



TOWARDS A WORLDWIDE INFLUENCING NETWORK:

CITIZENS' ATTITUDES, NORMS AND VOICE IN UGANDA:
IMPACT EVALUATION OF THE *GREATER RESPONSIBILITY
FOR FINANCE FOR DEVELOPMENT PROGRAMME*

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

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OXFAM

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LIST OF ACRONYMS

ACORD	Agency for Cooperation and Research in Development
ARID	Advocates for Research in Development
AFIC	Africa Freedom of Information Centre
CBO	Community based organisations
CEWIT	Citizens Watch It
CEFORD	Community Empowerment for Rural Development
CRAFT	Capacity for Research and Advocacy for Fair Taxation
CSBAG	Civil Society Budget Advocacy Group
C&F	Conflict and Fragility
FORAMO	Forum for Rights Awareness and Monitoring
F4D	Greater Responsibility for Finance for Development
FTM	Fair Tax Monitor
NA	Neighbourhood Assembly
PACU	Public Affairs Centre of Uganda
R2F	Right to Food
SEATINI	Southern and Eastern Africa Trade and Information Negotiations Institute
SOMO	Centre for Research on Multinational Corporations
ToT	Training of trainers

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This report is based on the information provided by hundreds of people interviewed in the Northern and Eastern parts of Uganda during October and November 2019. First and foremost, we want to express our gratitude to all of them for participating in the evaluation. Their willingness to give their time and discuss their knowledge and opinions with the interviewers made this evaluation possible. Overall, this resulted in valuable information for the programme implementation and will serve as endline data for evaluating the impact of this programme.

This evaluation was achieved through the extensive contributions and expertise of the entire Greater Responsibility for Finance for Development team, including SEATINI, AFIC, CSBAG, PACU (including community based organisations namely, CEFORD, FORAMO and ARID) and Oxfam staff in Uganda, the Impact Measurement and Knowledge team and of course the interviewers. The interviewers were trained by Oxfam staff during an endline workshop, organised by the Impact Measurement and Knowledge team of Oxfam Novib, in Gulu in October 2019. In addition, community members, the interviewers, partners (SEATINI, AFIC, CSBAG, PACU, CEFORD, FORAMO, ARID) and Oxfam staff contributed to a reflection workshop on the data in Gulu in February 2020.

The endline survey is part of the broader Monitoring, Evaluation and Learning strategy of the Strategic Partnership Towards a Worldwide Influencing Network between the Dutch Ministry of Foreign Affairs, Oxfam Novib and the Centre for Research on Multinational Corporations (SOMO).

EXECUTIVE SUMMARY

This report presents the findings of the impact evaluation on the outcome areas of increasing the citizens' voice, and shifting norms and attitudes for the Greater Responsibility for Finance for Development project in Uganda. This project works on taking measures against tax evasion and avoidance, towards pro-poor fiscal policies and defending equality. This project was implemented as part of the Strategic Partnership – 'Towards a Worldwide Influencing Network' – of Oxfam Novib, the Centre for Research on Multinational Corporations (SOMO) and the Dutch Ministry of Foreign Affairs. This impact evaluation report compares the results of the baseline survey conducted in June 2016 and the endline survey conducted in October and November 2019 to assess the impact of the Finance for Development (F4D) project on increasing the citizens' voice and shifting norms and attitudes.

OBJECTIVES OF THE REPORT AND EVALUATION QUESTIONS

The objective of the impact evaluation was to determine to what extent project activities had contributed to changes in the citizens' voice and shifting norms and attitudes between the baseline and the endline (see section 1.2).

This objective was formulated in two main evaluation questions:

- To what extent did the project's activities contribute to **changes in the citizens' voice and shifting norms and attitudes concerning tax and budget processes?**
- To what extent does an **increase in knowledge of tax, budget processes and social accountability lead to a change in the citizens' voice?**

FINANCE FOR DEVELOPMENT IN UGANDA AND ITS ACTIVITIES

The overall objective of the F4D project in Uganda is to ensure more women, young people and other citizens benefit from an efficient public finance system that promotes equality and enhances inclusive growth. In other words, an efficient and inclusive public finance management system that is responsive to the rights and needs of Ugandan citizens, especially women and young people.

The F4D project in Uganda raises the citizens' voice, through different capacity building and awareness interventions in communities, on tax, budget processes, equality and social accountability. In these communities, women and men who are active in neighbourhood assemblies are particularly targeted for these interventions. The project also implements mobilizations and public campaigns. Supported by the project partners, neighbourhood assemblies mobilize citizens around issues of inequality, the delivery of essential public services and tax justice.

METHODOLOGY AND SAMPLING

This evaluation assessed the contribution of the project to changes in outcomes for increasing the citizens' voice and shifting norms and attitudes. It did so by comparing a group of project participants (target group) to a similar group of people who 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 approach helped us to assess the contribution of the F4D project in Uganda to the citizens' voice for fair taxation, equality and social accountability. For the baseline evaluation, we spoke to 352 people in the target group and 243 people in the comparison group. For the endline evaluation, we spoke to 387 people in the target group and 171 people in the comparison group.

FINDINGS

The first evaluation question reflected on changes in the citizens' voice and shifting norms and attitudes concerning tax and budget processes. The results showed that male neighbourhood assembly (NA) members who participated in the project took more action on F4D topics than male NA members who did not participate. For women, there seemed to be an increase in taking action over time, but the increase was not statistically significant. When we explored the F4D topics – fairness of the tax system, defending CSOs, increasing domestic revenue, defending equality and social accountability – in more detail, the citizens' voice increased for all except defending civil society organisations (CSOs) rights. For tax and budget processes, both male and female NA members who participated in the project took more action than male and female NA members who did not participate. For defending equality, only male NA members who participated took more action than male NA members who do not participate. For women, we did not find any change. For the two topics the fairness of the tax system and social accountability, NA members who participated in the project's activities took more actions than NA members who did not participate. This difference in behaviour was very likely the result of participating in project activities. Oxfam's partners concluded that the mode of implementation (neighbourhood assemblies training other neighbourhood assemblies) was working well as the F4D activities enabled more citizens to take action on F4D topics. The project activities have, due to this mode of implementation, reached a wider audience than was intended.

Both the participating and non-participating NA members showed no change in their attitudes towards social accountability and redistributive tax policies between the baseline and the endline. However, even at the baseline, NA members valued social accountability as important and held similar attitudes about redistributive tax policies – being in favour of high taxes if this means more services are provided, being in favour of economic growth and being in favour of progressive taxation. These attitudes did not change over time, but respondents already held attitudes which the project aimed for – being in favour of social accountability and redistributive tax policies.

The attitudes and norms of NA members towards participation in local budget processes changed little between the baseline and the endline. Respondents thought that they should participate and that others also thought that it was good to participate. However, actual participation still seemed to be difficult, and most people did not participate. Interestingly, for female NA members who participated in local budget processes, there was a slight increase in favourable attitudes towards an active role for citizens in deciding how tax revenue is spent and a slight increase in favourable attitudes towards thinking that other people would think it was a good thing if they participated. Therefore, there was a positive norm for participation in the local budget processes, especially for women, but actual access remained difficult.

The second evaluation question reflected on whether an increase in knowledge of tax, budget processes and social accountability leads to a change in the citizens' voice. The results showed that the more knowledge people gained of F4D topics – tax, budget processes and social accountability – the more likely it was that they would take action. This finding led us to conclude that an increase in knowledge of tax, budget processes and social accountability is likely to lead to a positive change in the citizens' voice

CONCLUSIONS

The evaluation showed that the project had performed well in meeting most of its targets for increasing the citizens' voice. The mode of implementation was working quite well as the F4D activities had enabled more citizens to take action on F4D topics. In general, the project has made a positive contribution to the targeted NAs in Uganda by increasing the citizens' voice for fair taxation, equality and social accountability. It is clear that increased knowledge results in citizens raising their voice.

Attitudes towards tax, budget processes and social accountability did not change between the baseline and the endline, but respondents already held attitudes in favour of social accountability and redistributive tax policies, the attitudes that the project aimed to achieve. There seemed to be a positive norm for participation in the local budget processes, especially for women, but actual access remained difficult.

For gender equality, the results showed that more NA members have unchanged gender-equality attitudes from baseline to endline. However, cultural beliefs surrounding gender roles and norms in their communities still had an impact and restrained women from participating in local budget processes. These circumstances need to be taken into consideration when implementing the F4D activities.

LIMITATIONS

This evaluation was initially designed with a planned target and ‘true’ comparison group (quasi-experimental design). However, due to factors such as spill over of some of the project actions from targeted groups to non-targeted groups and the arrangement of society in Uganda made it hard to work exclusively with the planned target group. Therefore, this evaluation did not compare target and ‘true’ comparison groups, but instead, compared participating and non-participating members of NAs. Additionally, due to delays in the commencement of the project, the project’s mode of implementation has changed from implementing activities with specific NA groups to implementing activities with a wider range of NA groups. This caused the level of engagement in project activities of NA members to change, so the changes that we have found might be different from those that were expected originally.

This evaluation focused on tax and budget processes. Some of the key concepts that were used in the end-line survey, such as economic growth, might have been challenging for respondents to understand. Therefore, we accepted the reflections and explanation of Oxfam’s project partners on what these concepts mean in the context of the lives of people living in Northern and Eastern districts in Uganda. The results of the evaluation were indicative of the project in general, but the evaluation did not explore differences between sub-regions in Northern and Eastern Uganda, and it is unclear whether the project only contributed to significant changes in some regions.

RECOMMENDATIONS

The results showed an increase in the citizens’ voice, even though there was a change in the project’s mode of implementation. However, the project has not yet reached all of its objectives as it still has stakeholder compliance challenges involving both the cultural and political stakeholders, and the project scope is limited to the current communities. In light of this situation, the recommendation of the project partners is for the project to continue with the training sessions, coaching and mentorship for NAs and ToTs so that they can challenge unfair fiscal policies and practices. We also recommended that the creation of more opportunities to be engaged in the F4D project for more NA and community members is increased.

It is imperative to continue strengthening the interest of citizens in understanding tax issues and taking follow-up actions on the budgeting process at all levels of government. The reinforcement of follow-up actions with evidence-based advocacy will need to be sustained and strengthened through existing networks and collaboration with the communities.

Although men and women seemed to gain a more positive attitude towards gender equality, and there was an opening space for women to participate in local budget processes, we did not find a change in women taking action. In other words, there was a positive norm for women to participate in the local budget processes, but there were still barriers and challenges that women faced when participating. Cultural beliefs surrounding gender roles and norms in their communities still have an impact and

restrain women from participating. The partners and NAs shall need to promote advocacy on social norms and consider these circumstances when implementing project activities.

Citizens had a positive attitude towards redistributive tax policies, and partners have recommended strengthening engagements with duty bearers to improve public service delivery and to reinforce the social contract with citizens.

Although NAs have been successful in informing and empowering local communities, there is still a need to continue strengthening the capacity of NAs by improving their livelihoods and their meaningful and powerful participation in local level structures. Partners need to continue supporting NAs in advocacy, planning, and need to explore meaningful participation of NAs in the local governance processes.

There is a need to support non-governmental organisations (NGOs), community based organisations (CBOs) and NAs to continue their work as an interface between people and the service providers. While the capacities of NGOs, CBOs and NAs have been increased, and their role as an interface between people and service providers has greatly improved, by the end of the project they will still require continuous support (including technical support) of Oxfam to continue working as an interface between government and duty bearers.

This project recommends continuing the technical capacity building and support to local governance units to enhance demand of widening the tax base. Although the project has built-up the capacity of local government officials, elected politicians and accountability structures for promoting accountability and transparency, there is a need to continue engaging with these accountability structures specifically to promote open contracting and access to public information for improved public service delivery. This is vital since Uganda is scheduled to hold national elections in 2021, and newly elected politicians are likely to come into leadership positions and will need to be engaged with their roles and responsibilities.

1 INTRODUCTION

This report presents the findings of the impact evaluation for the outcome areas of citizens' voice, and shifted norms and attitudes for the Greater Responsibility for Finance for Development project in Uganda¹. The two subthemes of this project are '*measures against tax evasion and avoidance*' and '*pro-poor fiscal policies and inequality*'. This project is implemented as part of the Strategic Partnership 'Towards a Worldwide Influencing Network' of Oxfam Novib, the Centre for Research on Multinational Corporations (SOMO) and the Dutch Ministry of Foreign Affairs. This impact evaluation report compares the results of the baseline survey conducted in June 2016 and the endline survey conducted in October and November 2019 to assess the impact of the Finance for Development (F4D) project on increased citizens' voice and shifted norms and attitudes.

The objective of this impact evaluation was to determine to what extent project activities had contributed to changes in the citizens' voice and shifted norms and attitudes – were there changes between the baseline and the endline? Where possible, we assessed to what extent a change could be attributed to the project as the sole cause of that change. We did this by comparing the baseline data with the endline data for a group of citizens who participated in the project and a group of citizens who did not participate. However, we need to be cautious when drawing conclusions regarding attribution because of the methodological challenges faced during the study.

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 context like the Northern and Eastern regions of Uganda. 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 this.

This report is organized as follows: the next sections of this **Introduction** briefly describe the Strategic Partnership and the F4D project in Uganda. 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 the analysis. Section 4 presents the **Findings** grouped by theme. Within these thematic sub-sections, results are also summarized in overview tables. Section 5 presents the **Conclusions** and limitations of this study, and Section 6 offers a list of **Recommendations** based on the results and reflections on the results conducted with project staff and partners during a reflection workshop.

1.1 STRATEGIC PARTNERSHIP

Oxfam Novib and the Centre for Research on Multinational Corporations (SOMO) have a strategic partnership with the Dutch Ministry of Foreign Affairs – 'Towards a worldwide influencing network'². This programme runs from 2016 until the end of 2020 and covers three thematic areas: Right to Food (R2F); Greater Responsibility for 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.

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

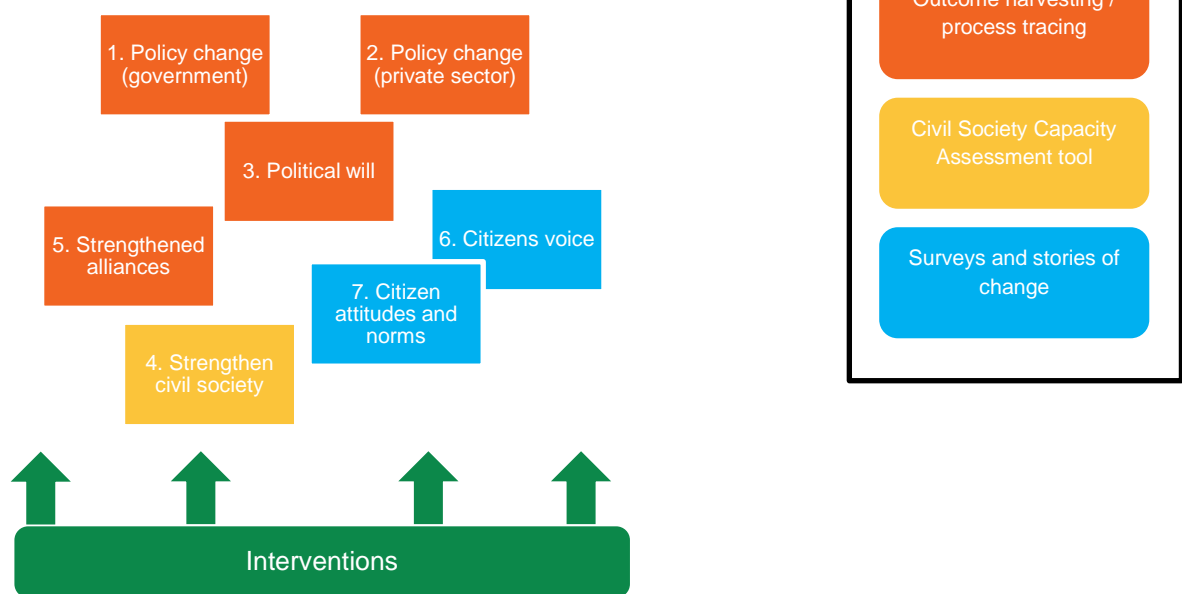
² The Strategic Partnership is funded by the Dutch Ministry of Foreign Affairs.

All thematic programmes work towards several or all of the following seven outcome areas: improved policies and practices of governments and global actors, improved policies and practices 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 Monitoring, Evaluation, Accountability and Learning (MEAL) framework of 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 designated methodologies. 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 Figure 1.

Findings presented here feed into the final evaluation of the SP-programme in which the results of all outcome areas will be linked and validated.

Figure 1 MEAL methodology used for each outcome area of the F4D project



1.2 PROJECT OVERVIEW OF F4D IN UGANDA

1.2.1 PROJECT GOVERNANCE STRUCTURE

The overall objective of the F4D project in Uganda is to ensure that more women, young people and other citizens benefit from an efficient public finance system that promotes equality and enhances inclusive growth. In other words, the objective is an efficient and inclusive public finance management system that is responsive to the rights and needs of Ugandan citizens, especially women and young people. The project works on all of the key outcome areas covered by the Strategic Partnership programme: i) improved policies and practices of governments, ii) increased political will, iii) strengthened CSOs, iv) stronger and wider alliances, v) increased citizens' voice, and vi) shifted norms and attitudes to address the challenges in the context described above.

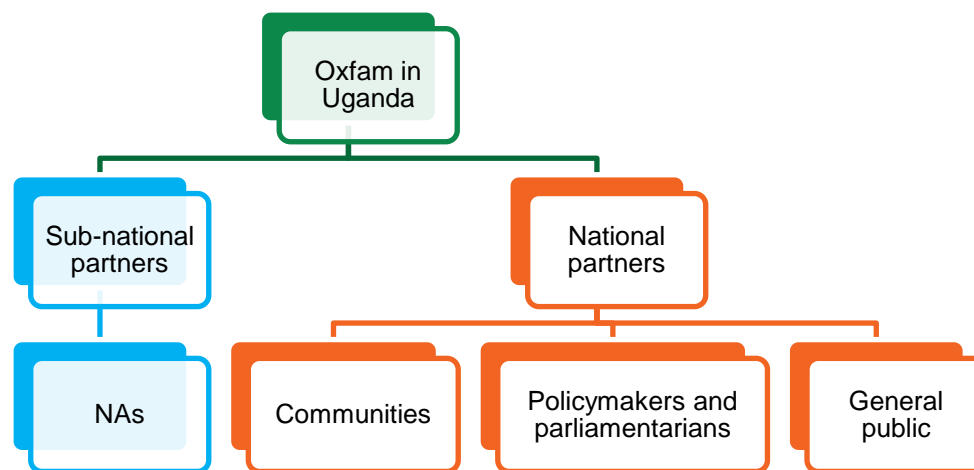
The project was set-up in 2016 and works at the national level on improving policies and increasing political will with the partners Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI), Africa Freedom of Information Centre (AFIC) and Civil Society Budget Advocacy Group (CSBAG). The project works at the sub-national level on increasing citizens' voice and shifting norms and attitudes with the partners Citizens Watch – IT (CEWIT) (which acts on behalf of Community

Empowerment for Rural Development (CEFORD)), Public Affairs Centre Of Uganda (PACU) and Agency for Cooperation in Research and Development (ACORD).

