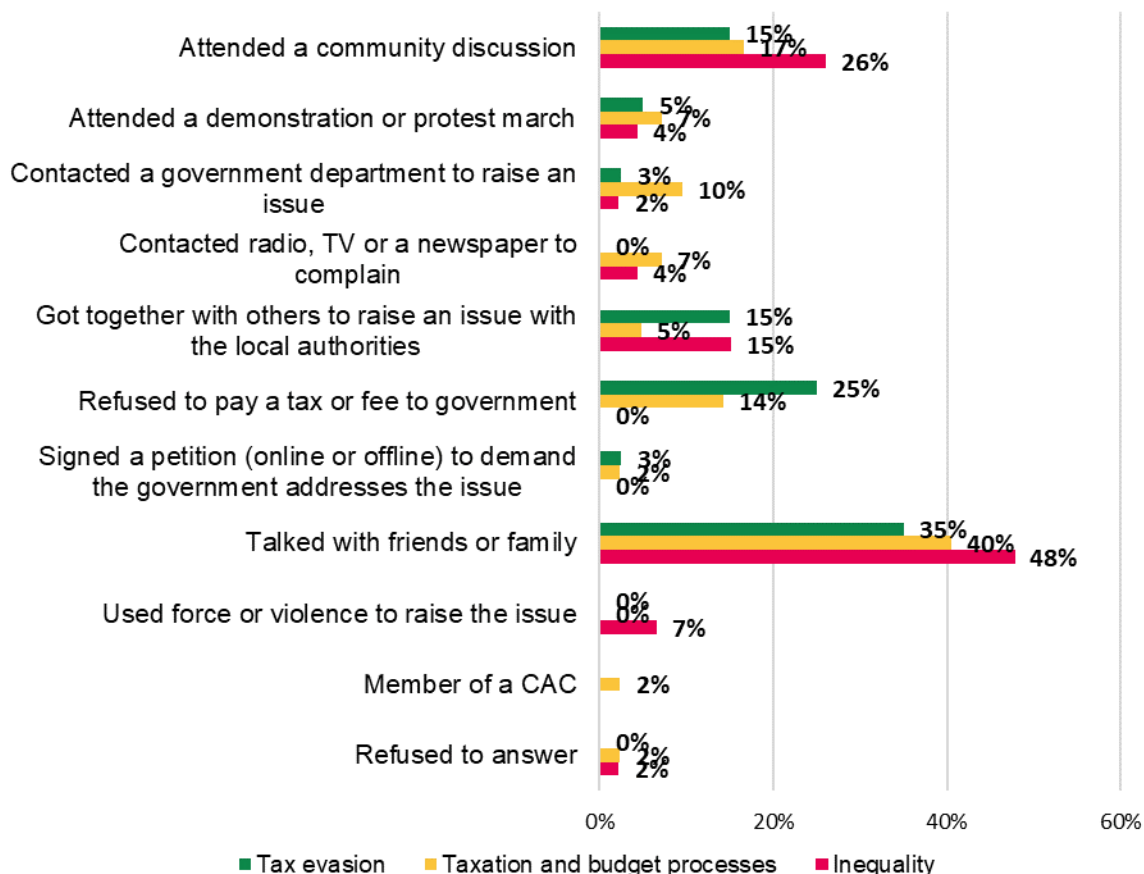


Source: SP Niger F4D surveys n=646

Figure 6 highlights the types of action taken by those who took any action at all on corporate tax evasion, government fiscal policy or inequality.¹⁴ For all three topics, target respondents most frequently took action by talking with friends or family about the issue. This was followed by attending a community discussion. Furthermore, 25% of respondents who took action said they refused to pay a tax or fee to the government as action against tax evasion by companies.

¹⁴ Please note that the numbers of respondents indicating that they took action on these topics were small; n= 43 for tax evasion; n= 46 for taxation and budget processes, and n= 49 for inequality.

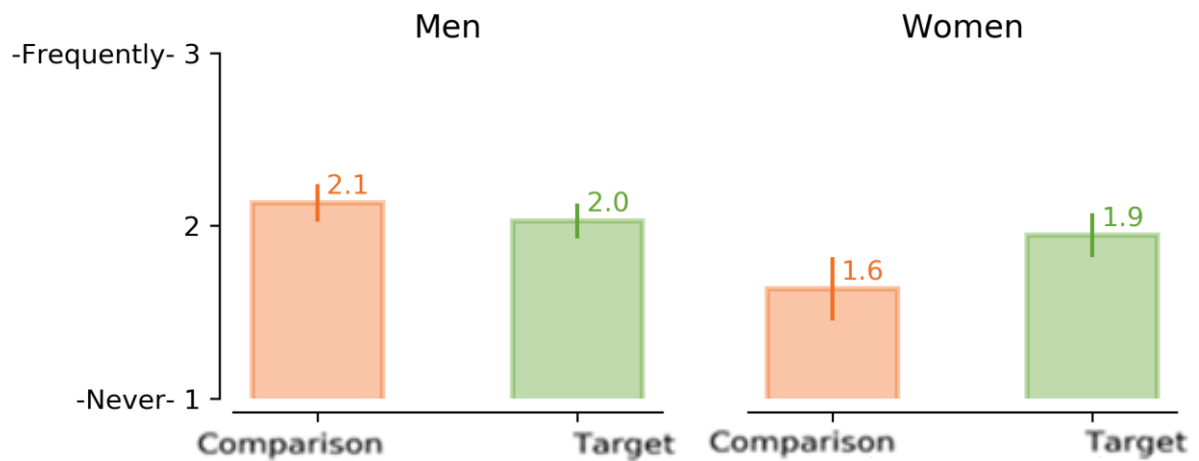
Figure 6 - What actions did you take on the following topics? (Weighted data for target group only)



The project was specifically interested in whether target respondents were more likely to challenge local decision-makers on resource mobilization issues than comparison respondents. From the results shown in Figure 6, fewer than 9% of the respondents who took action did so by contacting a government department to raise an issue on any of the three topics mentioned. There was no significant difference between the percentage of target and comparison respondents who reported taking action on F4D topics by contacting a government department. These data suggest that target respondents were not more likely than those in the target group to challenge local decision-makers directly on questions of taxes and budgeting.

Another area of interest related to taking action and raising voice was the practice of discussing political matters, including tax justice and fiscal policy, with family and friends. While there was no difference between the target and comparison groups on the frequency of discussing political matters with family and friends (Figure 7), women in the target group reported doing this more frequently than women in the comparison group (there was no significant difference for men). The comparison group had not changed on this topic since the baseline.

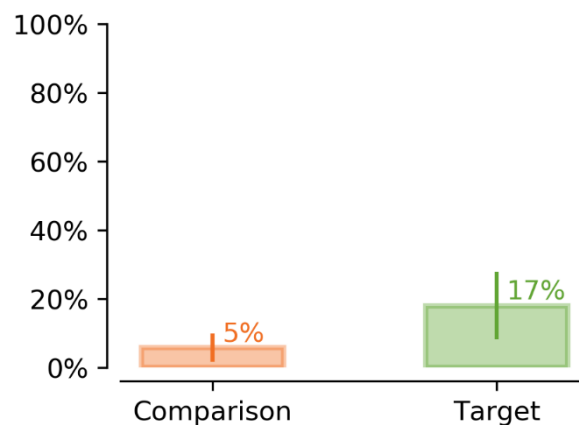
Figure 7: Women in the target group discuss political matters with their friends and family more frequently than women in the comparison group



Source: SP NI F4D surveys, n men=461, n women=187

Lastly, in addition to the focused questions for raising the citizens' voice on tax evasion, tax-raising and public spending, and inequality, the questionnaire also included a more general question on participating in any collective or community action against injustice or fighting for human rights. Target group members were more likely to have done so than members of the comparison group (Figure 8). Men in the target group were more likely to have taken action than men in the comparison group; among women, the sample was too small to permit a reliable assessment for women only. Data in the figure below are for men and women together.

Figure 8: The target group took any collective or community action significantly more often than the comparison group

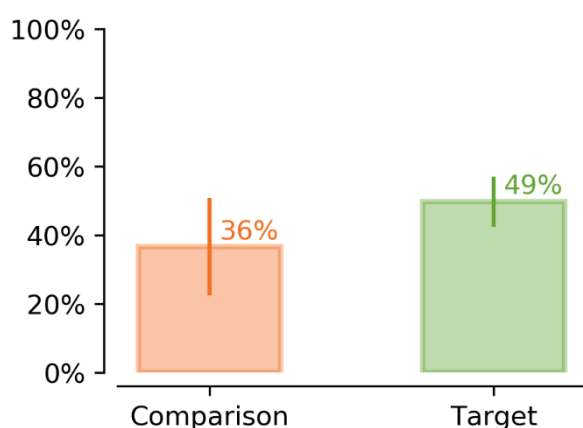


Source: SP Niger F4D surveys n=645

4.2.2 ANTI-CORRUPTION CLUBS (CACs) AND CITIZEN PARTICIPATION CELLS (CPCS)

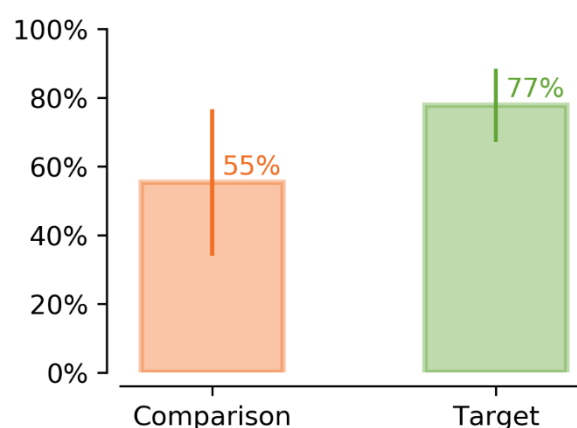
Recognition of CACs and CPCs was broadly the same among respondents in the target and comparison groups. Target group women were more likely than women in the comparison group to have heard of both types of groups, though there were no differences among men. CPCs appeared to be more recognizable to respondents than CACs (Figures 9 and 10).. This may reflect that CPCs had been organized more recently, and often played a more high-profile role in communities than the CACs did. Participants in the reflection session noted that the share of respondents in the comparison group that recognized both CACs and CPCs suggested the transfer of learning and best practices from target villages to communities elsewhere outside the intervention zone of the project. The F4D project has not supported the creation of CPCs outside the targeted communes and communities, but this finding suggests that citizens elsewhere are familiar with and appreciative of the CPCs.

