

**DETERMINANTS OF RESEARCH UPTAKE IN THE PREPARATION OF TAXATION  
POLICY IN KISUMU COUNTY, KENYA**

**BY**

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**SCHOOL OF DEVELOPMENT AND STRATEGIC STUDIES**

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## DECLARATION

### Declaration

I declare that this thesis is my original work and has never been presented for any academic award or for any other purpose in any other university or institution.

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## **DEDICATION**

I gift this work to my late lovely parents; *Mathlida Anyango* and *Martin Akeyo*, my sons and daughters, may this work inspire you to achieve better in life!

## ABSTRACT

Taxation is important in mobilizing resources for governments. Efforts by County Government of Kisumu to enhance resource mobilization through taxation have had challenges of unmet revenue targets, unorganized tax system, and revenue leakages. Existing research shows that policy-makers use research evidence in limited circumstances in informing fiscal policy. Existing literature focuses on stakeholder engagements, the role of political actors, and research funding as the major factors influencing uptake of research evidence in policy making, with a knowledge lapse on the manner in which uptake of research evidence in policy making is affected by: categories of research evidence, communication of research outputs and knowledge of policy makers. The main objective of this study was to examine determinants of research uptake in preparation of taxation policy in Kisumu County. Specifically, it sought to examine how categorization of research evidence determines research uptake in preparation of taxation policy, how communication of research evidence affects uptake of research in preparation of taxation policy, and determine how knowledge of policy makers determines uptake of research evidence in preparation of taxation policy. The study used descriptive research design involving both quantitative and qualitative approaches guided by rational comprehensive theory of public policy. The study population was 225 staff from the County Government of Kisumu, consisting of 126 staff from County Department of Finance and 99 from County Assembly. Sample sizes of 95 and 16 were drawn using Krejcie & Morgan (1970) sampling formulae and stratified random sampling respectively. The collection of data was undertaken through the use of semi-structured interviews from 95 respondents by use of questionnaires, key informant interviews on 5 respondents, 1 focused group discussion and secondary sources. The tools were pre-tested to ensure reliability. Triangulation and consultations with supervisors was done to ensure data validity. Quantitative data was analyzed using descriptive statistics and Software Package for Social Science (SPSS) while qualitative data was analyzed through content analysis, where relevant codes were developed and systematically categorized to develop coherent themes. The study found low uptake of research evidence in taxation policy making in Kisumu County influenced by economic, socio-cultural and political categories of research evidence. Economic category of evidence is highly preferred (47.3%) followed by socio-cultural category of evidence (31.6%) and political category of evidence least utilized in taxation policy making (21.1%). Limited understanding and appreciation of role of research evidence in taxation policy by policy makers in Kisumu County was noted. The study found that social media tools such as *WhatsApp* are used in sharing research evidence amongst various stakeholders besides use of workshops and conferences thus enhancing uptake. Majority of taxation policy makers in Kisumu County do not have requisite skills on research and public policy formulation with 94.7% requiring training in order to enhance their knowledge and ability to interpret and uptake research evidence in taxation policy making. The study recommends sensitization of policy makers on categories of evidence, capacity building of policy makers on research methodologies, policy analysis and interpersonal skills as well as enhanced sharing of research evidence through contemporary internet communication tools.

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## **LIST OF ACRONYMS AND ABBREVIATIONS**

<b>CIAT</b>	-	Inter American Center of Tax Administration
<b>CoK 2010</b>	-	Constitution of Kenya 2010
<b>CSO</b>	-	Community Social Organizations
<b>EBP</b>	-	Evidence Based Practice
<b>FGD</b>	-	Focused Group Discussion
<b>GoK</b>	-	Government of Kenya
<b>GRIPP</b>	-	Getting Research into Policy and Practice
<b>INASP</b>	-	International Network for the Availability of Scientific Publications
<b>ITC</b>	-	International Trade Centre
<b>KT</b>	-	Knowledge Translation
<b>LMCIC</b>	-	Low- and Medium-Income Countries
<b>MCA</b>	-	Member of County Assembly
<b>MUERC</b>	-	Maseno University Ethics Review Committee
<b>NACOSTI</b>	-	National Commission for Science Technology and Innovation
<b>OSR</b>	-	Own Source Revenue
<b>PFM Act</b>	-	Public Finance Management Act
<b>SDGs</b>	-	Sustainable Development Goals
<b>SUNY</b>	-	State University of New York
<b>UNCTAD</b>	-	United Nations Conference on Trade and Development
<b>WTO</b>	-	World Trade Organization

## DEFINITION OF TERMS/ CONCEPTS

- Categorization of research evidence** : Refers to the classification of research evidence with regards to various aspects of the society they seek to professionally inform. In this study, research evidence has been classified into socio-cultural, political and economic categories of evidence.
- Own Source Revenue** : Revenue collected by a County Government from her own local sources based on the devolved revenue management functions as provided for by the Article 210 and 4<sup>th</sup> Schedule of the Constitution of Kenya 2010
- Research Evidence** : Refers to information or data collected in a scientific manner in order to aid activities in professional settings.
- Research Uptake** : Refers to the uses of research evidence.
- Research communication** : Sharing of research evidence between individual researchers, multidisciplinary research teams, organizations and the wider stakeholders in a policy environment.
- Taxation Policy/ Finance Bill/ Finance Act** : A policy document prepared annually by Governments in order to set/ amend/ introduce/ regulate taxation rates. Conventionally and in the context of this study, the words *Taxation Policy, Finance Bill, or Finance Act* are used interchangeably. They have the same meaning.

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## **CHAPTER ONE**

### **INTRODUCTION**

#### **1.1 Background to the Study**

In September 2006, a joint conference held in Geneva by the World Trade Organization (WTO), International Trade Centre (ITC) and United Nations Conference on Trade and Development (UNCTAD), [UNCTAD-WTO-ITC] underscored the importance of research-based policy making. Inadequate information about ongoing research, missing link between researchers and policy makers, and insufficient knowledge on pressing policy questions were identified as the major challenges facing the linkage between research and public policy (UNCTAD, 2006). Enhanced dissemination of research findings, and enhanced relationship between policy makers and researchers, were major recommendations in assuring an improved research-policy interface (UNCTAD, 2006). The findings of this conference were a pointer to the fact that there is indeed an underutilization of research evidence in various policy-making processes.

Studies on tax policies and revenue collection blue-prints or finance acts in various jurisdictions have substantially focused on: tax reforms (Odusola, 2006), effects of tax reforms in various jurisdictions (Nwanne, 2015; Odusola, 2006), challenges in the implementation of the tax policies (Bartle, Kriz, & Morozov, 2011) and the procedures and practices involved in processing the tax policies while seeking legislative authorization in parliaments (May, 2011). However, the cited studies underscore the challenges at the finance and taxation policy implementation stages. Inadequate focus on the role of research in the preparation of such policies and specifically to the effect of the various categories of nature of research evidence and how they affect or inform the taxation policy making.

According to International Network for the Availability of Scientific Publications, INASP (2013), there is little consensus as to the definition of the concept of evidence-informed policy and its role in policy agenda. Despite the postulations by other scholars as to the importance of research as the most reliable category of evidence that can be relied on in enhancing policy development (Uneke, et al., 2015), other scholars have observed to the contrary such as INASP (2013) that indicated that in most policy making processes, research evidence is most often considered a minor factor. These observations have unfortunately been reiterated by other scholars who observed that many jurisdictions put more efforts in program administration with

little focus on uptake of research evidence in informing debates on such programs (Pittore, Meeker, & Barker, 2017). Appropriate communication of research evidence requires the use of communication tools such as policy briefs, journal papers, workshops, shared findings through newspapers, books and the use of appropriate language (Datta & Pellini, 2011). The nature of research evidence presented for policy making should also be assessed to ensure that policy making processes are informed with relevant research findings while knowledge of policy makers with regards to translation of research evidence into policy is also a great concern. These studies are pointers to underutilization of research findings in the policy process. However, specific indications on how research evidence is communicated, and how this would affect the uptake of the evidence in policymaking seems overlooked.

In Europe, (the House of Commons), the Lord Erskine May's Treatise on the Law, Privileges, Proceedings and Usage of parliament as edited by Jack (2011), posits that the annual finance Acts gives various types of taxations imposed on the people for purposes of raising revenue. May's work details the types of the said taxations and the procedures and processes involved in the preparation of such an Act in the parliament. May (2011) describes the details of the Act in the historical perspective of the House of Commons and goes ahead to spell out its scope with respect to the practices of parliament. He posits that the long title of a Finance Act normally describes it as an Act 'to grant certain duties, to alter other duties, and to amend the law relating to the national debt and the public revenue, and to make further provision in connection with finance' (May, 2011). May equally focuses on the legislative procedures and processes involved in the legislative handling of the finance Act. May's study underscores the parliamentary procedures involved in the processing of the Finance Act but substantially fails to handle the aspect of the actual development of the Act itself before it is tabled in parliament for scrutiny and how the legislative scrutiny of the taxation policy could be informed by the sharing of research information between the two arms of Government in a bid to comprehensively inform the Finance Act.

In Asia, a study by Datta & Pellini (2011) in Indonesia found that use of research in policy making is limited to certain circumstances. According to the study, both researchers and policy makers are more likely to use research evidence only if; the president highlights an issue as of importance, to back up pre-determined policy positions, for personal factors such as ethical

stance and professional ambition or as a result of pressure from external sources such as international partners or from the public. It is noted that in order to choose a tool for communicating evidence, various factors have to be considered such as the context and nature of the message, mode of reception preferred by the audience and availability of resources to facilitate the communication (Datta A.et al., 2011). Some of the tools and products that can be used to communicate research evidence include: policy briefs, journal articles, newspapers newsletters, press releases, brochures or leaflets, change stories, research briefs, websites amongst others (Datta & Pellini, 2011). However, the study by Datta& Pellini (2011) only highlights some broad circumstances under which research evidence may be used in policy making as well as some tools for communicating research evidence. It does not offer some specificity as to how such factors would determine the uptake of research evidence in formulation of taxation policy.

A study conducted in Malawi by Pittore, Meeker, & Barker (2017) on the practical ways of communicating evidence to policy makers' notes that policy makers in different needs and priorities for information depending on sectors and levels of government and that communication of evidence should be realistic to such factors. The study posits that this therefore necessitates the use of the right and relevant tools of communication in order to address the different needs and stakeholders. Moreover, there is need for consideration of such elements as language of communication so that the dissemination of information reaches a wider audience (Pittore, Meeker, & Barker, 2017). The study was based on literature review, key informant interviews, and analysis of data on nutrition. It also attempted to highlight recommendations to guide the development of effective materials for policy formulation in the field of nutrition. In as much as the highlights of the study attempted to diagnose aspects of appropriate communication of research findings to policy makers, its findings are restricted to the field of nutrition. This current study therefore sought to underscore how communication of research findings can affect the uptake of research evidence in the field of finance or taxation policies-specifically in the preparation of the Annual Finance Act in Kisumu County, Kenya.

In Africa, Novington (2014) studied the use of research in health economics in formulating health policies in Ghanausing the case of National Health Insurance Act,2011. The study underscored the use of relevant research evidence to support appropriate policy processes.

According to Novington (2014), the category of research evidence can either encourage or deter the possibility of its usage in policy making. Another study focusing on the Executive and the Parliament in Nigeria by Famurewa (2009) concluded that staff from both arms of Government has the capacity to effectively access and utilize quality science and technology information in the policy process. The study observed that the capacity of policy makers should be enhanced in order to make use of research evidence of different categories to support interdisciplinary policy making processes (Famurewa, 2009). Famurewa (2009) however, gives less impetus on the specific skills requirement that would be useful in enhancing the knowledge capacity of policy stakeholders to enable them appropriately utilize research in policy formulation. Additionally, it only focused on the use of research evidence in the field of science and technology.

Another study in Africa by Onukwube (2011) in South East Nigeria examining what motivates policy makers' to utilize research evidence in management of environment concluded that individual policy makers' knowledge of the process is one of the most important motivators in policy development processes. However, the work did not attempt to directly link individual knowledge to the use of research in formulation of policies. According to a complementing study by Uneke et al. (2015) on how to improve the capacity of policy stakeholders in utilizing research in health sector in Nigeria, it was noted that policy makers have inadequate capacity to facilitate evidence-to-policy linkages. Policy makers' actual capacity to use research in policy formulation is one of the main reasons for the shortage of evidence in public policy (Newman, Capillo, Famurewa, Nath, & Siyanbola, 2013).

Another study conducted through systematic literature review by Haines, Kuruvilla, & Borchert, (2004) on bridging the gap between knowledge and action for decisions in the health sector concludes that there should be enhanced capacity building of mechanisms and institutions that facilitate use of research in policy making. Highlighted studies put more focus on strengthening policy makers' capacity with regards to accessing, uptake and utilization of research evidence. However, they have only handled the sectors of health and environmental management. This study therefore seeks to assess how the taxation sector and how the uptake of and use of research evidence impacts on taxation policy formulation. Policy makers and researchers should be knowledgeable enough to be able to translate research evidence into guidelines or messages that are understandable to patients and health professionals (Haines et al, 2004). The study concluded

that in order to keep knowledge of health professionals' up-to-date, then focus should be geared towards translating research outputs into guidelines for ease of understanding and implementation (Haines et al, 2004). However, Haines et al, (2004) greatly focused on the ability of researchers to translate research findings into guidelines easily understandable to various health sector stakeholders but with little focus on how to improve the knowledge capacity of taxation policy makers and researchers.

Another study by Uzochukwu (2016) on the challenges of bridging the gap between researchers and policy makers also focused on health policies in Nigeria. The study found that in order to address the challenges to research utilization in health policy, then there is need to address; the capacity of policy makers to demand and to uptake research (Uzochukwu, 2016). The highlighted studies have focused on improving the knowledge capacity of policy makers with regards to health policy making. However, there is little focus on the knowledge capacity of Taxation Policy makers. Advocates of evidence-informed policy making argue that the depth and quality of knowledge used by policy makers affect the effectiveness of policies (INASP, 2013). The capacity of policy stakeholders to use evidence for policy formulation has variously been put to test. Most research in this area (Newman et al, 2013; Banda, 2011; Nath, 2011) examined the perceptions of policy makers with regards to their own ability to use research. In Zambia, a study conducted by Banda (2011) on use of evidence amongst staff of parliament in Zambia resulted in poor scorers though the participants demonstrated the need to use research in their job (Banda, 2011).

In Uganda, Nath (2011) did a study on the effect of political elected leaders and the quality and objectiveness of parliamentary processes. He reported that the overall understanding and awareness of available research by the parliamentary staff was low. Nath's study assessed the knowledge of parliamentary staff with regards to their general awareness and understanding of research in various policy issues. However, the study did not attempt any focus on specific understanding of the availability and usage of research in the preparation of the annual finance acts to show how this low understanding and awareness determines the uptake of and utilization of research evidence in the preparation of the annual finance policies. This study therefore, assessed how the knowledge and understanding of research amongst Kisumu County Government policy makers affect the general uptake of research evidence in the preparation of

and processing of the annual Finance Act. In Kenya, the taxation policy is prepared annually in the form of the Annual Finance Act by both the national and County Governments (see the Constitution of Kenya, 2010). Like other public policies, the effectiveness of the taxation policy of a Government would be considerably affected by the depth and quality of knowledge used in its preparation (Datta A. et al., 2011). Moreover, according to the Institute of Economic Affairs (IEA), (2015) a taxation policy framework of any level of Government must be comprehensively alive to the realities of the taxation environment in order to ensure maximum revenue collection. Additionally, according to Article 209 of the Constitution of Kenya 2010, the taxation functions of a County is limited so as not to prejudices economic policies and activities of other counties and the national government. Moreover, the Public Finance Management Act no.18 of 2012 by the Government of Kenya (2012), stipulates various considerations in the preparation of the taxation policy such as; considering the principles of equity, certainty and ease of collection; the impact of the taxation policy on the tax brackets; a consideration of international, regional and domestic tax trends; the impact of taxation policy on economic growth, development, investment, and employment; and the impact of the taxation policy on taxation and other obligations, and tariff agreements that the Country is part of, including under the East African Community treaty. It is therefore necessary that research evidence is used for a comprehensive consideration of all these factors.

The preparation of the Annual Finance Act is an annual Constitutional obligation bestowed upon all the government levels in Kenya by Constitution of Kenya 2010, the Public Finance Management (PFM) Act, 2012 and other legislations (see Constitution of Kenya, 2010 and PFM Act, 2012). Its implementation should therefore be evaluated annually for possible improvements and effectiveness of the subsequent annual finance Acts (Institute of Economic Affairs, Kenya, 2015). It is the only taxation policy drawn by the local governments to guide in the annual levying of taxes from the people. It therefore draws a lot of concern from various stakeholders and the general public owing to its encompassing socio-economic and political ramifications. The quality of the contents and the provisions of the Act should therefore be underscored. According to the Kenya Law Reform Commission (2015), it is important for institutions and individuals dealing with law making to have the capacity to actively participate and analyze policy issues that are required in legislations. To this effect, the Kenyan Parliamentary Service Commission (PSC) institutionalized research as a department within the Parliament of Kenya in the year 2003

upon lobbying by individual members of Parliament (PSC-Kenya, 2016). However, efforts to strengthen research uptake in legislative processes have been enhanced amongst the parliamentary researchers through various research related staff trainings and capacity building workshops at the expense of the Members of Parliament who are the actual policy makers. Evidently, there exists a disconnect between parliamentarians and researchers in parliament. This therefore demands the need for enhanced capacity building of the knowledge and skills of both researchers and policy makers for adequate communication of and uptake of evidence in policy making.