At the sub-national level, CEWIT, together with the other consortium members (PACU, CEFORD and ACORD) started implementing the project activities through neighbourhood assemblies (NAs). These NAs were established 10 years ago by Oxfam in Uganda to enhance social accountability and improve service delivery in these communities. Before F4D, the NAs also engaged in the Capacity for Research and Advocacy for Fair Taxation (CRAFT) project, which campaigned for fair taxation. At the beginning of the F4D project, CEWIT (working with PACU, CEFORD and ACORD) selected NAs to engage with the F4D project. The NAs which were not selected were going to be part of other Oxfam projects. Implementation was through training of trainers (ToTs); The representatives of the selected NAs were trained as trainers, after which these representatives were expected to train members of their own NAs. The reach of CEWIT, PACU, ACORD and CEFORD mainly focussed on NAs in the West Nile sub-region (North-western region), and in the sub-regions Acholi, Karamoja and Teso (Northern and Eastern region) of Uganda.

At the national level, SEATINI, AFIC and CSBAG aimed to influence policies and political will by engaging different stakeholders, such as national or district policymakers. They also aimed to collect input from communities on topics such as social accountability and budget monitoring and to use this input in their influencing campaigns.

Figure 2 Project governance structure



Although this was the expected mode of implementation for the F4D project, in 2017 the main sub-national partner CEWIT (as the partner coordinating the subnational level interventions) was suspended and later discontinued from the partnership in 2018 by Oxfam. During this time, the national partners SEATINI and AFIC stepped in and supported the selected NAs, and especially some of the ToTs. The absence of CEWIT, and its members-CEFORD, PACU and ACORD meant that SEATINI and AFIC’s implementation, broadened their implementing activities from national to subnational level; hence they both supported NAs and their respective members attending the ToTs. Some of the NAs’ engagements spilled over from targeted NAs to non-targeted NAs. This resulted in many NAs (both targeted and non-targeted NAs) being able to attend the ToTs and therefore participate in F4D activities. The trained ToTs continued to promote civic awareness by campaigning broadly within their communities and engaging with duty bearers at a local level.

From September 2019, the project was once again able to implement influencing activities at a subnational level, as had been planned in 2016. PACU (on behalf of CEFORD, ARID and Forum for Rights Awareness and Monitoring Uganda (FORAMO)) was given a contract to initiate activities at the sub-national level again. However, the design and analysis of the end-line data had to take account of

the changes between 2017 and 2019 in the mode of implementation and, more importantly, the reach of the ToTs. This issue is discussed further in section 3. In the further description of this section, we will focus on the project's activities in relation to increased citizens' voice and shifted norms and attitudes.

1.2.2 GROUPS OF PROJECT PARTICIPANTS

The Country Strategy (2015–2019) of Oxfam in Uganda focussed the country program on work in Northern Uganda, and the SP-F4D project chose to implement its programme in the areas/districts of Northern and Eastern Uganda. The active citizenship model of implementation was already being used in these districts. The NA is a forum where people in a given locality (such as a street in an urban area or a village in rural areas) come together to deliberate on issues that affect the community. The NA takes the structure of the national parliament in Uganda, the main legislative assembly. The NA is governed under the leadership of a Speaker who is elected from the NA committees. The assembly also elects a Clerk/Secretary to the assembly, who translates and writes the proceedings of the assembly. The NA elects a committee of Ministers under key sectors (education, water, health, agriculture, works, gender and social development).³

The idea of having NAs in Uganda was the result of a successful Oxfam NA programme in Kenya. Consequently, Oxfam arranged for some of its partners in Uganda (CEWIT and others) to make an exposure visit to Kenya. The partners were convinced that the NA approach was appropriate and could be replicated in Uganda to address issues of social accountability through civic actions led by citizens⁴. Thus, in 2011, Oxfam, together with its partners, agreed to establish NAs in 29 districts in the Northern region of Uganda. By 2013, CEWIT and its partners (PACU, CEFORD and ACORD) had established over 172 NAs in 30 districts in Northern and Eastern Uganda.

The role of the NAs is to sensitize, inform and train communities on how NAs work, while continuously monitoring and coaching them on issues such as social accountability and equality. The NAs act as brokers when issues arise in their locality that the community cannot make progress on. The NAs invite people that the communities might not easily be able to mobilize (such as Ministers or Members of Parliament) to come to the communities and respond to the issues that the communities are raising, including issues at the national level⁵.

The NA model was used in a number of advocacy campaigns, including the popularization of the citizens' manifesto during the 2011 general elections in Uganda. The same model was adopted during the implementation of the F4D project. Under the F4D project, the NA model is being implemented in 15 districts: in West Nile: Nebbi, Arua, Koboko, Yumbe and Adjumani; in Acholi: Nwoya, Gulu, Omoro, Pader and Agago; in Karamoja: Kotido and Kaabong; and in Teso: Soroti, Serere and Kumi.

PACU chose 30 NAs⁶ for the important role of supporting the mobilization of citizens and linking them to advocacy initiatives on the national budget, local revenue mobilization and accountability. These initiatives focused on public service delivery. Earlier, sub-national partners had worked with community-based organizations (CBOs) to mobilize and sensitize people in the community to form NAs. When NAs were established, communities received them with a lot of interest and enthusiasm. The NAs were perceived as an alternative platform that would give community members, especially women and young people, the opportunity to participate in the decision-making process of local government and to influence government policies that ensure improvements in quality of people's lives in the community. The NAs have considerable potential to mobilize citizens and to link them to advocacy initiatives at community, sub-national and national levels. For example, some NAs have successfully narrowed the

³ Oxfam (2013) Neighbourhood Assembly: Training Manual

⁴ Ibid

⁵ Ibid

⁶ Ten NAs in West Nile, ten NAs in Acholi, six NAs in Teso and four NAs in Karamoja regions.

gap between leaders and citizens, increasing community awareness and exposing weaknesses in public service delivery.

The primary rightsholders of the F4D project are the citizens (60% women and 40% men) who participate actively in the NAs. These are the participants targeted directly by the F4D programme. Indirectly targeted participants are members of NAs who are not directly linked to the F4D project but are living in the same or neighbouring areas. Because of the nature and arrangements of society in Northern Uganda, it was challenging for targeted NAs to work in complete isolation from the non-targeted NAs, especially if they are in close localities, hence community members, some of whom include non-targeted NAs members have at several occasions benefited from ongoing project activities led by ToTs and targeted NAs; Such activities include civic awareness sessions, public campaigns and media advocacy among others.

In summary, the F4D project directly targeted 30 NAs. Each NA consists of 25 to 30 people, and each NA consisted of 60% women and 40% men. The members of the directly and indirectly targeted NAs are already active citizens, as they were part of the CRAFT project before the F4D project started. They were targeted by F4D activities in West Nile, Teso and Acholi regions in Eastern and Northern Uganda.

1.2.3 ACTIVITIES TO INCREASE THE CITIZENS' VOICE AND SHIFT NORMS AND ATTITUDES

The activities of the F4D project in Uganda are in the outcome areas of increased citizens' voice and shifted norms and attitudes and can be grouped into three main types of activity:

- **Raising awareness among citizens** about the fairness of the tax system, inequality, tax evasion/avoidance, social accountability and budget monitoring. This is at the community level.
- **Mobilization and public campaigns** supported by Oxfam's partners in Uganda. The NAs mobilize citizens around issues of inequality and public service delivery of essential services and tax justice. The F4D project focuses mainly on public services linked to social sectors such as health, education, agriculture and social development.
- **Capacity strengthening of NAs** is part of the activities with NA members and is implemented through ToTs. The ToTs are individuals recommended by their NA to participate in capacity building events, such as training sessions, which are organized by the national partners to pass on information, knowledge and skills to the NA members, and citizens in the wider community. The NA members who are trained as ToTs work with non-ToT members in the NA group to support the mobilization of citizens and to link them to advocacy initiatives on the national budget, local revenue mobilization and accountability and focus on public service delivery. The capacity of these trained NAs is strengthened so that they can be a spokesperson for their communities on equality and tax issues, and they are supported when they raise their voice in campaigns and with duty bearers. Furthermore, they are trained to monitor and assess public expenditure, local revenue mobilization, public contracts and service delivery in their communities.

These activities revolve around four different topics: fairness of the tax system, social accountability, inequality and budget processes. During the reflection workshop, Oxfam and its partners reflected on the activities of the F4D programme and how these linked to these topics.

Fairness of the tax system

The F4D project has implemented several activities to change citizens' attitudes on tax and increase their voice on the fairness of the tax system. ToT training sessions have been conducted on tax and local revenue mobilization. Partners have held community dialogues and debates on issues affecting the community, especially taxation and budgeting. Radio talk shows have been broadcast on the issue of fair taxation. These radio shows were aired in all the project implementing districts, reaching out to

all people having access to a radio. In 2016, a public campaign was conducted against the proposal by Members of Parliament (MP) who wanted to exempt themselves from paying income tax. Citizens' signed over one million petitions calling on the President of Uganda not to assent to the Income Tax Bill (which contained the proposal to exempt MPs from income tax). On the first attempt, the campaign was successful, as the President of Uganda declined to assent to the bill. On a second attempt, the bill was later signed into law, but the campaign raised citizens' awareness about fair taxation countrywide. Also, in another campaign held against a social media tax and a mobile money tax, citizens held countrywide actions against the tax policy proposals in 2019, which led to the abolition of the mobile money tax on deposits and transfers and a reduction of the tax rate on withdrawals from 1% to 0.5%.

Social accountability

Without accountability, respect for human rights, the rule of law and democracy, the quality of governance would decline. The F4D project has focused on both the supply (government) and the demand (citizens) sides of accountability. Firstly, the project has enhanced both the citizens' voice and attitudes towards social accountability. This enhancement was the result of training, coaching and mentoring CSOs and NAs (who were also ToTs) on access to information (ATI) and anti-corruption mechanisms. The actions increased demands for information and accountability, and citizens made over 100 information requests in the districts. These actions were also supported by the media, who played a critical role in disseminating information and making accountability issues the focus for public opinion and politicians. Secondly, on the demand side, the project built the capacity of selected public servants in the project implementing districts. The public servants were trained, coached and mentored on ATI and whistleblowing, supported by national anti-corruption mechanisms to increase their responsiveness towards information and accountability. This support focused on understanding the regional legal framework for ATI and anti-corruption in order to promote compliance of national institutions with regional instruments and to influence the implementation of the recommendations. The project also increased the capacity of CSOs and NAs who were ToTs through training, coaching and mentorship on open contracts and contract monitoring. After this capacity building, citizens went on to monitor service delivery contracts in the health, education and agriculture sectors at service delivery points. One example was in Agago district, where citizens monitored the public contracting process for a Health Centre 2 during its upgrade to a Health Centre 3. The citizens influenced the construction of a placenta pit whose construction had not been completed according to the service contract. NAs also monitored the implementation of The Uganda Women Entrepreneurship Programme⁷ and The Youth Livelihood Programme⁸.

NAs have also sensitized communities during community meetings and held discussions on good governance and good leadership and received input from communities on the quality and quantity of service delivery. Partners and NAs have also held public campaigns on poor service delivery, especially on the shortages that communities face such as shortage of water, poor road networks, lack of health facilities and health products.

Inequality

The F4D project has brought attention among NA members and the wider communities to inequality by sensitizing and training NAs to encourage women to participate in leadership positions. Moreover, within the NAs, members have held discussions on gender and economic inequality topics such as girls' rights to education and gender-based violence. In addition, there has been engagement around the 16 days of Activism against Gender Based Violence. The 16 days of Activism against Gender Based Violence is an annual international campaign which is used as an organizing strategy by individuals and

⁷ The Uganda Women Entrepreneurship Programme (UWEP) is an initiative by the Government of the Republic Uganda to improve women's access to financial services, equip them with the skills for enterprise growth, value addition and marketing of their products and services. The women are provided with interest-free revolving credit to initiate or strengthen their enterprises.

⁸ The Youth Livelihood Programme (YLP) is a Rolling Government of Uganda Programme, targeting the poor and unemployed youth in all the districts in the country. The programme is implemented under the Ministry of Gender, Labour and Social Development (MGLSD).

organizations around the world to call for the prevention and elimination of violence against women and girls.

Budget processes

Oxfam's partners have trained selected trainers from the NAs on budget planning and monitoring and on mobilization of local revenues. In addition, representatives of NAs and Oxfam's partners have participated in budget conferences at sub-county, district and regional levels and have monitored expenditure allocations from the centre to the local level service delivery points.

The impact of these actions was enhanced by several public campaigns such as campaigns to increase funding to the national and regional blood banks of Uganda in 2020 and a "know your budget" campaign every year from 2017 to 2020.

All geographical areas where the project implemented its activities conducted the same fiscal justice interventions at both national and sub-national levels. At the sub-national level, these interventions were led by PACU and its members CEFORD, FORAMO and ARID, while at the national level, SEATINI led tax justice actions, CSAG led budget advocacy actions, and AFIC led transparency and accountability actions.

The project has deliberately focussed on promoting the participation of women, young people and other marginalized groups in identifying ToT members. For example, we proposed a minimum 40:60 ratio of women to men (the majority of whom were young people) when selecting ToT members.

The project has focused on promoting fair taxation and increased public spending on social sectors in a transparent and accountable manner, so the amplification of the citizens' voice has been central in pushing for the implementation of fiscal reforms. Citizens have been mobilized and have participated meaningfully in the national budget process and have shared their views in the development of the national tax bills. For example, in the planning processes, citizens have tracked public funds that have been released to their districts and sub-counties, monitored budget implementation at service delivery points and held the government to account. The NA and citizens are the backbone of all public campaigns that were conducted by the project, including the public campaign against the proposal by MPs to exempt themselves from paying income tax, and the public campaign against the regressive mobile money tax and social media tax. Citizens have also participated in the Know your Budget campaign, which has enhanced citizens' awareness of and participation in the budget processes in their localities (districts, sub-counties and parishes).

1.2.4 PROJECT CONTEXT

Uganda's economy has grown, on average, 5.9% over the past decade and made strides in reducing poverty rates over the last 20 years. However, there is a mismatch between macro-economic growth statistics and the reality experienced by many people living in Uganda⁹, particularly for women, young people and men living in Northern and Eastern Uganda. As part of the Government of Uganda's strategy to achieve middle-income status by 2020, various macro-economic reforms have been adopted to enhance the efficiency and effectiveness of public-sector finance management, all aimed at improving efficiency in the delivery of public service and promoting progressive domestic resource mobilization. One of these reforms is the Public Finance Management Act of 2015.

Despite these reforms, there is low political will, resulting in inadequate scrutiny and oversight of the collection, allocation and utilization of public resources, leading to poor quality public services that leave the majority of the population in poverty. Inequality has increased along with economic growth, and Uganda seems to be 'growing with exclusion', where relatively few have benefited from economic gains. Oxfam in Uganda's inequality report of 2017 shows the richest 10% of the population enjoyed 35.7% of

⁹ Oxfam in Uganda (2017) . *Who is growing - Inequality Report*.

national income, while the poorest 10% claimed a meagre 2.5% and the poorest 20% had 5.8% of the national income. Those at the bottom are on a downward poverty spiral while those at the top are on an upward trend. Such income disparities are growing and will continue to be inimical to sustainable growth and development. This situation is worsened by a fiscal system that tends to be regressive rather than progressive.

A recent Fair Tax Monitor report for Uganda (October 2018) revealed that the country relies heavily on indirect taxes (68%). During the year 2014/2015, Uganda introduced fiscal reforms with a debilitating impact on the poor that included taxing household items. Uganda's average tax to GDP ratio has remained stagnant at about 11.65%, the lowest in the East African Region. The informal sector that constitutes 43% of GDP is not contributing enough to the tax revenue. This is in addition to a poorly governed tax exemption regime and weaknesses in the tax administration, particularly for the Uganda Revenue Authority (URA), which remains city-bound with limited pressure in upcountry areas. Local governments have also indicated that most of the local revenue sources, which were being used by the authorities to collect revenue to supplement their funding from the government, have been taken over by the central government, leaving them with limited or no sources of revenue to fund their activities.

There is growing evidence (FTM report of 2018) that Uganda lacks pro-poor spending on the service delivery areas (such as education, health, agriculture and social development) for the social sector. The shrinking fiscal space for investing in key social sectors is attributed to factors such as prioritization of interest payments /debt servicing (in the FY 2019/2020, this was 8% of the national budget) to deal with its ever-growing budget deficit. Currently, Uganda's public debt as a share of its GDP stands at 41.5% and is expected to increase to a peak of about 49.5% in 2021¹⁰. As such, Uganda is in a perpetual cycle of ever-increasing deficits, needing more and more loans to make up for debt.

¹⁰ IMF (2019). *Article IV report on Uganda*.

2 EVALUATION QUESTIONS

The objective of this evaluation was to determine the contribution of the F4D project to the project outcomes of increased citizens' voice and shifted norms and attitudes. This objective guided the evaluation questions listed in Table 1. These evaluation questions reflected the focus areas of the F4D project and determined which indicators needed to be assessed to determine whether the F4D project contributed to a change in the outcome areas of increased citizens' voice and shifted norms and attitudes.