Figure 9: A similar share of target and comparison respondents indicate they have heard of CACs



Source: SP NER F4D surveys, n=646

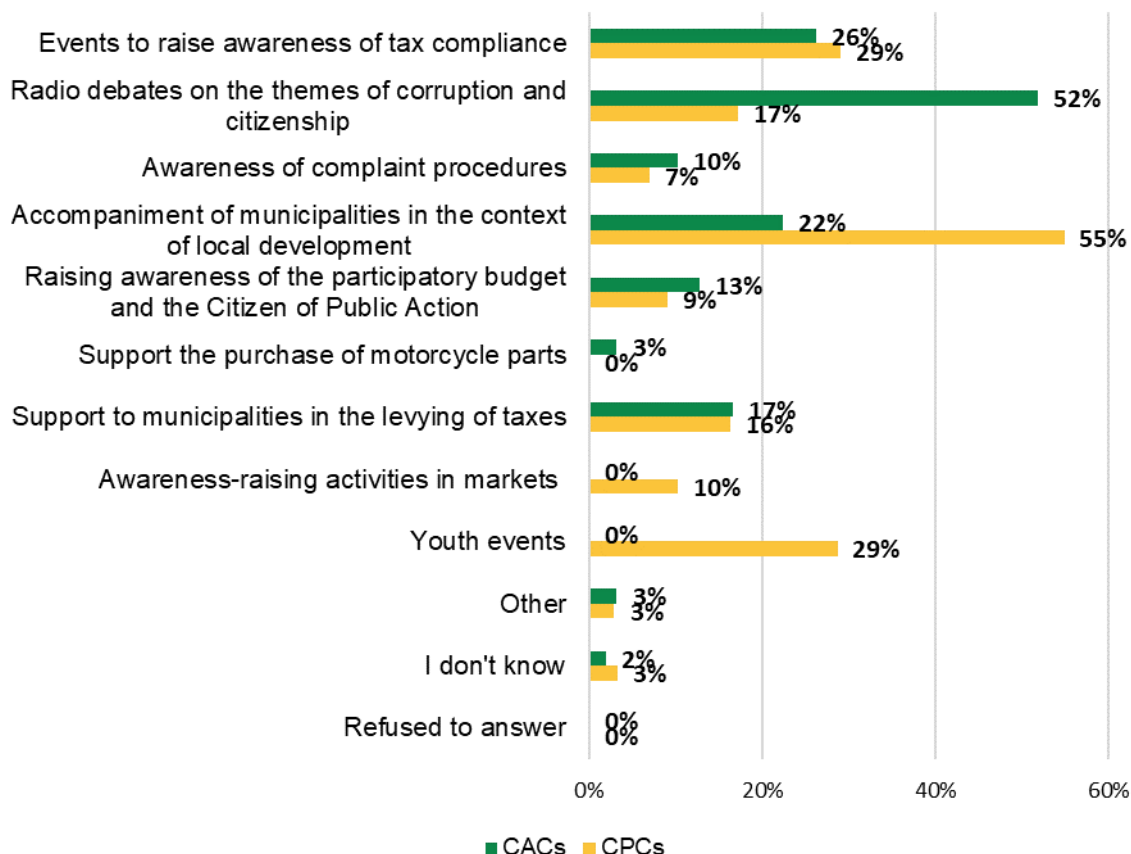
Figure 10: A similar share of target and comparison respondents indicate they have heard of CPCs



Source: SP NER F4D surveys, n=645

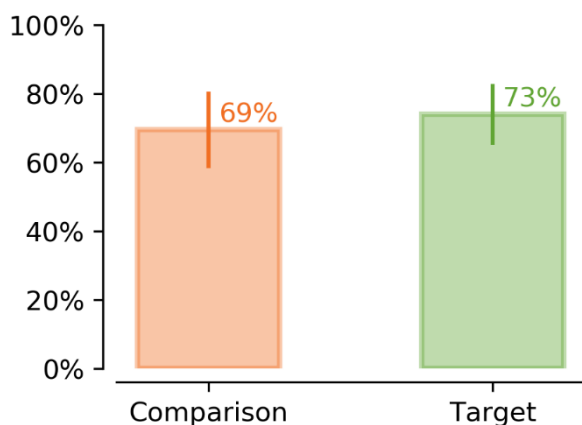
Those respondents who had at least heard of CACs or CPCs were asked if they knew what kind of activities these groups undertook. Respondents most frequently associated CACs with 'radio debates on the themes of corruption and citizenship'. The 'accompaniment of municipalities in the context of local development' was mentioned most frequently as a main activity of CPCs, followed by Youth Events (known locally as "tribunes") and awareness-raising on tax issues (Figure 11).

Figure 11 – What are the main activities of CACs/CPCs? (Weighted data for target group only)



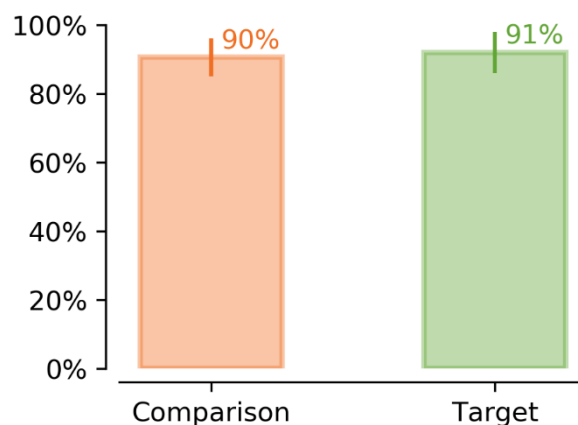
Among respondents familiar with CACs, a large majority (81%) reported being very or somewhat satisfied with the work they do. Majorities of the target and comparison groups would be interested in participating in the activities of the CACs (Figure 12). Similar patterns emerged regarding the CPCs, with a strong appreciation for their work and a high interest in joining in among respondents who were already knowledgeable about them (Figure 13).

Figure 12: A similar share of target and comparison respondents indicate they would be interested in participating in the activities organized by CACs



Source: SP Niger F4D surveys n=237

Figure 13: A similar share of target and comparison respondents indicate they would be interested in participating in the activities organized by CPCs






Source: SP Niger F4D surveys n=350

4.2.3 ENABLING ENVIRONMENT FOR RAISING THE CITIZENS' VOICE



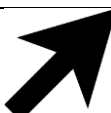

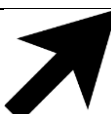
One of the learning questions of the F4D project was about the “favourable environment” under which citizens were more likely to raise their voice and take action. We constructed statistical models to predict the likelihood of taking action on one of the F4D themes and the likelihood of taking action against injustice or to claim human rights. Explanatory variables were included in the models based on theory-driven assumptions about what factors might influence the likelihood of taking one or both forms of action. These included socio-demographic factors of respondents¹⁵, self-esteem, trust in institutions and CSOs, perceptions of CSO activity, perceptions of complexity of governance and “external political efficacy”, the belief in the ability to make a difference and influence conditions in the country and community. Including all these variables in separate models helped to illuminate which of them might be associated with a greater likelihood of taking action, which not, and whether any associations between factors were positive or negative. A short summary of the model results is available below in Table 3 and detailed statistical results are available in **Annex 4**.

The models suggested that neither trust in institutions or CSOs nor the perceived level of complexity of government were associated with the likelihood of citizens raising their voice or taking action. However, feeling that it was possible to improve things in one’s community was significantly associated with a greater likelihood of taking action. Other measures of external political efficacy, like the perception that elites do not care about people like the respondent or that it is not possible to influence actions the government takes, were associated with a *lower* likelihood of taking action on an F4D topic. Having higher self-esteem was associated with a higher chance of taking action, as was the perception that participation in CSO activities in one’s community was high.

Table 3: Enabling environment determinants of increasing the citizens’ voice

	A) Likelihood of taking action on an F4D topic	B) Likelihood of participating in any collective action against injustice or claiming rights
Average level of trust in political and economic actors	=	=
Perceived level of complexity of politics and governance	=	=
Perception that it is possible to improve things in the community		
Perception that leaders and authorities do not care about people like the respondent)		=

¹⁵ These included respondent age, gender, marital status, level of education, literacy level of the household head, occupation of the household head, region and Progress out of Poverty Index for the household (a composite measure of multidimensional poverty).

Perception that people have little say in what government does		=
High self-esteem		
Perception that many in the community participate in CSOs		





4.2.4 PRELIMINARY CONCLUSIONS

In this section, we saw that citizens in targeted communities were indeed more likely to raise their voices and take action on F4D topics than those in comparison communities, although the percentage who did so was modest (16% of the target group) and this contrast was less evident in the responses from women. Women in targeted communities were however more optimistic about their capacity to have an influence (ability to change things in their communities) than women in comparison communities, a contrast not observed among men. Few respondents said they had challenged decision-makers on resource mobilization issues or other F4D topics, and there were no significant differences between the target and comparison groups on these outcomes. Regression models constructed with results of the impact study showed that respondents were more likely to have raised their voice when they felt that it was possible to change things in their community, had high self-esteem and the held the perception that many people in the community participate in CSOs. These are among the elements of the enabling environment under which citizens in targeted communes of Niger were more likely to raise their voice on a F4D topic or to claim their human rights.