A study by Kibandi (2013) in Kenya, assessed the use of research evidence in the processing of the Kenya Biosafety Act of 2009. He analyzed the document, minutes of the various parliamentary committee meetings and reports. According to Kibandi (2013), use of research in the preparation of the Biosafety Act was greatly affected by the knowledge of the individual policy makers. However, he failed to specifically mention how the research evidences were communicated and translated into actionable policy points in order to affect the process. Another study in Kenya by the Institute of Economic Affairs, (2009) provides a documented analysis of the framework and practices of parliamentary budget oversight in Kenya since 1963. A key finding of the study is the fact that the framework for effective parliamentary scrutiny of the budget must take into account two important issues: - one, the establishment of specific Executive- Assembly communication mechanisms to effectively present the policy findings between the two stakeholders for proper scrutiny; two, the need for a proper mechanism to enhance the uptake of research evidence in the Assembly's scrutiny of the activities of the executive (Institute of Economic Affairs, 2009). The study by IEA, (2009), elaborately looks at the parliamentary budget oversight and attempts to highlight factors that would enhance and make the oversight role of parliament more effective. It underscores the need for proper communication and enhanced uptake of research evidence as the key pillars of an effective oversight by parliament. However, the dynamics of packaging and communicating the findings are not explored. Further, the Government budgeting process and the taxation policy making are distinct policy processes.

Other attempts have been made by the Kenyan Parliament to forge effective relationship between parliament-legislator- and the general public with an aim of enhancing deployment of research

information and outputs to strengthen evidence informed decision-making. According to Marale & Mathooko (2017), enhancing the uptake of research evidence in parliament-legislator-policy making nexus requires; clear and effective research communication, user-friendly relevant categories of research evidence and knowledgeable policy makers and parliamentary staff capable of minting the research evidence for easier understanding by the ever-busy legislators. However, the study by Marale & Mathooko (2017) was not concerned with user friendly tools of communicating research evidence to facilitate the use of research in parliament-policy nexus.

According to Council of Governors annual report on county revenue collections and distributions (2018), County Governments are still struggling with unresponsive taxation policies that barely help them in tapping their revenue potentials to the maximum. Additionally, the Institute of Economic Affairs (2018) posits that taxation policies that are not responsive to the realities of the taxation environment risks not meeting the objectives of maximizing revenue collection. Kisumu County was ranked by the Council of Governors as the only county in the greater Western Region that receives too little national government funding to maintain current services (Council of Governors, Kenya, 2018). The County Government of Kisumu must therefore heavily rely on her own source revenue collections to stay afloat (International Budget Partnership, 2018). However, the own source revenue can only be relied upon if the taxation policy is responsive to realities of the taxation environment in order to ensure maximization of revenue collection (Institute of Economic Affairs, Kenya, 2015). Despite the huge revenue potential of Kisumu County envisaged in various natural and human capital resources and a vibrant business community, the County Government of Kisumu has previously under collected revenue to the extent of not being able to meet all the service needs of her tax payers (Kisumu County Assembly, 2018). The County Government has adopted various mechanisms including the automation of collections to improve on revenue albeit with little success (Kisumu County Assembly, 2018).

Another study in Kenya by Jessani, Kennedy and Bennett (2016) on interactions and strategies for enhancing engagement between national health policymakers and academic Knowledge Brokers (KBs) in Kenya, found that the role of research in contributing to national policies has been recognized by various academics, policymakers and funders. However, gaps in the passage between research results and their contributions to policy decisions are among the reasons why

research evidence is not fully utilized in policy making in Kenya. Narrowing the gaps requires deliberate and strategic engagement between academics and policymakers to enhance evidence-informed decision making (Jessani, Kennedy, & Bennett, 2016). Moreover, according to the African Institute for Development Policy AFIDEP (2018), although information and evidence are critical for the effective delivery of parliaments' functions of oversight, resource appropriation, legislation, and representation, there is quite limited understanding of the ecosystem of evidence in African parliaments and how this shapes debate and decision-making by parliamentarians. In a study on the state of evidence use in decision making by Kenyan parliaments, AFIDEP(2018), records that the policy makers at the County Government level in Kenya are faced with challenges such as; weak and sometimes ineffective institutional structures to facilitate evidence use, little awareness, interest and motivation in evidence use in policy making, limited/ lack of networks that can facilitate evidence transfer and uptake in policy making and limited demand and supply of evidence for policy making.

In Kenya, the need for enhanced uptake of evidence in policy formulation has resulted to various interventions including the formation of Parliamentary Caucus on Evidence-Informed Decision-making (PCEIDM), dubbed the “the Evidence Caucus” whose main objective is to increase evidence uptake among Parliamentarians (African Institute for Development Policy, AFIDEP, 2018). It exists to advocate and encourage parliamentarians to base their arguments, debate and contributions on research rather than politics or personal opinions (Parliamentary Research Services PRS, Kenya, 2018). AFIDEP (2018) and PRS (218) both identify limited uptake of evidence in policy making as amongst the major challenges facing the County Governments of Kenya. However, the studies are not specific on which County Governments have what challenges with evidence use and in what policy areas. However, according to data on own source revenue performance by the Commission for Revenue Allocation, in fy2020/2021, Nairobi City County managed only 60% of her target on own source revenue while Makueni County collected a total of 63% of her OSR target despite both Counties having an annual taxation policy. Kisumu city being the third largest city in Kenya, and the leading commercial, trading, industrial, communication and administrative center in the Lake Victoria basin and the communication and trading confluence for the Great Lakes region - Tanzania, Uganda, Rwanda and Burundi (Kisumu County Government, 2013), was declared the first Millennium City in the world by the UN Secretary-General Kofi Annan in 2006 thus raising its stakes as a model for

poverty eradication under the UN Millennium Project (PANAPRESS, 2006). These therefore make the city an important center worth robust taxation policy making efforts aimed at aligning the policy needs of the County to national, regional, and international policies. Since the promulgation of the new Constitution of Kenya in 2010 that gave devolved governments the power to self-govern, the County Government has made various efforts aimed at resource mobilization for effective service delivery including adoption of various mechanisms including the automation of own-source revenue collections to improve on revenue albeit with little success. According to statistical projections of local revenue by the County Treasury (2016,2017,2018&2019), Kisumu County Government has a potential to collect Kshs.7 billion annually to support and facilitate service delivery, socio-economic development and growth(Kisumu County Assembly, 2016, 2017, 2018, 2019). However, in the last four years (2016 to 2019) statistics indicated that Kisumu County Government collected only 65%,53%, 63% and 76% respectively in local revenue which is far much below its projections(Office of the Controller of Budget, 2019). The dwindling trend showed inadequacy of revenue collections which would have been attributed to ineffective taxation policy. Consequently, a study by Adui(2019) which sought to determine the effect of contracting-out revenue collection to agencies through automation found that contracting-out revenue collection to agencies resulted to negative significant effect on financial performance of County Government of Kisumu(Aduwi, 2020).This research evidence therefore imply that despite automation of revenue collection, the County Government still continues to experience challenges in realizing her local revenue potential.

According to the old Constitution of Kenya prior to the advent of devolution system in Kenya in 2012 and before the promulgation of the new Constitution in 2010, the taxation system was centralized under the national government under the ministry of Finance and the Kenya Revenue authority and the grassroots collections of some basic revenue streams were domiciled within the ministry of local authority which supervised the operations of local county or municipal councils. Such revenue streams included market fees, levies, and public health inspection license fees amongst others. According to the first Strategic Plan (2013-2017) of the County Government of Kisumu (2013), the current Kisumu County was divided into sub local units which included Nyando County Council, Municipal Council of Kisumu, Muhoroni Town Council, Ahero Town Council, and Kisumu County Council which managed the city jurisdiction. These local councils

had little and unstructured systems for the management of taxation and yet they managed to collect some significant revenue enough to manage the activities and services of the counties and the city through the local authority transfer fund (LATIF). However, upon the introduction of the County Government system, the now Kisumu County brought together all the local authorities of Nyando, Muhoroni, Ahero, Kisumu County and Municipality. The taxation system is now centralized under the County department of Finance and operationalized through the annual taxation policy. It is therefore expected that the total revenue collection from all the local authorities combined into the Kisumu County revenue basket should be enough for the management of the city county as well as enough to facilitate uninterrupted provision of services and public goods as provided for in the Forth Schedule of the Constitution of Kenya 2010 on division of functions for County Governments. A report on the implementation of County Governments Budget by the Office of Controller of Budget (CoB), (2020), indicated that Kisumu County government has continued to under collect revenue since the advent of devolution thus reporting the lowest collection of ksh.210.3million in fy2013/14 and highest of ksh.452.77 million during the fy2016/17 with a consistent decrease in collections realized in fy2017/18 (ksh.243.70million), fy2018/19 (ksh.405.30 million), and fy2019/20 (ksh.363.96 million).

Other studies on Kisumu County Government have previously underscored implementation frameworks of various financial management policies and mechanism with scholars such as Opiyo (2017) looking into the newly created financial management information system (IFMIS) and how it has affected management of cash in the County. The study reported that implementation of the IFMIS has had a positive impact in cash management by facilitating seamless flow of data for both budgeting and reporting (Opiyo, 2017). However, Opiyo's (2017) study underscores the implementation of a finance management Policy (IFMIS) and its effects on fiscal management (cash management) in Kisumu County at the expense of the use of research evidence in informing the development of the policy. Another study on Kisumu County Government by the Institute of Economic Affairs (2015) reviewed the status of public participation and county information dissemination framework. The study reported that Kisumu County has put in place a number of processes and platforms for effective public participation (Institute of Economic Affairs, Kenya, 2015). However, the study does not offer a link between the concepts, platforms and processes for information dissemination and public participation to the facilitation of the uptake of research in preparation of taxation policy. Furthermore, in

Kisumu County Government, according to the Kisumu County Assembly Human Resource Staff records (2016), there are no indications of the existence of a research department or research officers in the County Assembly with research duties constantly undertaken by committee clerks who are overburdened by other legislative administrative and logistical committee duties. This study therefore sought to examine factors that affect uptake of research in preparation of taxation policy in Kisumu County, Kenya. The study assessed the three key factors - that is; ways in which research findings are communicated; categories of research evidence; and knowledge of policy makers in relation to research – and how they affect the uptake of research evidence in the preparation of the Annual Taxation Policy in Kisumu County, Kenya. As seen above, these factors have been highlighted by policy studies as relevant in enhancing utilization of research evidence although literature is silent on how they are likely to affect and effect the preparation of Taxation Policies. The CoB report, 2020 indicates that the key challenges that hampers effective budget management in Kisumu include under performance of own source revenue collection. It is recommended that the County Treasury should ensure timely preparation and submission of financial reports which includes taxation policy reports as well as enhanced formulation and implementation of strategies to enhance own-source revenue collection (Office of the Controller of Budget, 2020). These therefore require robust strategies for a taxation system that is responsive to the taxation environment thus the need for the interrogation of uptake of research evidence in the process.

## **1.2 Statement of the Problem**

The effectiveness of the County Government Taxation Policy (Finance Act), like any other policies, would be considerably affected by the depth and quality of knowledge used in its preparation and its relevance to the realities of the taxation environment. A taxation policy that is not real to the taxation environment upon which it would be implemented risks not meeting its objective of maximizing the revenue collection. Since the advent of devolution, the County Government of Kisumu has consistently under collected revenue thus being unable to fund her public budget. According to statistical projections of local revenue by the County Treasury (2016,2017,2018&2019), Kisumu County Government has a potential to collect Kshs.7 billion annually to support and facilitate service delivery, socio-economic development and growth(Kisumu County Assembly, 2016, 2017, 2018, 2019). However, in the last four years (2016 to 2019) statistics indicated that Kisumu County Government collected only 65%,53%,

63% and 76% respectively in local revenue which is far much below its projections. The dwindling trend showed inadequacy of revenue collections which would have been attributed to ineffective taxation policy. The exchequer funds transfer from the National Government through the division of revenue bill is also reported to be too little to comprehensively maintain provision of services within the County. The County Government of Kisumu must therefore heavily rely on her own source revenue collections to stay afloat. However, the own source revenue (OSR) can only be relied upon if the taxation policy is responsive to realities of the taxation environment in order to ensure maximization of revenue collection. Despite the huge revenue potential of Kisumu County envisaged in various natural and human capital resources and a vibrant business community, the revenue system of the County Government of Kisumu is troubled by cases of revenue leakages, under collections as well as unstructured revenue system.

The County Government has attempted to adopt various mechanisms including the automation of collections to improve on revenue collection albeit with little success in achieving her revenue targets. There is need to comprehensively examine all possible strategies on how to streamline the revenue system in order to enhance local revenue collections. The use of research evidence could therefore offer an insight into the taxation environment and how various factors can influence the uptake of research evidence in taxation policy making for purposes of enhancing local revenue collections. There is evidence of effectiveness of research in informing fiscal policy preparations. An examination of the taxation blueprint is therefore necessary in order to determine how research evidence can be used to inform the policy of the realities of the taxation environment for possible maximization of Kisumu County's revenue potential. In doing this, the study therefore sought to examine the determinants of research uptake in the preparation of the taxation policy in Kisumu County, Kenya.

### **1.3 Research Questions**

The overarching research question in this study was; what are the determinants of the uptake of research evidences in the preparation of taxation policy in Kisumu County, Kenya?

Specific questions included;

- i. How does the categorization of research evidence determine uptake in the preparation of the taxation policy in Kisumu County?

- ii. How does communication of research evidence affect its uptake in the preparation of Kisumu County Government's taxation policy?
- iii. How does the knowledge of the policy makers,' with regards to research, determine the uptake of research evidence in the preparation of the taxation policy in Kisumu County?

#### **1.4 Objectives**

The main objective of this study was to examine the determinants of research uptake in the preparation of the taxation policy in Kisumu County, Kenya

The specific objectives were to;

- i. Examine how the categorization of research evidence determines research uptake in the preparation of the taxation policy in Kisumu County
- ii. Analyze how communication of research evidence affects its uptake in the preparation of taxation policy in Kisumu County, Kenya.
- iii. Determine how the knowledge of the policy makers on research determines the uptake of research evidence in the preparation of the taxation policy in Kisumu County.

#### **1.5 Justification of the Study**

The concept of research and public policy interface has long been diagnosed by various scholars (INASP, 2013; Datta et al., 2011; UNCTAD, Virtual Institute, 2006). Additionally, despite the fact that scholars (Kibandi, 2013; Nonvingnon, 2014) have underscored the role of research evidence in the preparation of other specific public policies, this study finds its relevance in its specific focus on the factors that affect the uptake of research in the preparation of the annual taxation policy –commonly known as the Annual Finance Act -by various Governments -which has previously had little academic focus. Despite studies such as those done by Opiyo (2017) Institute of Economic Affairs (2015) having assessed the effects of financial management and citizen participation on governance and successful implementation of policies, successful implementation of the annual finance act is crucial for the achievement of government revenue targets in order to fund the public budget. The taxation policy should therefore be well informed of the contemporary societal policy issues with realistic proposed fiscal solutions. This therefore requires objective, impartial and relevant research evidence to inform the taxation policy making process. This study is therefore important in order to assess the determinants of the uptake of research evidence in the making of the taxation policy. The research evidences can only be

useful to the process if they are; relevant, well communicated and properly translated into the policy process. The choice of the finance Act as a public policy issue amongst other public policy issues is additionally justified by the fact that its preparation is an annual constitutional obligation bestowed upon all the government levels in Kenya by the Constitution of Kenya, 2010; the Public Finance Management (PFM) Act, 2012; and other enabling legislations (see the Constitution of Kenya 2010 and the PFM Act 2012) and as such its implementation should be evaluated annually for possible improvements and effectiveness of the subsequent annual finance Acts. Additionally, it is the only taxation policy drawn by the local governments to guide in the annual levying of taxes from the citizens.

The choice of Kisumu County for the study was also justified by the fact that Kisumu County was ranked by the Council of Governors as the only county in the greater Western region that receives too little national government funding as a comparison to maintain demand of current services (Council of Governors, Kenya, 2018). The County Government of Kisumu must therefore heavily rely on her own source revenue collections to stay afloat (International Budget Partnership, 2018). However, the own source revenue can only be relied upon if the taxation policy is responsive to realities of the taxation environment in order to ensure maximization of revenue collection (Institute of Economic Affairs, Kenya, 2015). Despite the huge revenue potential of Kisumu County envisaged in various natural and human capital resources and a vibrant business community, the County Government of Kisumu has previously under collected revenue to the extent of not being able to meet all the service needs of her tax payers (Kisumu County Assembly, 2018). Additionally, the County Government has adopted various mechanisms including the automation of collections to improve on revenue albeit with little success (Kisumu County Assembly, 2018). The Annual Finance Act or the taxation policy must therefore be most responsive and aim at maximizing their revenue collection. An interrogation of the taxation policy making process in Kisumu was therefore justified to ensure that the policy is more realistic to the revenue needs of the County. Moreover, prior to the advent of devolution system in Kenya in 2012 and before the promulgation of the new Constitution in 2010, the taxation system was centralized under the national government under the ministry of Finance and the Kenya Revenue authority. However, the grassroots collections of some basic revenue streams were still domiciled with the ministry of local authority which supervised the operations of local county or municipal councils. Such revenue streams included market fees, levies, and public

health inspection license fees amongst others. The current Kisumu County was divided into sub local units which included Nyando County Council, Muhoroni Town Council, Ahero Town Council, Kisumu County Council and the Municipal Council of Kisumu which managed the city jurisdiction. These local councils had little and unstructured systems for the management of taxation and yet they managed to collect some significant revenue enough to manage the activities and services of the counties and the city through the local authority transfer fund (LATIF). However, upon the introduction of the County Government system, the now Kisumu County brought together all the local authorities of Nyando County Council, Muhoroni Town Council, Ahero Town Council, Kisumu County Council and the Municipal Council of Kisumu. The taxation system is now centralized under the County department of Finance and operationalized through the annual taxation policy.