Table 1 Overview of the evaluation questions

Main evaluation questions:		
<p>1. To what extent did the project's activities contribute to changes in citizens' voice and shifted norms and attitudes concerning tax and budget processes?</p> <p>2. To what extent has an increase in knowledge of tax, budget processes and social accountability led to a change in the citizens' voice?</p>		
1a. Participation/voice:	1b. Attitudes & norms:	2.Determinants of participation/voice:
<p>To what extent do changes in the citizens' voice occur?</p> <p>To what extent did the projects' activities contribute to changes in:</p> <p>1.a Having taken action on the fairness of the tax system, defending CSOs, increasing domestic revenue, defending equality, and social accountability?</p>	<p>To what extent do changes in attitudes occur?</p> <p>To what extent did the projects' activities contribute to changes in:</p> <p>2.a Attitudes towards social accountability?</p> <p>2.b Attitudes towards redistributive tax policies?</p> <p>2.c Attitudes and norms towards citizens' participation in budget processes?</p>	<p>To what extent do changes in knowledge of taxes, budget processes and social accountability occur?</p> <p>To what extent does increased knowledge of F4D themes lead to a change in the citizens' voice?</p> <p>3.a Does knowledge of which taxes need to be paid lead to an increased citizens' voice?</p> <p>3.b Does knowledge of how to influence local budget processes lead to an increased citizens voice?</p> <p>3.c Does knowledge of social accountability lead to an increased citizens voice?</p>

In addition to investigating the contribution of the project on the outcomes of increased citizens' voice and shifted norms and attitudes, this report also investigated the determinants or factors that influence whether citizens raise their voice. We considered the relationship between the level of knowledge of tax, budget processes and social accountability and citizens raising their voice. This sub-question was chosen due to the focus of the project activities on awareness-raising and knowledge strengthening for tax, budget processes and social accountability, and the assumption that knowledge of these topics affects citizens raising their voice.

Furthermore, the F4D project in Uganda was interested in identifying differences between men and women participating in the project activities. This disaggregation has been identified to learn about gender transformation in current and future project activities of the F4D project in Uganda.

3 EVALUATION DESIGN

3.1 EVALUATION DESIGN

This was a quasi-experimental impact assessment¹¹, meaning that the impact of the programme was assessed by comparing a group of project participants (target group) with 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 the result of the project itself; that is, they could be attributed to the project's activities. This methodology ensured that we did not confuse changes in the context in which the project is implemented or other non-project related influences on the people we work with, with the actual impact of the project. The people in the comparison group were assumed to provide a reasonable so-called counterfactual. The comparison group thus represented the situation of people in the target group in the absence of project activities.

3.2 SAMPLE

The total sample size was 600 NA members in both the baseline and the endline samples¹². We chose to sample respondents in a multistage clustered sampling process (Figure 3). First, we created two strata: stratum 1 for the directly targeted NAs (50% of the total sample size, n = 300) and stratum 2 for NAs that were not targeted directly (50% of the total sample size, n = 300)¹³, based on the geographical implementation of project activities.

Next, within each stratum, we selected the NAs to survey. These selections were proportional to the population sizes of the respective districts and sub-counties based on population estimates drawn up for the baseline sample using the 2014 Uganda Census.

In the last stage of sampling (selecting respondents to interview), the enumerators selected a pre-determined number of people from each NA following a random sampling technique. These numbers were calculated using estimates from the baseline survey and were proportional to the size of the neighbourhood assemblies. The F4D project has a particular focus on womens' inclusion and empowerment and 60% of NAs are women. Consequently, the sample aimed to select 60% women and 40% men.

As described in section 1.2, the mode of implementation of the project activities, and, more importantly, the reach of the ToTs changed between 2017 and 2019. At the local level, activities were implemented through the targeted NAs and their ToT members. NAs have a central role in leading civic engagement in their communities, and they have been engaged with other communities and non-targeted NAs when participating in the budget planning process, monitoring service delivery and taking part in fair tax campaigns. This change in implementation ensured that members of all NAs in the districts could join the

¹¹ The selection of respondents and their assignment to the target and comparison groups is not random as would be done in a real experiment. We mimic an experiment by comparing the results to a group that did not participate in the project but a group that has a similar socio-economic and -demographic profile. This is what makes this impact evaluation *quasi*-experimental.

¹² The sample size and selection at the endline was identical to that at the baseline where possible. However, even though the samples had the same numbers of people the people who were sampled at the endline differed from the people sampled at the baseline. This was because not all activities planned by the F4D project in Uganda had been implemented (section 1.2). In order to still be able to compare baseline with endline, we have first mapped all the neighbourhood assemblies sampled in the baseline survey, and those neighbourhood assemblies, which were sampled in the baseline survey that had not receive activities, were removed from the sample. These neighbourhood assemblies were replaced by newly sampled neighbourhood assemblies, which were not included in the baseline, but had received project activities.

¹³ This number can deviate with every survey question due to some questions were not asked to all people, and due to cleaning of the data.

ToTs and other activities. Furthermore, all NAs (both targeted and non-targeted NAs) were founded by Oxfam, so they still identified with Oxfam and its partners and had strong links to each other. These connections led them to work together whenever an influencing opportunity arose. After extensive discussion of these linkages in a reflection workshop, the target and comparison were defined as:

- Target group: Members of NAs who have participated in an F4D activity
- Comparison group: Members of NAs who had not participated in an F4D activity

Figure 3 Overview of the sample selection

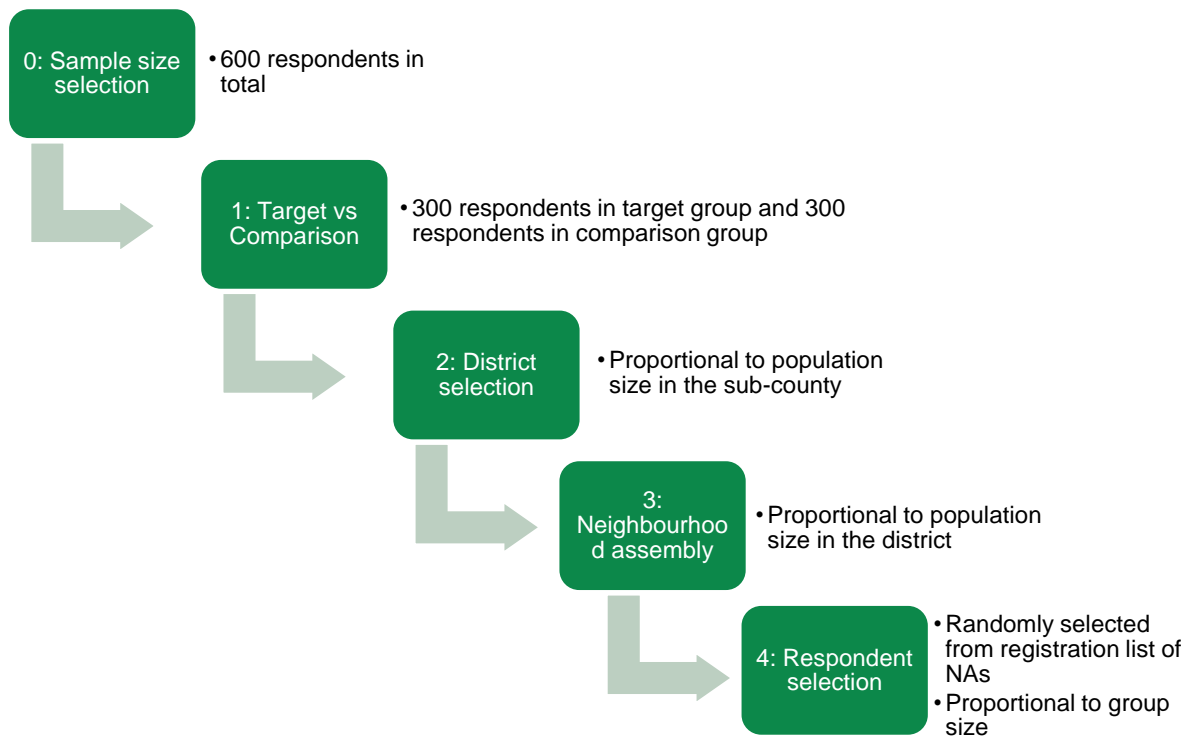
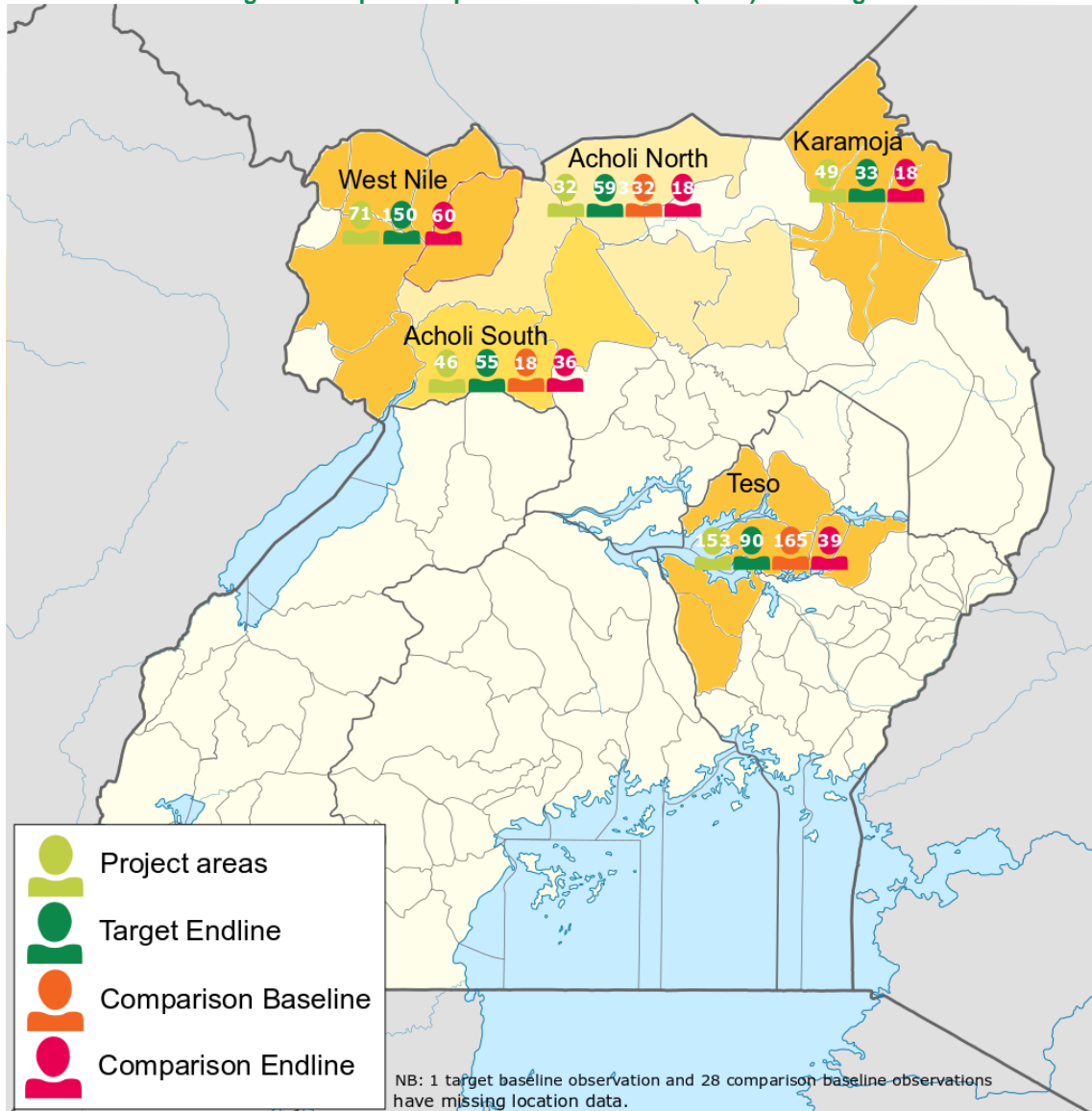


Figure 4 shows the locations and sample sizes of each district for the target and comparison groups at both baseline and endline. The numbers shown at the map are after cleaning of the collected data, and before matching (PSM). The sample sizes for the baseline were 352 respondents in the target group and 243 respondents in the comparison group. For the endline, we had 387 respondents in the target group and 171 respondents in the comparison group. A detailed description of the sampled NAs for the target and comparison groups is shown in Table 6 Sample in the Annex 7.1.

Figure 4: Map of sampled locations before (PSM) matching¹⁴



¹⁴ Base map sourced from Wikipedia: [https://commons.wikimedia.org/wiki/Category:SVG_locator_maps_of_Districts_in_Uganda_\(location_map_scheme\)](https://commons.wikimedia.org/wiki/Category:SVG_locator_maps_of_Districts_in_Uganda_(location_map_scheme))

Numbers in the text and illustrated on the map are before (PSM) matching. After matching the number of respondents in the target and comparison group are reduced to respectively 202 and 207 at baseline, and respectively 385 and 91 at endline.

3.3 TARGET AND COMPARISON GROUPS

At the baseline, 52% of respondents were in the target group, and 48% were in the comparison group. For the baseline, someone was part of the target group if they lived in a location where project activities were to be implemented. At the endline, the target group was people who had participated in F4D activities. An NA member was in the target group if he or she had taken part in one or more of the F4D project activities. A higher percentage (69%) of the respondents were part of the target group at the endline than at the baseline; only 31% of the respondents were part of the comparison group.

3.4 ANALYSIS OBJECTIVE AND TECHNIQUES

To assess the contribution of a project to changes in the outcomes of increased citizens' voice and shifted norms and attitudes in the F4D intervention areas, we investigated what had changed for NA members who participated in F4D activities compared with NA members who had not participated in F4D activities. This comparison allowed us to determine what would have happened in the absence of our project (a so-called counterfactual approach). It should be remembered that the contribution of the project could be positive or negative¹⁵.

We employed Propensity Score Matching (PSM)¹⁶ of respondents in the target and comparison groups at the baseline and at the endline 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 helps to correct for any underlying differences between the target and comparison groups meant that our comparisons between the two groups were more likely to reveal actual differences in the outcomes of most interest to the project. Findings in this report were, in general, based on calculations using weightings from the PSM model unless indicated otherwise.

We only have endline data for some outcome indicators, as interest in these indicators only became clear in the process of setting up the endline research (for example, the concept of social accountability). For these indicators, we could not compare the target and comparison groups over time, as we did not have baseline data for these indicators. Thus, the analysis was only done at a single point in time by comparing the target and comparison groups at endline.

3.5 READER'S NOTE ON RESULTS, FIGURES AND TABLES

Most figures in this report visualize the results as line or bar graphs that show the average response to a given question by respondents in the target (participating) and comparison (not participating) groups at the baseline and endline surveys or the proportion of target (participating) and comparison (not participating) respondents answering a question in a certain way at the endline. Because data are based on responses from a sample of the people in the baseline and endline surveys, the results are subject to a degree of sampling error. 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

¹⁵ For example, NA members who participate in F4D activities have more knowledge on tax (positive), or less knowledge on tax (negative), compared to NA members who do not participate in F4D activities.

¹⁶ For more information, please see Annex 7.3.

text and summary tables for definitive results on which comparisons or associations are significant and which not.

This next chapter presents the main findings¹⁷ of the evaluation. The project has made a significant impact to the changes in an outcome indicator if the change in the project participants from baseline to endline was larger than the change in non-participants from baseline to endline, and that difference between project participants and non-participants through time was statistically significant at a confidence level of 95%. Therefore, when the report text mentions a significant impact, it means that the difference between project participants and non-participants in that outcome indicator from baseline to endline was statistically significant at a confidence level of 95%. In short, a significant impact means that we have enough statistical evidence to believe that a change in an outcome indicator was entirely due to the project activities¹⁸.

We also explored whether the project has contributed to the changes in an outcome indicator in the project participants only, regardless of the changes in the group of non-participants. The difference between baseline and endline in project participants only is called the contribution of the project, and it is judged as significant if the change among project participants was statistically significant at a confidence level of 95%. Generally speaking, a significant contribution means that we have enough statistical evidence to point out that the project contributed to a change in an outcome indicator, but other factors external to the project may have also influenced the results. In this case, we cannot say that a change was entirely due to the project activities.

We do not discuss any impact or contribution that was not statistically significant; hence, if the text does not mention a change, either in terms of impact or contribution, it means that we did not find a significant change at a confidence level of 95%.

¹⁷ Please note that the sample size for each outcome indicator can be different from the sample size mentioned in section 3.2. This could be due to one or more of the following reasons: respondents did not answer the question(s) related to that outcome indicator or respondents answered 'I don't know'.

¹⁸ It is worth noting that in some cases, the outcome indicator might not have changed among project participants but we still may find a significant impact. This can be the case when we observe a negative change in the group of non-participants, but the project helped to keep an outcome indicator at the same levels or helped to reduce a negative trend in the political and socio-economic context.

4 FINDINGS

4.1 SOCIO-DEMOGRAPHIC AND SOCIO-ECONOMIC PROFILES OF RESPONDENTS

The following data provided a snapshot of the key socio-economic characteristics of target respondents at the endline¹⁹. The average age of the respondents was 38 years old, and 54% of respondents were women. The majority of respondents were married (83%). Approximately two-fifths of respondents (42%) had completed secondary education or higher, slightly over one-third had completed primary education (36%), and just under a quarter (23%) had not completed any education at all. The literacy rate was 72%, which was close to the national average of 77%²⁰.

The majority of target respondents (59%) were farmers. The second-largest employment group was business person (14%). Only a few respondents were unemployed (6%).

4.2 CITIZENS RAISING THEIR VOICE ON FAIRNESS OF THE TAX SYSTEM, INEQUALITY AND SOCIAL ACCOUNTABILITY

Increasing the citizens' voice involves 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 the corporate sector and to have a say in the future direction of their society. It ensures that duty-bearers consult and take into account the citizens to whom they are accountable²¹. By creating awareness and changing attitudes, the F4D project aims to ensure that citizens take action on the topics which matter to them. This section focuses on the effect of the F4D project activities on citizens raising their voice. We aimed to answer the following research questions:

- *To what extent do changes in the citizens' voice occur?*
- *To what extent did the projects' activities contribute to changes in taking action on the fairness of the tax system, defending CSOs, increasing domestic revenue, defending equality, and social accountability?*

In the survey, we used the outcome indicator formulated to monitor the progress of outcome area 4 (increased citizens' voice): An increased number of people (men and women) take action on the *fairness of the tax system, defending CSOs, increasing domestic revenue, defending equality and social accountability* following Oxfam Novib/partners' actions (Oxfam Novib, 2015). Citizens can raise their voice in different ways and on different occasions. Hence, we measured citizens reporting having taken action on a particular topic (*fairness of the tax system, defending CSOs, increasing domestic revenue, defending equality and social accountability*) according to an established set of questions from Afro barometer on participation and civic engagement. These questions ask 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.