Table 4 below summarizes the results for raising the citizens' voice, grouped by the evaluation and learning question each result corresponds to. The table below can be read as follows. Column #1 indicates if the target or comparison group had a more favourable outcome at the endline, relative to the goals of the project. Column #2 indicates if the outcomes were better at the endline for men in the target group, compared with men in the comparison group. Column #3 provides the same overview for target group women compared with the comparison group women. Column #4 indicates if there was any significant change in the results for the comparison group for each indicator over time, and if so, whether the change was positive or negative.

Table 4: Summary Findings on Raising the Citizen's Voice

Theme	Outcome variable	1.) Which group has better outcomes at endline?	2.) Better endline outcome for target group men?	3.) Better endline outcome for target group women?	4.) Any significant change in the comparison group since baseline?
Do citizens living in targeted communes participate in more actions related to finance for development, as encouraged by members of CPCs? What is the capacity of populations to influence decisions at the local level?					
Voice	Have you participated in any collective/community action against any	Target	Yes	#	=

	injustice or to fight for rights, in the past year?				
	Have you ever taken action to raise the issue of inequality, the issue of companies not paying their fair share of taxes, or the issue of how the government raises taxes or spends public money?	Target	Yes	No	
	Have you ever taken action on companies not paying their fair share of taxes?	Target	Yes	#	#
	Have you ever taken action on how the government raises taxes or spends public money?	Target	Yes	No	
	Have you ever taken action to raise the issue of inequality in this country?	Target	Yes	Yes	
Do citizens (men, women, youth) challenge CPCs and local decision-makers on resource mobilization issues? (accountability)					
Challenge decision-makers	If you have taken action on at least one F4D issue; have you contacted a government department to raise one or more of the F4D issues?	=	#	#	#
Do targeted members of CPCs, media work and <i>fadas</i> effectively cascade information to citizens, including women and youth, in their communes and does this lead to increased knowledge of and improved attitudes on finance for development issues amongst the general population in targeted communes?					
CPCs	Have you heard about the CPCs?	=	No	Yes	Question not included in baseline
	Have you heard about the CACs?	=	No	Yes	
	Would you be interested in participating in the activities organized by Anti-Corruption Clubs?	=	No	No	=

	Would you be interested in participating in the activities organized by CPCs?	#	No	No	Question not included in baseline
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= Insufficient sample size for analysis

4.3 ATTITUDES ON F4D

This section describes how the attitudes of respondents in the target and comparison groups compare on F4D topics such as tax evasion, tax policy and participation in local budget processes. These results address at least partially research question 2.1 “Does the project increase knowledge of and improve attitudes towards finance for development issues?” as well as research question 2.2 “Do members of CPCs targeted by the project, media workers and *fadras* effectively cascade information to citizens, including women and young people, in their communes, and does this lead to increased knowledge of and improved attitudes towards finance for development issues among the general population in these targeted communes?” As in the findings section above on raising the citizen’s voice, regression modelling in this section helps provide answers to learning question 3.2 “How, when and where does awareness of F4D topics lead people to act?”

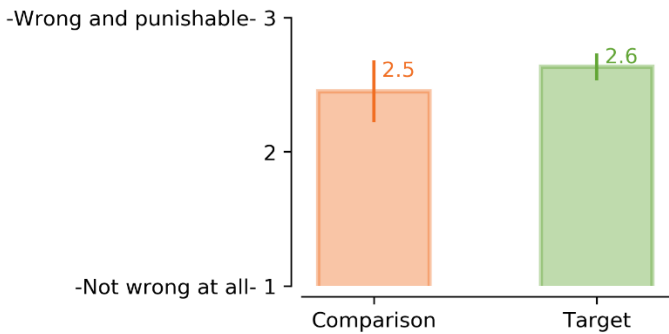
4.3.1 TAX EVASION

Changing attitudes towards tax evasion and tax avoidance, especially by a large corporation, is assumed to be an important factor in motivating citizens to take action on tax justice.¹⁶ To gauge views on these topics, respondents were asked whether they felt that tax evasion and tax avoidance by big companies was wrong and punishable, wrong but understandable, or not wrong at all. There were no significant differences between the target and comparison group respondents on these topics, whether considered overall or by gender (Figures 14 and 15). However, we note that among the target and comparison groups, more respondents said these behaviours on the part of large companies were “wrong and punishable” than any other option.¹⁷ Among the comparison group, attitudes about corporate tax evasion have not changed significantly since the baseline, although respondents were less critical of tax avoidance in the endline than in the baseline.

¹⁶ Tax evasion is the failure to pay legally-required taxes, while tax avoidance is the practice of consciously organizing revenue or business activities to minimize tax liability. Tax evasion is illegal, whereas tax avoidance often is technically within the limits of the law (Oxfam Novib Impact Measurement & Knowledge, 2017).

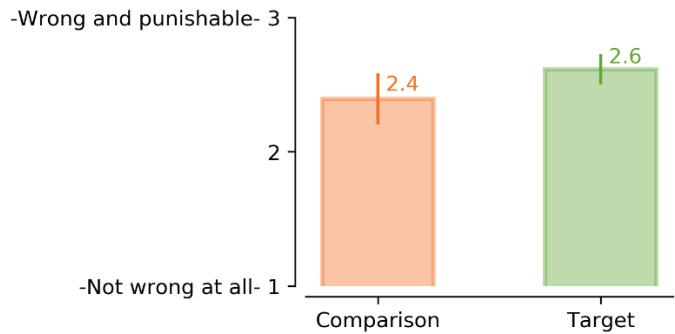
¹⁷ Note, however, that for both questions about one-fifth of respondents indicated they ‘don’t know’ (both 19%).

Figure 14: The target and comparison groups have similar attitudes towards tax avoidance



Source: SP Niger F4D surveys n=509

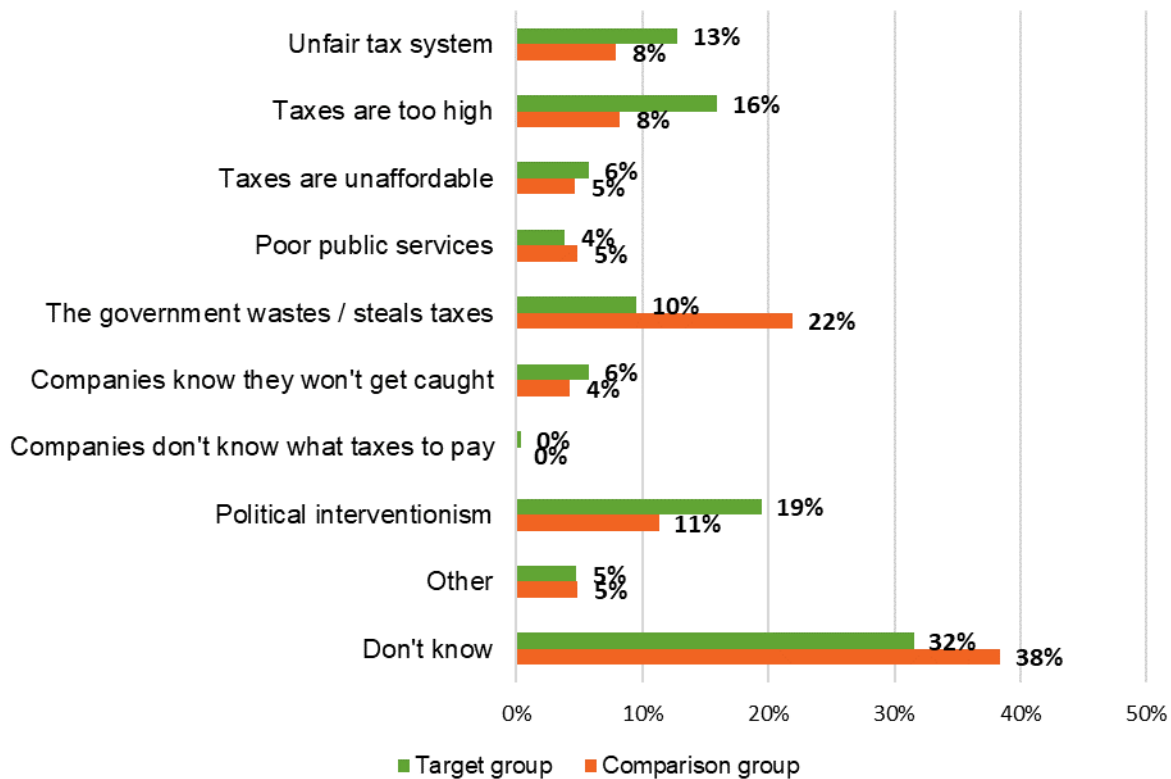
Figure 15: The target and comparison groups have similar attitudes towards tax evasion



Source: SP Niger F4D surveys n=512

Respondents were also asked for their views on why companies might not pay the taxes they are required to (Figure 16). The most common answer among target and comparison respondents was “don’t know” (32% target; 38% comparison), suggesting a considerable knowledge gap on this issue among respondents. However, among target respondents with an opinion, the most common explanations offered were political interventionism (19%), taxes being too high (16%) and the tax system being unfair (13%). For comparison group respondents, the most common opinions were that government wastes or steals tax revenue (22%) and political interventionism (11%).