It is therefore expected that the total revenue collection from all the local authorities combined into the Kisumu County revenue basket should be enough for the management of the city county as well as enough to facilitate uninterrupted provision of services and public goods as provided for in the Forth Schedule of the Constitution of Kenya 2010 on division of functions for County Governments. Despite these expectations, the Office of Controller of Budget (CoB, 2020) reports that Kisumu County government has continued to under collect revenue since the advent of devolution thus reporting the lowest collection of ksh.210.3million in fy2013/14 and highest of ksh.452.77 million during the fy2016/17 with a consistent decrease in collections realized in fy2017/18 (ksh.243.70million), fy2018/19 (ksh.405.30 million), and fy2019/20 (ksh.363.96million). The CoB, 2020 reported that the key challenges that hampers effective budget management in Kisumu include under performance of own source revenue collection. It is recommended that the County Treasury should ensure timely preparation and submission of financial reports which includes taxation policy reports as well as enhanced formulation and implementation of strategies to enhance own-source revenue collection. These therefore require robust strategies for a taxation system that is responsive to the taxation environment thus the need for the interrogation of uptake of research in the policy process. Despite suggestions by existing literature that there is need for enhanced uptake of research in policy process, the case in Kisumu County is still marred with challenges such as lack of structured in-house research systems, limited stakeholder partnerships for sharing of research evidence, little funding to support relevant research evidence as well as weak and uncoordinated policy formulation

strategies that hamper uptake of research evidence in taxation policy making. The findings of this study can therefore be used to inform the preparations of the subsequent annual finance Acts or taxation policies within the context of the County Government of Kisumu, and by implication other counties in Kenya. This is because Kisumu County is one of the 47 devolved Government units in Kenya, the findings are therefore valuable for possible replication in informing the taxation policies of the other devolved units. Additionally, the findings of this study can be useful to policy scholars and in the advancement of the recent efforts of getting research into policy and action. However, having been carried out in a devolved government set-up, the findings might not be useful in informing the national/ federal government taxation policy making.

Additionally, the results of this study can also inform the processes aimed at ensuring that counties strengthen their revenue collection systems in order to enhance their local collections thus being able to maintain the levels of service delivery to the people. Moreover, the findings can also contribute to the growing body of knowledge on the utilization of research evidence in the preparation of specific public policy. However, the findings of this study cannot be construed to be applicable to the procedures and processes involved in the preparation of such taxation policies in none devolved government structures as the circumstances of its application are limited to the context of the devolved Government structures only. Since this is a study on an annual policy preparation issue, besides writing a thesis out of this study, the researcher intends to come up with policy briefs that will be used to guide the preparation of the preceding annual Finance Acts. This will be in an effort to infuse the need for research-evidence informed public policies-especially the annual taxation policies in the County Governments of Kenya.

### **1.6 Scope and Limitations**

This study focused primarily on the processes involved in the preparation of the Kisumu County Government annual finance Act (taxation policies). The scope of the taxation policy environment in Kenya represents a multilevel taxation system with some taxes collected and managed at the national level while others are collected and managed at the local levels. Taxes collected at national level are guided by the National Finance Act and taxation policy enacted annually by the National Parliament of Kenya and implemented by the Kenya Revenue Authority. The national policy document provides for an annual amendments, revisions of taxation laws as well

as introduction of new taxation laws in some cases. At the local County Government level, the taxation system mirrors the national taxation policy framework with an annual taxation policy enacted by each County Government to guide the levying of taxes on services provided by the devolved units in line with the 4<sup>th</sup> schedule of Constitution of Kenya. Kisumu County Government formulates the annual taxation policy that is aimed at amending the taxation laws including fees, levies and rates on all services offered by the County Government. The policy is formulated by the County treasury department and submitted to the County Assembly for legislative processing including public participation before approval. Once approved, it is expected to be implemented in a manner that enhances collection of revenue and general compliance by the citizens. In order to enhance citizen compliance and improve revenue collections, the taxation policy is expected to be realistic to the taxation environment in order to address the local policy issues experienced by the people. It is therefore expected that the taxation policy makers, the county executive and the county assembly, are adequately informed of relevant realistic research evidence for purposes of uptake in taxation policy making and consequent enhancement of revenue collection.

The main objective of the study was therefore to examine the determinants of the uptake of research evidence in the preparation of the taxation policy. It specifically focused on how; communication of research evidence, the categorization of research evidence and how the knowledge of policy makers would determine the uptake of research evidence in the preparation of the taxation policy in Kisumu County, Kenya. In assessing how communication of research evidence affects its uptake in taxation policy making, study was limited to how research evidence is packaged, and the tools of communicating research evidence to taxation policy makers in Kisumu County Government. While on how the categorization of research evidence affects uptake of research in taxation policy making, the study was limited to assessing how the socio-cultural, political, and economic categories of research evidence affect the uptake of research evidence in taxation policy making. The study also assessed the effect of various social and cultural practices such as traditional practices such as burial rights and sites, religious activities and community events and how attempts by the Government to regulate such activities through taxation is taken care of by such related research evidence in the taxation policy. The political categorization of evidence revolves around data on political practices, local and national government practices, activities of politicians and political institutions. Economic category of

evidence is assessed based on data on various micro and macro-economic indicators and their effect on the preparation of taxation policy in Kisumu County. The knowledge of policy makers was assessed based on their understanding of the taxation policy process and how that would affect the uptake of research evidence in the process. Data collection was done through focused group discussions with the finance committee of the Kisumu County Assembly, in-depth interviews with purposively sampled key informants and questionnaires with sampled respondents within the Kisumu County Government. However, the advent of Covid-19 virus pandemic and its containment measures that ensured including but not limited to restricted movements, gatherings amongst others limited data collection efforts for this study. The researcher therefore only managed to conduct one FGD while efforts were made to seek additional expert opinions from key informants to complement the study. The study focused only on the preparation of the annual finance act. As such, the results are limited for use not in the preparation of any other policy but only in the preparation of the annual finance Acts- otherwise known as annual taxation policies.

## CHAPTER TWO

### LITERATURE REVIEW AND THEORITICAL FRAMEWORK

#### 2.1 Overview of Taxation Policy Formulation in Kenya

In Europe, Erskine May's Treatise on the Law, Privileges, Proceedings and Usage of parliament as edited by Jack (2011) posits that the annual finance act is a documentation of various types of taxations imposed on the people for purposes of raising revenue within a specific jurisdiction. May's work details the types of the said taxations and the procedures and processes involved in the processing of such an Act in the parliament. May (2011) describes the details of the Act in the historical perspective of the House of Commons and goes ahead to spell out its scope with respect to the practices of parliament. He posits that the long title of a Finance Act normally describes it as an Act 'to grant certain duties, to alter other duties, and to amend the law relating to the national debt and the public revenue, and to make further provision in connection with finance' (May, 2011). The category of research evidence that would be used in the preparation of such a policy must therefore be specific to the prevailing financial, socio-political and economic aspects of the society (May, 2011). May's (2011) work was specific to the parliamentary procedures and processes in the context of the House of Commons. He describes the parliamentary processing of the finance bill without due focus to any specific jurisdiction except for the House of Commons.

The Constitution of Kenya, 2010 reflects a two-tier system of Government comprising the National and 47 County Governments. According to the Constitution (GoK, 2010), the National Government retains the powers to impose taxes at the national level which includes both direct (such as income taxes) and indirect taxes (such as value added tax, excise duty and customs or import duty) while the County Governments' have powers to impose taxes such as property taxes, entertainment taxes and other taxes within the division of functions pursuant to the constitutional provisions (GoK, 2010). The preparation of the annual finance act or the County taxation policy is therefore a constitutional obligation of the County Governments. According to Section 133 of the PFM Act no.18 of 2012, the policy is prepared by the office of the County Executive member for Finance and presented to the County Assembly for consideration and approval within statutory timelines (GoK, 2012). The responsibility to ensure quality and effectiveness of the finance act or the taxation policy therefore rests with the policy makers within both the County Executive department of Finance and the County Assembly (see PFM

Act 2012 and CoK 2010). This study therefore attempted to look at the procedures and processes of the actual preparation of the annual finance act or taxation policy and the determinants of the use of research evidence in the preparation of the taxation policy. The main objective of the study was therefore to examine the determinants of the uptake of research evidence in the preparation of the taxation policy. It specifically focused on how; communication of research evidence, the categorization of nature of research evidence and how the knowledge of policy makers would determine the uptake of research evidence in the preparation of the taxation policy in Kisumu County, Kenya.

According to Koon, Nambiar & Rao (2012), the link between research and policy is substantially wider in developing countries. This is attributed to factors such as limited institutional capacity and inadequate financial and human resources for the production of quality research to aid policy making (Koon et al., 2012). The divide has increasingly grown due to the bureaucratization of policy making, in which, researchers and research institutions have only a minor role coupled with the common obstacles of centralized decision making and a policy making culture that gives little importance to evidence-based research (Koon et al., 2012). Proponents of the use of research evidence in public policy concur that there is indeed limited use of research evidence in most decisions made by policy makers' (INASP, 2013). The study by Koon et. al., (2012) greatly focuses on the need for human and financial resources to aid the production of research evidence. Moreover, Koon's study has simply narrowed the divide between research and policy making to the limited local pool of human and financial resources for production of research evidences. The study concentrates at the production stage and is rather oblivious of the uptake stage of research evidence into policy making. The study does not look at the possibility of other determinants that may affect the uptake of research evidence in policy making. This study therefore assessed the determinants of research uptake in the preparation of the annual finance bill in Kisumu County Government. There are a number of publications that indicate that evidence from research is considered most reliable and can be useful in enhancing quality of policy development (Uneke, et al., 2015). However, the study by Uneke, et al., (2015) focuses on reliability of research evidence in policy making without assessing the factors that would affect uptake of the same evidence in policy process before reliability is assessed.

According to Tseng (2002), appropriate translation of research is important and that policy stakeholders must strive to interpret meaning and implications in order to consider using them in specific circumstances. It therefore calls for the identification of relevant translators and fostering conducive conditions for translation (Tseng, 2012). Researchers must also purpose to increase their knowledge of policy in order to enable them produce quality and relevant evidences (Tseng, 2012). The study by Tseng (2012) underscores appropriate translation of research evidence for use in various policy making processes. However, the study does not clearly prescribe the need for policy makers to be knowledgeable of the research-policy making processes in order to be able to translate the research evidence for appropriate uptake in policy making. In order to be able to translate research evidence relevant to Taxation Policy making, Tseng's study is silent on the need specificity in policy knowledge with regards to a specific policy sphere such as the Taxation Policy making.

The sections that follow analyzed literature with regards to the study objectives which sought to fill the gaps on; how the categorization of nature of research evidence; communication of research evidence; determines the uptake of research evidence in the preparation of annual finance act in Kisumu County Government-in Kenya. It also reviews how the knowledge of finance/ taxation policy makers in Kisumu County, with regards to research affects the uptake of and use of research evidence in the preparation of the annual Taxation Policy.

## **2.2 How Categories of Research Evidencedetermine Uptake of Research Evidence in the Preparation of the Taxation Policy**

This section reviews literature with regards to how the categorization of research evidence determines its uptake in policy formulation. Specifically, literature in this section sought to answer to the study objective that assessed how the categorization of research evidence determines the uptake of research evidence in the preparation of taxation policy in Kisumu County, Kenya. According to the Chartered Institute of Taxation –UK (2016), the taxation process needs to have a clear Government strategy where a long-term plan for tax policy is provided by the Government, a clear external engagement framework through which consultation with practitioners and other external bodies take place and a robust legislation and legislative scrutiny where the role of Parliament in scrutinizing tax measures is well expounded. The Government needs to conduct an ex-post review of tax measures to assess its

implementation success rates (Chartered Institute of Taxation, 2016). Such post implementation reviews of previous taxation policies should be guided by the categories of research evidence used in the preparation of taxation policies. Such reviews are important in gauging the socio-economic and political impact of taxation policies. This shows the importance of socio-economic and political indicators that can only be comprehensively assessed against various categories of nature of research evidence. However, the recommendations of the Chartered Institute of Taxation are within the context of the UK government. The proposals are good though they are informed more specifically with the category of data on the governance structure in the UK government system and may not be exclusively applicable to the taxation policy making within the context of Kisumu County Government.

Elsewhere, according to a report on *'the principles for a modern and efficient tax system'*, the Scottish Government (2013) recommends that decision making should be guided by clear set of objectives and principles, based on a category of research relevant to the policy needs of the Government informed by cost-benefit analysis in both the short and long-term basis. According to the report, a robust tax system that is linked to public service and social welfare policies can adequately steer socio-economic vision of a country (Scottish Government, 2013). 'When research evidence is not supportive of political incentives and interests, their uptake into actual policy making can be low thus changing processes despite their roots in history and tradition' (Chartered Institute of Taxation, 2016). However, the recommendations of this study by the Scottish Government (2013) focused greatly on the taxation system in Scotland. It is informed by socio-cultural and economic categories of data which are derived from the perspective of the Scottish system with little points relevant to the taxation situation in Kisumu County.

In an attempt to underscore the importance of socio-economic categories of nature of evidence on taxation policy making, Brooks & Hwong (2006) examined the social benefits and economic costs of taxation. They compared high- and low-tax countries on a wide range of social and economic indicators. The findings from their study showed that high-tax countries have been more successful in achieving their social objectives than low-tax countries while on a number of the economic indicators they examined low-tax countries rank above high-tax countries. The social and economic categories of evidence used in this study were based on some socio-economic indicators such as, poverty indices, social groupings, pension data, income levels,

gender issues, work and social security, health and mortality rates, education levels amongst others. Their study showed the importance of socio-economic categories of nature of research evidence in gauging the importance of taxation policies in an economy against social and economic indicators. The study however failed to show how the socio-economic categories of nature of evidence can be useful in informing the taxation policy in order to realize the positive impacts of taxation.

In another study to show the importance of the political category of research evidence in taxation policy, Winner and Hettich (2002) studied the political economy of taxation in which they focused on the positive and normative analysis in collective taxation choices. Their study concluded that whatever taxation policy approach is chosen, the nature of political equilibrium remains crucial. This, they argue, is because taxation policies should not be seen to disrupt the positive and normative political equilibrium. They posit that if the political equilibrium is ignored, analytical results of the taxation policy may be doomed to be irrelevant or be disregarded in the political arena, a fate that has befallen a large number of taxation policy proposals for a comprehensive income or consumption tax or a generalized flat tax (Winner & Hettich, 2002). Their study therefore demonstrates the importance of the political category of nature of evidence in maintaining the positive and normative equilibrium of a taxation policy. However, despite the usefulness of the political nature of evidence in maintaining the equilibrium, the study fails to show how to enhance the uptake of the political category of evidence in taxation policy making.

In Africa, a study by Novington (2014) that explored the use of research in health policy making in Ghana, it is important that policy formulation is guided by the use of relevant and appropriate research. According to Novington (2014), the category of research evidence can either encourage or deter the possibility of its usage in policy making. Novington's study however greatly underscored the use of research in health policy making and not in Taxation Policy making. Another study focusing on the executive and the parliament in Nigeria by Famurewa (2009) concluded that capacity of policy makers to understand and use relevant research is also important. However, the study stressed the need of enhancing the capacity of policy makers to make use of research evidences of different categories to support interdisciplinary policy making processes for improved policy formulation and development (Famurewa, 2009). Famurewa's

study was however specific to the ability of Government policy makers to utilize research evidence categorized under the aspect of science and technology with little relevance to the utilization of research evidence in the field of taxation policy making. This study therefore, sought to evaluate how research evidences of various categories produced by researchers would affect the uptake of research output and its subsequent usage in the preparation of taxation policy.

In an attempt to expound on the effects of the nature of research evidence on its uptake in public policy processes, Marume (2016) posits that public policy formulation requires a skillful, comprehensive, understanding, it is not static and keeps changing depending on the needs of the people thus the need for research to understand the changing needs (Marume, 2016). According to Marume (2016), these changes should adapted continually through research in relevant fields in order to understand changing circumstances and needs that can inform changes in public policy. To this end, various factors including the nature of the research evidence therefore come to the fore in influencing the use of research in ensuring that the direction of public policy meets various competing interest of various stakeholders (Marume, 2016). Marume's work has explicitly linked research to policy formulation and attempted to give importance to the use of relevant category of research evidence in order to ensure relevance in policy. However, his work is too general to various policy and research interests. A keener look into the research and policy relevance effects in the field of taxation policy making was therefore the focus of this study.

According to Vickers (1965), the categorization of nature of research evidence is generally influenced by various macro and micro socio-economic and political factors. However, the characterization of the factors that influence the research evidence as highlighted by Vickers (1965) is devoid of specificity. They lack focus since the aspect of research and policy nexus is broad. This study sought to align how the various categories of nature of research evidence affect the uptake of research evidence in the preparation of the taxation policy in Kisumu, Kenya.