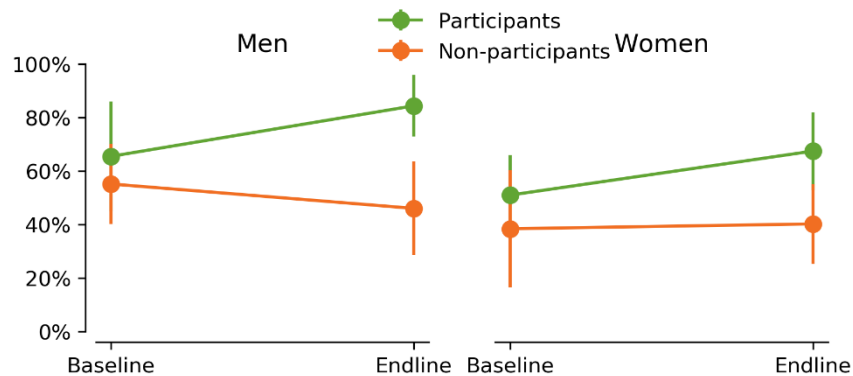
¹⁹ Results presented are after PSM (matching).

²⁰ World Bank, Uganda data. *Literacy rate, adult total (% of people ages 15 and above)*. <https://data.worldbank.org/indicator/SE.ADT.LITR.ZS?locations=UG>, accessed 26th November 2019.

²¹ Surveys did not measure this aspect of increasing the citizens' voice. It will, instead, be measured using the outcome harvesting methodology

Between the baseline and the endline, there was an increase in the numbers of NA members who had participated in F4D activities and who then took action on F4D topics (defending CSOs, taxation and budget processes and defending equality). However, this increase only holds for men. Women who participated in the activities were not more likely to take action. Although the percentage of women taking action appears to increase over time, this is however within the margins of error of the sample. (Figure 5).

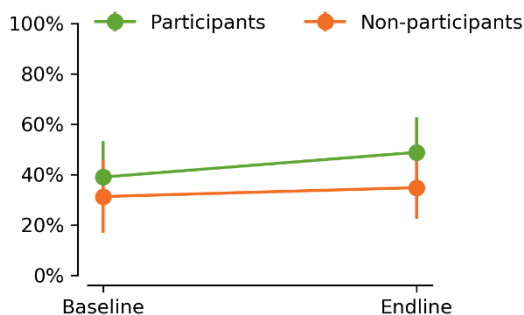
Figure 5: Male NA members who participate take more action on F4D topics



Source: SP UGA F4D surveys, n men=367, n women=499

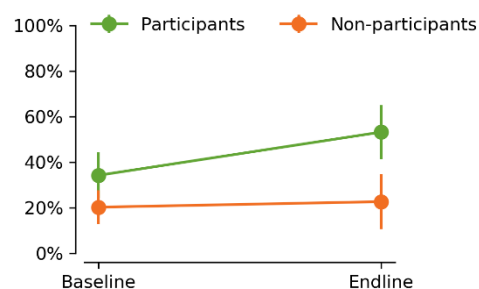
Figure 6 – Figure 8 show the changes in actions taken on the F4D topics defending CSOs, taxation and budget processes, and defending equality, respectively. The number of actions taken by NA members to defend CSOs did not change between the baseline and the endline. However, for taxation and budget processes, both female and male NA members who participated in the F4D project increased their voice, but actions taken by male and female NA members who did not participate in the F4D project remained unchanged. At the endline, male NA members who participated in the F4D project increased their voice to defend equality when compared with male NA members who did not participate. At the endline, women who participated were not more likely to take action on defending equality than women who had not participated.

Figure 6: NA members have taken a similar level of action to defend CSOs



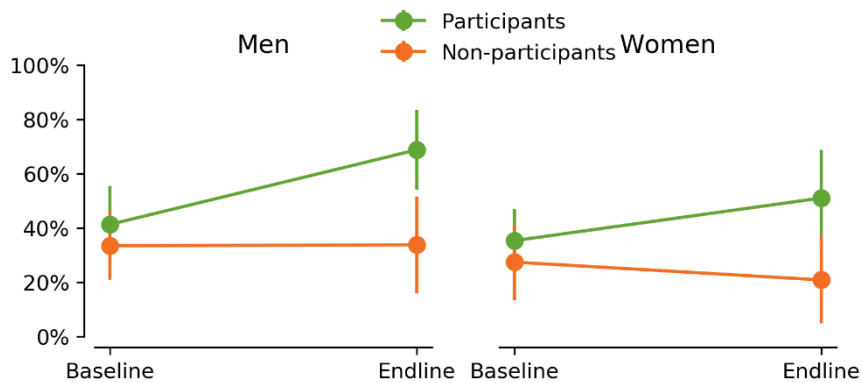
Source: SP UGA F4D surveys, n=875

Figure 7: NA members who participate take more action on how the government increases domestic revenue and spends public money



Source: SP UGA F4D surveys, n=874

Figure 8: Male NA members who participate take more action on inequality.

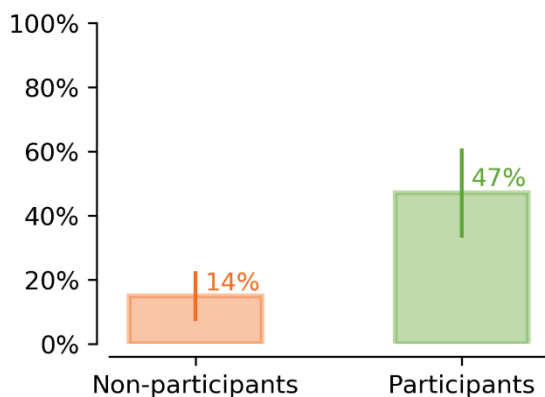


Source: SP UGA F4D surveys, n men=362, n women=494

When reflecting on the results between women and men, overall men who participated took action more often than women who participated. Cultural beliefs surrounding gender roles and norms in their communities can still impact and restrain the participation of women, and therefore need to be taken into consideration when implementing the F4D activities. Moreover, for the participating women, the results showed that, like men, they had increased their voice on taxation and budget processes but, unlike men, they had not increased their voice on defending equality. It should not be assumed that women care less about defending equality than defending taxation and budget process as there may be other powerful factors involved.

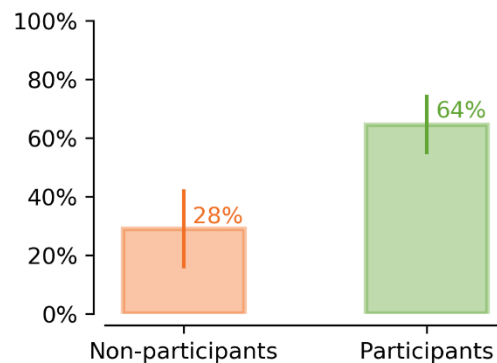
For showing results on increased citizens' voice on the fairness of the tax system and social accountability, we only had endline results. Figure 9 and Figure 10 show to what extent the project activities contributed to an increased citizens' voice on the tax system and social accountability, respectively.

Figure 9: Participating NA members have taken action on the fairness of the tax system more often than non-participating NA members



Source: SP UGA F4D surveys, n=551

Figure 10: Participating NA members have taken action on social accountability more often than non-participating NA members



Source: SP UGA F4D surveys, n=551

Participating NA members took action on the fairness of the tax system and on social accountability more often than non-participating NA members. Although these results suggest that this difference was

very likely to be a result of participating in project activities, a causal pattern could not be established as we lacked the necessary baseline data for both the participating and non-participating NA members. On the fairness of the tax system, 47% of the participating NA members had taken action compared with 14% of the non-participating NA members. For social accountability, 64% of the participating NA members had taken action compared with 28% of the non-participating NA members.

The findings on increased citizens' voice on tax and budget processes, defending equality, the fairness of the tax system and social accountability were discussed in the reflection workshop, which included the level of participation and the sensitization on the topics of the NA members who participated in F4D activities. The capacity of the NAs was strengthened for tax and budget processes, and there was continuous involvement with stakeholders in the project activities, such as local government officials (at district and sub-county levels), political leaders, religious institutions and other citizens. NA members were empowered through the various activities, by collective and active participation, to demand accountability for the taxes they had paid.

It seems that the project's mode of implementation at sub-national levels enabled the NAs, with the support of their members and ToTs, to increase the project's reach within both the targeted and non-targeted communities.

Lastly, Figure 11 shows the types of action were most often mentioned by participating NA members for each of the five F4D topics at endline only. Male NA members who participated in the F4D activities were significantly more likely to take action. This change only held for men. Although the percentage of women taking action seemed to increase over time, this was within the margins of error of the sample. On average, participating NA members took between two and five actions, depending on the topic²². The actions that were taken most often were attending a community discussion on the issue, talking with friends or family members, and getting together with others to raise awareness with the local authorities.

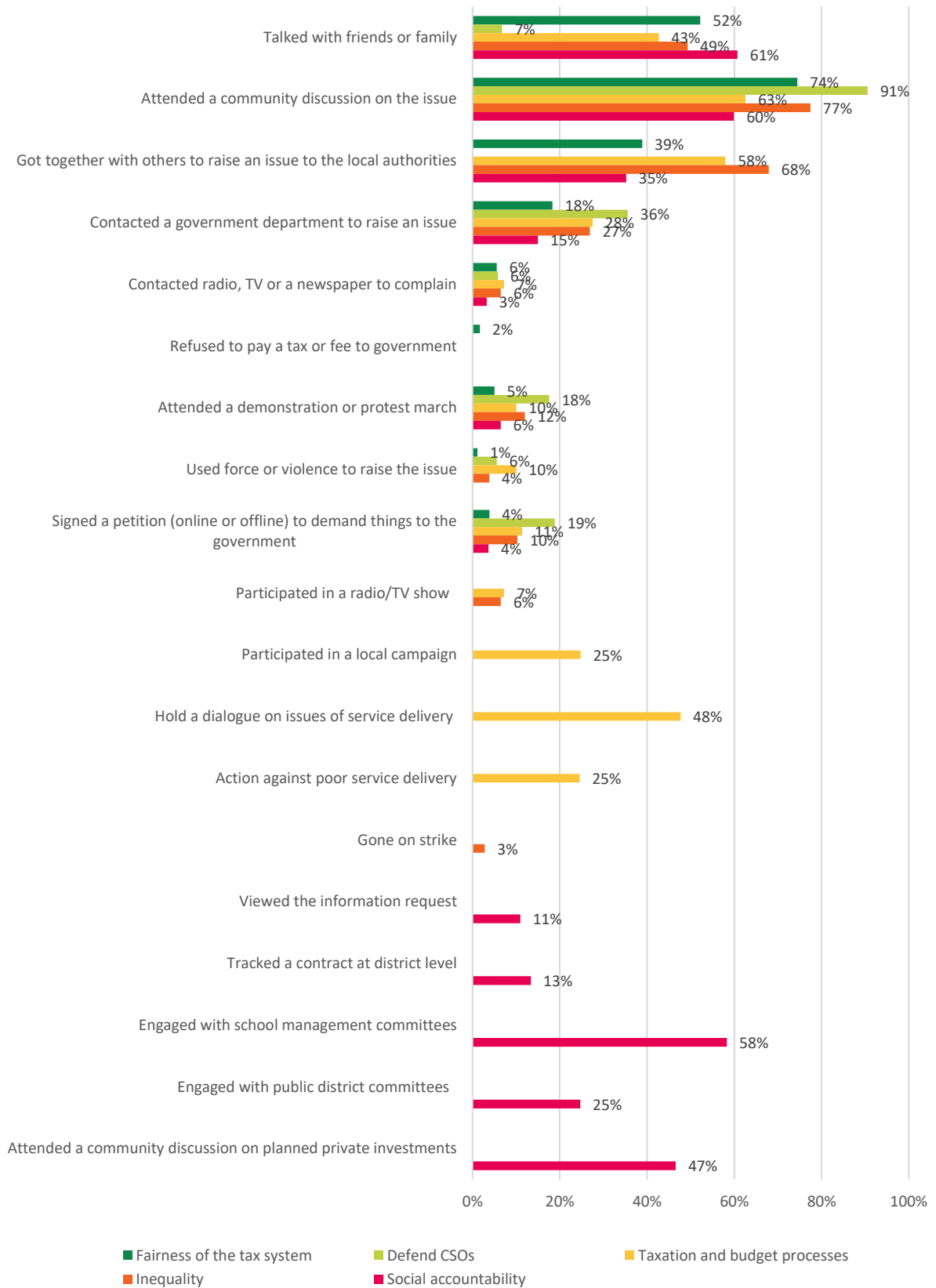
For social accountability, some respondents engaged with school management committees²³ or attended community discussions on private investments²⁴. Women (53%) engaged more often with school management committees than men (43%). This result was consistent with the experience of the those working on the project and reflected activities in which women promote social accountability in the education service, such as monitoring the working of schools, supporting the preparation of and making recommendations for school development plans, and support to monitor the use of grants received from the government or local authorities.

²² Note that no timeframewas added to this question. We first asked respondents whether they had taken any action at all on a topic (Figure 5 - Figure 10), and then asked which type of action this was (Figure 11). Target respondents took most actions on social accountability (5.03 on average), and least on defending the rights of CSOs (2.22 on average).

²³ School management committees are legitimate bodies provided for in Uganda's Education Act. With a maximum composition of 12 members, these committees are supposed to oversee management and also represent the local community and the parents' interests in the school.

²⁴ Note that these answer categories were only presented for the topic of social accountability.

Figure 11: What action did you take?
 [Data presented for participating NA members at endline only]²⁵



4.2.1 TENTATIVE SUMMARY

Table 2 Summary table on citizens raising their voice on fairness of the tax system, inequality and social accountability²⁶

Theme	Outcome variable	What is the general trend from baseline to endline?	Is there a significant effect for the target group as a whole?	Is there a significant effect for the subgroup of men?	Is there a significant effect for the subgroup of women?
To what extent do changes in the citizens' voice occur?					
To what extent did the projects' activities contribute to changes in taking action on the fairness of the tax system, defending CSOs, increasing domestic revenue, defending equality, and social accountability?					
Voice	Have you ever taken action on defending CSOs, increasing domestic revenue or inequality?	=	=	↗	=
	Have you ever taken action on the fairness of the tax system? [ENDLINE ONLY]	NA	↗	↗	↗
	Have you ever taken action on defending the rights of CSOs?	=	=	=	=
	Have you ever taken action on how the government increases domestic revenue or spends public money?	↗	↗	↗	↗
	Have you ever taken action to raise the issue of inequality in this country?	↗	=	↗	=
	Have you ever taken action on social accountability? [ENDLINE ONLY]	NA	↗	↗	↗

In this section, which focused on the effect of F4D project activities on citizens' raising their voice, we have aimed to answer the following research questions:

- *To what extent do changes in the citizens' voice occur?*
- *To what extent did the projects' activities contribute to changes in taking action on the fairness of the tax system, defending CSOs, increasing domestic revenue tax, defending equality, and social accountability?*

In the analysis, we compared NA members (both women and men) who participated in F4D activities with NA members who did not participate in F4D activities. In general, we found that male NA members who participated took more action on F4D topics than male NA members who did not participate. For women, the apparent increase over time was not statistically significant. If we look at the specific F4D

²⁵ N = 142 for fairness of the tax system; N = 126 for defending CSOs; N = 148 for taxation and budget processes; N = 142 for inequality; N = 174 for social accountability. Some actions were only asked for one of the topics.

²⁶ 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.

topics, we see that the citizens' voice remained similar for defending CSO rights. For tax and budget processes, we found that both male and female NA members who participated in the project took more actions than male and female NA members who did not participate. For defending equality, only male NA members who participated took more actions than male NA members who did not participate. For women, there was no change. For both the fairness of the tax system and social accountability, we found that NA members who participated in the project's activities took more actions than NA members who did not participate. We concluded that all of these differences were very likely to be the result of participating in project activities.

After reflecting on these results with the project partners, we concluded that the mode of implementation was working well, as it enabled more citizens to take action on F4D topics. We now knew that citizens were taking action because they had taken part in the project's activities. However, the cause of this increase in the citizens' voice (is the increase related to an increase in knowledge) will be discussed in the later sections 4.5. The project seems to be on track, but the project goal has not yet been reached, as there are still compliance challenges for both the cultural and political stakeholders and the project scope is limited to the current communities. Therefore, the recommendations of the partners for the project are i) to continue with the training sessions, coaching and mentorship for NAs and ToTs in order to challenge unfair fiscal policies and practices, and ii) to create more opportunities for more NA and community members. There is a need to continue strengthening the interest of citizens in understanding tax issues and taking follow-up actions on the budgeting process at all levels. This should always be backed up by evidence-based advocacy, and by strengthened networks and collaboration with communities.

We found that even though female NA members who participated in the project took more actions than female NA members who did not participate, the increase in the citizens' voice was bigger for male NA members who participated. To enable an increase in the citizens' voice for female NA members, we would like to recommend that partners reflect on why women took action on tax and budget process rather than defending equality. We would also like to recommend that partners explore and understand the gender norms that might influence female NA members to take less action. By understanding the barriers that women face, the project might be able to reduce these barriers and increase the women's voice.

4.3 ATTITUDES TOWARDS SOCIAL ACCOUNTABILITY, TAX POLICIES AND NORMS FOR PARTICIPATION IN LOCAL BUDGET PROCESSES

The F4D project envisages changes at the individual level that move from increased knowledge of an issue to changes in attitudes and norms, and finally results in taking action. Personal attitudes towards an issue can influence whether an individual takes action on that issue. Norms refer to social rules of behaviour that drive people's actions. Within the F4D project, attitudes are measured for two topics (social accountability and tax policies), and both attitudes and norms are measured for participation in local budget processes. In this section, we aim to answer the research questions:

- *To what extent do changes in attitudes occur?*
- *To what extent did the projects' activities contribute to changes in attitudes towards social accountability, in attitudes towards redistributive tax policies, and in attitudes and norms towards citizens' participation in budget processes?*

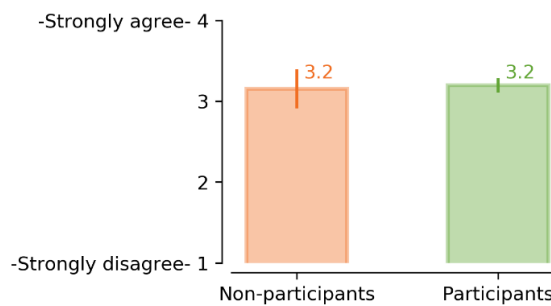
4.3.1 ATTITUDES TOWARDS SOCIAL ACCOUNTABILITY

One of the focus areas of the F4D project in Uganda is social accountability. Social accountability is the accountability of the government to the citizens as part of a social contract. Activities of the F4D project aim to influence the attitudes of citizens towards social accountability to encourage them to take action and hold duty-bearers to account. In doing this, the F4D project hopes to increase the social

accountability of government to its citizens. At the endline, we measured social accountability using three statements:

1. *Citizens have a right to know about everything that the government does.*
2. *Public access to records is crucial to the functioning of a good government.*
3. *Sometimes it is better not to know too much about what is going on in the government²⁷.*

Figure 12: Participating and non-participating NA members have similar attitudes towards social accountability



Source: SP UGA F4D surveys, n=545

Figure 12 shows the average value for all three statements. For both participating and non-participating NA members, we found a positive attitude towards social accountability, meaning both groups valued the importance of social accountability. Figure 12 also shows that attitudes of participating and non-participating NA members did not significantly differ from each other.