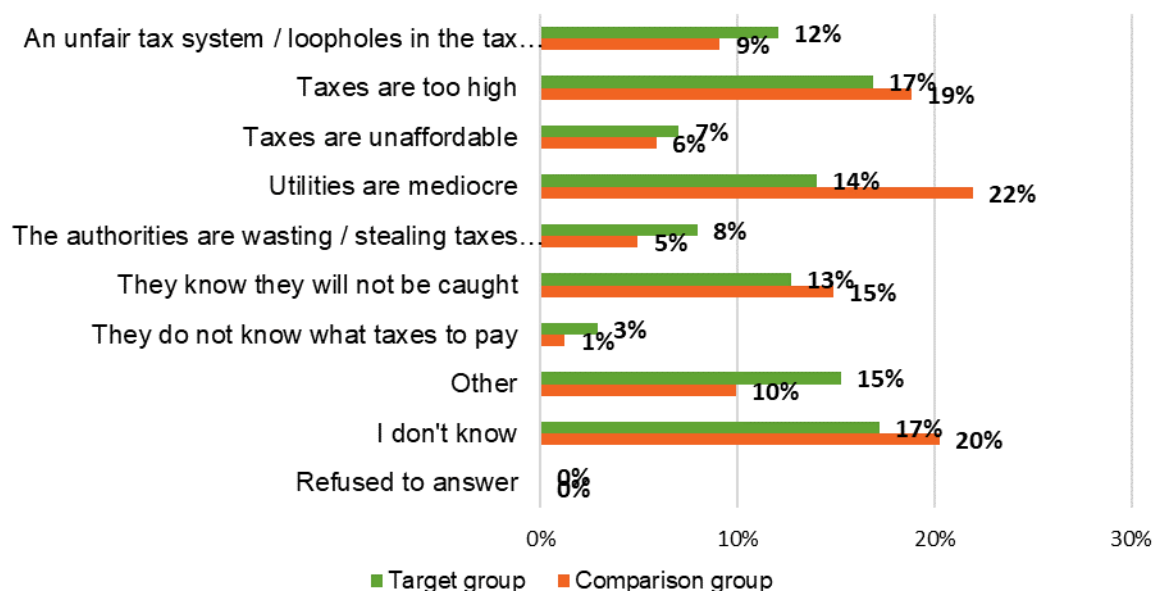
Figure 16 – Why do companies not pay taxes? (Weighted data, target and comparison groups)



Respondents were also asked about the tax payment practices of individuals in their community. A strong majority of respondents (87%) indicated that “quite a lot” or “most” of the people in their community paid their taxes. Also, respondents in both the target and comparison groups were nearly unanimous in their agreed that it was the civic duty of all to pay taxes (94% agreed or strongly agreed). Respondents were divided between reasons why some people in the community did not pay

taxes (Figure 17). Common responses included the belief that taxes were too high and that people would not be caught if they did not pay their taxes, although a considerable proportion of respondents said they do not know or that other motivations drove some in their community not to pay taxes.

Figure 17 – Why do some people in the community not pay taxes? (Weighted data, target and comparison groups)



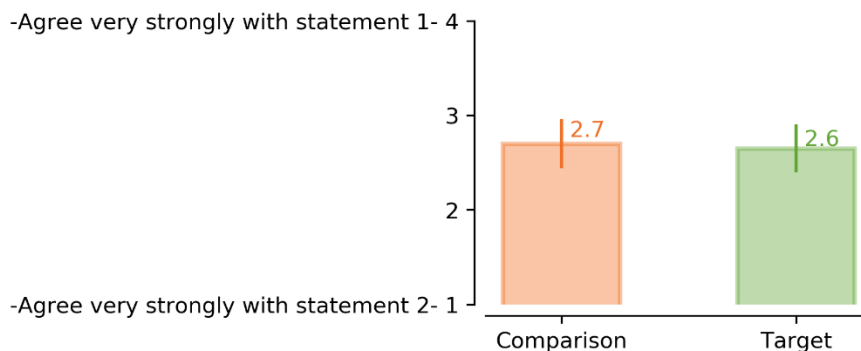
4.3.2 REDISTRIBUTIVE TAX POLICIES

Redistributive tax policies are an essential part of a pro-poor tax system. We measured attitudes towards redistribution, asking respondents to indicate if they were more in favour of a system with higher taxes in exchange for increased government service provision, or lower taxes with fewer public services. These options were described in the questionnaire as:

- 1. “It is better to pay higher taxes if it means that there will be more services provided by the government.”
- 2. “It is better to pay lower taxes, even if it means there will be fewer services provided by the government.”

Figure 18 shows that there was no significant difference between the target and comparison group respondents on this question. Members of both groups, men as well as women, were slightly more favourable to the higher tax, more public services position. However, between the baseline and the endline studies, support for the high tax, more service model increased somewhat in the comparison group.

Figure 18: The target and comparison groups have similar attitudes towards the trade-off between tax level and service delivery



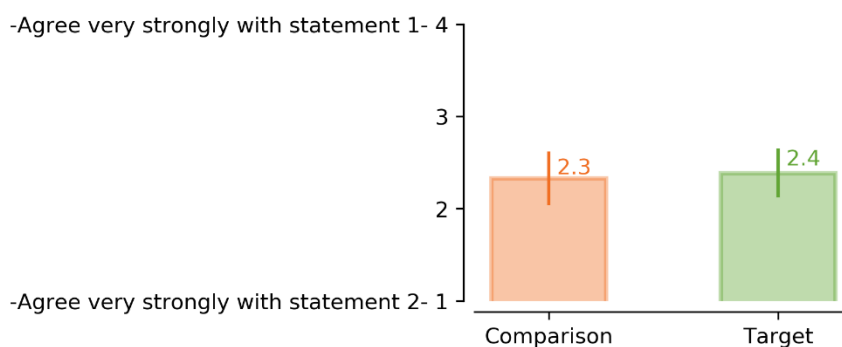
Source: SP Niger F4D surveys n=633

Respondents were also asked to use a four-point scale of agreement to indicate their support for spending on economic growth versus spending on pro-poor redistributive policies:

- 1. “The government should focus its spending on services that benefit the poor the most.”
- 2. The government should focus its spending on anything that boosts economic growth.”

The results were effectively uniform across all respondents, with the average respondent being slightly more favourable towards investments in services that benefit the poor than towards solely boosting economic growth. Comparison with the baseline results suggested that attitudes on this question had not changed significantly over time among members of the comparison group.

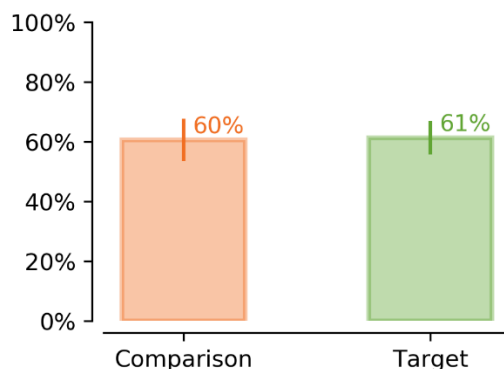
Figure 19: The target and comparison group have similar attitudes towards pro-spoor spending



Source: SP Niger F4D surveys n=640

Respondents were also asked about their perceptions of a “fair” tax system by asking whether they thought people who have more should pay more tax or whether everyone should pay the same amount of tax. As shown in Figure 20, the results from the comparison and target groups were quite uniform, with a majority of respondents favouring a progressive tax system in which those who have more pay more taxes.

Figure 20: A similar share of the target and comparison group indicate that people who have more should pay more



Source: SP Niger F4D surveys n=622

4.3.3 CITIZENS' PARTICIPATION IN LOCAL BUDGET PROCESSES

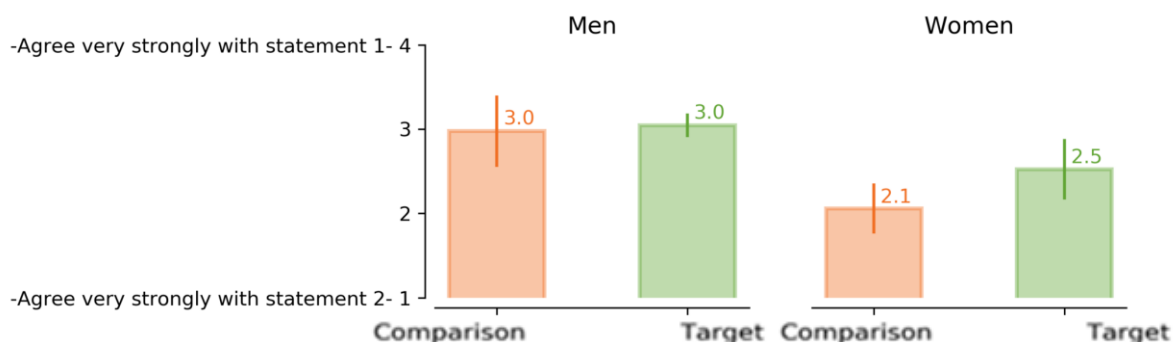
The project assumes that citizens can be encouraged to participate in budgeting processes by influencing them to support the idea that public officials and budgets should be accountable to citizens and that public participation in budget processes is positive and desirable. We gauged attitudes towards public accountability by asking respondents a question adapted from surveys run by Afrobarometer¹⁸ on whether they thought citizens should play a role in deciding how tax revenue is spent or whether the government and its advisors understand these issues better. Additionally, we asked respondents how easy or hard they thought it was to participate in budget processes at the local level. Since attitudes are also influenced by what people think is “normal” or acceptable in their communities, we included questions about the empirical and normative expectations of respondents regarding participation in budget processes.

Regarding public perceptions about the citizens' role in deciding what public money is used for, target and comparison groups responses were very similar (Figure 21); Women in the target group were significantly more likely to support an active role for citizens in budget decisions than women in the comparison group, suggesting that women in targeted communities especially are interested in and supportive of an active participatory role for citizens in budgeting.