In a review of literature on the impact of development research on policy and practice, Harris (2015) sought to justify that policymakers and researchers' are guided by different values systems, operational guidelines and motivations thus widening the gap between their engagements. According to Harris (2015), researchers seem to concentrate on research of the nature that would attract higher incentives in terms of rewards and publications. Accordingly, as

policymakers bemoan the inability of many researchers to make their findings accessible and digestible in time for policy decisions, it is observed that researchers equally lament the resistance by policy makers to change certain policies even when there is clear evidence (Harris, 2015). Further, Harris (2015) notes that most outstanding barriers between policy and research impact is a system of rewards which values academic and conference publications, presentations, grants, and knowledge transfer rather than actual policy formulation. According to Harris (2015), for a policy maker to use research, the research evidence itself must be of the nature that can impact on policy. Harris' work however failed to clearly demonstrate how the uptake of the various categories of nature of research evidence in policy making can be enhanced. Accordingly, it is observed that the best impact of research on development would be witnessed when demand for high-quality policy-relevant research is adequately met by adequate supply of relevant research evidence (Sen, 2005). This study therefore assessed how the various categories of research evidence would have an effect on the use of research evidence in the preparation of taxation policy in Kisumu, Kenya.

In their attempts to establish the factors influencing the utilization of research findings by health policy-makers in developing countries, Albert, Fretheim & Maiga (2007) underscored relevance of research evidence and priority of research as amongst the factors that greatly influence the use of research findings in health policy making in Mali. According to Albert et al., (2007), improving the transfer of research to policy will require effort on the part of researchers, policy makers, and third parties. This will include increased production of relevant research, technical support from stakeholders, and networking, (Albert, Fretheim, & Maiga, 2007). The findings of the study by Albert et al., (2007) explicitly highlighted the determinants of the uptake of research evidences in health policy making and not in taxation policy making. The works also focused on Mali and not on the devolved Government structures in Kenya. Young (2005) additionally identify four key issues that characterize the troubled research-policy nexus in many developing countries including civil society organizations, inadequate supply of research, non-supportive political contexts, and external interference (Young, 2005). According to Young (2005), research evidence perceived to be of complicated nature or subjects are seemingly avoided by policy makers for lack of appropriate interpretation skills. This therefore indicates that the various categories of evidence are considerable factors in determining uptake of research in policy making. In Kenya, Marina & Danijola (2002) posit that taxation is the only known practical

manner for collecting resources in order to finance public expenditure for goods and services consumed by the citizenry. The importance of the efforts taken by policy makers into the preparation of such an important document cannot therefore be sidelined. The pieces of information that informs this kind of policy can therefore guarantee the possibility of its successful implementation or lack of it. However, the study by Marina & Danijola (2002) hardly focuses on the preparation of the taxation policy in Kisumu, Kenya. Another study by Shretta, Omumbo, Rapuoda, & Snow (2000) on the use of evidence to change anti-malarial drug policy in Kenya concluded that there are difficulties in translating research evidence of the nature with sensitive data of temporal, methodological, and gross geographical variations into national treatment policy. Despite stressing the need for consideration of nature of research evidence in utilization of research evidence in policy, the focus of study was however on changing the anti-malarial drug policy using research evidence and not on taxation policy making. The study also failed to provide specific proposals on how to enhance the knowledge ability of policy makers to interpret research evidences of various categories.

Conclusively, Dhaliwal and Tulloch (2014) posits that there are a lot of factors that make some research evidence attractive to policy makers including, independence or objectivity of such evidence, the comprehensiveness of the methodology used in generating such evidence, substance in the content of such evidence, how relevant such evidence is to prevailing policy needs, time of its availability, and the ease of its understanding and interpretation. Additionally, there are different approaches recommended for effective presentation of various types of evidence from research for ease of uptake by policy formulators (Pittore, Meeker, & Barker, 2017). However, it is also noted that factors that influence the possibility of using evidence in policy formulation are broad and due focus should be given to particular evidence and policy like the taxation policy. This study sought to align the factors that make research evidence of various categories more likely to be interpreted and incorporated in the preparation of the taxation policy in Kisumu, Kenya.

### **2.3 Communicating Research Evidence**

In Europe, a joint UNCTAD-WTO-ITC workshop held in Geneva in September 2006, underscored the importance of research-based policy making identified; lack of communication between policy stakeholders and those involved in researchers; lack of information about

ongoing research and lack of knowledge on pressing policy questions- as the major challenges facing the linkage between research and public policy (UNCTAD, Virtual Institute, 2006). This underpins the importance of appropriate communication of research evidence to policy makers. The workshop underscored the challenges facing the linkage between research findings and public policy formulation with a lot of focus on the entire public policy process. Enhanced dissemination of research findings, and enhanced relationship between researchers and policy makers, were the major recommendations for assurance of an improved research-policy interface (UNCTAD, Virtual Institute, 2006). Dissemination of research information and the general relationship between the policy stakeholders and researchers underscores the importance of proper communication of research evidence to the relevant stakeholders. According to the UNCTAD (2006), lack of communication of research evidence between the researchers and the policy maker is to blame for the challenges facing the uptake of research evidence in policy. However, the UNCTAD's (2006) identification of lack of proper communication of research output was not any specific to any public policy making process. This study attempted to align the aspect of research communication to specific policy –the taxation policy.

According to a study conducted by Datta & Pellini (2011) in Vietnam that aimed at improving communication of research findings to policy developers, it was noted that through effective communication of research evidence policymakers can be able to understand complex issues thus being able to develop good strategies to address them. However, they posit that 'not enough' research does this. They therefore conclude that there is adversely poor communication of research findings despite communication being a key ingredient in enhancing the impact of research on policy (Datta & Pellini, 2011). Accordingly, they posit that the choice of communications tools and products depends on the content and nature of message to deliver, audience, and availability of resources. Some of the products and tools that can be used to communicate research evidence include: newspaper articles, scientific journals, editorials, policy briefs, leaflets and brochures research briefs, websites and stories of change (Datta & Pellini, 2011). According to Datta & Pellini (2011), research evidence is best communicated through simple and clearly drafted communication tools preferably in consultative sessions involving both research and policy stakeholders. Datta& Pellini's work are informative and valuable to the extent of general communication of research to general policy making. The study is however not context specific to the diverse and multidisciplinary policy spheres. The study was conducted in

Vietnam which has different socio-political and economic set-up and structures. As such, the findings of the study may not appropriately address the policy concerns in Kenya –especially with the devolved political structures. This study therefore sought to align the importance of appropriate research communication in the context of taxation policy making specific to Kisumu County in Kenya. In a case study of low-income settings through literature review, Heines et al., (2004) conclude that a single research institution cannot have all the required skills and resources for effective communication of evidence thus the need for enhanced stakeholder interactions (Haines, Kuruvilla, & Borchert, 2004). Heines et al., (2004) stress the need for an enhanced interaction between policy makers and researchers. The study does not however specify the type of interactions that would benefit the policy and research communication and neither is it any specific to the taxation policy making and as such may be too general for adoption in taxation research and policy making in Kenya.

In Africa, a study on the challenges of bringing the gap between policy makers and researchers in Nigeria by Uzochukwu et al., (2016) found out that utilization of research evidence in policy making is greatly troubled by inadequacy in communication. The problem of identification of public policy issues to be researched may pose challenges of consensus between donors, policy makers and researchers (Uzochukwu, et al., 2016). The study concluded that appropriate communication of research evidence requires a deep understanding of the information policy makers require, the form and medium of communication as well as their preferred modes of interaction and presentation of data (Uzochukwu, et al., 2016). The findings and recommendations of the study are very relevant in bridging the gap between policy makers and researchers. However, the study mainly focused on the experiences of health policy research groups in Nigeria. The findings are therefore limited to application in informing policy and research nexus in the health sector. The kind of communication stressed in Uzochukwu’s study is more of stakeholder engagements as it talks about engaging researchers, donors and policy makers. It is not clearly diagnosing the direct communication between policy makers and researchers with an aim of enhancing the uptake of research evidence. A study conducted by Pittore et al., (2017) on the practical ways of communicating evidence to policy makers by interviewing key informants in low-income countries including Kenya, notes that policy makers in different sectors and levels of government have different needs, priorities and uses for information. The study indicates that there is a need for research communicating tools such as

policy briefs which focus on the sub-national level, including regional and community levels (Pittore, Meeker, & Barker, 2017). Since policy makers are often overwhelmed by large amounts of data and information, the researcher must be able to take the complex and nuanced findings of the research and turn them into clear, actionable recommendations that are concise and memorable (Pittore, Meeker, & Barker, 2017).

According to Pittore et al., (2017), a plan for communicating research is always needed and should begin at the start of a project, rather than waiting until the end to share findings. This is crucial in helping to get the research findings into the hands of the policy maker. Sometimes it is more effective to find a supportive policy maker in government who can also promote evidence from within (Pittore, Meeker, & Barker, 2017). The study posits that it may also be necessary to develop multiple policy briefs for different policy actors, depending on where they are situated (national, sub-national, local) and if they are elected officials or civil servants (Pittore, Meeker, & Barker, 2017). Ensuring that the research communication tool is accessible to the intended audience also requires considering elements such as language, because English and regional languages are less likely to be spoken at a sub-national level, and the means of dissemination, because access to the internet may be limited (Pittore, Meeker, & Barker, 2017). The study was based on a review of the literature, on interviews with key informants, and on the analysis of a range of information products in the field of nutrition, it identifies the best practices to apply when producing any materials, in order to ensure that outputs are seen, understood by, and hopefully acted upon, by their intended audience. The study also attempted to highlight key recommendations, intended for those who are looking to develop effective materials to influence policy making in the field of nutrition. In as much as the highlights of the study attempted to diagnose aspects of appropriate communication of research findings to policy makers, its findings are restricted to the field of nutrition.

Another study in Kenya by Leksmono et al., (2006), on the role of research in pro-poor dairy policy shift in Kenya reported that effective communication of research findings to policy heavily depends on creation of long lasting networks based on understanding, trust , collaborations, linking with other organizations and use of participatory approaches (Leksmono, Young , Hooton, Muruiki, & Romney, 2006). Accordingly, translating research to policy requires wide ranging, highly robust and relevant evidence that is appropriately and timely

communicated and this can be very powerful in influencing policy change (Leksmono, Young , Hooton, Muruiki, & Romney, 2006). Leksmono et al., (2006) advises that in order to ensure credibility of research evidence, it is recommended that the findings are communicated through reputable research institutions in order to achieve policy change. Despite its important recommendations in ensuring appropriate communication of research by advising an engagement with reputable research institutions and other stakeholders to ensure credibility and proper research communication, the findings of the study by Leksmono et al., (2006) is relevant to the Kenyan context but too specific to the sphere of dairy farming policy and practices. Its application to taxation policy making might be limited for the strict focus of its findings in dairy farming and pro-poor policy making. This study seeks to look into the ways of engaging the stakeholders in taxation policy making through appropriate research communication to inform the annual taxation policy making in Kisumu. This study specifically assessed how communication of research findings determines the uptake of research evidences in the preparation of the annual finance bill in Kisumu, Kenya.

#### **2.4 Knowledge of Policy Makers and Uptake of Research Evidence**

This section sought to review literature with regards to the decision-makers' knowledge, demand for and uptake of research; their research uptake skills and its practical implications for evidence-based policy making. Policy makers' actual capacity to use research evidence in policy making processes is one of the main reasons for the lack of robust research evidence and the shortage of evidence in public policy (Newman et al., 2013). According to the World Bank (2013), there is a bleak future in the understanding of the processes involved in preparation of taxation policies in developing countries. According to the World Bank (2013), tax policy debates in low-income countries remain complex and inaccessible to many citizens and local CSOs. Accordingly, in a 2013 report on 'the changing politics of tax policy reforms in developing countries,' the World Bank (2013) posits that organized special interests remain influential while the international aspects of business taxation come increasingly under the spotlight at the expense of the details of tax policy which shall in turn get even less comprehensible to the ordinary person in the street. There is therefore an increasing need of capacity building the ordinary person and the policy makers to be able to comprehend taxation and taxation policies (World Bank, 2013). Despite pointing out the need to capacity build the policy makers, the World Bank report (2013) fails to link the importance of such capacity building to the need for uptake of research evidence in

taxation policy formulation. According to another report by Chartered Institute of Taxation -UK (2016), the skills and capacity of the taxation policy makers and the public understanding of the policy through public debates inform or limits tax policy making. According to the Inter American Center of Tax Administrations CIAT (2012), taxation policy making is largely a preserve of professional associations representing tax collectors which are part of the political influence in tax policy making. CIAT (2012), posits that the taxation research and taxation policy making is hardly understood by many researchers and policy makers. The business of taxation research and policy is largely handled by international professional and accounting firms such as, Ernst and Young, Deloitte, PwC and KPMG. Other stakeholders in taxation include; some civil society organizations (CSOs) such as Global Financial Integrity, Christian Aid, Action Aid, Tax Justice Network, and Oxfam (CIAT, 2012).

The assertions of CIAT (2012) that taxation research and taxation policy making is a preserve of the international accounting and professional firms points to the importance of taxation research and policy knowledge. It however places the burden of the knowledge on a specific class of firms and professionals at the expense of local researchers and Taxation Policy makers who are in touch with the realities of the taxation and financial needs of the local Governments such as Kisumu County, Kenya. This study sought to determine how the knowledge of the local taxation research and policy makers affect the uptake of research in the preparation of the annual taxation/ Taxation Policy making in Kisumu County, Kenya. In their case study on narrowing implementation gap between knowledge and action for health in low-income settings through literature review, Haines et al. (2004) concludes that there is need to strengthen the capacity of mechanisms and institutions that can more systematically enhance the knowledge of researchers, policy-makers and other stakeholders who can influence the uptake of research findings. Additionally, it is important that policy makers and health professionals have the requisite knowledge to translate policies for ease of understanding by patients and stakeholders (Haines, Kuruvilla, & Borchert, 2004). Despite the focus of Heines et al, (2004) on the health sector, the findings underscoring the importance of enhancing the knowledge and capacity of researchers and policy makers is crucial in looking into how knowledge of policy makers would determine the uptake of research evidence in policy making. However, Heines et al., (2004) study lambs up the importance of knowledge enhancement without dealing with the exact ways through which it

would influence the uptake of research evidence in policy making. Besides, the focus of the study in health sector limits the utilization of its findings in the field of Taxation Policy making. In Africa, a study conducted in South Africa, Mozambique and Zimbabwe on how research knowledge is translated into policies by South African Medical Research Council (2007), found that there is always some awareness of the existence of local and international research evidences although the knowledge and willingness to accept and implement the evidence always vary among policy makers. The study posits that the competency or perceived knowledge of the source of the evidence produced normally influences its uptake and perceptions of its trustworthiness (South African Medical Research Council, 2007). Concerns are often raised regarding applicability of research conducted in unknown settings by questionable institutions/sources. In these cases of concerns over the authority of the source of research evidence, local research and experience in policy making are seen as more useful in informing policy (South African Medical Research Council, 2007).

The study concludes that translating research knowledge into policy and practice is a more complex and context sensitive process than simply producing the evidence. It recommends a dedicated effort of enhancing the knowledge and skills of researchers and policy makers who are keen to increase the uptake of research results into policy (South African Medical Research Council, 2007). The study of the South African Medical Council (2007) was on research evidence could inform policy in the treatment and control of malaria in Mozambique, Zimbabwe and South Africa. The study rightly finds that the enhanced knowledge and skills of researchers and policy makers is important in enhancing the uptake and use of research evidence in policy making. The focus of the study however, hardly dealt with research and policy nexus relevant to the Taxation Policy making. The findings might therefore be limited to malaria treatment and control sector and not in Taxation Policy making. Another study in Nigeria, conducted by Uzochukwu et al., (2016) on the challenges of bridging the gap between researchers and policy makers, it was noted that some decision makers simply lacked research uptake skills. Accordingly, one of the problems of demanding evidence and uptake of results is that the policy makers hardly appreciate the importance of this and they simple lack the skills to do so and neither do they even know who to turn to if they need information to underpin a policy decision hence there is need to train them (Uzochukwu, et al., 2016). The study concluded that there is need for training of policy makers on a regular basis on the need to recognize when to ask for the

research evidence and how to interpret them for smooth policy making (Uzochukwu, et al., 2016). The study was however on how to bridge the gap between research and policy making in the health sector. There was therefore the need to diagnose how the knowledge of policy makers would affect uptake of research evidence in the Taxation Policy making. According to a complementing study by Uneke et al., et al., (2015) on improving the capacity of health policy makers to utilize evidence in Nigeria, one of the most challenging aspects of evidence-to-policy link especially in developing countries is the capacity constraints of policymakers to access, synthesize, adapt and utilize available research evidence. Numerous reports have consistently indicated that evidence from research is among the most reliable category of evidence and can greatly enhance health policy development if properly interpreted and translated into policy (Uneke et al., et al., 2015). The assertions of Uneke et al., et al., (2015) are also relevant to the role of policy makers' understanding of the translation of research to policy and practice. Its focus is however limited to application in the health sector in Nigeria.

Elsewhere, a study by Onukwube (2011) in South East Nigeria examining the incentives which drive policy makers to make use of research evidence in environmental management concluded that, individual policy makers' knowledge and ambition seem to be among the strongest determinants of factors influencing policy development processes. However, the study focused on environmental research and policy making. Besides, it fails to exactly stipulate how the knowledge specifically affects the uptake of research evidence in policy. In Kenya, the Partnership for African Social and Governance Research (PASGR) and Knowledge Platform on Inclusive Development (INCLUDE) organized a research- policy practitioners' forum on social protection in Nairobi in 2015 to discuss how researches that aim to influence social protection programs in the country could be enhanced. The conference reported those policy actors and those that ought to be interested in research findings hardly attend meetings/workshops on research aimed at influencing policy and as such deteriorating their skills and knowledge of contemporary research in their respective policy spheres (PASGR & INCLUDE, 2015). According to PASGR & INCLUDE (2015), the policy makers also do not follow up on the outcomes of such interactive meetings thus negatively impacting on their skills to translate research into policy and practice. The conference however capitalized on research and policy in social protection and the findings from the deliberations are specific to informing policy in the social protection field. Besides, the conference did not make attempts at policy making in the

devolved system of governance in Kenya. This study therefore attempted an assessment into how the knowledge and attitude of the Taxation Policy makers determines the access to and use of research evidence specific to the preparation of the annual finance bill in Kisumu County, Kenya.