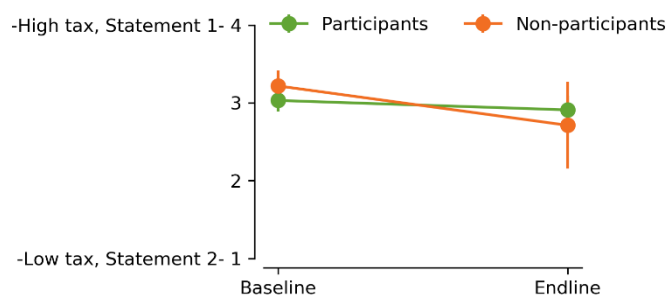
4.3.2 ATTITUDES TOWARDS REDISTRIBUTIVE TAX POLICIES

Support for redistributive tax policies is essential for a pro-poor tax system. These questions can be considered in conjunction with data on political trust, which is important in shaping individual decisions to support the provision of public goods, and a progressive tax system (Silva, Morgandi, Levin 2016). We measured attitudes towards redistribution by asking respondents to choose between a system with higher taxes in exchange for increased government service provision (first statement) or low tax payments resulting in fewer public services (second statement).

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.*

²⁷ This statement was recoded from negative to positive.

Figure 13: From baseline to endline, both participating and non-participating NA members are in favour of increasing the tax rate to improve service delivery.



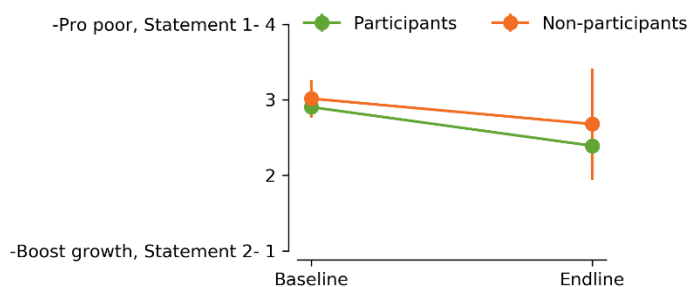
Source: SP UGA F4D surveys, n=863

In Figure 13, we see that both participating and non-participating NA members were in favour of higher taxes if this means there will be more services provided by the government. In the reflection workshop, partners suggested that citizens, especially in rural areas, are still dependent on services. Partners do see a shift in the urban areas, where infrastructure is often of higher quality and people to have access to economic opportunities. Therefore, partners recommended continuing advocacy aimed at strengthening the social contract between paying taxes and accessing improved services.

We measured attitudes towards tax and service delivery by measuring support for spending on economic growth versus spending on pro-poor redistributive policies. We asked respondents to choose between two statements:

- 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.*

Figure 14: From baseline to endline, attitudes towards service delivery for both participating and non-participating NA members are unchanged



Source: SP UGA F4D surveys, n=871

Figure 14 shows that for both participating and non-participating NA members, attitudes towards spending on economic growth versus spending on pro-poor redistributive policies were unchanged. The apparent increase in the percentage of respondents being in favour of economic growth seems to increase over time, this is however within the margins of error of the sample. This finding was discussed at length during the reflection workshop. Although not significant, it seemed that over time both participating and non-participating NA members show a trend of becoming less supportive of pro-poor redistributive policies and services (for example, health clinics, scholarships) and more supportive of spending favouring economic growth. However, the partners contested the idea of economic growth. We assumed we were asking about local economic development, but it was uncertain whether all respondents understood this. To us, local economic development means initiatives aimed at managing resources and stimulating the local economy, such as infrastructure and promotion of SMEs.

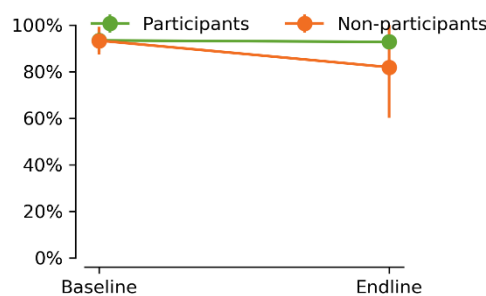
As the debate evolves, these results might differ in the different localities of the project. In more urban areas, people are most likely to have experienced the benefits of improved trade and infrastructure (for example, in Arua, Gulu and Soroti). These benefits could include starting their own business or selling their agricultural products, both of which could contribute to increased household incomes. In more rural areas, such as Karamoja region, people have not yet experienced these benefits and are still dependent on pro-poor services.

As part of the project’s advocacy strategies, the project has advocated for local governments to widen their local tax base in order to enhance the mobilization of local revenue. In this way, local governments can fund priority social services rather than depending entirely on fiscal transfers from the central government, which are some times conditional. The project has also been advocating for increased spending on social services. Looking at the size of Uganda’s budget, which has increased over the years, there has been a gradual decline in spending on the health, education and agriculture sectors, which has contributed to poor quality services. For example, allocations to the health sector declined from 7.1% in FY 2018/19 to 6.4% in FY 2019/20; allocations to the education sector declined from 8.5% in FY 2018/19 to 8.4% in FY 2019/20; while allocations to the agriculture sector declined from 2.7% in FY 2018/19 to 2.6% in FY 2019/20²⁸²⁹. Previous studies have also identified low levels of funding for social sectors as a driver of income and gender inequalities³⁰.

We aimed to gain more insights into respondents’ perceptions of a “fair” tax system, as well as their understanding of how progressive taxation can work, by asking whether they agree with the fact that people who have more, should pay more tax or whether everyone should pay the same amount of tax.

Figure 15 shows that both participating and non-participating NA members remained in favour of progressive taxation. At the baseline, the majority of the participating and non-participating NA members already agreed with the statement that when someone has more income or assets, they should pay more tax. However, even though the attitudes were in favour of a progressive tax system, the project partners recommended that access to information on tax is increased, to ensure the transparency of processes for making tax policy reflect the priorities of citizens and to demand that the central and local governments widen the tax base.

Figure 15: Both participating and non-participating NA members remain in favour of progressive taxation



Source: SP UGA F4D surveys, n=866

²⁸ Government of Uganda (2020). *National budget, FY 2018/2019*.

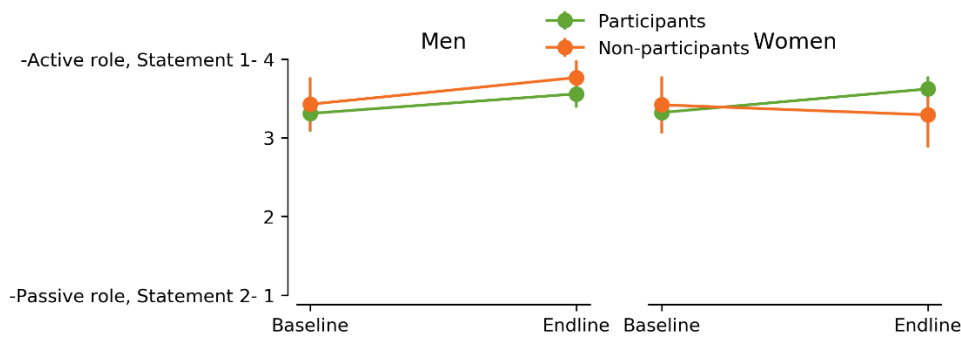
²⁹ Government of Uganda (2020). *National budget, FY 2019/2020*

³⁰ Oxfam in Uganda (2017). *Who is growing - Inequality Report*.

4.3.3 NORMS AND ATTITUDES TOWARDS CITIZENS' PARTICIPATION IN LOCAL BUDGET PROCESSES

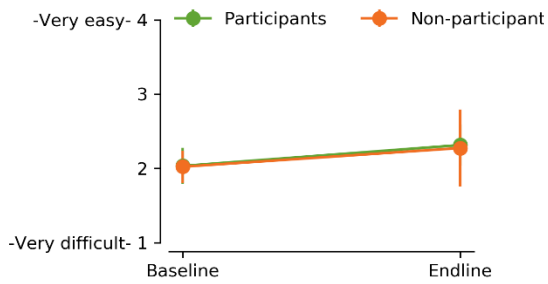
We assumed that attitudes towards social accountability and redistributive tax policies, together with norms on participation, would influence the likelihood of a citizen participating in local budget processes. To test this assumption, we first gauged attitudes towards public accountability by asking respondents a question on whether they thought citizens should play a role in deciding how tax revenue is spent (statement 1) or whether the government and its advisors understand these issues better (statement 2) (Figure 16). We also asked respondents about the perceived level of ease in participating in budget processes (Figure 17). To measure the norms around citizens' participation, we used the data collected on individual attitudes and combined it with questions to understand both the empirical and normative expectations of individuals regarding participation in budget processes, to see whether respondents find such participation a usual or desired behaviour, something which may influence their propensity to participate (Figure 18 and Figure 19).

Figure 16: From baseline to endline, both participating and non-participating NA members remain in favour of citizens having an active role in deciding how tax revenue is spent



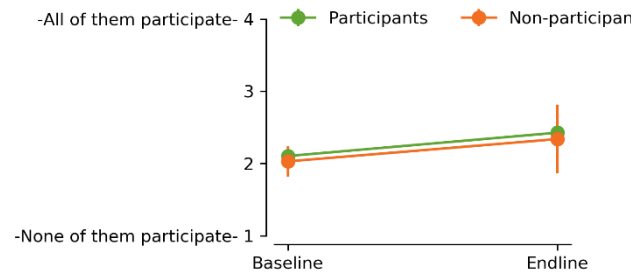
Source: SP UGA F4D surveys, n men=366, n women=487

Figure 17: From baseline to endline, both participating and non-participating NA members perceive the level of participation in budget processes as difficult



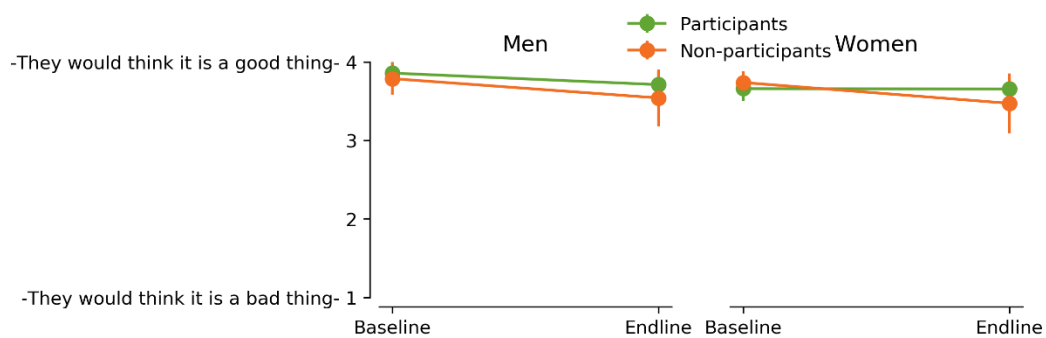
Source: SP UGA F4D surveys, n=713

Figure 18: From baseline to endline, both participating and non-participating NA members perceive that actual participation of community members in the budget processes is low (empirical expectation)



Source: SP UGA F4D surveys, n=772

Figure 19: From baseline to endline, both participating and non-participating NA members think that other people would think it is a good thing if they knew respondents were participating in local budget processes



Source: SP UGA F4D surveys, n men=342, n women=410

Combining the results shown in Figure 16 to Figure 19 (combining attitudes with empirical and normative expectations) can tell us something about whether there was a norm for participation in local budget processes. From Figure 16, it is clear that NA members were in favour of citizens having an active role in deciding how tax revenue is spent. This did not change from the baseline to the endline. From Figure 17, we find that NA members still perceived participation in local budget processes as difficult. Figure 18 shows the empirical expectations, and the results show that NA members perceived

the actual participation of community members in the budget processes as low. This did not change from the baseline to the endline. Lastly, Figure 19 shows the normative expectations, and we found that NA members thought that other people would think it was a good thing if they knew people were participating in the local budget processes. This result also remained unchanged from the baseline to the endline.



Consideration of these different results led us to conclude that NA members thought they should participate, and also thought that others also think that it is good to participate. However, actual participation seemed to be difficult, and most people did not participate. There seemed to be a positive norm for participation in the local budget processes, but actual participation remained difficult. Therefore, it is recommended that norms for participation will be analyzed to understand and effectively tackle the barriers to participation in local budget processes.




In addition, there was a slight increase in the attitude of female NA members who participated towards an active role for citizens in deciding how tax revenue is spent and a slight increase in the attitude of female NA members who participated towards thinking that other people would think it was a good thing if they would participate in local budget processes. Therefore, when exploring norms around participation in local budget processes, it would be advisable to keep gender dynamics in mind as it seems these results could indicate a shift towards a positive norm around participation in the local budget processes for female NA members.

4.3.4 TENTATIVE SUMMARY

Table 3 Summary table on attitudes towards social accountability, tax policies and norms for participation in local budget processes

Theme	Outcome variable	What is the general trend from baseline to endline?	Is there a significant effect for the target group as a whole?	Is there a significant effect for the subgroup of men?	Is there a significant effect for the subgroup of women?
To what extent do changes in attitudes occur?					
To what extent did the projects' activities contribute to changes in attitudes towards social accountability, in attitudes towards redistributive tax policies, and in attitudes and norms towards citizens' participation in budget processes?					
Social accountability	Mean value of three statements on social accountability (see below). [ENDLINE ONLY]	NA	=	=	=
	Citizens have a right to know about everything that the government does. [ENDLINE ONLY]	NA	=	=	=
	Public access to records is crucial to the functioning of good government. [ENDLINE ONLY]	NA	=	=	=

	Sometimes it is better not to know too much about what is going on in government. [ENDLINE ONLY]	NA	=	=	=
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) "The government should focus its spending on anything that boosts economic growth."		=	=	=
	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?	=	=	=	=
Citizens' participation in budget processes	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."	=	=	=	

	Based on your experience or what you have heard, how easy or difficult is it to participate in budget processes at the local level?		=	=	=
	In your opinion, thinking about people in this country, to what extent do you think that they participate in budget processes?		=	=	=
	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?	=	=	=	

In this section, which focused on the effect of F4D project activities on norms and attitudes, we aimed to answer the following research questions:

- *To what extent do changes in attitudes occur?*
- *To what extent did the projects' activities contribute to changes in attitudes towards social accountability, in attitudes towards redistributive tax policies, and in attitudes and norms towards citizens' participation in budget processes?*

First, we will consider whether there were any changes in attitudes in social accountability. For both participating and non-participating NA members, attitudes towards social accountability remained positive, meaning both groups valued the importance of holding public officials, politicians, and service providers accountable for their conduct and performance in delivering services, improving people's welfare and protecting people's rights.

We used three questions that together measured people's attitudes towards redistributive tax policies. Both the participating and non-participating NA members attitudes remained in favour of higher taxes if it meant there would be more services provided by the government between the baseline and the endline. The attitudes of both participating and non-participating NA members towards spending on economic growth versus spending on pro-poor redistributive policies also remained unchanged between the baseline and the endline. Although the percentage of respondents in favour of economic growth seemed to increase over time, this increase was not statistically significant. Finally, both participating and non-participating NA members remained in favour of progressive taxation between the baseline and the endline. In conclusion, we did not find any change in attitudes towards either social accountability or redistributive tax policies.

The last part of the research question focuses on the attitudes and norms of participation in local budget processes. NA members thought that they should participate in budget processes, and also thought that others also think that it is good to participate, and this was unchanged between the baseline and the endline. However, actual participation seemed to be difficult, and most people did not participate in budget processes. In addition, it seems that for female NA members who participated in the project there was a slight increase in their attitude in favour of an active role for citizens in deciding how tax revenue was spent, and a slight increase in their attitude in favour of them thinking that other people would think it is a good thing if they would participate in budget processes.

There seemed to be a positive norm for participation in the local budget processes, especially for women, but actual access remained difficult. Therefore, we recommend that norms around participation are analyzed in order to understand and effectively tackle barriers to participation in local budget processes. Moreover, it is advisable to keep gender dynamics in mind as it seems these results could indicate a shift towards a positive norm around participation in the local budget processes for female NA members.

4.4 INCREASED KNOWLEDGE OF TAXES, BUDGET PROCESSES AND SOCIAL ACCOUNTABILITY

We define knowledge as facts, information or skills obtained through experience or education. Awareness relates to knowledge and refers to the respondents' familiarity with an issue. The theory of change assumes that citizens first need to gain knowledge of an issue before they can adopt or change their attitude and norms towards it. It follows that citizens need to gain knowledge of an issue before taking action on it. Knowledge and awareness are seen as key ingredients for raising the citizens' voice. In the F4D project, knowledge and awareness have been strengthened through training sessions on tax and budget processes, and social accountability. In this section, we will explore to what extent the project activities contributed to increased knowledge:

- *To what extent do changes in knowledge of taxes, budget processes and social accountability occur?*

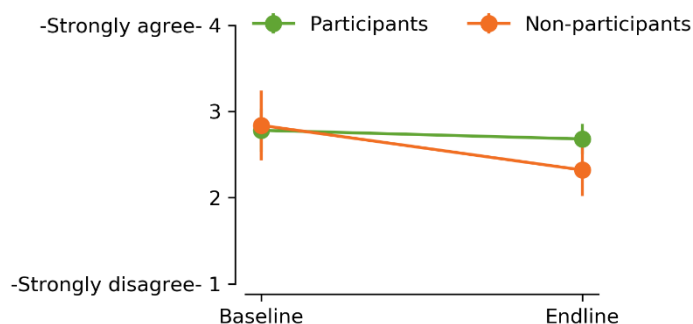
4.4.1 KNOWLEDGE OF TAXES AND BUDGET PROCESSES

An individual's understanding of the tax system is positively correlated with tax compliant attitudes – attitudes that support the payment of taxes and disapprove of tax evasion (Ali et al., 2013). We gathered data on an individual's perception of their knowledge of the tax system, by simply asking them whether they knew which taxes they needed to pay.