¹⁸ Afrobarometer is a non-partisan research institution that conducts surveys on public opinions and attitudes across the African continent. For more information please visit <https://www.afrobarometer.org/>

Figure 21: Target group women have more positive attitudes towards the role of citizens in tax revenue spending decisions than women in the comparison group

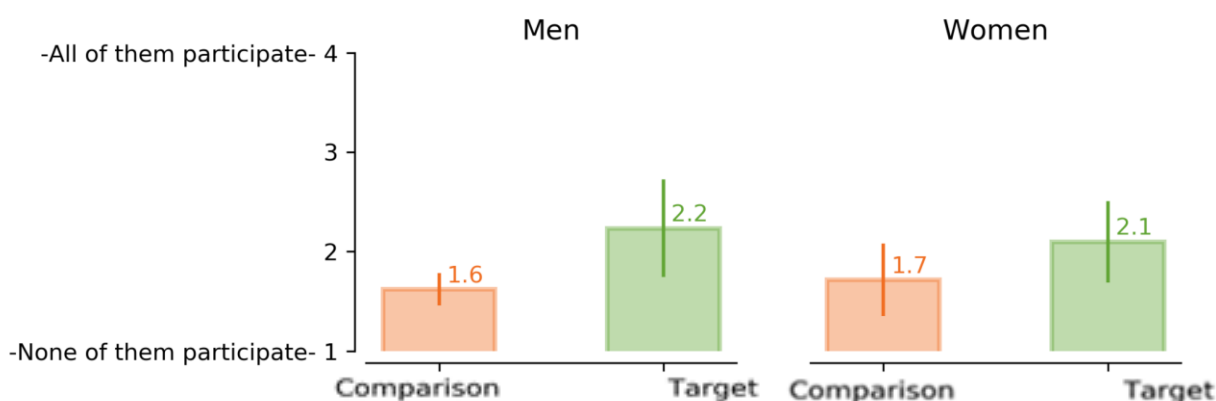
- 1. “Money that the government gets from taxes belongs to the citizens - the citizens should play an active role in deciding how it is spent.”
- 2. “The government understand the needs of the country the best and should decide how to spend money collected from taxes.”



Source: SP NI F4D surveys, n men=457, n women=186

The project is also interested in knowing the extent to which citizens feel that others like them participate in budget processes. The questionnaire included a question about the extent to which respondents felt that others in the country participate in budget processes. Target group respondents were more optimistic than those in the comparison group about participation in budget processes being widespread (Figure 22). This contrast held true for men in the target group, compared to men in the comparison group, but there was no statistically significant difference between the responses of women to this question. From the baseline to the endline, there was a significant increase in the perception of participation in budget processes among the comparison group.

Figure 22: Men in the target group think that a significantly higher share of citizens participates in budget processes than the comparison group¹⁹



Source: SP NI F4D surveys, n men=331, n women=136

Lastly, the survey included a question on what respondents thought others in their community would think if they participated in local budget processes. Most respondents in both the target and

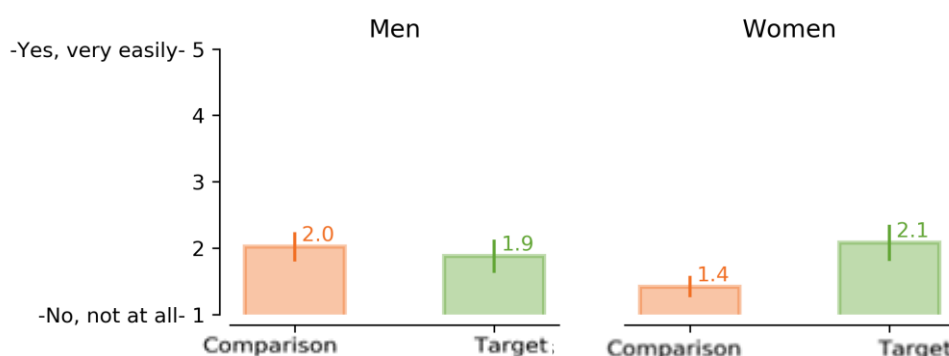
¹⁹ A considerable share of respondents indicated that they didn't know (27%).

comparison groups reported that their fellow community members would have a positive view of their participation, although a sizeable share of respondents said they didn't know. Interestingly, men in the target group were significantly *less* positive on this question than men in the comparison group, although there was no significant contrast among responses from women. Altogether, responses to these questions show that many respondents felt that participating in budget processes is common and that others in their community would approve of their own participation. This was especially true among target group respondents, suggesting that there are more positive norms around budget participation in those communities. These should help facilitate even greater participation in these areas, as participation in budget processes is perceived by many as both typical and appropriate.

4.3.4 CAPACITY TO INFLUENCE

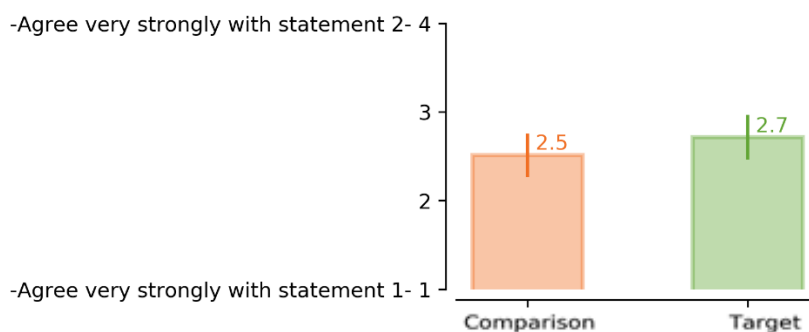
The project expects that people who believe it is possible to make a change will be more likely to do so. The questionnaire included questions about respondents' perceptions of their ability to improve conditions in their communities and to influence authorities. Although the target and comparison groups overall were similarly pessimistic about their ability to change things in their communities if they wanted to (Figure 23), women in the target group had a more positive view than women in the comparison group. However, men and women in the target and comparison groups had very similar views on the ability of ordinary citizens to influence the authorities and the decisions they make (Figure 24).

Figure 23: Women in the target and comparison group think it's easier to change (improve) things in the community if they want to than women in the comparison group



Source: SP NI F4D surveys, n men=461, n women=186

Figure 24: The target and comparison group have similar attitudes towards whether ordinary citizens can influence the authorities



Source: SP Niger F4D surveys n=643

4.3.5 ATTITUDES AROUND EXPRESSING VOICE


One of the F4D project’s learning questions is about the requirements for increasing the citizens’ voice. In the previous chapter, we presented results on aspects of the enabling environment in which citizens are more likely to raise their voice. Here we look at individual-level factors, especially attitudes, that are associated with taking action on an F4D topic specifically or participating in any action against injustice or to claim rights. These results are summarized in Table 5 below.

We constructed statistical models to predict the likelihood of taking action on one of the F4D themes (Column A in Table 5) and the likelihood of taking action against injustice or claiming human rights (Column B). A number of explanatory variables were included in the models that may also help to predict the likelihood of taking one or both forms of action. These included socio-demographic factors of respondents²⁰ as well as the measures of attitudes on F4D topics discussed in the section above. Including all these variables in the model helped to illuminate which of them might be associated with a greater likelihood of taking action, when the effects of all other variables are held constant. A short summary of model results is presented below, and full statistical results are available in **Annex 4**.








Among the determinants of taking action on an F4D topic (Column A, Table 5), sharing the perception that participating in budget processes was easy and that participation was common among other citizens were associated with a greater likelihood of taking action. Interestingly, having a negative view of corporate tax evasion was associated with a *lower* likelihood of taking action, not a higher one as might be expected. Views of corporate tax avoidance were not associated with the likelihood of taking action, nor were the other factors included in the table.

The determinants of participating in any collective or community action against injustice or claiming human rights, in Column B in Table 5, present a somewhat different pattern. The most notable factors associated with a greater chance of taking such an action were having a positive attitude about active citizen participation in budgeting, feeling that it was easy to participate in budget processes and the perception that citizen participation in budgeting was common. The perception that others would approve of ones’ participation in budget processes is associated with a *lower* likelihood of taking action. Other factors included in the table have no statistical association with participation.

Table 5: Attitudinal determinants on increasing the citizens’ voice

	A) Likelihood of taking action on an F4D topic	B) Likelihood of participating in any collective action against injustice or claiming rights
Negative attitude towards tax avoidance	=	=
Negative attitude towards tax evasion		=

²⁰ These include respondent age, gender, marital status, level of education, literacy of household head, occupation of household head, region and Progress out of Poverty Index for the household, a composite measure of multidimensional poverty.



Positive attitude towards a progressive tax system	=	=
Positive attitude towards higher tax, higher service model		=
Positive attitude towards pro-poor spending	=	=
Positive attitude towards active citizen role in public budgeting	=	
The perception that it is easy to participate in budget processes		
The perception that budget participation is common		
The perception that others would approve of their participation in budget processes	=	



4.3.6 PRELIMINARY CONCLUSIONSS


Attitudes about F4D topics were largely similar in the target and comparison groups, although some gender-specific results stand out: women in targeted communities had more supportive attitudes towards an active role for citizens in decisions about the use of tax revenue, were more likely to be aware of CPCs and CACs and were more knowledgeable about how to influence the use of public funds by local authorities than women in the comparison group. Among men there were no significant differences on these topics although men in the target group were more likely to perceive that public participation in budget processes was common. Findings also point to some personal attitudes that are associated with a greater likelihood of citizen’s taking action to raise their voice. These include the perception that it is easy to participate in budget processes and the perception that budget participation is common in one’s community.

Table 6 below summarizes the results for the citizens’ attitudes on F4D topics, grouped by the evaluation or learning question each result responds to. As in the summary table of the previous chapter, Column #1 indicates if the target or comparison group had a more favourable outcome at endline relative to the goals of the project. Column #2 indicates if outcomes were better at the endline for men in the target group, compared to men in the comparison group. Column #3 provides the same overview for target group women compared to comparison group women. Column #4 indicates if there was any significant change in the results for the comparison group for each indicator over time, and if so, whether the change was positive or negative.