## **2.5 Theoretical Framework**

### **2.5.1 Rational Comprehensive Theory of Public Policy**

The study was framed by the *rational-comprehensive theory* which underscores the concept of rationality and comprehensiveness in public policy decision making. The theory assumes that policy makers strive to maximize social gain while being guided by consideration of all required information. It holds that decisions are made after considering all possible options or approaches, and their costs and benefits are weighed then, the option with maximum benefits and lower costs is selected. The theory values rationality in all situations, circumstances and pressure (Grant, 2010).

This theory is credited to classical scholar Auguste Comte (1798-1857) with improvements by Max Webber and Talcott Parsons, who are considered to have given it lots of popularity in the 1950s and 1960s (Lippman & Aldric, 2002). The theory is based on two main tenets; comprehensiveness and rationality. It defines rationality as the ability to have cognitive skills, administrative expertise and understanding that can enable a policy expert to study options and settle on specific choices that maximize benefits (Dror, 1983). The tenet on comprehensiveness on the other hand presents the ability to analyze all rational alternatives in a conclusive manner in order to inform decision making. According to Bunge M., (1987), comprehensiveness implies the ability to consider all options and attempt to satisfy all needs of different stakeholders. The actualization of the two tenets of this theory is premised on the following assumptions; (i) availability of adequate information on all the alternatives; (ii) awareness and review of consequences of all alternatives; and (iii) ability to rank all alternatives and choose the most desired and preferred choice. Proponents of Comprehensive rationality hold that the theory has a great appeal as a model of choice over other models because it lays out a framework for public policy formulation, which includes, agenda setting, policy problem identification, setting of objectives and goals, projecting outcomes, implementation (Branch, 2004). In its consideration of various alternatives, the theory ensures that policy decisions are composed of the best action

plans that maximize benefits (Branch, 2004). Just like other theories of public policy, Rational Comprehensive theory is criticized for being naïve in claiming to set values that can structure goal setting in decision making since it is difficult for people to agree on common goals (Berry, 1974). Additionally, according to Lindblom (2017), the assumption of comprehensive intellectual human abilities is also in question since, no matter how rational people be, it is difficult to comprehend everything. The theory is also blamed on its assumption that all alternatives would be considered since complexities and problems of the environment can generate an unmanageable number of alternatives to consider (Grant, 2010). Other challenges that may make comprehensive rationality difficult include uncertainties and ambiguities of different political environment that often compromise consideration and choice (Grant, 2010). According to Grant (2010), critics argue that all decisions are taken in ignorance of the future but rather based on assumptions. The public policy experts cannot therefore predict abrupt changes and new expectations which arise between decision making and implementations. Only a short-term future can be predicted with confidence (Grant, 2010). According to the critics, Rational comprehensive theory also requires a great deal of time and that not all relevant information required for a decision can be acquired within a limited time period and therefore most decisions can only be satisfactory solutions achieving the optimum balance therefore become elusive (Grant, 2010).

In spite of these criticisms, the theory of rational comprehensive still remains relevant to the present study because it weighs out what would inform a policy makers decision to use or not to use research evidence in the preparation of annual finance bill. Additionally, it guides in assessing each of the benefits associated with the effects the set objectives have on the uptake of research evidence in the preparation of the annual finance bill. With regards to the first tenet of *rationality* in this theory, the study objective of how knowledge of the policy maker affects uptake of research was assessed against the provisions of the theory that; the policy maker should be in a position to weigh all the policy alternatives. In so doing, the policy maker's ability to assess the usefulness of research evidence for possible uptake or not, came into play. The second characteristic of the rational approach is *comprehensiveness*; the desire to analyze all rational alternatives available.

In this, the objectives on the nature and communication of research evidence were assessed as well as the category of research evidence presented and the manner in which it is packaged and communicated – and whether they are comprehensive enough to be in a position to address all the policy needs. These shall then determine whether the research evidence shall be used or not in the policy making.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.1 Research Design**

The study adopted a descriptive research design that allows description of the behavior of policy makers and researchers with regards to the production of and uptake of research evidence in policy making. This design has the ability to employ a range of data collection strategies including interviews, questionnaires, observation and analysis of other existing documentations within the interest of the study. The data sought through the use of questionnaires, in-depth interviews, analysis of existing documentations on finance policies and the previous finance acts and focused group discussions was descriptive in nature and helped provide a picture of all the aspects in the three objectives, namely, how the categorization of research evidence, communication of research evidence and knowledge of the policy makers with regards to research, affects the uptake of research evidence in the preparation of the taxation policy in Kisumu County, Kenya.

#### **3.2 Study Area**

The study was carried out in the Kisumu County Government comprising of both the County Executive and the County Assembly. Kisumu County is one of the 47 Counties in Kenya. According to the Kisumu County Integrated Development Plan, 2013-2017 (2013), the County lies within longitudes 33° 20'E and 35° 20'E and latitudes 0° 20'South and 0° 50'south. The County is bordered by Homa Bay County to the South, Nandi County to the North East, Kericho County to the East, Vihiga County to the North West and Siaya County to the West. The County covers a total land area of 2009.5 km<sup>2</sup> and another 567 km<sup>2</sup> covered by water.

The choice of Kisumu County for the study was also justified by the fact that Kisumu County was ranked by the Council of Governors as the only county in the greater Western Region that receives too little national government funding as a comparison to maintain her demand of current services (Council of Governors, Kenya, 2018). The County Government of Kisumu must therefore heavily rely on her own source revenue collections to stay afloat (International Budget Partnership, 2018). However, the own source revenue can only be relied upon if the taxation policy is responsive to realities of the taxation environment in order to ensure maximization of revenue collection (Institute of Economic Affairs, Kenya, 2015). Despite the huge revenue potential of Kisumu County envisaged in various natural and human capital resources and a

vibrant business community, the County Government of Kisumu has previously under collected revenue to the extent of not being able to meet all the service needs of her tax payers (Kisumu County Assembly, 2018). Additionally, the County Government has adopted various mechanisms including the automation of collections to improve on revenue albeit with little success (Kisumu County Assembly, 2018). The taxation policy must therefore be most responsive and aim at maximizing their revenue collection. An interrogation of the taxation policy making process in Kisumu was therefore justified to ensure that the policy is more realistic to the revenue needs of the County.

Additionally, Kisumu city as the third largest city in Kenya, has developed progressively from a railway terminus and internal port in 1901, to become the leading commercial, trading, industrial, communication and administrative center in the Lake Victoria basin, an area that traverses the three previous provinces of Nyanza, Western and Rift Valley- consisting of various Counties (Kisumu County Government, 2013). In addition, Kisumu serves as the communication and trading confluence for the Great Lakes region of Uganda, Tanzania, Rwanda and Burundi (Kisumu County Government, 2013). Moreover, the city was recently declared the first Millennium City in the world by the UN Secretary-General Kofi Annan in 2006 raising its stakes as a model for poverty eradication under the UN Millennium Project (PANAPRESS, 2006). This therefore calls for robust taxation policy making efforts with the ability to raise enough revenue to enable the County Government adequately provide the required services for the people. Any shortfall in realizing revenue potential targets therefore demands comprehensive revenue of the taxation process including the taxation mechanisms and policy. There was therefore a justification for an assessment of the determinants of research uptake in the preparation of the annual taxation policy of the County in order to help in comprehensively diagnosing the problem of under collection of local revenue.

The Constitution of Kenya 2010 Articles 209(3) and 210 provides the legal basis for the county governments to impose taxes and charges guided by the fourth schedule of the same constitution on separation of roles and functions by the national and county governments. Additionally, the County Governments Act 17 of 2012 Section 131, equally bestows upon the county governments the mandate to manage funds and finances in line with the laws related to public financial management. Moreover, the Public Finance Management Act 8 of 2012 Section 159,160 and 161

further spells out clear mechanisms of raising and managing funds and finances by the County Governments. The Annual Finance Act therefore seeks to harmonize, update and revise any existing laxity or omissions and developments in taxation, charges and levies relevant for effective provision of various services to the people of the County- pursuant to the fourth schedule of the Constitution of Kenya 2010 on the division of functions between the devolved and National government units (GoK 2010). Since the inception of devolution, Kisumu County Government has enacted finance bills into laws annually to guide taxation activities in the County. The Act is reviewed annually with a view of enhancing the quality of its provisions in terms of enhanced taxation policies and prevailing taxation environment to enhance revenue collection and general management of County resources. The findings of this study that sought to examine the determinants of uptake of research evidence in taxation policy making therefore seeks inform the policy with aim of making it more robust and responsive to the taxation environment in order to contribute to efforts aimed at enhancing local revenue collections.

### **3.3 Target Population**

The study population was drawn from the two arms of the County Government that is, the County Executive department of Finance and the County Assembly. The two entities are distinct from each other as created by the Constitution of Kenya 2010. However, both the Assembly and the Executive deal with the processing of the County annual finance Act as per the County Governments Act No.17 of 2012. The total population for the study was therefore made up of 126 staff members from the Kisumu County Government Executive department of Finance and additional population of 99 from the Kisumu County Assembly consisting of 49 MCAs and 50 staff members; this therefore made the total population for the study to be 225. The population of this study considered staff at the County headquarters only and not field officers. However, various sampling techniques were used to arrive at the specific respondents for the study as discussed below.

### **3.4 Sample Population**

Since the County Government Executive department of Finance has a finite target population of 126 earmarked for the study. However, for purposes of the sampling formula (Krejcie & Morgan, 1970) the chief officer Finance and the director revenue were excluded since they would be sampled using purposive sampling for purposes of key informant interviews. The

sample population was therefore calculated using a total population of 124 used to determine the sample size of respondents from the County Department of Finance as illustrated below. See the Krejcie & Morgan table attached as an appendix 1.

$$S = \frac{X^2NP(1 - p)}{d^2(N - 1) + X^2P(1 - P)}$$

Where:

*S* = Required Sample size

*X* = Z value (e.g., 1.96 for 95% confidence level)

*N* = Population Size

*P* = Population proportion (expressed as decimal) (assumed to be 0.5 (50%))

*d* = Degree of accuracy (5%), expressed as a proportion (.05); It is margin of error

$$S = \frac{1.96^2 \times 124 \times 0.5(1-0.5)}{0.05^2(124-1) + 1.96^2 \times 0.5(1-0.5)} = 95.066$$

This therefore means 95 staff members were sampled from the population size of 124 staff members from the County Executive department of Finance.

### **3.5 Sampling Techniques**

#### **3.5.1 Stratified Random Sampling**

There were three strata formed according to the sections within the County department of Finance and the County Assembly. These were the Revenue section, Planning section and Accounts section from which the samples for the respondents were drawn. The three strata from were adopted as was already categorized by the County Government departmental structures that divided the department into sections thus revenue section, planning section and accounts sections. The three sections or strata were assigned equal weight in this study because the study assumed a uniform role amongst all officers within the finance department during the formulation of the annual taxation policy. This was done to ensure objectivity in investigating the role of various respondents in the taxation policy formulation. Each stratum had a proportionate representation computed from its percentage representation in the sample

population. The respondents were then randomly picked from each stratum to participate in the study. The table below gives a summary of this distribution. Reliability of the tools was tested using 10% of the population using 12 respondents. Stratified random and purposive sampling techniques was applied on different sections of the population as stratified in order to arrive at the sample size as illustrated in the table below.

**Table 3.1: Illustration of respondents sampled through stratified random sampling**

County Government Section/ Department	Target population	Sampling technique	Sample size
Revenue	49	(Krejcie & Morgan	44
Planning	55	(Krejcie & Morgan	32
Accounts	20	(Krejcie & Morgan	19
<b>Total</b>	<b>124</b>		<b>95</b>

**Source: Compiled by researcher, 2019**

### 3.5.2 Purposive Sampling

As illustrated in the table 3.1 above, the study purposively selected respondents whose roles are directly relevant to the preparation of and analysis of the taxation policy. These were respondents with clear supervisory responsibilities over the process and were treated as key informants for the perceived knowledge they have over the process. The key informants purposively sampled included; the Chief Officer Finance, the Director revenue, County Assembly Clerk, the Clerk assistant in charge of the Finance Committee at the County Assembly and a research officer attached to the Finance Committee. The Members of the County Assembly committee on Finance comprising of 11 MCAs were also purposively sampled as a unit for FGD participation. This gave a total of 5 key informants and one group unit of 11 members purposively sampled for a Focused Group Discussion. This is illustrated below;

**Table 3.2: An illustration of respondents purposively sampled**

County Assembly Staff (Research Officer, Committee Clerk & Assembly Clerk)	50	Purposive	3
County Assembly MCAs (Members of Finance Committee)	49	Purposive	11
Director revenue	1	Purposive	1
Chief officer finance	1	Purposive	1
<b>Total</b>	<b>101</b>		<b>16</b>

**Source: Compiled by researcher, 2019**

### **3.6 Data Collection Methods**

Since the research was descriptive, both primary and secondary data were used in the study. Secondary data was obtained from previous County Assembly reports on previous finance bills and published finance acts, and county policies on taxation and revenue collection. First hand data was collected through a field research. The researcher first conducted the in-depth interviews with the key informants, then administered and later collected the questionnaires and concluded the process by conducting the focused group discussion with the MCAs who are members of the Kisumu County Assembly Finance Committee. The FGD was guided by a carefully designed FGD guide and moderated by the researcher. These three methods are discussed below.

#### **3.6.1 Structured Interviews**

Questionnaires were used to collect data from the 95 respondents' sampled using stratified random sampling. The questionnaires contained both closed-ended and open-ended questions. The researcher administered questionnaires to the 95 respondents with an objective of getting responses about the distribution of characteristics, attitudes, and the factors that affect the uptake of research evidence in policy making with respect to the three objectives of the study. This method gave respondents room to express themselves freely.

#### **3.6.2 Key Informant Interviews**

The researcher orally interviewed the five purposively sampled key informants (Chief Officer in charge of Finance, Director in charge of Revenue section, the County Assembly Clerk, the Clerk Assistant handling the Finance Committee, and the Research officer attached to the finance committee at the County Assembly), a method that allowed probing to clarify on important issues related to the determinants of uptake of research evidence in policy making. An interview guide helped the researcher explore the respondents' views on how the categorization of nature of research evidence affect how likely they use research evidence in taxation policy making, how communication of research evidence affects the use of research evidence in taxation policy making, and how the knowledge of the policy makers with respect to research affects the uptake of research evidence in taxation policy making. This also allowed for immediate follow-up and clarification through probing.

### **3.6.3 Focused Group Discussions (FGDs)**

The researcher conducted one focused group discussion for the 11 members of the County Assembly Committee on Finance. The discussions were moderated by the researcher while a trained research assistant was engaged to take notes during the discussions. This method allowed participants to agree or disagree with each other so that it can provide an insight into how different factors affect the uptake of research evidence in public policy making. It must be noted that the researcher could only manage to conduct one FGD because it was difficult to assemble a group of staff members from the County Finance department due to the Covid-19 containment measures which barred groupings and necessitated staff members to work from their homes. The one FGD that was conducted was made possible due to the structure of the County Assembly where the MCAs work in committees thus it was easy for the researcher to join in one of the meetings of the committee on Finance which deals with taxation matters. However, despite the challenges, the researcher still managed to use oral in-depth interviews with Chief Officer in charge of Finance, Director in charge of Revenue section, the County Assembly Clerk, the Clerk Assistant handling the Finance Committee, and the Research officer attached to the finance committee at the County Assembly, officers who were considered to be resourceful in providing explanations to some of the issues that needed clarification.

### **3.7 Validity and Reliability of the Data Collection Tools**

The tools of data collection that were used (the questionnaire, the interview guide and the FGD) were put to a reliability test through a prior pre-testing exercise. The purpose of pre-testing was to identify problems with the data collection instrument and find possible solutions. The exercise was conducted using 10% of the study population. 12 respondents were engaged in this exercise. Pre-testing of tools helped the researcher to know the reliability of data that was generated using the said tools during the actual data collection exercise. It also helped in finding out how long it took to complete the data collection exercise in real time. For validity of the tools, expert judgment from the university supervisors sufficed. Validity of data was ensured through triangulation of data collection methods for corroboration and complementarities. Particularly, this was ensured through the use of the FGDs with the members of the Finance committee of the County Assembly of Kisumu as a follow-up mechanism for information that was received via the structured interviews and the key informant interviews.

### **3.8 Data Analysis and Presentation**

The research generated both quantitative and qualitative information. Qualitative data was analyzed using content analysis where data collected was first sampled depending on content, then divided into recording units and used to generate categories. The categories then led to themes that were then analyzed into study results and findings. Quantitative data was analyzed using a computer data processing program, the Statistical Package for Social Scientists (SPSS) version 21. The study objective on how communication of research evidence affects the uptake of research evidence –generated quantitative data on various frequencies related to the presentation and communication of research evidence. Equally, the objectives on the categorization of nature of research evidence and the knowledge of the policy makers also generated some quantitative data on various frequencies associated with the use of research evidence. Additionally, the quantitative data was entered into SPSS, software that helped the researcher run various frequency analysis and descriptive statistics in form of percentages, graphs and charts. The descriptive statistics relating patterns of uptake, use and communication of research evidence that resulted from quantitative data were explained using the themes generated from qualitative data. Other questions in the questionnaire with regards to each of the three objectives also generated qualitative data. These data, together with qualitative information received by means of focus group discussions and oral in-depth interviews were analyzed through content analysis. The data was coded, patterns generated and used to develop themes and concepts relevant to each of the specific objectives of the study. Such analysis revealed the key themes determining the uptake of research evidence in the preparation of the annual taxation policy in Kisumu County.