Figure 20 shows that both participating and non-participating NA members maintained the same level of knowledge, between the baseline and the endline, of what taxes needed to be paid. Although the level of knowledge of non-participating NA members seemed to decrease over time, this is however within the margins of error of the sample. On average, the participating and non-participating NA members both knew what taxes needed to be paid. We did not find any differences between men and women.

When reflecting on this result, Oxfam's partners argued that the unchanged knowledge of non-participating NA members was linked to non-participating NA members lacking access to information on what taxes to pay. Additionally, the increasing numbers of taxes being introduced by the government had created a lot of knowledge gaps among non-participating NAs; while participating NAs always got information on taxes from the project partners. Hence, the partners and NA members will need to continue conducting civic awareness activities on tax in their communities and challenging unfair tax policies.

Figure 20: From baseline to endline, the level of knowledge of what taxes need to be paid for both participating and non-participating NA members has remained unchanged.³¹

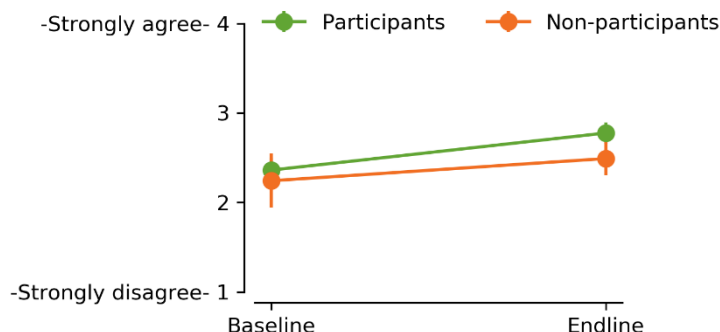


Source: SP UGA F4D surveys, n=759

The first step towards citizens participating in budget processes is gaining knowledge of how citizens can influence how the authorities spend public money. For this reason, we developed a question adapted from the above question on tax, and which asked respondents to what extent they agreed with the following statement: “I know how to influence how authorities spend budget money”.

Figure 21 shows that knowledge of both participating and non-participating NA members of how to influence authorities on how they spend money from their budgets has remained unchanged over time.

Figure 21: From baseline to endline, for both participating and non-participating NA members the knowledge about how to influence authorities in how they spend money from their budgets remained unchanged.



Source: SP UGA F4D surveys, n=735

4.4.2 KNOWLEDGE OF SOCIAL ACCOUNTABILITY

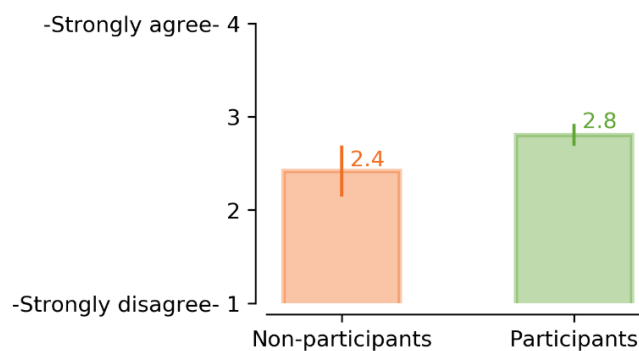
We assumed that if citizens knew about social accountability, they would be more inclined to raise their voice and act on social accountability. To measure the citizens’ knowledge of social accountability, we asked whether they agreed with the following statements:

1. *I know where to find information on decisions and actions made by the people and organizations with power*
2. *I feel informed about any community development by the government*

³¹ 18% of respondents at baseline and 9% at endline indicated that they ‘don’t know’

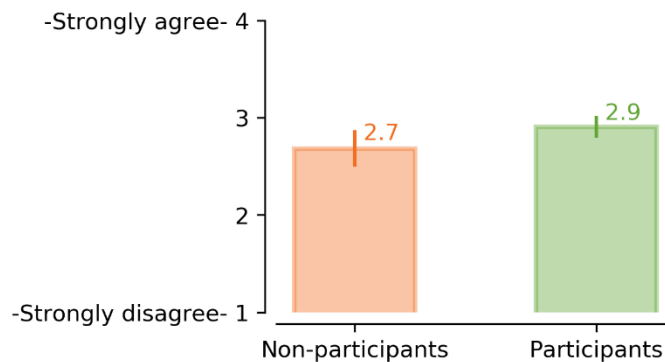
For both statements, we found that participating NA members had higher levels of knowledge of where to find information (Figure 22) and had a greater perception of being informed on community development (Figure 23), compared with non-participating NA members. This was very likely a result of participating in project activities. However, we lacked the corresponding baseline data for both the participating and non-participating NA members. Reasons for the contribution of the project activities on knowledge of social accountability could be due to issue papers generated and distributed by partners, engagement with accountability structures, implementation of the access to information law, engagement in tax campaigns, the Know Your Budget campaigns, engagements with ToTs and the information that was shared by the ToTs.

Figure 22: Participating NA members have higher levels of knowledge about where to find information on decisions and actions made by people and organisations with power than non-participating NA members



Source: SP UGA F4D surveys, n=486

Figure 23: Participating NA members feel more informed about any community development by the government than non-participating NA members



Source: SP UGA F4D surveys, n=535

4.4.3 TENTATIVE SUMMARY

Table 4 Summary table on Increased knowledge of taxes, budget processes and social accountability

Theme	Outcome variable	What is the general trend from baseline	Is there a significant effect for the target group as a whole?	Is there a significant effect for the subgroup of men?	Is there a significant effect for the subgroup

		to endline?			of women?
To what extent do changes in knowledge of taxes, budget processes and social accountability occur?					
Awareness of taxes	To what extent do you agree with the following statement? I know what taxes I have to pay.	=	=	=	=
Awareness of how to influence local budget processes	To what extent do you agree with the following statement? I know how to influence how the local authorities spend money from their budgets	↗	=	=	=
Awareness of social accountability	Awareness of social accountability (mean value of two statements below). [ENDLINE ONLY]	NA	↗	=	↗
	I know where to find information on decisions and actions made by the people and organisations with power. [ENDLINE ONLY]	NA	↗	=	↗
	I feel informed about any community development by the government. [ENDLINE ONLY]	NA	↗	=	↗

In this section, we have reflected on the research question *To what extent do changes in knowledge of taxes, budget processes and social accountability occur?*

For both participating and non-participating NA members, we saw that the knowledge of what taxes need to be paid did not change between the baseline and the endline. The apparent decrease in the level of knowledge of non-participating NA members between the baseline and the endline was not statistically significant. For knowledge of how to influence authorities in how they spend money from their budgets, we found that by the endline, both participating and non-participating NA members had become more knowledgeable about how to influence authorities in how they spend money from their budgets.

The results for knowledge of social accountability were only available for the endline. We found that participating NA members had higher levels of knowledge of where to find information and had a greater perception of feeling informed on community development, compared with non-participating NA members. This was very likely a result of participating in project activities.

4.5 KNOWLEDGE AND CITIZENS' VOICE

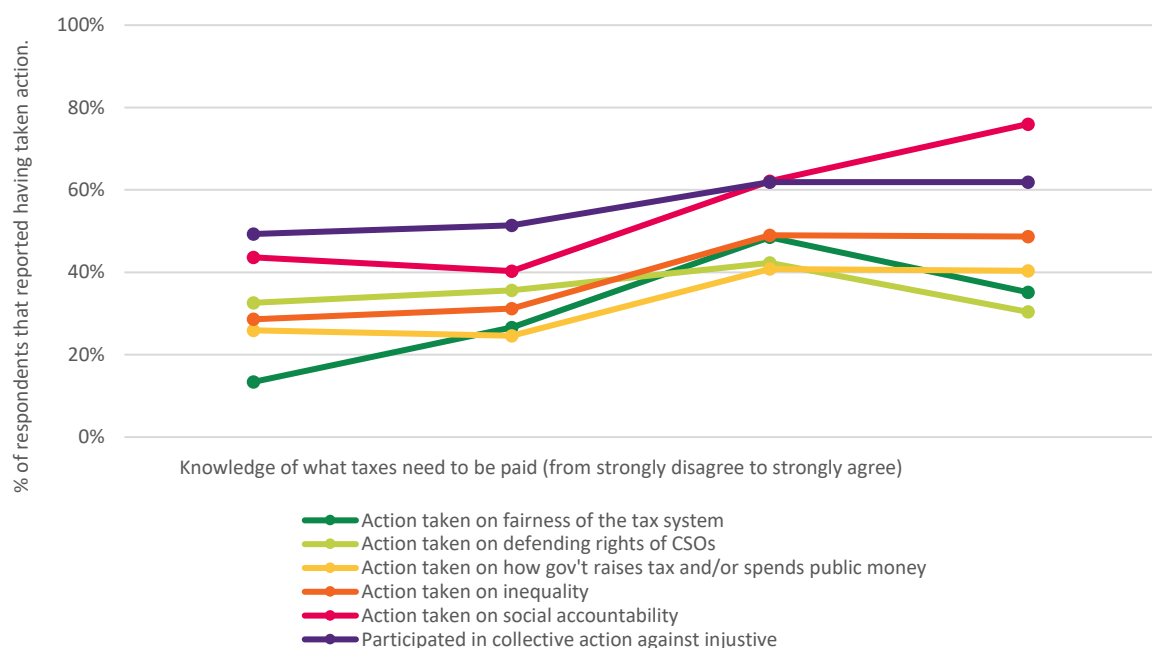
One of the key assumptions in the F4D project is that if citizens have more knowledge of a certain topic, combined with an increased interest in and attitude towards an issue, then citizens are more likely to take action on the issue. For the F4D project, the focus has been on increasing the knowledge that citizens have of social accountability and the tax system. In section 4.3, we saw that citizens remained at the same level of knowledge of the tax system between the baseline and the endline, but they had a higher level of knowledge of social accountability (very likely as a result of participating in project activities) by the endline. In this section, we will investigate whether these assumptions – that knowledge of tax (4.5.1) and social accountability (4.5.2) will eventually lead to citizens taking action – are correct.

- *To what extent do changes in knowledge of taxes, budget processes and social accountability occur?*
- *To what extent does increased knowledge of F4D themes lead to a change in the citizens' voice?*
- *Does knowledge of which taxes need to be paid lead to an increased citizens' voice?*
- *Does knowledge of how to influence local budget processes lead to an increased citizens voice?*
- *Does knowledge of social accountability lead to an increased citizens voice?*

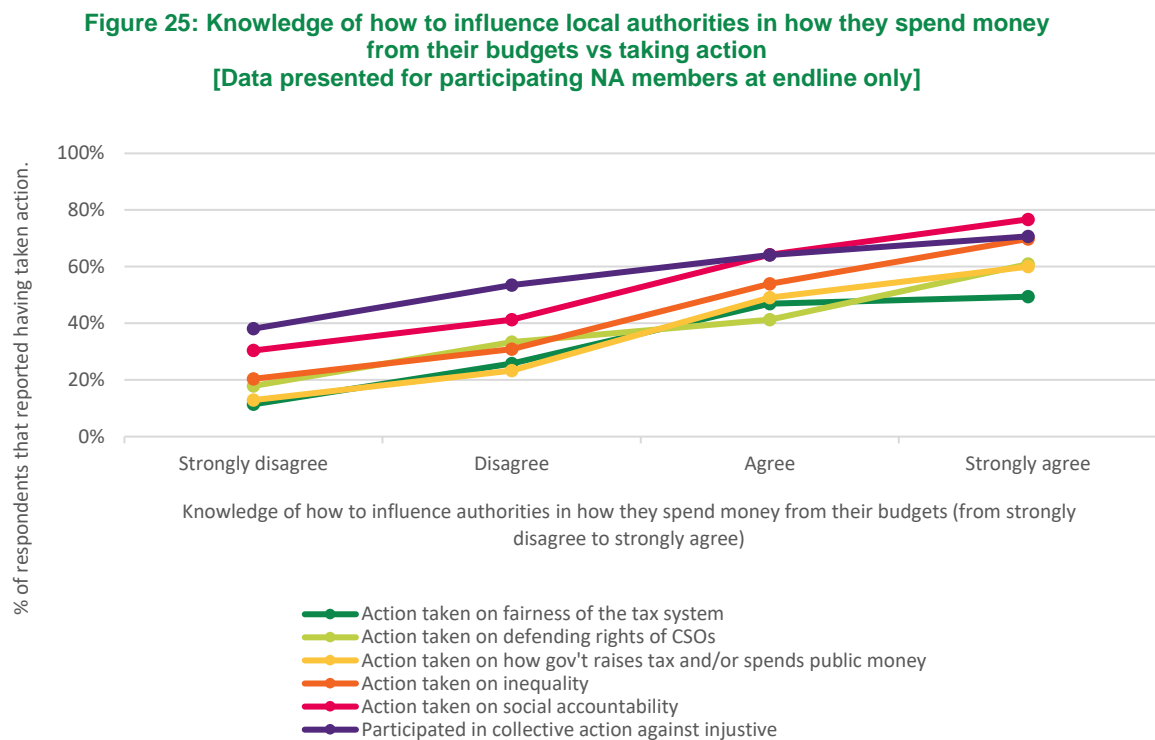
4.5.1 EFFECT OF KNOWLEDGE OF TAX ON EXPRESSING VOICE

In Figure 24, for each level of knowledge of how to pay tax, we have depicted the percentage of participating NA members at the endline who took action on F4D topics. We found that if respondents gained knowledge, their level of taking action increased. When testing the effect of increased knowledge on actions taken by citizens, we found that the better people knew which taxes to pay, the more likely it was that they took action. The effect of increased knowledge on taking action held for the topics of the fairness of the tax system, social accountability, defending equality and fighting against injustice. For the details of the regression analysis, see Annex 7.2.

Figure 24: Knowledge of what taxes need to be paid vs taking action
Data presented for participating NA members at endline only



In Figure 25, for each level of knowledge of how to influence local authorities in how they spend money from their budgets we have depicted the percentage of participating NA members at the endline who took action on F4D topics. We saw that if respondents gained knowledge, they took more action on F4D topics. When testing the effect of increased knowledge on actions taken by citizens, we found that the better people knew how to influence local authorities, the more likely it was that they took action. This effect held for all types of action that respondents could take on F4D topics. For the details of the regression analysis, see Annex 7.2.



4.5.2 EFFECT OF KNOWLEDGE OF SOCIAL ACCOUNTABILITY ON EXPRESSING VOICE

In this section, we reflect on the effect of knowledge of social accountability on increasing the citizens' voice. Knowledge of social accountability is operationalized by (1) knowing where to find information on decisions and actions made by people/organizations with power and (2) feeling informed about community development by the government. In Figure 26, for each level of knowledge of where to find information on decisions and actions made by people/organizations with power, we depicted the percentage of participating NA members at the endline who took action on F4D topics. Figure 27 shows the percentage of participating NA members at the endline who took action on F4D topics for each level of perceived feeling about being informed about community development by the government.

Figure 26 and Figure 27 show a similar trend – if respondents gained knowledge, they took more action on F4D topics. When testing the effect of increased knowledge on the action taken by citizens, we have found that the better people knew where to find information on decisions and actions made by people/organizations with power, the more they felt informed about community development by the government and the more likely it was that they took action. This effect held for all types of action that respondents could take on F4D topics. For the details of the regression analysis, see Annex 7.2.

Figure 26: Knowledge of where to find information on decisions and actions made by people/organizations with power vs taking action
 [Data presented for participating NA members at endline only]

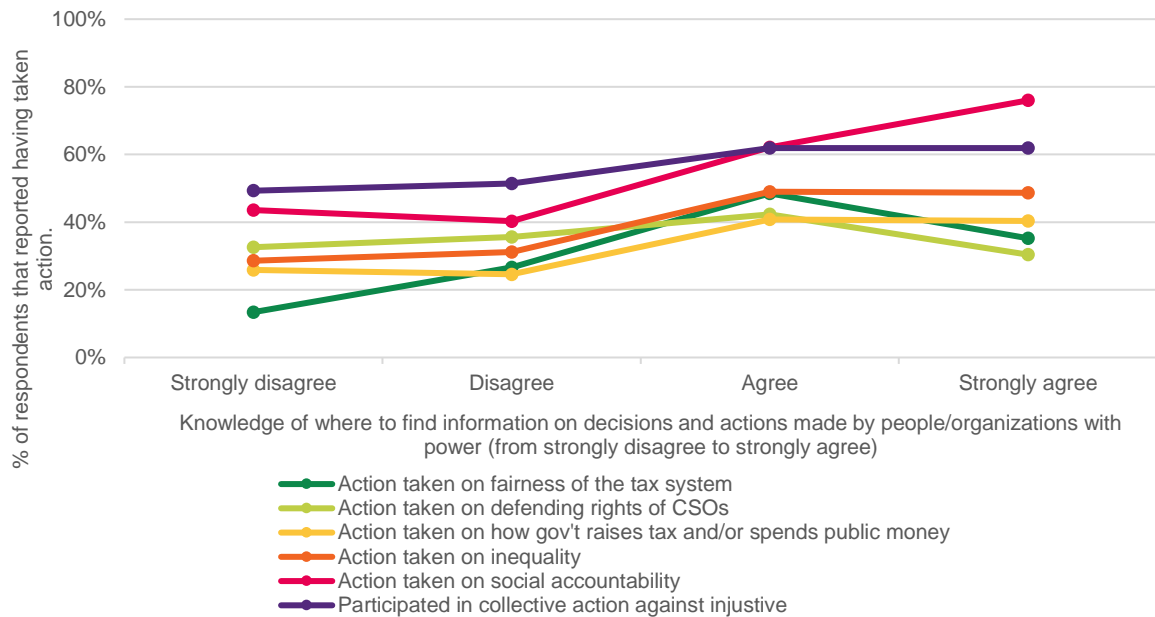
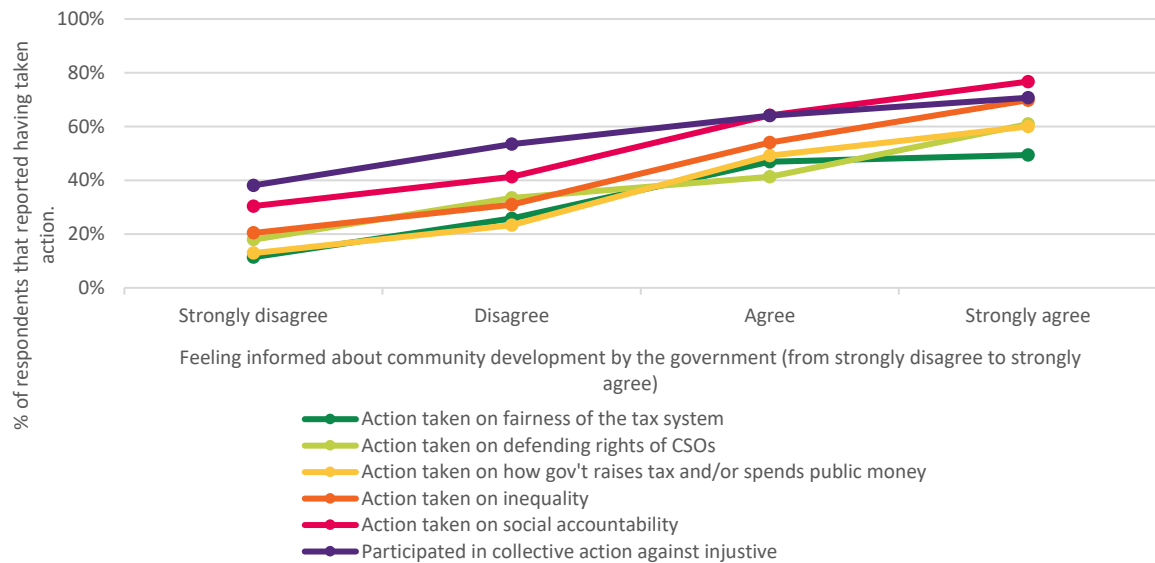


Figure 27: Feeling informed about community development by the government vs taking action
 [Data presented for participating NA members at endline only]



In sections 4.5.1 and 4.5.2 on knowledge and voice, the research questions were:

- *To what extent do changes in knowledge of taxes, budget processes and social accountability occur?*
- *To what extent does increased knowledge of F4D themes lead to a change in the citizens' voice?*
- *Does knowledge of which taxes need to be paid lead to an increased citizens' voice?*
- *Does knowledge of how to influence local budget processes lead to an increased citizens voice?*
- *Does knowledge of social accountability lead to an increased citizens voice?*

For all types of knowledge, we found that if respondents gained knowledge, they took more action on F4D topics. When testing the effect of increased knowledge on the action taken by citizens, we found that the more knowledge people gained on tax, budget processes and social accountability, the more likely it was that they took action. We concluded that increased knowledge of tax, budget processes and social accountability was likely to lead to a positive change in the citizens' voice.