Table 6: Summary Findings on Attitudes Towards F4D Topics

Theme	Outcome variable	1.) Which group has better outcomes at endline?	2.) Better endline outcome for target group <i>men</i> ?	3.) Better endline outcome for target group <i>women</i> ?	4.) Any significant change in the <i>comparison</i> group since baseline?
Does the project improve attitudes towards finance for development issues of members of targeted Citizens Participation Cells (CPC)?					
Tax evasion	What would you think if you heard that some big companies were avoiding paying the corporate taxes they owe to the government? Would you think their behaviour is:	=	=	=	=
	Now imagine that these big companies were acting within the law, but were doing their very best to pay the absolute minimum amount of tax that is required by law. Would you say their behaviour is:	=	=	=	
Redistributive tax policies	Please tell me which of the following statements you agree with the most: 1) "It is better to pay higher taxes if it means that there will be more services provided by the government."; OR 2) "It is better to pay lower taxes, even if it means there will be fewer services provided by the government."	=	=	=	
	Please tell me which of the following statements you agree with the most: 1) "The government should focus its spending on services that benefit the poor the most."; OR 2)	=	=	=	=

	<p>“The government should focus its spending on anything that boosts economic growth.”</p>				
	<p>What do you think the government should do about tax; Should people who have more pay more tax or should everyone pay the same amount of tax?</p>	=	=	=	=
Citizens’ participation in local budget processes	<p>Please tell me which of the following statements you agree with the most. 1) “Money that the government gets from taxes belongs to the citizens - the citizens should play an active role in deciding how it is spent.”; OR 2) “The government understand the needs of the country the best and should decide how to spend money collected from taxes.”</p>	=	=	Yes	=
	<p>In your opinion, thinking about people in this country, to what extent do you think that they participate in budget processes?</p>	Target	Yes	=	
	<p>Imagine you had been participating in all the local budget processes. Now, thinking about other people in your community, what would they think if they knew that you were doing that?</p>	=	No, worse	=	
Capacity to influence	<p>When you get together with your friends or family, would you say you discuss political matters:</p>	=	=	Yes	=

	Do you feel that people like yourself can generally change (improve) things in your community if they want to?	#	#	Yes	#
	1) There is not much that ordinary citizens can do to influence the authorities; 2) Ordinary citizens can influence the authorities if they make an effort	#	#	#	Question not included in baseline
	Based on your experience, or what you have heard, how easy or difficult is it to participate in budget processes at the local level?	#	#	#	

= Insufficient sample size for analysis

4.4 KNOWLEDGE ON F4D TOPICS

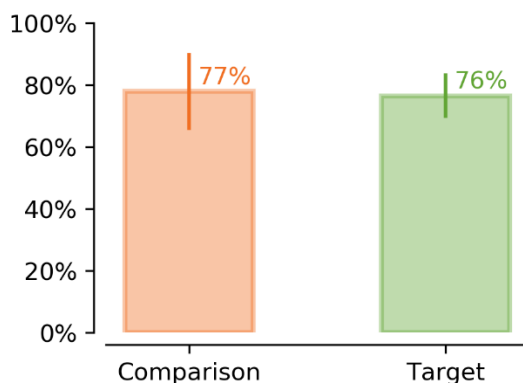
This section briefly addresses study results about levels of knowledge respondents reported on taxes and budget processes. These results also help respond to as research question 2.2 “Do members of CPCs targeted by the project, media workers and *fadas* effectively cascade information to citizens, including women and young people, in their communes, and does this lead to increased knowledge of and improved attitudes towards finance for development issues among the general population in these targeted communes?”

4.4.1 TAXES AND BUDGET PROCESSES

A key element of all SP projects focusing on tax and budget issues is to increase citizen involvement in budget processes. A first step in this process is that citizens must have a basic knowledge and awareness of how these systems work, as well as how they can get involved in influencing how the authorities spend public money. Project activities such as the Youth and Women’s events, awareness raising campaigns in markets and media campaigns were all designed to contribute to greater knowledge and awareness on F4D topics. The project assumes that better public awareness and understanding of the tax system should improve support for a fair, well-functioning tax system and disapproval for tax avoidance and evasion. We gathered data on an individual’s perceived knowledge of the tax system, by asking them simply whether they knew which taxes they needed to pay. The average respondent was confident that they knew what taxes they were obligated to pay, both in the target and comparison groups.

In addition, the questionnaire included a question on citizens’ awareness of corporate tax practices, asking what they knew about how companies paid their taxes. Similarly, large majorities of both the target and comparison groups indicated that they did not know how big companies working in Niger pay their taxes (Figure 25).

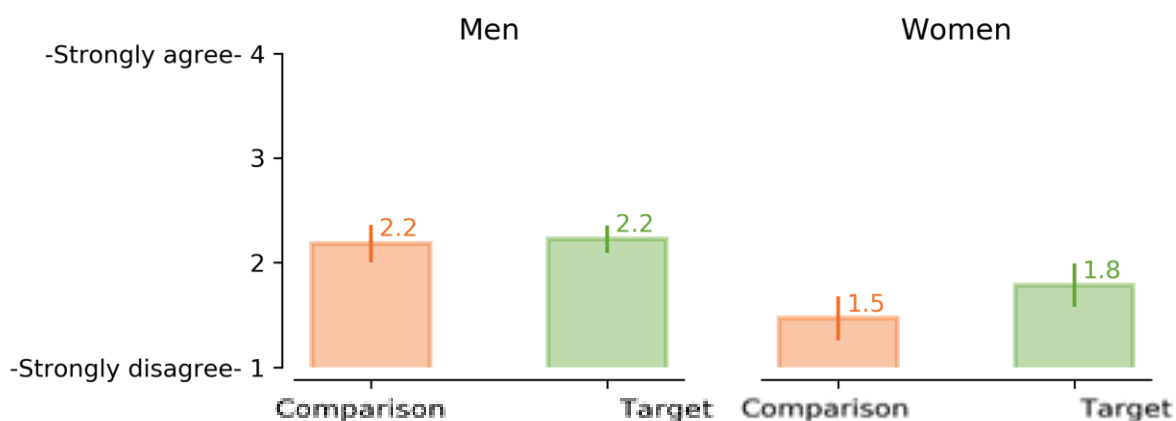
Figure 25: A similar share of the target and comparison groups indicate they 'don't know' how big companies who work in the country pay their taxes



Source: SP Niger F4D surveys n=643

A goal of the F4D projects is to increase citizen involvement in budget processes. Helping citizens build the skills and confidence to influence how public authorities spend public money are critical steps in reaching this goal. A question on perceived ability to influence how local authorities make spending decisions was included in the questionnaire. Women in the target group were more likely than women in the comparison group to agree to this question, although results were the same among men and between the target and comparison groups overall (Figure 26). Among the comparison group, there was evidence of a shift over time towards a greater perceived ability to influence local authorities.

Figure 26: Women in the target group know more about how to influence local authorities in how they spend money from their budgets than women in the comparison group



Source: SP NI F4D surveys, n men=432, n women=174


4.4.1 PRELIMINARY CONCLUSIONS

Respondents in the target and comparison groups reported similar levels of knowledge on knowing what taxes they need to pay and a similar *lack* of knowledge about how large companies in Niger pay their taxes. Women in the target group were more likely than women in the comparison group to say they know how to influence how local authorities spend money, although results were the same among men and between the target and comparison groups overall.

Table 7 below summarizes the results for the concept of citizens' knowledge and awareness on F4D topics, grouped by the evaluation or learning question each result responds to. As in previous summary tables above, Column #1 indicates if the target or comparison group had a more favourable

outcome at the endline relative to the goals of the project. Column #2 indicates if outcomes were better at the endline for men in the target group, compared to men in the comparison group. Column #3 provides the same overview for target group women compared to comparison group women. Column #4 indicates if there was any significant change in the results for the comparison group for each indicator over time, and if so, whether the change was positive or negative.

Table 7: Summary Conclusions on Knowledge and Awareness on F4D Topics

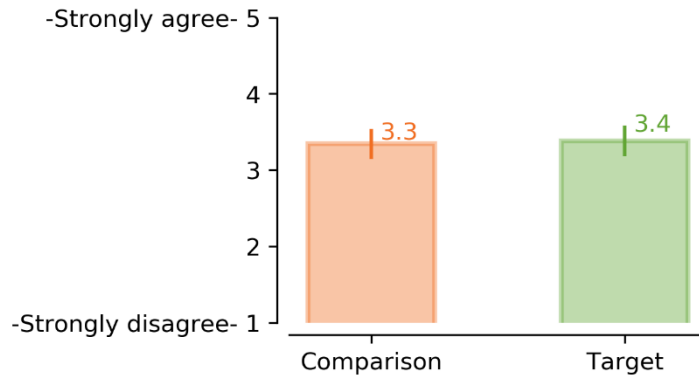
Theme	Outcome variable	1.) Which group has better outcomes at endline?	2.) Better endline outcome for target group <i>men</i> ?	3.) Better endline outcome for target group <i>women</i> ?	4.) Any significant change in the <i>comparison</i> group since baseline?
Does the project increase knowledge of finance for development issues of members of targeted Citizens Participation Cells (CPC)?					
Knowledge	To what extent do you agree with the following statement? I know what taxes I have to pay.	=	=	=	=
	To what extent do you agree with the following statement? I know how to influence how the local authorities spend money from their budgets	=	=	Yes	
	Thinking about big companies who work in this country, what do you know about how they pay their taxes?	=	=	=	=

4.5 ATTITUDES TOWARDS EMPOWERMENT

Empowerment is the capacity and opportunity to make ones' own decisions in life, and the capability to take ones' desired decisions (Alsop & Heinsohn, 2005). Empowerment has many different interpretations and ways of measurement. Increasing empowerment in one domain may have positive spill-overs into other domains (Ibrahim & Alkire, 2007). This study looked at two aspects of empowerment at the endline: self-esteem and attitudes towards gender equality. Results from these questions related to empowerment are presented below.

Conceptualizations of empowerment often include measures of **self-esteem**. In the results presented in section 4.2.3 **favourable environment for raising the citizens' voice**, self-esteem was shown in our models to be a significant predictor of the likelihood of citizens raising their voice and taking action. Figure 27 shows that target and comparison groups had similar levels of self-esteem, with the typical respondent somewhat more likely to agree than disagree that they were a person with high self-esteem.