### **3.9 Ethical Considerations**

Informed consent of the participants was sought and ensured throughout the data collection process. The researcher encouraged voluntary participation in the research by assuring participants of anonymity and confidentiality and their right to withdraw from participating in the research. Their right to reject some data-gathering devices was also respected. The researcher explained to the respondents the aim of the research, who was undertaking it and for what purpose, its duration, the possible consequences of the research, and how the results were to be disseminated. To this end, consent forms were presented to respondents and signed by those willing to participate in the study. The data collected are stored safely in a computer and

protected with password that is only known to the researcher. The data will be discarded two years after the researcher defends this thesis. The benefits of these findings to the study population were made known to the respondents and a copy of the report shall be ultimately shared with the respondents. Additionally, the researcher shall also prepare policy briefs from the findings of this study that could be useful in taxation policy making. Moreover, the researcher sought ethical approval of this research from Maseno University Ethics and Review Committee (MUERC), the National Commission for Science Technology and Innovation (NACOSTI) and from the County Government of Kisumu (all approvals are appended). Additionally, the researcher ensured that all the participants and the respondents adhered to the prevailing Covid-19 containment measures during the data collection exercise in the wake of the pandemic.

## **CHAPTER FOUR**

### **CATEGORIZATION OF RESEARCH EVIDENCE AND ITS INFLUENCE ON THE UPTAKE OF RESEARCH IN THE PREPARATION OF TAXATION POLICY**

#### **4.1 Introduction**

This chapter presents findings of the study on how the categorization of research evidence influences the uptake of research in the preparation of taxation policy in Kisumu County Government, Kenya. The concept of categorization of nature of research evidences shows how research evidence is generally gathered and classified depending on the policy needs that may benefit from them. Taxation policies are generally made against different taxation environments that can generate various factors that can influence the policy in different directions. According to a report by the social development department of the World Bank (2006) on understanding how socio-economic and political factors impact policy change, it is noted that development practitioners are increasingly aware of the role that social and political structures play in shaping countries' development paths and results. Failure to anticipate political and institutional challenges is a chief cause of unsuccessful policy reform processes and recognition of these relationships has prompted the donor community to explicitly address how social and political factors shape economic development and vice versa (World Bank, Social Development Department, 2006).

These points to the importance of the socioeconomic, political and cultural categories of evidence in informing public policy like the taxation policy in Kisumu County. The effect of a taxation environment on the taxation policy can be ensured by making use of research evidence of various categories specific to certain aspects of the society. The social aspects, political, economic and cultural aspects of the taxation environment must therefore be given due consideration during the taxation policy making process. This can be best done if data is gathered and categorized in various natures depending on the aspect of the society it seeks to inform. In this study, research evidence has been classified into socio-cultural, political and economic categories of evidence. This categorization is deemed important in determining decisions made on taxation bill which revolve around taxation rates, levies, new taxation streams, deterrent policy measures, compliance policy measures as well as economic progress, governance and democracy as well as socio-cultural deterrence and promotion of some selected values. These decisions are normally provided for in the taxation policy in form of taxes and levies. In order to

promote a policy provision that prohibits an activity, a taxation policy would provide exorbitant rates and levies aimed at discouraging the same. While to encourage a given practice, taxation rates and levies would be designed to be economically friendly and affordable for ease of compliance. It is therefore important for any research targeting policy improvement to provide these respective categories of research evidence depending on the decision the taxation policy seeks to achieve.

Data that informed the findings of this chapter was collected using key informant interviews, questionnaires as well as focused group discussions. The themes that emanated from the data necessitated discussions around the understanding of the concept of categorization of research evidence, a description of the categorization of nature of research evidence and how the same influences uptake in taxation policy making in Kisumu County. This chapter therefore lays out the findings thus; (i) brief description of research evidence and their sources, (ii) categorization of nature of research evidence (iii) factors that influence the uptake of the various categories of nature of research evidence in taxation policy making.

#### **4.2 Respondents Understanding of Research Evidence**

In an attempt to understand the concepts of uptake of research evidence in policy making, the researcher sought to unravel the meaning of ‘research evidence’. Asked whether they understood what research evidence are in taxation policy making, 76% of the respondents answered in the affirmative while 24% indicated that they had no knowledge of what research evidences are as indicated in the table below;

**Table 4.1: Frequency of the respondents' understanding of research evidence**

Do you understand what research evidence is?		
	<b>Frequency</b>	<b>Percentage</b>
YES	72	75.8
NO	23	24.2
<b>TOTAL</b>	<b>95</b>	<b>100</b>

**Source: Field data, 2020**

This indicates that a greater percentage of taxation policy makers in Kisumu alluded to have an understanding of what research evidence is. Despite the overall high percentage (76%) of respondents’ understanding of the concept of research evidence, the study sought to establish the relationship between the stratified sections within the Finance department and their roles versus

their understanding of the concept of uptake of research evidence in the taxation policy making. The researcher therefore analyzed the responses in the question on the respondents understanding of the concept of research evidence verses their stratified sections as indicated in the demographics and the results were as indicated in the table below;

**Table 3.2: Departmental understanding of the concept of research evidence in taxation policy process**

Do you understand what research evidence is?					
	<b>YES</b>	<b>%</b>	<b>NO</b>	<b>%</b>	<b>Total</b>
Revenue Section	28	29.5 %	16	16.8 %	44
Planning Section	30	31.6 %	2	2.1 %	32
Accounts Section	14	14.7 %	5	5.3 %	19
<b>Total</b>	<b>72</b>	<b>75.8 %</b>	<b>23</b>	<b>24.2 %</b>	<b>95</b>

**Source: Field data, 2020**

The findings indicate that there is a higher level of understanding of the concept of research evidence amongst officers within the planning section, followed by the revenue section and a lowest level of understanding of the concept amongst officers in the accounts section. This can be attributed to the roles of the planning and revenue section in the preparation of the annual taxation policy where the two departments take a lead. They therefore interact with various stakeholders in taxation and local revenue raising measures thus getting the opportunity to churn-out or facilitate the sharing of various evidences crucial in the taxation policy making process. However, the low ratings of understanding of the concept of research evidence amongst officers within the accounts section is attributed to their minimal role in annual taxation policy making process. The section is majorly concerned with income and expenditures control accounts and the budget process with little or minimal roles in revenue generation thus little interactions in actual taxation policy making thus limited understanding of the concept. However, these findings indicate a general low understanding of the concept of research evidence within the departments considering the overall below average ratings of the departmental understanding of the concept of research evidence.

Follow-up discussions of the responses indicated that the respondents' understanding of research evidence was too general and without focus on the process of generating research evidence. In order to determine their definition of research evidence using some pre-populated concepts, their

responses generated some frequencies that alluded to their understanding of the concept of research evidence. The table below shows an analysis of the concepts around the understanding of research evidence as mentioned by the respondents;

**Table 4.3: Respondents simple definition of research evidence**

What is your simplest definition of research evidence?		
	<b>Frequency</b>	<b>Percentage</b>
Data	7	7.4
Information	4	4.2
Statistics	4	4.2
Reports	20	21.1
Journal articles	3	3.2
Books& book chapters	9	9.5
Policy briefs	26	27.3
Government circulars	22	23.1
<b>Total</b>	<b>95</b>	<b>100</b>

Source: Researchers’ analysis of field data, 2020

This data therefore reveals that taxation policy makers in Kisumu County have a limited understanding of research evidence on the basis of the manner in which it is presented rather than on the actual research evidence itself. They use terms such as policy briefs, government circulars& reports to refer to research evidence. However, some respondents used terms such as data, information, and statistics in reference to the concept of research evidence. In the strictest definition of the concept of research evidence, this shows that only those who mentioned data at 7.4%, information at 4.2% and statistics at 4.2% totaling to 15.8% of the respondents have a closer understanding of what research evidence means. According to Boaz et al (2019), research evidence refers to any systematically and transparently gathered and empirically analyzed data. The concept of research evidence must however be distinctively differentiated from the tools used in communicating or presenting that evidence. Research evidence is data scientifically gathered and categorized with an intention of contributing to a given body of knowledge. The data can then be presented for use by various stakeholders using various tools such as policy briefs, circulars and reports as mentioned by some respondents. An analysis of the FDG and interview responses indicated that even though majority of the taxation policy makers in Kisumu County have a limited understanding of the concept of research evidence, some key informants had a clear understanding of the concept of research to refer to information and data available in

various platforms for reference or use during policy making by the government. Below is an example, clearly put by one of the respondents during the key informant interviews:

Research evidence is data and information availed by various research institutions, government agencies and individual researchers on various fiscal matters such as division of national revenue statistics and formulas by the controller of budget and the senate, national taxation statistics and guidelines by the national treasury, data on economic issues and demographics by the Kenya National Bureau of Statistics amongst others(Key informant. April, 2019).

Though the respondents demonstrated basic understanding and awareness of the concept and availability of research evidence for possible uptake in taxation policy making by policy makers in Kisumu County, this study still found out that the policy makers in Kisumu County mistake the tools used for presenting research evidence such as reports for the research evidence itself which should refer to the actual data in which such reports contain. Contrary to the conventional understanding of the concepts of research evidence which stresses the need for systematic scientific processes in arriving at the evidence (Boaz, Davies, Fraser, & Nutley, 2019), the themes of the responses in this study presents an undue focus on the tools used to present the evidence thus the mentioning of policy briefs, reports and government circulars with little focus on the systematic, transparent manner in which data is gathered and empirically analyzed to form research evidence. As exhibited during the FGD, the researcher noted down the mentioning of some key words such as research, scientific, process, empirical, verification, and data. While discussing what research evidence is and the understanding of how the evidence is generated and used in taxation policy making, below is an example of one of the instances during the discussion that a participant contributed and mentioned some of the words highlighted thus stated:

Here in the county assembly, our work is cut-out. It is purely legislation. We just process the annual finance bill into an act. The process is simple though rigorous because our committee clerks must do thorough research then we subject it to public participation from which we also get some data then we write a report that either approves or rejects the bill(An FDG Participant. April, 2019).

In this statement, for example, the participant mentioned the words ‘process’ (2), ‘research’ (1), and ‘data’ (1). In another instance where a participant mentioned the word ‘scientific’ it came out clearly that the taxation policy makers in Kisumu County are less rigorous in seeking for and using research evidence in policy making thus he stated:

Our systems are still weak in *research* including *data* collection and storage. We do not even have a County Assembly library though there is a County Government information center at the executive side with general information. We hope such initiatives shall help in training our officers in *scientific research* (An FGD Participant. April, 2019).

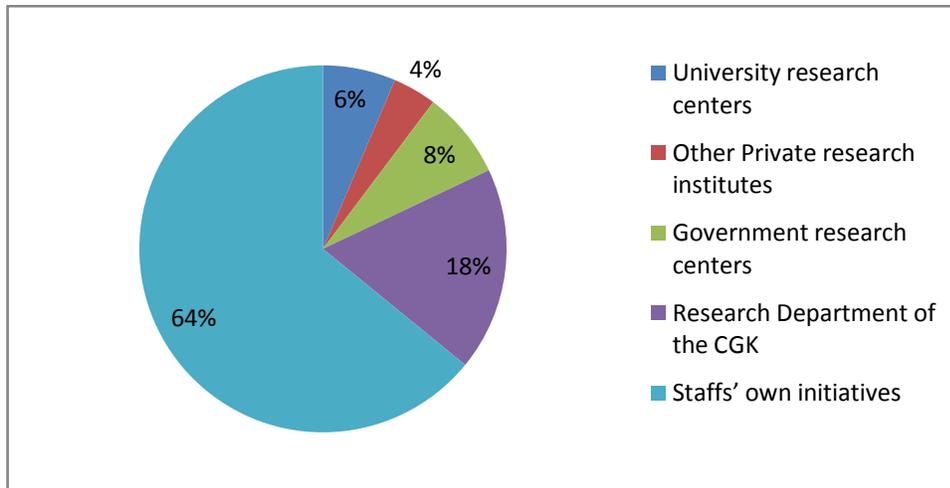
The study considered that the mentioning of these words would have been crucial in gauging the respondents' understanding of the aspect of scientific processing or acquisition of data to inform research evidence in taxation policy making. However, the FGD participants mentioned the word 'research' 32 times, the word 'data' 12 times, the word 'process' 6 times while the word 'scientific' was only mentioned 2 times and there was no mention of the word 'empirical'. The contexts in which such words were mentioned were also considered of little relevance to the scientific process of generating research evidence. The mentioning of these words in the rightful contexts would have been construed to mean that the taxation policy makers in Kisumu County had some considerable understanding of the concepts associated with sourcing for research evidence. However, these findings demonstrate limited understanding of the concept of research evidence by the taxation policy makers in Kisumu County.

The limited understanding of the concept of research evidence is contrary to the findings of a study by Oliver et al. (2014) which did a systematic review of barriers to and facilitators of the use of evidence by policy makers. The study concluded that policy makers' awareness of evidence and their skills are the most important factors in influencing the use of evidence (Oliver, Innvar, Lorenc, Woodman, & Thomas, 2014). Additionally, in Lusaka province of Zambia for example, a study by Katowa-Mukwato P., et al., (2018), found that majority of policy makers do not use evidence in decision-making due to lack of awareness, lack of access, lack of familiarity, lack of usefulness, and lack of motivation in evidence uptake in policy making (Katowa-Mukwato, Mwape, Siwale, Musenge Emmanuel, & Maimbolwa, 2018). The basic understanding of the concept of research evidence limits a policy maker's awareness and access of various categories of nature of evidence thus limiting the aspect of comprehensiveness in policy decision making. This is contrary to the tenet of comprehensiveness in rational comprehensive theory of public policy. According to Bunge M., (1987), comprehensiveness implies an attempt to satisfy all goals of various interest groups through ensuring that (i) that the decision maker must have adequate information on all the alternatives; (ii) that the decision maker has information on the consequences of the alternatives; and (iii) that the decision maker

can rank the alternatives and choose the most desired and preferred choice. This is however impossible if the policy maker has basic understanding of research evidence to enable access to the various categories of nature of research evidence that can enable comprehensiveness as postulated in rational comprehensive theory. However, in their findings that there is lack of awareness of research evidence amongst policy makers, Katowa-Mukwato et al., (2018) only relied on an assessment of the views, attitudes, and practices of health policy makers. This study therefore concludes that there is basic understanding of research evidence amongst taxation policy makers in Kisumu County. This inhibits the use of comprehensive rationality in decision making since limited knowledge of research evidence limits access to alternative options in policy decision making.

#### **4.3 Sources of Research Evidence**

Deciding on the source from which to generate evidence is an important factor on what and how research evidence is used in policy making. On the sources of the research evidence used in taxation policy making in Kisumu County, out of the 95-sample population interviewed, 18 % of the respondents indicated that the policy makers rely on the research department of the County Government of Kisumu for data in the taxation policy making while 8%, 6% and 4% indicated preference to national government research centers, university research centers and other private research institutions respectively as illustrated in figure 4.1 below. However, 64% of the respondents indicated that they rely on their own initiatives to generate research evidences used in taxation policy making.



**Figure 4.1: Illustration of the sources of research evidence used by taxation policy makers in Kisumu County**

*Source: Researchers' analysis of field data, 2020*

The sources of research evidence presented in the figure 1 above are discussed in the section hereunder

#### **4.3.1 Individual Staff Initiatives**

From the illustrations above (figure 4.1), initiatives of individual staff members with regards to accessing research evidence for use in the finance act policy making contributes for the greatest source of research evidence making 64% of sources of research evidences used in Kisumu County. Probed further on their own initiatives to generate or access research evidence, the respondents indicated that they mainly rely on their professional and social networks to source for research evidence necessary in discharging their duties in taxation policy making. This was supported by the descriptions by a key informant, who stated that:

Individual officers constantly attend conferences and trainings where they meet their counterparts from other institutions and County Governments. Some of them have been able to create networks through various platforms such as social media networks and I trust that they constantly consult on various policy issues of common interests such as the taxation process. I do it myself when faced with serious policy decision making. I just post questions in such forums and I get responses with supporting documents many times (Key Informant. April, 2019).

Moreover, the study also finds that individual networking has been greatly utilized in accessing research evidence for taxation policy making. It was noted through the FDG discussions and key

informant interviews that the taxation policy makers have been able to organize themselves in informal social media groupings across the country for ease of consultations. Such groupings have been made possible through social media networks of both legislators, and Government officers. This was underscored by an FGD participant, who aptly described the informal groupings and their importance, thus:

As members of County Assembly Committee on Finance that handles the Finance Bill, we have our own WhatsApp group. Our chair, they also have another *WhatsApp* group for all chairpersons of Finance committees across the country. In such groups, we consult each other on matters procedures, new knowledge is shared and members debate with informed positions (FGD Participant. April, 2019).