4.6 GENDER-EQUAL ATTITUDES

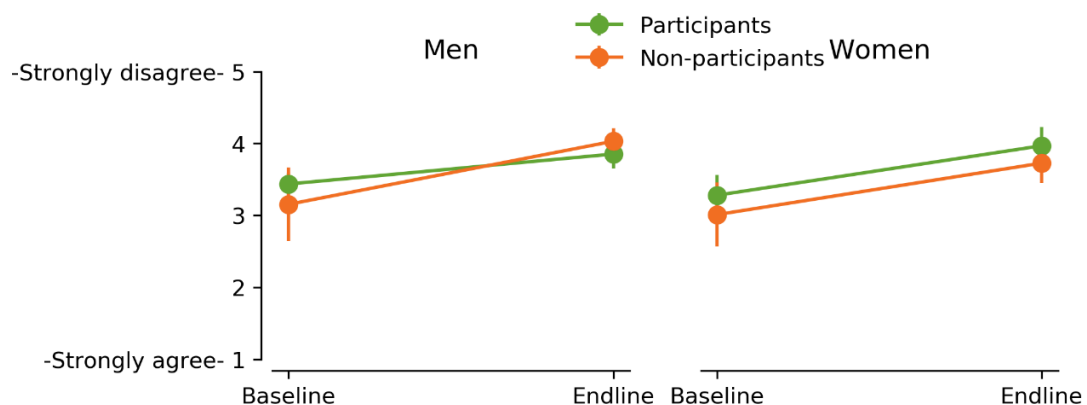
In addition to outcomes directly related to the F4D project, we identified determinants that we considered as key enablers or barriers to citizens shifting their attitudes and norms and voicing their concerns to duty-bearers on the fairness of the tax system, inequality and social accountability. These determinants go beyond the socio-economic characteristics of the respondents. In the case of the F4D project of Uganda, we would like to reflect on the determinant of gender justice, which may influence the extent to which the project succeeds in shifting attitudes and norms and increasing the citizens' voice, especially for women. At the same time, determinants, such as gender justice, may also be influenced indirectly by the project itself. In this section, we look at the research question *To what extent do the implemented activities contribute to changes in gender-equal attitudes?*

Fostering gender justice is at the heart of our programming. Women are often at a disadvantage, compared with men, in relation to different aspects of empowerment. In the case of the F4D project in Uganda, there has been a focus on engaging women in the NAs in order to ensure their inclusion. We measured attitudes on gender equality to provide a general picture of attitudes towards women's inclusion. Such attitudes, when held by women themselves, or by others in society, may influence the willingness of and the possibilities for women to raise their voices. Respondents were asked about their attitude to gender equality in three domains: education, work and political leaders:

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

We have estimated the mean value of these three statements to get a general sense of gender-equal attitudes. Using a scale from 1 (strongly agree) to 5 (strongly disagree), the average score was 3.6. The results showed that gender-equal attitude of both participating and non-participating NA members unchanged from the baseline to the endline, see Figure 28.






Figure 28: From baseline to endline, participating and non-participating NA members have unchanged gender-equal attitudes.



Source: SP UGA F4D surveys, n men=367, n women=501

4.6.1 TENTATIVE SUMMARY

Table 5: Summary table on gender-equal attitudes

Theme	Outcome variable	What is the general trend from baseline to endline?	Is there a significant effect for the target group as a whole?	Is there a significant effect for the subgroup of men?	Is there a significant effect for the subgroup of women?
To what extent do the implemented activities contribute to changes in gender-equal attitudes?					
Gender equal attitudes	Attitudes on women's empowerment (mean value of three statements below).		=	=	=
	Disagree with: A good education is more important for a boy than for a girl.		=	=	=
	Disagree with: When women work outside the home, the whole family suffers.		=		=
	Disagree with: On the whole, men make better political leaders than women do.		=	=	=

In this section, we explored the following research question: *To what extent do the implemented activities contribute to changes in gender-equal attitudes?*

We addressed this question by measuring gender-equal attitudes. We found that for both participating and non-participating NA members, gender-equal attitudes have remained unchanged between the baseline and the endline.

When we compared the gender-equal attitudes with the results in section 4.3.3 on norms and the results in 4.2 on the citizens' voice, we saw that although men and women seemed have a positive attitude towards gender equality, and there seemed to be an opening space for women to participate in local budget processes (change towards a positive norm), we did not find a significant change for women taking action (voice). It seems that the space was there but there were barriers and challenges that women faced. It seemed that cultural beliefs of gender roles and norms in their communities could still impact and restrain women's participation, and these circumstances need to be taken into consideration when implementing the project activities.

5 CONCLUSION

This section presents the main conclusions of the evaluation report of the F4D project in Uganda. The conclusions are presented in three parts. The first part presents the main conclusions of the research questions and is divided into four sub-sections: citizens' voice, norms and attitudes, knowledge, and the effect of knowledge on the citizens' voice. The second part presents the limitations, and the third part presents the main conclusions of the evaluation

5.1 CONCLUSIONS FOR EACH RESEARCH QUESTION

5.1.1 CITIZENS' VOICE

In this sub-section, we examine the questions:

- *To what extent do changes in the citizens' voice occur?*
- *To what extent did the projects' activities contribute to changes in taking action on the fairness of the tax system, defending CSOs, increasing domestic revenue, defending equality, and social accountability?*

The results showed that male NA members who participated in the project activities took more action on F4D topics than male NA members who did not participate. For women, the apparent increase between the baseline and endline was not statistically significant. When we looked at specific F4D topics (fairness of the tax system, defending CSOs, increasing domestic revenue, defending equality and social accountability) in more detail, we found that for all topics except defending CSO rights, the citizens' voice increased. For tax and budget processes, both male and female NA members who participated in the project took more action than male and female NA members who did not participate. For defending equality, male NA members who participated in the project took more action than male NA members who did not participate. For women, we did not find any change. For fairness of the tax system and social accountability, NA members who participated in the project's activities took more action than NA members who did not participate. These differences were very likely to be the result of participating in project activities.

Oxfam's partners concluded that the mode of implementation, NAs training other NAs, was working well as the F4D activities had enabled more citizens to take action on F4D topics. This mode of implementation allowed the project activities to reach a wider audience than was intended.

5.1.2 ATTITUDES AND NORMS

In this sub-section, we examine the questions:

- *To what extent do changes in attitudes occur?*
- *To what extent did the projects' activities contribute to changes in attitudes towards social accountability, in attitudes towards redistributive tax policies, and in attitudes and norms towards citizens' participation in budget processes?*

The results showed that attitudes towards both social accountability and redistributive tax policies did not change for participating NA members compared with non-participating NA members between the baseline and the endline. However, at the baseline, NA members already valued social accountability as important and had similar attitudes toward redistributive tax policies. They were in favour of high taxes if this meant more services were provided, in favour of economic growth and in favour of

progressive taxation. These attitudes did not change between the baseline and the endline, so the respondents already held the attitudes that the project was aiming for.

The attitudes and norms of NA members towards participation in local budget processes did not change between the baseline and the endline. The respondents thought that they should participate, and also thought that others thought that it was good to participate in budget processes. However, when we looked at actual participation, we found that participation in budget processes was still difficult, and most people did not participate. In addition, it seemed that for female NA members who participated in budget processes their attitudes towards an active role for citizens in deciding how tax revenue was spent became slightly more positive, and more of them thought that other people would think it was a good thing if they participated. We concluded that there seemed to be a positive norm for participation in the local budget processes, especially for women, but actual access remained difficult

5.1.3 KNOWLEDGE

In this sub-section, we examine the question

- *To what extent do changes in knowledge of taxes, budget processes and social accountability occur?*

The results showed that for knowledge of what taxes need to be paid, there was no change between the baseline and the endline for both the participating and non-participating NA members. However, the knowledge of participating and non-participating NA members on what taxes need to be paid was already high. For knowledge of how to influence authorities in how they spend money from their budgets, the results showed that both participating and non-participating NA members became more knowledgeable between the baseline and the endline.

5.1.4 EFFECT OF KNOWLEDGE ON THE CITIZENS' VOICE

The questions that we used to investigate the effect of knowledge on the citizens' voice were:

- *To what extent do changes in knowledge of taxes, budget processes and social accountability occur?*
- *To what extent does increased knowledge of F4D themes lead to a change in the citizens' voice?*
- *Does knowledge of which taxes need to be paid lead to an increased citizens' voice?*
- *Does knowledge of how to influence local budget processes lead to an increased citizens' voice?*
- *Does knowledge of social accountability lead to an increased citizens' voice?*

We found that the more knowledge people gained of tax, budget processes and social accountability, the more likely it was that they took action on F4D topics. Therefore, increased knowledge of tax, budget processes and social accountability is likely to lead to a positive change in the citizens' voice

5.1.5 GENDER

In this sub-section, we examine the question:

- *To what extent have the implemented activities contributed to changes in gender-equal attitudes?*

We found that gender-equal attitudes held by participating and non-participating NA members remained similar between the baseline and the endline. When we compared the positive gender-equal attitudes with the results in section 4.3.3 on norms and the results in section 4.2 on the citizens' voice, we saw

that although men and women seemed to gain a more positive attitude towards gender equality, and there seemed to be an opening space for women to participate in local budget processes (change towards a positive norm), we did not find a significant change in women taking action (voice). It seems that there are barriers and challenges faced by women in using this opening space. Cultural beliefs surrounding gender roles and norms in their communities could still impact and restrain women's participation and therefore needs to be taken into consideration when implementing the F4D activities.

5.2 LIMITATIONS

This evaluation was initially designed with a planned target and 'true' comparison group (quasi-experimental design). However, due to factors such as spill over of some of the project actions from targeted groups to non-targeted groups and the arrangement of society in Uganda made it hard to work exclusively with the planned target group. Therefore, this evaluation did not compare target and 'true' comparison groups, but instead, compared participating and non-participating members of NAs. Additionally, due to delays in the commencement of the project, the project's mode of implementation has changed from implementing activities with specific NA groups to implementing activities with a wider range of NA groups. This caused the level of engagement in project activities of NA members to change, so the changes that we have found might be different from those that were expected originally.

This evaluation focused on tax and budget processes. Some of the key concepts that were used in the end-line survey, such as economic growth, might have been challenging for respondents to understand. Therefore, we accepted the reflections and explanation of Oxfam's project partners on what these concepts mean in the context of the lives of people living in Northern and Eastern districts in Uganda. The results of the evaluation were indicative of the project in general, but the evaluation did not explore differences between sub-regions in Northern and Eastern Uganda, and it is unclear whether the project only contributed to significant changes in some regions.

5.3 CONCLUSION

The evaluation showed that the project had performed well in meeting most of its performance targets on increased citizens' voice. The mode of implementation is working quite well as the F4D activities have enabled more citizens to take action on F4D topics. Looking at the F4D topics (fairness of the tax system; defending CSOs; increasing domestic revenue; defending equality; and social accountability) in more detail we found that except for defending CSO rights, the citizens' voice increased. The project activities have reached a wider audience than intended initially. Attitudes towards tax, budget processes and social accountability haven't changed over time, but respondents were already holding attitudes in favour of social accountability and redistributive tax policies. Hence, they were already holding the attitudes which the project aimed to achieve. The norms on participation in local budget processes seemed to be positive, especially for women, but actual participation of women remains difficult. We found that NA members became more knowledgeable about how to influence authorities in how they spend money from their budgets, but knowledge of what taxes need to be paid was unchanged between the baseline and the endline. We also find that increased knowledge of tax, budget processes and social accountability was likely to lead to a positive change in the citizens' voice. Lastly, we found that gender-equal attitudes of NA members remained unchanged between the baseline and the endline. However, it seems that cultural beliefs surrounding gender roles and norms in their communities can still impact and restrain women's participation, and therefore need to be taken into consideration when implementing the project's activities.

6 RECOMMENDATIONS

- The results showed an increase in the citizens' voice, even though there was a change in the project's mode of implementation. However, the project has not yet reached all of its objectives as it still has stakeholder compliance challenges involving both the cultural and political stakeholders, and the project scope is limited to the current communities. In light of this situation, the recommendation of the project partners is for the project to continue with the training sessions, coaching and mentorship for NAs and ToTs so that they can challenge unfair fiscal policies and practices. We also recommended that the creation of more opportunities to be engaged in the F4D project for more NA and community members is increased.
- It is imperative to continue strengthening the interest of citizens in understanding tax issues and taking follow-up actions on the budgeting process at all levels of government. The reinforcement of follow-up actions with evidence-based advocacy will need to be sustained and strengthened through existing networks and collaboration with the communities.
- Although men and women seemed to gain a more positive attitude towards gender equality, and there was an opening space for women to participate in local budget processes, we did not find a change in women taking action. In other words, there was a positive norm for women to participate in the local budget processes, but there were still barriers and challenges that women faced when participating. Cultural beliefs surrounding gender roles and norms in their communities still have an impact and restrain women from participating. The partners and NAs shall need to promote advocacy on social norms and consider these circumstances when implementing project activities.
- Citizens had a positive attitude towards redistributive tax policies, and partners have recommended strengthening engagements with duty bearers to improve public service delivery and to reinforce the social contract with citizens.
- Although NAs have been successful in informing and empowering local communities, there is still a need to continue strengthening the capacity of NAs by improving their livelihoods and their meaningful and powerful participation in local level structures. Partners need to continue supporting NAs in advocacy, planning, and need to explore meaningful participation of NAs in the local governance processes.
- There is a need to support NGOs, CBOs and NAs to continue their work as an interface between people and the service providers. While the capacities of NGOs, CBOs and NAs have been increased, and their role as an interface between people and service providers has greatly improved, by the end of the project they will still require continuous support (including technical support) of Oxfam to continue working as an interface between government and duty bearers.
- This project recommends continuing the technical capacity building and support to local governance units to enhance demand of widening the tax base. Although the project has built-up the capacity of local government officials, elected politicians and accountability structures for promoting accountability and transparency, there is a need to continue engaging with these accountability structures specifically to promote open contracting and access to public information for improved public service delivery. This is vital since Uganda is scheduled to hold national elections in 2021, and newly elected politicians are likely to come into leadership positions and will need to be engaged with their roles and responsibilities.

7 ANNEX

7.1 SAMPLING TABLE

In the table below you find the sample at baseline and at endline, after cleaning and before matching (PSM).