Figure 27: The target and comparison groups indicate similar levels of self-esteem



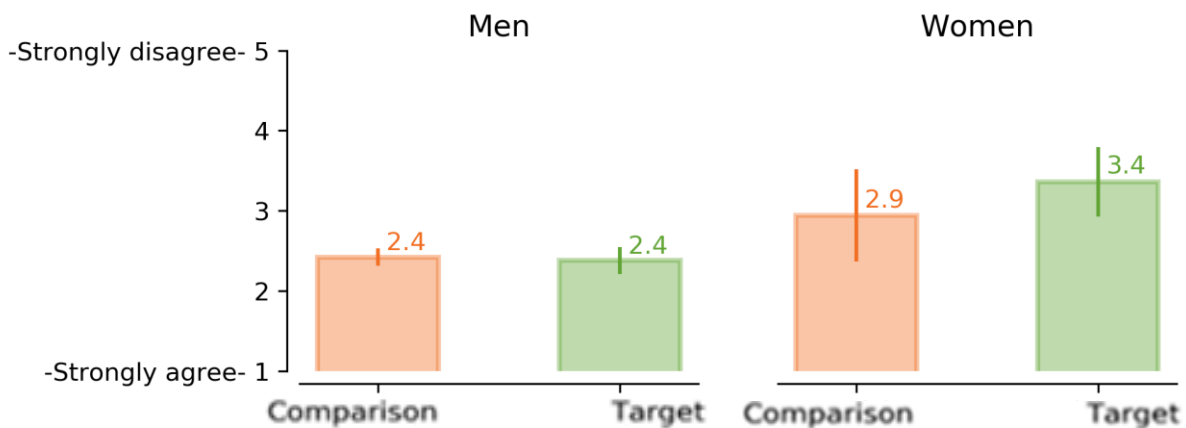
Source: SP Niger F4D surveys n=660

Fostering **gender justice** is at the heart of Oxfam’s programming. Women are often at a stark disadvantage in comparison with men in terms of the power they hold and the capabilities and opportunities they have in all aspects of life. The questionnaire included questions on attitudes towards gender equality to provide a general picture of attitudes towards women’s empowerment. Such attitudes may influence the willingness and possibilities for women to raise their voices. Respondents were asked to state the degree to which they agree or disagree with three statements attitudes towards roles and opportunities for men as compared to women in the domains of education, work and political leadership:

- A good education is more important for a boy than for a girl.
- When women work outside the home, the whole family suffers.
- On the whole, men make better political leaders than women do.

Figure 28 presents responses to these questions averaged together into a single scale. The typical respondent tended to report a more conservative response to these three questions, with no significant differences between the target and comparison groups, nor between the men and women within them. However, women were more likely to disagree with these statements about male privilege than men. Among comparison group respondents, responses to these questions were little changed between the baseline and the endline.

Figure 28: The target and comparison groups have similar attitudes towards gender equality, although women are more likely to object to male privilege



Source: SP NI F4D surveys, n men=461, n women=187

5 CONCLUSION

This study aimed to provide answers to the main evaluation question of the F4D project in Niger: to what extent have the activities implemented by the project contributed to an increase in the citizens' voice and a shift in attitudes towards fiscal justice? Due to geographic shifts in the focus of the project since its inception, we have approached this question primarily by testing whether the outcomes for key indicators for respondents living in the target communities were different and more desirable than those of respondents in comparison communities. Influencing citizens' actions and attitudes and building knowledge are difficult long-term processes, especially in a context as challenging as contemporary Niger. We highlight the following findings from this research in the areas of increasing the citizens' voice, shifting attitudes and building knowledge.

5.1 CITIZENS' VOICE

Sub-question 1.1. Do citizens living in targeted communities participate in more actions related to F4D?

Citizens in targeted communities were more likely to raise their voices and take action on F4D topics, although the percentage of respondents who said they did so was modest (16% of the target group). This effect was evident in the data for men, but it was far less evident for women.

Sub-question 1.2. What is the capacity of populations to influence decisions at the local level?

Most respondents voiced attitudes and attested to having knowledge conducive to influencing decision at the local level on F4D topics. In particular, women in targeted communities were more optimistic about their ability to change things in their communities than women in comparison communities. There was no significant difference among men on this questions.

Sub-question 1.3. Do citizens (men, women, young people) challenge local decision-makers on resource mobilization issues?

Fewer than one out of every ten respondents in the targeted communities said they had challenged local authorities on taxation and budget processes, and even fewer had done so on tax evasion or inequality. There was no difference between the respondents in the target and comparison groups on the likelihood of challenging local authorities on these issues or contacting a government department or ministry to raise an issue related to taxation, budgeting, inequality or other F4D themes.

Learning questions – How when and where does awareness lead people to act and how can a project like F4D in Niger enable a citizen to raise their voice?

When citizens believed that it is possible to change things in their communities, think that participating in budget processes is easy, have high self-esteem and believe that participation in CSOs and budget processes is common among their neighbours, they were more likely to raise their voice and take action. This suggests some new possibilities for the project to pursue in encouraging citizens to raise their voice and take action through supporting activities that help contribute to these determinants of increasing the voice of citizens in the targeted communities.

5.2 ATTITUDES & KNOWLEDGE

Sub-question 2.1. Does the project increase knowledge of and improve attitudes towards F4D issues?

Overall, there were few differences between the respondents (for both male and female respondents) in the target and comparison groups on questions about attitudes towards and knowledge of F4D topics. However, women in targeted communities had more supportive attitudes towards an active role for citizens in decisions about the use of tax revenue, were more likely to be aware of CPCs and CACs and were more knowledgeable about how to influence the use of public funds by local authorities, than women in the comparison group. There were no significant differences among men. However, the men in the target group were more likely to believe that public participation in budget processes was common.

Sub-question 2.2. Do targeted CPC members, media workers and *fadas* effectively cascade information to citizens, including women and young people, in their communes and does this lead to increased knowledge of and improved attitudes towards F4D issues among the general population in the targeted communes?

A considerable proportion of the respondents in the comparison group had heard of CPCs and CACs, despite the F4D project only supporting these groups in the targeted communities. Also, our analysis highlighted positive trends over time in the comparison communities between the baseline and endline studies. For instance, respondents from comparison communities became more likely to say that they had taken action themselves on an F4D topic, more likely to agree that participating in local budget processes was easy and more supportive of a system with higher taxes in exchange for increased government service provision. Although it is challenging to come to hard conclusions about what may have driven these trends, it is plausible that they represent positive spill-over effects of the project outside its immediate intervention areas.

5.3 LIMITATIONS

This evaluation looked at the outcomes of activities aimed at raising the citizens' voice, shifting attitudes and building knowledge, so it does not show the impact of the full project in all the outcome areas. Additionally, the evaluation only looked at the contrasts between results for respondents in the target and comparison communities and did not account for the influence of external factors that could have had a strong influence on people changing their behaviour or attitudes. This was outside the sphere of influence of the project.

Another limitation of this study was the very minimal overlap in the target group samples for the baseline and the endline. This was caused by a geographic shift in the programme implementation since the inception of the project. The oversampling of men and the undersampling of women in the survey sample was a further limitation. Given that this gender skew was already present in the baseline sample, collecting a more gender-balanced endline sample would have further limited the analysis. A sample better balanced by gender, in both the baseline and endline, would have facilitated a finer-grained gender-specific analysis. Lastly, respondents in the comparison group may have heard some project messages via media campaigns, although no other project activities were carried out in comparison communities that are likely to have influenced the results of the present study.

5.4 CONCLUSION

Activities of the F4D project in Niger may be contributing to some positive outcomes, especially on raising the citizen's voice. However, much work remains to be done on helping both women and men to raise their voices, to shift their attitudes and to build knowledge more effectively. Citizens in targeted communities were more likely to raise their voices and take action on F4D topics than those in comparison communities, although this effect was much clearer among men than among women. While a majority of respondents were supportive of an active role for citizens in public budgeting and the civic duty of all to pay taxes, there was little difference in the attitudes of respondents in the target and comparison groups. Similarly, although CACs and especially CPCs were well-known and recognized in both target and comparison communities, particularly by women, there were relatively few differences between the target and comparison communities on the knowledge of F4D topics. In the next and final section, we present recommendations for how the project can turn these findings and conclusions into action to generate more positive impact in this and future projects.

6 RECOMMENDATIONS

Based on the findings and conclusions presented in this report, and after reflecting on these results with project staff and partners, we offer the following recommendations for the remainder of the F4D programme implementation and for future projects on similar topics in Niger:

Encouraging citizens to raise their voice through quick wins that build up the determinants of raising voice: Citizens are more likely to raise their voice and take action when they feel it is possible to change things in their communities, think that participating in budget processes is easy, have high self-esteem and believe that participation in CSOs and budget processes are both common among their neighbours. The project could potentially encourage more citizens to raise their voices and take action more often by fostering these positive determinants. The project could create quick wins, for example, by organizing simple participatory activities that help to make small tangible improvements in communities and help citizens to see that it is possible to make a change in their community if they want to.

Design specific activities to encourage women, men and young people to challenge decision-makers on resource mobilization issues: Very few respondents have voiced their concerns about resource mobilization to local or national decision-makers. The project should design dedicated activities to help citizens, especially women and young people, to build the knowledge and self-confidence they need to voice their concerns to people in power.

Refocus activities on truly gender-transformative interventions: Many of the positive findings of this report hold true for men but not for women. The project should refocus efforts to ensure that activities are truly gender-transformative, supporting women in participating and in becoming leaders, building their knowledge and working with them raise their voices.

Facilitate exchanges to share learning between communes: Organizing exchanges between CPCs and other actors, based in different communes, who are involved in the F4D project, could be a powerful way for them to share lessons, best practices, successes and failures, and to promote closer collaboration across communes.

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ANNEXES

ANNEX 1: SP F4D MEAL FRAMEWORK

Table 8 below shows an overview of the SP MEAL framework for all F4D projects. Out of seven outcome areas, this impact study focused on just two: increasing the citizen’s voice and shifting norms and attitudes. The other five outcome areas are measured using other methodologies, including outcome harvesting and process tracing for measuring improved policies and increased political will, and the Oxfam Novib Capacity Assessment Tool (CAT) and outcome harvesting to measuring strengthened CSOs and stronger and wider alliances.