This indicates that during taxation policy making in Kisumu County Government, employees go out of their way to source for research evidence in order to inform the policy process. It therefore reinforces the finding that individual networking with other research stakeholders is central in the provision of research evidence in taxation policy making. The study also finds that the policy makers explore professional networking within the ordinary policy and legislative procedures and circles as a means to acquire research evidence for use in taxation policy making. This is contrary to the postulations by Erskin May's Treatise on Law, Procedures and Practice (2011) on the legislative processes of the taxation policy. May's work focuses on the legislative procedures and processes involved in the legislative handling of the finance Act. The study underscored the parliamentary procedures involved in the processing of the Finance Act but substantially failed to handle the aspect of how the legislative scrutiny of the taxation policy could be informed by the sharing of research information between the stakeholders involved in a bid to comprehensively inform the Finance Act. The findings of this study therefore present an innovative approach in the use of social media networks amongst various relevant stakeholders in the interest of sharing research evidence to inform taxation policy. Such social media networks can include *WhatsApp groups* of various professionals and stakeholders for sharing questions and research evidences to inform the taxation policy making. However, despite the opportunity presented by the social media to source and share data, and information of various categories of research evidences in the interest of ensuring rationality and comprehensiveness in taxation policy making, critics of rationality argue that the nature of the problems and the complexity of the different taxation environments would generate an unmanageable number of alternatives to consider (Grant, 2010). Additionally, they argue that the uncertainty and

ambiguity of the political environment would also undermine any confidence in determining consequences if a particular alternative is chosen (Grant, 2010). Nonetheless, the need for such alternatives must be guided by availability of various categories of nature of research evidence. This study therefore concludes that besides the formal sources of research evidence, taxation policy makers in Kisumu County pursue professional networking even informally in the interest of sharing research evidence for taxation policy making. This enables them have access to variety of information crucial in comprehensive considerations of all available options in the policymaking process in line with the provisions of rational comprehensive theory of policy making.

#### **4.3.2 Research Department of the County Government of Kisumu (CGK)**

The findings of this study indicate that the research department of the County Government of Kisumu contributes 18% of the sources of research evidence utilized in taxation policy making. According to data from key informants, the taxation policymaking process in Kisumu County relies on the research department for research evidence as stated by a key informant:

The executive arm of our County Government is well staffed with research officers whom they can rely on for data and general information on revenue. I believe that in good practice, every Government department such as health, public works, education, agriculture, all should each have a research section to deal with specific research issues (Key Informant, April 2019).

Additionally, while asked to discuss how the taxation policymaking process benefits from research department of the County Government of Kisumu as a source of research evidence, another key informant also stated that:

Our staff in the Finance department, revenue section is charged with doing their own exhaustive research to ensure that the Finance Bill is annually prepared on time and is comprehensively informed by relevant information including prevailing Government circulars and policies (Key Informant, April 2019).

These therefore indicate that the executive arm of Kisumu County Government has a team of staff charged with research and policy analysis with an objective of providing objective and comprehensive data that can positively facilitate the taxation policy making process. The findings indicate that various departments within the County therefore rely on the research department for data on various policy issues. The County Government also has an information

dissemination center from which evidence and information on various Government functions can be accessed.

Moreover, the County Assembly was also reported to heavily rely on initiatives of clerks and legal assistants for research evidence as observed by one key informant who stated that:

Although an ideal legislature should have in-house research, legal and clerk assistants to aid the legislators in their roles, our Assembly heavily relies on available employees especially clerk assistants to generate research evidence for various policy processes. But we are in the process of recruiting research assistants and consequently establish a full research department (Key Informant, April 2019).

The study therefore finds that there is some consideration of the contributions of the County Government Research department (looking at the 18%) and research officers to the taxation policy process. However, despite the existence of a research section at the County Government of Kisumu and the contributions of research officers in the Finance department, this study finds that the County Assembly of Kisumu, which is at the center stage of taxation policy making, does not have a research section. This is contrary to the assertions of the publication by the National Assembly of Kenya (2017) which asserts that it is important to establish a parliamentary research department in order to provide non-partisan balanced analysis that is adapted to the research needs of the institution. That in order to provide evidence informed input to policy process, the legislators must rely on the outputs of the research department (National Assembly of Kenya, 2017). This study therefore concludes that the County Government of Kisumu should strengthen their research department while the County Assembly of Kisumu should also be sensitized on the need to have a legislative research section with officers to offer objective research evidence in taxation policy making. This would make the Assembly have the advantage of accessing various alternative options for considerations in making any decision in the taxation policy process as provided for in the rational comprehensive theory of public policy.

#### **4.3.3 Government Research Centers**

The Government research centers in this label referred to agencies of the National Government that specialize in research in various fields. The study findings indicated that the National Government research centers/ agencies contribute 8% of research evidence while other research institutions make up 4% of research evidence used in taxation policy making. Probed further, the respondents indicated that the Government research centers mentioned included; Kenya Institute

of Public Policy Research and Analysis (KIPRA), office of Controller of Government Budget (CoB), Commission for Revenue Allocation (CRA), National Treasury, Kenya National Bureau of Statistics (KNBS) and the National Parliament, as some of the Government sources of research evidence in taxation policy making. The other research institutions that also form sources of research evidence in taxation policy making include the Institute of Certified Public Accountants of Kenya (ICPK) and the Institute of Economic Affairs. The study finds that the taxation policy makers in Kisumu County value the role of the Government research centers since they offer guidelines in matters taxation through periodic circulars, policy briefs and reports as put forth by a key informant who said:

The Government institutions such as Commission for Revenue allocation, Controller of Budget and others are key in this process (taxation policy making process), as they offer us key guidelines and standards in financial policy making including the taxation process. We constantly consult with them (Key Informant. April 2019).

Further, the study also finds that the other private research institutes are also considered important by the taxation policy makers as they offer key insights and analysis of contemporary socio-economic and political issues that are crucial in informing the taxation policy process. The respondents also indicated that some of the private research institutes such as ICPAK also organize some periodic conferences in which they offer guidance to financial and taxation policy makers on latest standards and regulations as aptly described by a participant during the FGD:

Apart from the Government research institutes who offer guidelines and provide budget and revenue ceilings, there are these other research centers such as ICPAK who constantly invites some of our officers for conferences on taxation and general financial management trainings that are key in appropriate taxation policy making(FGD Participant. April 2019).

These findings indicate that taxation policy makers in Kisumu County give some consideration (looking at the 8% & 4% response rates) to the national research agencies and other institutions of research. However, the study also finds that the consideration may be limited to their role in offering guidelines in taxation policy making considering the lower score in response rates despite the FGD and key informant sentiments. The study findings therefore indicate that the taxation policy makers in Kisumu County rely on the research think-tanks not because of the marketing of their ideas but because of their role in offering policy guidelines, budget ceilings, and government standards. This is contrary to a study by Ahmad& Baloch(nd) that sought to examine the contributions of think tanks in US policy making. Their study held that think tanks

are known for developing and promoting ideas by marketing their research and by their influential status in shaping public opinion and policy making (Ahmad & Baloch, n.d). This study therefore concludes that the taxation policymakers should not just rely on the research agencies and think-tanks for the policy guidelines, budget ceilings and government standards but also for the quality of research evidence they generate. Further, study also finds that there is limited marketing and popularization research outputs by government research agencies and other think-tanks thus limiting awareness of and uptake of their research evidence in policy making.

#### **4.3.4 University Research Centers**

The study found that, 6% of the respondents indicated that University research centers are also sources of research evidence in taxation policy making in Kisumu County. Probed further during the interviews, a key informant indicated that:

University websites nowadays have data bases of research works done by both students and lecturers. Some of these works are on financial processes like I recently read something on County Government revenue allocation formulas and another on the integrated financial management system (IFMIS) used by Government. Such like research works have lots of evidences that can be utilized in taxation policy making by our officers (Key Informant. April 2019).

This shows that although universities are also sources of research evidence in taxation policy making at 6%, accessibility of the research evidences produced by the universities still remains low. The study finds that universities make limited efforts at putting forth their research for uptake and the Government taxation policy makers also have constraining factors such as time, resources and limited interest in seeking for and utilizing research evidences in taxation policy making as aptly described by an FGD participant who stated that:

Unlike Government research centers who constantly send to us their research findings and guidelines, and other research institutions who periodically invite our officers for trainings and dissemination of financial related research evidence, universities just upload their research evidence in their websites and hope that the taxation policy makers would log-in and access them. Our officers are constrained by so many factors including time, resources and even nonpro-activeness. The universities must find ways of making their research evidence known and accessible such as through conferences or just email circulations to Government research departments (FGD Participant, April 2019).

This shows that the taxation policy makers in Kisumu County do not extensively utilize research evidence from universities (looking at the 6% response rate) contrary to the observations by

Odhiambo (2018), who posit that the mission of most universities comprises a moral obligation to contribute to the intellectual, cultural, and economic betterment of society in general by contributing to both the intellectual vitality and the economic wellbeing of society through trainings and engaging in public service activities that bring knowledge and research findings to the attention of citizens and industry. It is the contention of the present study that universities should enhance their efforts in sensitizing policy makers on the research evidence they produce. Taxation policy makers should also enhance their networking efforts to include partnerships with various institutions of higher learning for purposes of bridging the gap between the research evidence produced by the said universities and their uptake in policy making.

#### **4.4 Categories of Research Evidence**

The nature of research evidence is reviewed with regards to categories of research evidence produced for specific policy spheres. Categorization of research evidence, in this study, refers to the classification of research evidence with regards to various aspects of the society they seek to professionally inform, and specifically in relation to financing of public goods and services. In this study, research evidence has been classified into socio-cultural, political and economic categories of evidence. This is in line with categorization of research evidence according to a study by the World Bank, Social Development department (2006) on the understanding of socio-economic and political factors and how they impact policy change. There are various categories of research evidence with data of various indicators of the economy. It is important that research evidence is categorized in order to make it easy to relate how they influence fiscal policies.

According to the Constitution of Kenya 2010, County Government taxation policy is considered multi-sectoral depending on the various functions devolved to the local Governments. Some of the functions include, trade, water and environment management, roads and public works, health, basic education and tourism and sports management. All these functions are supposed to be funded by government revenue part of which is locally generated through the annual taxation policy. The policy is therefore expected to be greatly informed by multi-sectoral research evidence from all the sectors of the economy. It is therefore important that data on the various sectors is classified under various natures for ease of uptake in policy making. The categorization of research evidence is also important in determining the manner and tool of its communication as well as affects the policy maker's knowledge, skills and professional ability to access,

interpret and utilize in taxation policy making. Thus, in this regard, the study categorized research evidence into socio-cultural, economic and political nature. The study therefore first sought to get examples of data of various categorization of nature of research evidence. The respondents were therefore asked to give examples in each category and the findings are as illustrated in the table below:

**Table 4.4: Examples of categorization of research evidence**

What examples of research evidence can you categorize under each of the following categories?		
<b>Socio-cultural</b>	<b>Political</b>	<b>Economic</b>
Population statistics Data on different languages Data on ethnic groups Data on religious groups Data on religious activities Data on cultural activities Data on family issues Statistics on community activities & groupings Data on education standards Data on ages of people Data on corruption indices	Data on administrative boundaries Data on political systems Data on administrative units such as government offices Data on services offered by government offices Data on elections Data on voter behaviors Data on roles of government offices Information on political parties Information about various laws such as the constitution of Kenya, the finance act, et al Information on government development plans such as manifestos, integrated development plans Information on performance of government offices such as MCAs & Governor Data on performance of various government agencies such as the judicial interventions	Statistics on income levels Statistics on poverty indices Data on economic activities Data on ease of doing business Data on requirements for business start-ups Statistics on revenue collection Statistics on government budget allocations and performance Statistics on local revenue performance Information on division of national revenue to counties Information on performance & challenges affecting the local informal sector such as <i>juakali</i> sector Information on infrastructural developments Agribusiness statistics GDP Inflation data

**Source: Analysis of field data, 2020**

The respondents mentioned the various nature of evidence listed above and in many occasions were able to categorize them in relevant categories. This shows that the taxation policy makers in Kisumu County are well versed with the concept of categorization of evidence with clear

examples of data that can possibly inform the socio-cultural, economic and political aspects of the taxation regime in the County. This is considered important in ensuring that the taxation policy is informed by relevant data that can make it responsive to the social, cultural, political and economic needs of the local community. Knowledge of categorization of nature of research evidence is considered useful in helping the policy maker decide on its interpretation and appropriate use in taxation policy making.

The study then sought to establish the category of evidence considered by the respondents as most appropriate in informing taxation policy process in Kisumu County. Through the use of a questionnaire, the respondents were asked to indicate what category of nature of research evidence they consider as most appropriate for uptake in the preparation of the Annual Taxation Policy in Kisumu County. The table below shows importance attached to the various categories of nature of evidence by the respondents:

**Table 4.5: Importance of various categories of evidence to taxation policy**

<b>Category</b>	<b>Frequency</b>	<b>Percentage</b>
Socio-cultural	30	31.6
Political	20	21.1
Economic	45	47.3
Total	95	100

**Source: Analysis of field data, 2020**

These illustrations indicate that taxation policy makers in Kisumu County attach more importance to the economic category of nature of evidence followed by socio-cultural category of nature of evidence. However, the political category of research evidence is the least considered by taxation policy makers in Kisumu County compared to the other categories of research evidence. However, looking at the examples of the various categories of research evidence given by the respondents in table 4.5 above, compared with the frequency of uptake of evidence, the taxation policy makers in Kisumu County are aware of different examples of evidence of political category as compared to socio-cultural and economic categories. However, in uptake in taxation policy making, evidence of political category is little utilized as compared to evidence of socio-cultural and economic categories. This indicates the attempts by the policy maker to separate the taxation policy process from other political processes and instead try as much as possible to use socio-cultural and economic indicators in order to make the taxation

policy responsive to the social, cultural and economic needs of the local community. However, the little frequency of uptake of evidence of political nature equally indicates that there are some key political indicators that must be taken care of by policy makers in the taxation policy in order to enhance ease of its implementation by the government and compliance by the local community in paying taxes and levies.

Below are the findings of the study on each of the categories of nature of research evidence and how they influence the uptake of research in taxation policy making in Kisumu County Government.

#### **4.4.1 Economic Categorization of Research Evidence**

The study found that 47.3% of the respondents indicated preference to research evidence of economic nature with a summary of the probing responses indicating that evidence of economic nature is useful in providing indicators of economic performance. This was supported by the assertions of key informant interviews who stated that evidences of economic nature can considerably influence the setting of revenue rates and levies as stated below by a key informant who said:

Setting of and reviewing of taxation rates and levies are done annually because economic factors change periodically. They are also done based on national revenue standards. These data are produced by established Government and private research authorities. We use such data to guide us when making our taxation policy annually. These data are mostly of economic nature (Key Informant. April 2019).

Another discussant during the FGD discussions equally opined in support of the usefulness of the research evidence of economic nature by stating thus:

The Finance Bill is in itself made up data of economic nature. Look, how would you classify rates, levies and data on revenue performance? These are economic data. They may be informed in part by other aspects like you mention politics and culture but without the economic data, there is no Finance Bill or Act(FGD participant. April 2019).

The study also found out that research evidence of economic nature is preferred by taxation policy makers in Kisumu County for their clarity in presentation of data on various economic indicators that considerably influences the preparation of taxation policy. The respondents mentioned such indicators as population statistics, poverty indices, ease of doing business, per capita incomes, GDP, and inflation indices as some of the key aspects of research evidence of

economic nature that make them preferred in taxation policy making (see table 4 above for more examples of evidence of economic nature). This was clearly stated by a FGD participant who aptly stated that:

Established research centers such as KNBS give economic data on National and County GDPs, population indices especially during census, and even rates of inflation. This information is important in informing the setting of taxation rates and levies that are the main aspects of a taxation policy. If for examples research evidence indicates that the inflation rates are high; our Government must not increase taxation rates but rather reduce or even abolish other revenue streams. When we review the annual finance bill as a committee, those are some of the factors we look out for in order not to burden our people or make doing business difficult in our county. We need people to invest in Kisumu so we must be responsive to prevailing economic factors(FGD participant. April 2019).

These findings indicate that the taxation policy makers in Kisumu County value and utilize research evidence of economic nature while developing the annual taxation policy. Some of the research evidence of economic nature mentioned by the respondents includes population statistics, poverty indices, per capita income, GDP, inflation indices and data on ease of doing business. The importance of research evidence of economic nature is also underscored by Giovannini (2008) who sought to provide a better understanding of how to use economic statistics in general and OECD (Organization for Economic Cooperation and Development) statistics in particular. The study introduces the main concepts used by statisticians and economists to measure economic phenomena which states that economic data is used to analyze the behavior of economic operators, forecast likely movements of the economy as a whole, make economic policy and business decisions, weigh the pros and cons of alternative investments, etc. Accordingly, research evidence of economic nature provides useful data on agriculture and fisheries, energy statistics, business demography, insurance statistics, general government accounts, revenue statistics including, national and international trade as well as development aid statistics (Giovannini, 2008). Giovannini's (2008) study clearly illustrates the importance of research evidence of economic nature as equally reiterated by the findings of this current study in Kisumu County. However, Giovannini's study focused on data from OECD member states which are largely European and American economies. The findings are therefore limited in its application. Moreover, the OECD statistics are also unique to organized group of states pulling together in defined economic directions. The two studies still reiterate the importance of data of economic nature in making policy decisions. The overreliance on research evidence of economic

nature at the expense of the other categories of nature of research evidence can however limit the aspect of rationality and comprehensiveness in policy decision making contrary to the provisions of the rational comprehensive theory of public policy. The theory demands the availability of comprehensive information on all alternatives and their consequences before rational decisions are made. According to Dror (1983), the aspect of *rationality*, is important for a public policy expert to study options and present worked solutions to decision makers for choice, while comprehensiveness, is also key to enable the policy maker to analyze all rational alternatives available. These alternatives can only be available if data of all categories are made available, interpreted and used by the policy maker contrary to the findings of this study that shows overreliance on research evidence of economic nature at the expense of socio-cultural and political category thus limiting rationality and comprehensiveness in taxation policy making.