Table 6 Sample

Region	District	NA	Baseline		Endline	
			Target	Comparison	Participants	Non-Participants
Karamoja	Kaabong	Loliya CP	13	0	8	2
		Kabong East	0	0	6	2
	Kotido	Panyangara NA	0	0	9	4
		Rengen Community Parliament	15	0	0	0
		Nadoi	0	0	4	5
Teso	Serere	Lokotelebu	0	0	6	5
		Kyere C.P	17	0	14	3
		Bugonda Citizens Parliament	1	0	0	0
	Kumi	Atiira	0	12	0	0
		Oseera NA	17	0	12	4
		Asinge citizens Parliament	17	0	7	10
		Kumi Market Women	0	31	12	3
		Tisai Island NA	0	17	9	8
	Soroti	Tubul	0	0	18	6
		Mukura	0	0	4	3
Katine		0	0	14	2	
Acholli North	Ngora	Asuret Citizens Parliament	39	0	0	0
		Opot community parliament	15	0	0	0
		Ngora town council disability parliament	2	0	0	0
	Kaberamaido	Ngora T/C	0	30	0	0
		Alwa PDWDS Community Parliament	16	0	0	0
	Buyende	Otuboi disability	0	16	0	0
		Iringa NA	0	1	0	0
		Bugaya NA	0	2	0	0
		Makoka NA	0	2	0	0
		Kidiki NA	0	2	0	0
Kamuli	Kikubi NA	0	17	0	0	
	Kiyige NA	0	19	0	0	
	Namusita NA	0	18	0	0	
Acholli South	Agago	Ananimoti NA	2	0	3	0
		Paimol	0	0	12	0
		Kaichel wat twero	3	0	0	0
		Lukole Participatory Budget Club	0	0	9	1
		AMANZI MEN GROUP	0	0	8	6
		Otaka	0	15	0	0
	Pader	RIPE BER	0	0	13	2
		CANCOYA	13	0	8	4
		Koyo	0	15	0	0
		ROLE MODEL MEN	0	0	3	2
	Amuru	ACTIVITISTS	0	0	2	3
		Unknown	0	2	0	0
		Kony Paco NA	15	0	0	0
Lamwo	Ogwai-woo	14	0	0	0	
Acholli South	Gulu	Peko Mito Tic	0	0	17	4
		Yesu aye Yoo NA	0	0	4	7
		Tekkwo Acutomer	0	0	10	8
		Paromo NA	0	0	13	9
		Waceto Anyim	0	0	6	4
		Pece Womens NA	17	0	0	0
		Acoyo formal group	0	17	0	0
		Unknown	0	1	1	0
	Omoro	Koro NA	0	0	5	4
	Nwoya	Tam Palwak NA	14	0	0	0
West Nile	Arua	Ambasuru Aliodrozu N.A	0	0	9	0
		Amudrile Women Group N.A	0	0	48	4
		Ambeko	16	0	0	0
	Nebbi	Mungumaro Jumakwaye NA	0	0	34	0
		Women right defenders	2	0	0	0
	Pakwatch	Action for youth empowerment (AFOYE) NA	0	0	12	8
	Yumbe	Arua Main Central Market NA	0	0	1	0
		Amokobo	17	0	0	0
		Apo Development Forum	0	0	17	6
	Koboko	Mugufenne	17	0	0	0
		Longira VSLA NA	0	0	8	5
	Moyo	Padrombu Youth NA	0	0	10	4
		Chandi FL	1	0	0	0
Adjumani	Mwoyo Sb/cf	1	0	0	0	
	Pakele Parliament	0	0	5	12	
	Ofuwa NA	0	0	6	21	
Unknown	Tororo	Paridi	17	0	0	0
		Nyangole NA	0	3	0	0
	Tororo anti HIV/Aids	0	19	0	0	
	Sironko	Pei Pei NA	0	2	0	0
	Luuka	Bugomba NA	0	2	0	0
Unknown	Apapai	3	0	0	0	
	Unknown	48	0	0	0	
TOTAL			352	243	387	171

7.2 REGRESSION TABLES

Table 7 Regression Knowledge what taxes to pay and voice

Voice1 = have taken action on the fairness of the tax system						
Voice2 = have taken action on defending the rights of CSOs						
Voice3 = have taken action on how the government raises tax and/or spends public money						
Voice4 = have taken action on inequality						
Voice5 = have taken action on social accountability						
Voice6 = have participated in any collective/community action against any injustice or fight for rights						
	1	2	3	4	5	6
	Voice1	Voice2	Voice3	Voice4	Voice5	Voice6
Knowing what taxes to pay	0.32946** (0.161)	0.01700 (0.087)	0.20531*** (0.078)	0.23824** (0.096)	0.33388*** (0.129)	0.14320** (0.070)
Covariates	YES	YES	YES	YES	YES	YES
Constant	-1.74362*** (0.485)	-1.15146*** (0.239)	-1.90184*** (0.281)	-1.80024*** (0.328)	-1.15897*** (0.349)	-0.42011 (0.335)
Observations	505	949	946	944	505	957
Robust standard errors in parentheses (standard errors clustered at the district level)						
*** p<0.01, ** p<0.05, * p<0.1						
Covariates included are: age, gender, marital status, level of education, level of education household head, literacy, occupation, occupation household head, region, and PPI						

Table 8 Regression Knowledge how to influence and voice

Voice1 = have taken action on the fairness of the tax system						
Voice2 = have taken action on defending the rights of CSOs						
Voice3 = have taken action on how the government raises tax and/or spends public money						
Voice4 = have taken action on inequality						
Voice5 = have taken action on social accountability						
Voice6 = have participated in any collective/community action against any injustice or fight for rights						
	1	2	3	4	5	6
	Voice1	Voice2	Voice3	Voice4	Voice5	Voice6
Knowing how to influence local authorities in how they spend money from their budgets	0.43844*** (0.099)	0.33210*** (0.064)	0.55005*** (0.071)	0.50130*** (0.080)	0.47041*** (0.085)	0.28788*** (0.056)
Covariates	YES	YES	YES	YES	YES	YES
Constant	-1.92184*** (0.451)	-1.90502*** (0.307)	-2.80376*** (0.208)	-2.26570*** (0.286)	-1.35916*** (0.324)	-0.78803*** (0.262)
Observations	494	917	914	912	494	925
Robust standard errors in parentheses (standard errors clustered at the district level)						
*** p<0.01, ** p<0.05, * p<0.1						
Covariates included are: age, gender, marital status, level of education, level of education household head, literacy, occupation, occupation household head, region, and PPI						

Table 9 Regression Knowledge social accountability and voice

Voice1 = have taken action on the fairness of the tax system
 Voice2 = have taken action on defending the rights of CSOs
 Voice3 = have taken action on how the government raises tax and/or spends public money
 Voice4 = have taken action on inequality
 Voice5 = have taken action on social accountability
 Voice6 = have participated in any collective/community action against any injustice or fight for rights

	1	2	3	4	5	6	1	2	3	4	5	6
	Voice1	Voice2	Voice3	Voice4	Voice5	Voice6	Voice1	Voice2	Voice3	Voice4	Voice5	Voice6
Knowing where to find information on decision and actions made by people/organizations with power	0.35371*** (0.113)	0.40419*** (0.115)	0.51425*** (0.068)	0.34351** (0.140)	0.39435*** (0.083)	0.36388*** (0.059)						
Feeling informed on community development by the government							0.21241*** (0.081)	0.32184** (0.147)	0.33320*** (0.115)	0.31072*** (0.090)	0.36240*** (0.141)	0.33273*** (0.103)
Covariates	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
Constant	-2.14519*** (0.509)	-2.51038*** (0.456)	-2.64717*** (0.410)	-2.45594*** (0.520)	-1.41374*** (0.354)	-1.56654*** (0.494)	-1.91470*** (0.465)	-2.40679*** (0.454)	-2.24681*** (0.407)	-2.47722*** (0.480)	-1.46028*** (0.490)	-1.58984*** (0.607)
Observations	489	487	489	489	489	489	538	536	538	538	538	538

Robust standard errors in parentheses (standard errors clustered at the district level)
 *** p<0.01, ** p<0.05, * p<0.1
 Covariates included are: age, gender, marital status, level of education, level of education household head, literacy, occupation, occupation household head, region, and PPI

7.3 TECHNICAL ANNEX

To assess the project's effects an outcome we investigate to what extent that outcome indicator of interest has changed over time. We compare the values on the outcomes at the baseline, the start of the project, with those at the endline (close to) the end of the project.

Solely assessing change in an outcome indicator over time for those who participated in the project does not lead to an accurate measure of the impact of a certain project, as we are only looking at those who actually participated. A lot of things that were not in the project's or programme's sphere of influence might have had some influence on the project as well. Therefore, a more reasonable and accurate method would be to ask ourselves the question "what would have happened in the absence of the project" in addition to describing what has happened to the project participants. In order to arrive at a reasonable estimate of the effects of the project on an outcome indicator, one would thus need to compare the change over time among a group of people that actually participated in our interventions with the change over time in a situation where the project was not implemented. Both groups operate in the same context but the only difference between them is whether they participated in the projects activities. This is a so-called counterfactual approach, a comparison in the change over time in project areas with change over time in areas where the project is not implemented.

To create this counterfactual for the target group we have incorporated a comparison group in our design. By comparing the changes over time in an outcome indicator of the target group with the change over time on the same outcome indicator in the comparison group we can assess the project's impact. In case the difference between the baseline and endline in the target group is greater than the difference between the baseline and endline in the counterfactual (the comparison group), the project has had an impact on the respective indicator. Thus, if for example the increase in citizens voice in the target group is larger than the increase in citizens voice in the comparison group, one can say that the project has had an impact or effect on the indicator citizens voice. It is the project that is responsible for this change, as the comparison group has been experiencing the same context but did not join in the project. The changes we find are thus attributable to the project. This is called a difference-in-difference approach (Athey & Imbens, 2017; Snow, 1855). Note that these effects can positive or negative.

By incorporating a comparison group in our design we are not quite there, yet. 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 at the baseline. 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 targeted by the project's activities is unknown³² 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, level of education, literacy, occupation, marital status, gender of the household head, education of the household head, literacy of the household head, occupation of the household head, and an index of the economic profile of the household.

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 use to calculate the propensity score in order to select or match a comparison group where the distribution of age, gender, level of education, literacy, occupation,

³² Compare 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 the in the target group) would be known and equal to 0.5

marital status, gender of the household head, education of the household head, occupation of the household head, region, and an index of the economic profile of the household is similar to the distribution of these same covariates 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 score³³. 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.

The extent to which these groups are balanced before and after matching on the relevant characteristics used is shown in Table 10 on the next page.

³³ We have implemented propensity score matching using a normal (Gaussian) kernel estimator, where each person in the comparison is given a weight based on the characteristics used in the matching model. his weight is a kernel-weighted average of the distance between a given person in the target group to all people in the comparison group, where the weight is expressed in proportion of closeness between a subject in the comparison group and the target group. Subsequently, when calculating the average values on the outcome indicator for people in the comparison group, each person in the comparison group is given a weight, so that closer and better matches, thus more comparable people, have a greater influence on this average compared to worse matches.

Table 10: Balance table before and after matching

		Pre							Post						
		Baseline		Endline		Difference 1-2	Difference 1-3	Difference 3-4	Baseline		Endline		Difference 1-2	Difference 1-3	Difference 3-4
		(1) T	(2) C	(3) T	(4) C				(1) T	(2) C	(3) T	(4) C			
		Mean/[SE]				Mean/[SE]									
Age	Age (mean)	38.428 [0.747]	41.974 [0.896]	39.395 [0.588]	36.859 [0.813]	3.546***	-0.967	2.536**	39.960 [0.992]	40.116 [1.036]	38.516 [0.709]	37.700 [1.446]	-0.156	1.444	0.816
Probability to Poverty Index	PPI (mean)	0.150 [0.010]	0.176 [0.014]	0.179 [0.008]	0.191 [0.011]	-0.027	-0.029**	-0.012	0.136 [0.012]	0.148 [0.014]	0.151 [0.008]	0.153 [0.014]	-0.013	-0.016	-0.002
Gender	Female (%)	0.531 [0.027]	0.536 [0.033]	0.579 [0.025]	0.635 [0.037]	-0.006	-0.048	-0.056	0.538 [0.035]	0.569 [0.040]	0.548 [0.034]	0.537 [0.078]	-0.032	-0.010	0.011
Gender household head	Female (%)	0.191 [0.021]	0.197 [0.026]	0.223 [0.021]	0.247 [0.033]	-0.007	-0.033	-0.024	0.206 [0.029]	0.206 [0.034]	0.205 [0.029]	0.217 [0.057]	0.000	0.001	-0.012
Marital status	Married (%)	0.774 [0.023]	0.815 [0.025]	0.748 [0.022]	0.647 [0.037]	-0.041	0.026	0.101**	0.769 [0.030]	0.777 [0.035]	0.778 [0.027]	0.828 [0.043]	-0.008	-0.009	-0.050
Literacy	Literacy rate (%)	0.704 [0.025]	0.635 [0.032]	0.706 [0.023]	0.582 [0.038]	0.069*	-0.003	0.124***	0.744 [0.031]	0.735 [0.033]	0.683 [0.033]	0.716 [0.061]	0.009	0.061	-0.033
Education	No education (%)	0.290 [0.025]	0.361 [0.032]	0.229 [0.021]	0.318 [0.036]	-0.070*	0.062*	-0.089**	0.236 [0.030]	0.242 [0.032]	0.301 [0.035]	0.226 [0.057]	-0.006	-0.065	0.075
	Primary education (%)	0.308 [0.025]	0.322 [0.031]	0.343 [0.024]	0.382 [0.037]	-0.014	-0.035	-0.039	0.337 [0.034]	0.338 [0.038]	0.283 [0.029]	0.357 [0.072]	-0.001	0.054	-0.074
	Secondary O level & Secondary A level (%)	0.267 [0.024]	0.227 [0.028]	0.288 [0.023]	0.229 [0.032]	0.039	-0.021	0.059	0.307 [0.033]	0.268 [0.037]	0.257 [0.027]	0.319 [0.072]	0.039	0.049	-0.062
	Tertiary/University (%)	0.135 [0.019]	0.090 [0.019]	0.140 [0.018]	0.071 [0.020]	0.045	-0.005	0.070**	0.121 [0.023]	0.152 [0.034]	0.159 [0.026]	0.098 [0.060]	-0.032	-0.039	0.061
Education household head	No education (%)	0.246 [0.023]	0.300 [0.030]	0.197 [0.020]	0.300 [0.035]	-0.054	0.049	0.103***	0.191 [0.028]	0.188 [0.028]	0.236 [0.031]	0.137 [0.036]	0.003	-0.046	0.099**
	Primary education (%)	0.328 [0.025]	0.322 [0.031]	0.332 [0.024]	0.335 [0.036]	0.007	-0.004	-0.003	0.367 [0.034]	0.387 [0.040]	0.319 [0.032]	0.410 [0.076]	-0.020	0.048	-0.092
	Secondary O level & Secondary A level (%)	0.284 [0.024]	0.258 [0.029]	0.317 [0.024]	0.276 [0.034]	0.027	-0.032	0.040	0.317 [0.033]	0.292 [0.037]	0.288 [0.030]	0.350 [0.074]	0.025	0.028	-0.062
	Tertiary/University (%)	0.141 [0.019]	0.120 [0.021]	0.153 [0.018]	0.088 [0.022]	0.021	-0.012	0.065**	0.126 [0.024]	0.133 [0.030]	0.157 [0.025]	0.102 [0.058]	-0.008	-0.031	0.054

Occupation	Farmer (%)	0.534 [0.027]	0.597 [0.032]	0.616 [0.025]	0.671 [0.036]	-0.063	-0.082**	-0.055	0.608 [0.035]	0.570 [0.041]	0.582 [0.035]	0.593 [0.081]	0.038	0.026	-0.011		
	Business (wo)man (%)	0.123 [0.018]	0.124 [0.022]	0.192 [0.020]	0.129 [0.026]	-0.001	-0.069**	0.063*	0.126 [0.024]	0.122 [0.027]	0.139 [0.021]	0.144 [0.054]	0.003	-0.013	-0.005		
	Ssalaried worker (%)	0.070 [0.014]	0.030 [0.011]	0.060 [0.012]	0.053 [0.017]	0.040**	0.011	0.007	0.035 [0.013]	0.048 [0.020]	0.073 [0.020]	0.016 [0.016]	-0.012	-0.037	0.056**		
	Unemployed (%)	0.032 [0.010]	0.034 [0.012]	0.029 [0.009]	0.029 [0.013]	-0.002	0.004	-0.001	0.020 [0.010]	0.018 [0.007]	0.027 [0.010]	0.057 [0.055]	0.002	-0.007	-0.030		
	Other (%)	0.240 [0.023]	0.215 [0.027]	0.104 [0.016]	0.118 [0.025]	0.026	0.137***	-0.014	0.211 [0.029]	0.242 [0.036]	0.179 [0.031]	0.190 [0.072]	-0.031	0.032	-0.010		
Occupation household head	Farmer (%)	0.516 [0.027]	0.571 [0.032]	0.613 [0.025]	0.641 [0.037]	-0.055	-	0.097***	-0.028	0.588 [0.035]	0.562 [0.041]	0.554 [0.035]	0.570 [0.080]	0.026	0.034	-0.015	
	Business (wo)man (%)	0.091 [0.016]	0.116 [0.021]	0.109 [0.016]	0.094 [0.022]	-0.025	-0.018	0.015	0.106 [0.022]	0.109 [0.026]	0.106 [0.023]	0.116 [0.052]	-0.004	-0.001	-0.009		
	Ssalaried worker (%)	0.132 [0.018]	0.073 [0.017]	0.112 [0.016]	0.094 [0.022]	0.059**	0.020	0.018	0.070 [0.018]	0.069 [0.019]	0.144 [0.027]	0.046 [0.024]	0.002	-0.074**	0.099***		
	Unemployed (%)	0.018 [0.007]	0.052 [0.015]	0.013 [0.006]	0.024 [0.012]	-0.034**	0.005	-0.011	0.020 [0.010]	0.019 [0.007]	0.017 [0.009]	0.057 [0.055]	0.001	0.003	-0.040		
	Other (%)	0.243 [0.023]	0.189 [0.026]	0.153 [0.018]	0.147 [0.027]	0.055	0.090***	0.006	0.216 [0.029]	0.241 [0.037]	0.178 [0.028]	0.212 [0.072]	-0.025	0.038	-0.034		
Region	Karamoja (%)	0.132 [0.018]	0.000 [0.000]	0.086 [0.014]	0.106 [0.024]	0.132***	0.046**	-0.020	0.000 [0.000]	0.000 [0.000]	0.136 [0.025]	0.000 [0.000]	N/A	-	0.136***	0.136***	
	Acholi North (%)	0.094 [0.016]	0.144 [0.024]	0.151 [0.018]	0.106 [0.024]	-0.050*	-0.057**	0.045	0.156 [0.026]	0.166 [0.030]	0.092 [0.013]	0.139 [0.040]	-0.010	0.064**	-0.047		
	Acholi South (%)	0.135 [0.019]	0.086 [0.019]	0.140 [0.018]	0.206 [0.031]	0.049*	-0.005	-0.066*	0.211 [0.029]	0.173 [0.039]	0.128 [0.020]	0.216 [0.061]	0.038	0.083**	-0.088		
	West Nile (%)	0.199 [0.022]	0.000 [0.000]	0.390 [0.025]	0.353 [0.037]	0.199***	-	0.190***	0.037	0.000 [0.000]	0.000 [0.000]	0.229 [0.022]	0.000 [0.000]	N/A	-	0.229***	0.229***
	Teso (%)	0.440 [0.027]	0.770 [0.029]	0.234 [0.022]	0.229 [0.032]	-	0.330***	0.206***	0.004	0.633 [0.034]	0.661 [0.042]	0.415 [0.036]	0.645 [0.069]	-0.028	0.218***	-	0.230***
N	341	233	385	170					199	207	385	91					

T means 'target'; C means 'comparison'

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© Photo credits: Ms. Faith Nabunya, 2020. *Public procession in Kampala City during the campaign to fund the blood bank*

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