Table 8: MEL methodology used per outcome area of the Finance for Development project

Outcome area	Methodology
Improved policies of governments and global actors	Outcome Harvesting & Process Tracing
Improved policies of private sector actors	
Increased political will	
Strengthened CSOs	Oxfam Novib Capacity Assessment Tool & Outcome Harvesting
Stronger and wider alliances	
Increased citizens’ voice	Surveys and Stories of Change
Shifted norms and attitudes	

ANNEX 2: SAMPLING OVERVIEW

This annex gives an overview of the sample collected for both the target and comparison groups, by region, commune and village in the baseline and endline. Baseline sampling information is only provided for those villages that were retained for the endline study. For more detail on the differences in sampling between the baseline and endline, please see section 3.3 **Sampling Changes Between the Baseline and the Endline**.

Table 9: Overview of the target sample

Region	Commune	Village	Baseline	Endline
Tahoua	Ibohamane	Ibohamane 1	48	19
		Barzanga		6
	Madaoua	Madaoua		73
		Guidan Djibo		3
		Guidan dan baki		3
	Malbaza	Malbaza		25
Lawaye guidan dillé			5	
Tillabéri	Say	Say		33
		Tiantigou		2
	Gotheye	Gotheye		15
		Ziguída		2
		Kossorame		3
Maradi	Tchadoua	Tchadoua		44
		Wakasso		5
		Tchadoua tawalala		0
	Kornaka	Kornaka		16
		Inewa		4
	Madarounfa	Madarounfa		30
		Angoual roundji		4
	Aguié	Aguié		39
		Guidan daweye		6
Mourin dan dounia			2	
Total			48	339

Table 10: Overview of the comparison sample

Region	Commune	Village	Baseline	Endline
Tahoua	Tamaya	Chingrene	20	20
		Intiwingass	8	9
		Koulbade	10	10
	Illela	Dafawa	2	2
		Doundaye	9	9
		Garin Maitama	10	9
		Toumboul	14	13
	Allela	Baizo	17	16
		Bazazaga	11	11
	Sabon Guida	Brantali	16	17
		Boraye Touareg	14	14
	Badaguichiri	Tounga Saddi	28	

		Toudou Elhadji	4	
	Malbaza	Laweye Birni	8	
		Nobi	9	
	Madaoua	Nakonni	9	
		Guidan Makera	9	
	Abalak	Agarhadan	27	
		Amanokal	6	
		Akhalakhal	3	
Ibohamane	Balbouche	9		
Tamaske	Unknown	51		
Tillabéri	Tagazar	Mbama	42	42
		Haoussa	15	8
		Kabegole		8
	Say	Tondi Ban Bangou 2	7	7
		Tondo Tchire	14	0
		Tondime Tchire		0
	Imanan	Unknown	84	
	Gueladjo	Unknown	28	
	Gotheye	Unknown	3	
	Tera	Unknown	26	
	Kourteye	Unknown	28	
	Makalondi	Hanloudi	20	
KelloI		20		
Maradi	Guidan Sori	Fissataou		13
		Tabaraoua Sofoua		13
	Gazaoua	Birnin Gueza		15
		Mai Magaria		13
		Gazori		22
	Chadakori	Maiki (VA)		12
		Chadakori		51
Total			581	334

ANNEX 3: TECHNICAL NOTES

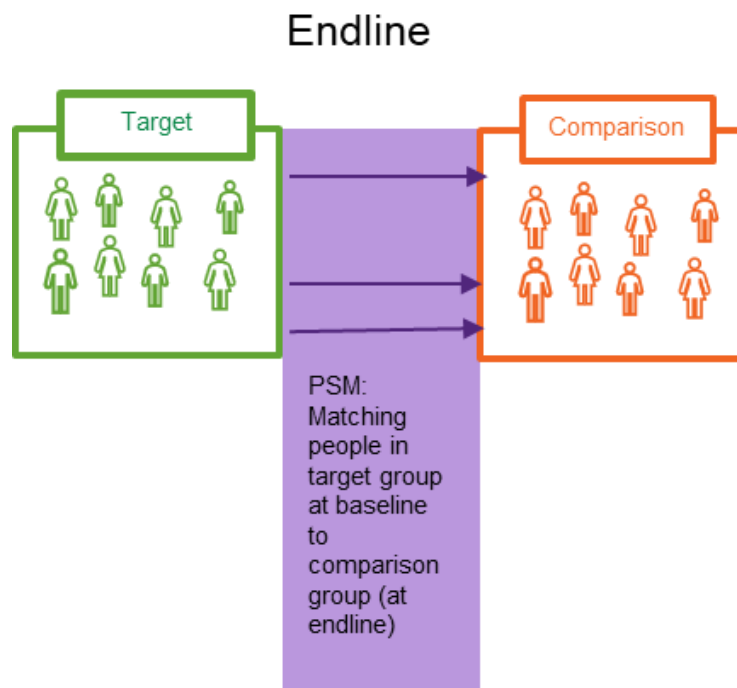
To assess the project's effects on a certain outcome, we investigate to what extent that outcome differs between a representative sample of people that participate in the project (the target group) with a comparison group. We know that it is very likely that the target and comparison groups are not directly comparable; they likely differ systematically on a range of characteristics. For instance, when a project's aim is to increase the extent to which people voice their concerns towards duty bearers, citizens with a higher socio-economic status might be more likely to voice their concerns towards duty bearers or might be more likely to join in the project's activities (or are more likely to be targeted by the project). In econometric terms, the probability of being treated (or targeted) by the project's activities is unknown²¹ and affected by people's characteristics before they join a project's activities (baseline). This probability - the probability of being treated or targeted by the project- is called the propensity score. The statistical technique we use, propensity score matching, makes sure that the target and comparison group are balanced or comparable based on their age, gender, household head's gender, marital status, education, household head's education, literacy, household head's literacy, occupation, household head's occupation, Poverty Probability Index (PPI), and region.

We use this propensity score to solve the problem of incomparability between the target and comparison group in two stages. In the first stage, we calculate the propensity score to select or match a comparison group where the distribution of age, gender, household head's gender, marital status, education, household head's education, literacy, household head's literacy, occupation, household head's occupation, Poverty Probability Index (PPI), and region is similar to the distribution of age, gender, household head's gender, marital status, education, household head's education, literacy, household head's literacy, occupation, household head's occupation, Poverty Probability Index (PPI), and region in the target group. Finding these matches is done based on the propensity scores calculated. Each person in the comparison group receives a weight, based on their propensity score²². This weight can colloquially be interpreted as a measure of similarity between that particular person in the comparison group and its match in the target group. Second, we calculate the values on the relevant outcome indicator for the comparison group using a weight for each observation in the comparison group. By doing so, bad matches, or in other words, people that are not very comparable to those in the target group, receive a lower weight in the calculation of the outcome for the counterfactual (comparison group). Better matches, or people in the comparison group who are more comparable to the people in the target group, receive a higher weight. By doing so, we make sure that the target and comparison group are comparable and balanced while still employing a large share of the sample that we have collected.

²¹Compare this to a situation where participation in the project would be determined by a coin toss (a randomized experiment). In this case, participation in the project would be solely determined by chance, not by any pre-existing characteristics of the people that intend to participate in the project. The propensity score (the probability of being in the target group) would be known and equal to 0.5

²² We have implemented propensity score matching using a normal (Gaussian) kernel estimator, where each person's value in of the outcome indicator in the comparison group is given a weight. This weight is a kernel-weighted average of the outcome of all people in the comparison group, where the weight is expressed in proportion of closeness between the subject in the comparison group and the target group.

Figure A1 Schematic overview of matching



The full text of the questionnaire in the original French can be accessed via [this link](#).

munity														
Perception that leaders and authorities do not care about people like the respondent)							-0.137 (0.06) **	-0.083 (0.06)						
Perception that people have little say in what government does									-1.022 (0.11) ***	0.120 (0.11)				
High self-esteem											0.562 (0.12) ***	0.356 (0.10) ***		
Perception that many in the community participate in CSOs													0.135 (0.06) **	0.160 (0.05) ***
Constant	-0.371 (0.42)	-0.280 (0.26)	-0.205 (0.39)	-0.09 2 (0.30)	-0.710 (0.32) **	-0.387 (0.26)	-0.367 (0.34)	-0.120 (0.28)	-0.481 (1.20)	1.54 (0.71) **	-2.02 (0.45) ***	1.08 (0.41) ***	-0.773 (0.30) **	0.160 (0.05) ***
Observations	845	844	849	848	887	886	881	880	165	180	886	885	695	694

*** p < 0.01, ** p<0.05 * p<0.1

Table 12: Attitudinal determinants on increasing the citizens' voice

<i>Model</i>	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
<i>Outcome</i>	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B
Negative attitude towards tax avoidance	-0.252 (0.14) *	-0.125 (0.14)																
Negative attitude			-0.464 (0.16)	-0.221														

towards tax evasion			***	(0.15)														
Positive attitude towards a progressive tax system					-0.044 (0.15)	0.039 (0.16)												
Positive attitude towards higher tax, higher service model							0.331 (0.11) ***	0.169 (0.09) *										
Positive attitude towards pro-poor spending									0.183 (0.11) *	0.156 (0.10)								
Positive attitude towards active citizen role in public budgeting											0.138 (0.09)	0.191 (0.08) **						
The perception that it is easy to participate in budget processes													0.508 (0.12) ***	0.480 (0.09) ***				
The perception that budget participation is common															0.560 (0.13) ***	0.595 (0.13) ***		
The perception that others would approve of their participation in budget processes																	-0.139 (0.08) *	-0.161 (0.08) **
Constant	0.848 (0.86)	1.114 (0.75)	1.275 (0.88)	1.317 (0.77)	-0.552 (0.33) *	-0.286 (0.28)	-1.560 (0.40) ***	-0.722 (0.39) *	-1.242 (0.39) ***	-0.783 (0.40) **	-1.079 (0.40) ***	-0.855 (0.40) **	-0.818 (0.62)	-0.009 (0.48)	-1.077 (0.67)	-0.526 (0.50)	0.720 (0.83)	1.343 (0.65) **
Observations	721	720	720	719	859	858	871	870	882	881	881	880	672	671	602	601	664	663

*** p < 0.01, ** p<0.05 * p<0.1

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