#### **4.4.2 Socio-cultural Categorization of Research Evidence**

The study found that 31.6% of the respondents indicated preference to research evidence of socio-cultural nature. The respondents mentioned some social and cultural factors that can influence taxation policy to include religious factors, traditional rites, and property ownership factors. Thus, an FGD participant aptly opined:

For example, you cannot develop a finance bill that seeks to tax churches, mosques and places of worship or even burial sites in our villages. We can incite our people not to pay such taxes. However, the politicians must also know that it is from such taxation levies that Government operations are funded(FGD Participant. April, 2019).

This reinforced the importance of research data on the socio-cultural practices of the people of Kisumu County. The key considerations mentioned by respondents included the aspect of making taxation policy choices that introduce revenue streams and taxation policy choices that do not contradict the cultural practices of the local community. Some of the cultural practices that were mentioned to have had negative impacts on taxation policy choices in Kisumu County include; burial rights and sites such as cemeteries, mourning the dead, and traditional death anniversaries. Such data is considered by respondents as useful in how to regulate such practices to enhance revenue compliance. In FDG discussions, another participant aptly described the need for socio-cultural considerations in assessing the nature of research evidence used in taxation policy making when he aptly opined that:

Here in Kisumu County, the local community values cultural traditions to an extent that levying taxes in such activities as burial/ cemetery sites, ancestral land rates must be comprehensively considered not to antagonize the traditions. In other jurisdictions such as Nairobi, burial sites are taxed at certain rates reviewed annually. Closer home in Siaya County for example, their Finance Act provides for levies payable if one wishes to hold a night vigil or a celebration in his home. Even traditional brews such as *busaa* have been difficult to tax because it is associated with cultural and traditional Luo practices and customs. Here in Kisumu, the Executive attempted to introduce a policy that discourages locals within the city from burying the dead in their homes but instead use the cemeteries at prescribed taxation rates. This, as you may know, was met with lots of resistance and was shelved for a while for further consultations (FGD Participant. April 2019).

Moreover, the aspect of culture is also considered to have a bearing on predominate economic activities and ways of life. This therefore greatly influences the regulatory measures such as taxation that are aimed at controlling such activities. A key informant aptly put this to light by stating that:

You see the Luo people are the predominant community in this region. Luos are predominantly reliant on fishing as their main economic activity. Regulating fishing has been a problem as it is also associated with traditional fishing methods culturally practiced by the predominant community. A taxation policy that seeks to place deterrent taxation rates or levies on such traditional fishing methods associated with Luo cultural practices has had very little success rate in implementation. The County Government taxation policy makers must therefore be cognizant of such when making taxation policy (Key Informant, 2019).

This shows the link between the socio-cultural practices and economic practices that are important in the interrelations between the various categories of nature of research evidence. This is important in updating the policy makers understanding of the interlinked roles of the various categories of research evidence in informing one another's' policy spheres thus ease of their uptake in taxation policy making.

Additionally, some social practices such as religious activities have traditionally been considered sacred and supernaturally controlled so much so that the considerations over the local regulatory measures have always been avoided by the authorities. This was properly described by a key informant who sought to explain why some social practices must be considered while developing the taxation policy in order to avoid challenges in the implementation of the policy. Thus, he stated:

In the whole country, you tell me where churches and mosques and other places of worship are being asked to pay taxes for their religious activities? You know why? Because they traditionally and culturally believe that their religious activities are controlled and regulated by supernatural and spiritual forces beyond human understanding. Churches for example collect a lot of money in tithes and offerings but the taxation policy makers have never asked them through the policy to pay tax. We need data on activities of religious groups in order to decide whether they should pay tax or not depending on their contributions to the society (Key Informant, 2019).

This shows that the limited use of research evidence of socio-cultural category can contribute to limited provisions of the taxation policy in some social set ups such as on taxing the activities of religious groups. If such data can be available, interpreted and appropriately used by the taxation policy makers, some taxation policy choices may change. Such changes may include the introduction of taxes and levies on various religious activities.

Other aspects of culture that were mentioned by the respondents to have a bearing on the taxation policy included the activities of traditional medicine men, sorcerers and herbalists. The respondents indicated that herbalists and self-proclaimed medicine men are on the sprawl in Kisumu County and there is need to deterrent regulate their activities through the taxation policy. This would require making provisions for high taxation rates in order to discourage their activities. Thus, a key informant stated that:

In our traditional culture, medicine men were averred and feared. You cannot tell them to pay taxes. But today, if there is enough data on their activities, the effects of the activities and income they generate, then we can have them pay taxes. Moreover, they exploit the unsuspecting poor locals and there is need of discouraging their practices. This can be done if we have enough data on the negative effects of their activities in order to introduce several chains of approvals and licenses for their operations at very high rates. They will move to other counties (Key Informant, 2019).

This shows that with appropriate use of research evidence of socio-cultural nature, taxation policy can make measures aimed at discouraging exploitative cultural tendencies.

Moreover, in an attempt to circumvent the difficulties associated with taxation policy choices associated with socio-cultural practices, a key informant stated that research evidence of socio-cultural nature can help in mapping out the social and cultural needs of the local community in order to provide supporting amenities and infrastructure that help in enhancing such activities. Thus, the key informant stated:

If we have data on socio-cultural activities of the community around us, then the government can then decide to construct stadiums, pavilions and leisure parks where religious activities and other social and cultural events can be hosted at certain rates and levies and that are taxation (Key Informant, 2019).

These findings indicate that research evidences of socio-cultural nature provide useful information on the cultural and social activities of a society that can either encourage taxation compliance or otherwise. The policy makers would therefore be keen in considering prevailing socio-cultural issues as well as consulting the relevant players while making the taxation policy. This is however contrary to the findings of a study by Torgler and Schneider (2004) whose work on how culture affects tax morale found that the cultural practices seems not to have a strong effect on tax morale within a country (Torgler & Schneider, 2004). Unlike their work, this current study indicates that socio-cultural factors are key considerations in taxation policy making. The policy makers need adequate knowledge on key cultural and social practices and activities that may have an effect on taxation policy and tax compliance. This will be in line with rational-comprehensive theory which assumes that public policy decisions are made rationally with the aim of maximizing social gain. The findings therefore reflect that with adequate and comprehensive data on socio-cultural issues and needs of the society such as their traditions that may hinder levying of taxes, the County Government may need to hold comprehensive consultations with the community with a view of making them understand how their needs would rationally be met if some of their cultural practices are either positively or negatively affected by the taxation policy. This study therefore concludes that there is need for comprehensive information on the consequences of socio-cultural issues necessary for policy strategies on enhancing taxation policy formulation and compliance.

#### **4.4.3 Political Categorization of Research Evidence**

As the research findings show, 21.1% of the respondents indicated preference for research evidence of political nature. These indicate that politics is a key factor in influencing the entire taxation policy making process. A key informant supported this by associating policy makers with politicians and political influence thus he stated:

The officers who are charged with preparing the finance bill are supervised by political appointees. For example, the chief officer and directors in charge of revenue are all supervised by the CECM Finance, who is appointed by the Governor. You see, they have to sometimes push political agenda. And again, this committee of Finance charged with

reviewing the bill and either approving or rejecting it is all composed of elected politicians save for a few staff members. So, this is a political process which must utilize political data (FGD participant, April 2019).

This was further supported by a key informant, who stated:

Taxation policy must factor political aspects for it is the politicians who can aid or hinder its implementation. Taxation in itself affects people directly in terms of income. People dislike anything that reduces their daily income and as such they will always oppose taxes. However, if they pay taxes, then it is the role of the government to offer services in return. When that doesn't happen then the process faces a lot of hindrances. And sadly, for us in Kenya and Kisumu County specifically that is always the case where people pay taxes and there are no services. It then takes political interventions to save the situation. In such cases only data of political nature can always save the situation if appropriately used by taxation policy makers from the onset. In 2018, for example, some politicians just decided to incite *boda-boda* operators not to pay taxes arguing that the County Government had not done much in their sector (Key Informant, April, 2019).

Another key informant additionally painted the influence of research evidence of political nature on the taxation policy by relating it to specific aspects of the types of governance styles and ruling regimes. He stated that:

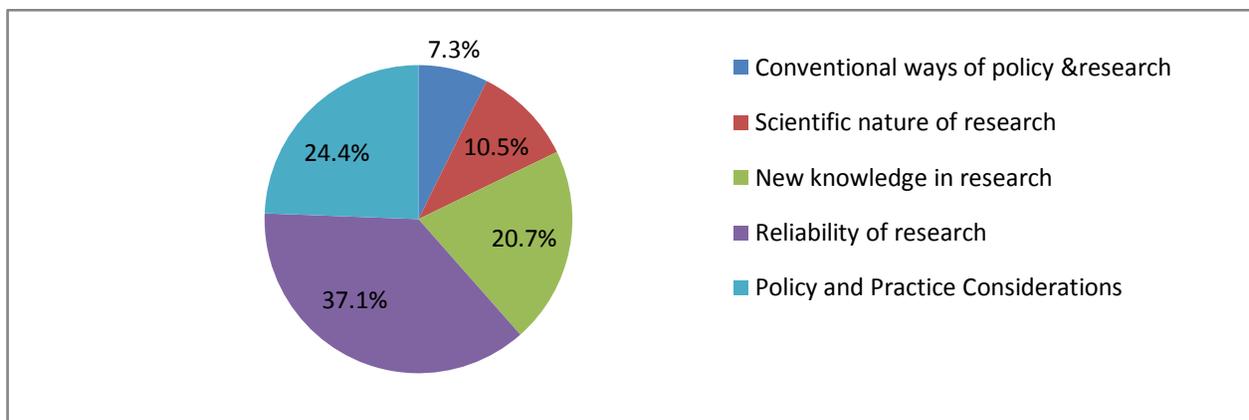
You see taxation is a key source of funding government budget. The system of government in place therefore determines the objectives of and focuses of a taxation policy. Democratic regimes would therefore tend to put in place institutions that can facilitate business growth thus making people very willing to pay taxes. However, authoritarian regimes usually muzzle freedoms that affect business growth thus limited compliance with taxation policy provisions. The policy makers must therefore consider such data while making the taxation policy (Key Informant, April 2019).

These findings therefore indicate that research evidence of political nature on political aspects such as government systems, government institutions, politicians and political interests and appointments amongst others are key factors that influence taxation policy making and the successful implementation of taxation policy. A study by Hatra and Mohammad (2020) also underscored the influence of political factors on taxation by stating that evidence of political nature shows that development in financial system positively responds to the variation of political variables. They posit that the political factors alongside their positive and direct effect on financial activities could affect financial system. All the political variables such as political competition, democracy, durability, political stability, freedom and political rights proved to have effect on financial openness and development. However, the study also indicated that financial system in countries with different political structures had a different reaction to the

policies that were implemented in order to promote financial system (Hatra & Mohammad, 2020). This present study found out that there is limited use of political category of research evidence and therefore conclusively contends that taxation policy makers in Kisumu County should comprehensively consider the financial effects of the political factors in order to have information on various taxation options as provided for by the rational comprehensive theory of public policy. This would offer realistic taxation policy choices which are responsive to the taxation policy environment of Kisumu County without compromising the political interest of the prevailing government and the people. Such variety of choices offer opportunity for review of their pros and cons in order to facilitate comprehensiveness and rationality in policy decision making as provided for by the rational comprehensive theory of public policy.

#### **4.5 Factors that Influence Uptake of Various Categories of Research Evidence in Taxation Policy Making**

The study assessed the factors that could influence the uptake of the various categories research evidence. The factors put up for consideration included reliability of research evidence, considerations of contemporary policy issues, knowledge of researchers and policy makers, scientific nature of evidence, and conventional research and policy practices. The study finds that the aspect of, reliability of research evidence is the most considered factor that influences the ease of uptake of research evidence in policy making at 37.1% while, the contemporary policy and practice considerations of the taxation policy stood at 24.4% of influence, followed by the new knowledge a research evidence brings on board at 20.7%, the scientific nature of the evidence at 10.5% and the adherence to conventional ways of research and policy making practices at 7.3%. The figure below gives an illustration of these factors and how they influence uptake of research evidence in taxation policy making in Kisumu County Government.



**Figure 4.2: Factors influencing uptake of categories of nature of research evidence in taxation policy making**

*Source: Analysis of researcher’s field data, 2020*

This shows that the uptake of research evidence of various categories into the taxation policy process is greatly influenced by the reliability of such evidence, the policy and practice considerations, the new knowledge contributed by the research evidence as well as the scientific nature and the conventional practices respectively. These findings were also supported by sentiments of key informants who stressed that there are procedures and processes that are involved in processing the taxation policy thus highlighting the important role the factor on policy and practice considerations have on uptake on various categories of research evidence.

Thus, one key informant stated:

There are policy provisions on how the Finance Bill should be prepared including legal timelines for its processing. The law gives various offices timelines for processing the bill. You must note that taxation policy is still part of the annual government budget cycle whose timelines are strictly provided for in various laws and policy circulars. The County Assembly is also conditioned to process the bill within the provided timelines(Key Informant. April, 2019).

This underscores the importance of policy and practice considerations as a factor that influences uptake of research evidence of various categories of nature into the taxation policy making. It shows that there are regulatory guidelines on the taxation policy process that must be adhered to during the taxation policy making. Such considerations there have a bearing on what category of nature of evidence is up taken and utilized in taxation policy making.

Moreover, the FGD participants also emphasized that many a times policy makers follow existing practices while processing the taxation policy thus stressing the influence of conventional ways of policy and practice on the uptake of research evidence. Thus, a participant stated that:

Our officers rely heavily on how things have always been done with little consideration of changing into contemporary practices. They follow conventional procedures and processes. Take for example, parliamentary procedures which are purely conventional and requires strict adherence. This can influence use of or rejection of any research evidence if it doesn't conform to the conventional practice(FGD Participant. April, 2019).

These findings were also supported by data from literature review from fact sheets by the national parliament of Kenya which provides details of parliamentary procedures on how a bill is processed into law. This shows how key the conventional practices are in influencing the uptake of various categories of nature of research evidence in taxation policy making. Additionally, conventional practices also offer step by step procedures of processing the Finance Bill and allow some defined set of activities at each stage. For example, while in parliament, the bill goes through set stages of reading during which nothing else happens until it gets to the public participation stage where research evidence can be used through input from different stakeholders. This shows the influence of conventional practices on the uptake of research evidence in taxation policy making.

These findings are consistent with the observations of Foster(2014) who equally identifies lack of relevant research evidence as one of the barriers in evidence-based practices. His study on barriers and enablers of evidence-based practice found that in order to surmount the mistrust associated with the use of research evidence, then, there is need for relevant data which is not manipulated (Foster, 2014). However, despite this concurrence, the present study unearths the conventional ways and prevailing policy and practices of processing taxation policies, such that the study finds that the parliamentary process in Kenya provides a laid down procedure of processing such bills or policies thus offering the policy makers the opportunity to process the policy in a certain way at stipulated stages. These stages of bill process determine the time, reliability, scientific and knowledge in any evidence presented for uptake. Once the bill is tabled in the County Assembly for example, the original policy maker does not have the opportunity to make additional changes. However, the County Assembly is obliged by law to commit the bill to

the Finance Committee of the Assembly for thorough scrutiny. This involves invitation of memorandum from various stakeholders and the general public through public participation. In such sessions, the stakeholders would provide various categories of research evidence that can inform the policy. However, the Finance committee still has the opportunity to review the research evidence and input provided by various stakeholders for their relevance and contributions to the bill. These stages are central in comprehensive and rational processing of the taxation policy as postulated by the proponents of comprehensive rationality who hold that the theory has a great appeal because it lays out a logical and deliberative framework for public policy processes marking one of its core strengths (Hudson, 2004). These include identifying a particular problem, setting goals, articulating aims and objectives, predicting and projecting outcomes, testing and implementing plans of action (Branch, 2004). The stages provided in the rational comprehensive theory can be implicated in the stages of processing of the Finance Bill by the County legislature in order to provide an opportunity for considering data from various categories of nature of evidence for possible uptake in taxation policy making. This can offer comprehensive information in analyzing all options provided for the taxation policy decision making. This study holds that it is important that taxation policy makers use research evidence of various categories to inform all stages of processing the taxation policy while oblivious of all the factors that may hinder or facilitate their uptake in the process.

#### **4.6 Conclusion**

This chapter of the study sought out to demonstrate how categorization of research evidence influences uptake of research in taxation policy making. The study categorized research evidence into socio-cultural, economic and political categories. On whether the respondents have an understanding of the concept of research evidence, the study concludes that the policy makers in Kisumu County have a basic understanding of the concept of research evidence. The study contents that an understanding of the concepts of research evidence and its categorization in terms of socio-cultural, economic and political nature is key in facilitating uptake of research in policy making. This is important because the various categories of evidence present data about the various sectors of the economy crucial in informing the taxation environment that is important in policy making and implementation.

On the sources of various categories of research evidence, the findings of this study therefore present an innovative approach in the use of social media networks amongst various relevant stakeholders in the interest of sharing research evidence to inform taxation policy. Such social media networks can include *WhatsApp* or Signal groups of various professionals and stakeholders for sharing different forms of research evidence to inform the taxation policy making. This study therefore concludes that besides the formal sources of research evidence, taxation policy makers in Kisumu County also use professional networking even informally in the interest of sharing research evidence for taxation policy making. This enables them have access to variety of information crucial in comprehensive considerations of all available options in the policymaking process in line with the provisions of rational comprehensive theory of policy making. The study further acknowledges the need for the County Government of Kisumu to strengthen their research department. Further the study holds that the County Assembly of Kisumu stands to benefit from a legislative research section with officers to offer objective research evidence in taxation policy making. The study also concludes that the taxation policymakers in Kisumu County only rely on research agencies and think-tanks for the policy guidelines, budget ceilings and government standards at the expense of seeking for guidance with regards to the quality of research evidence they generate. Further, this study also finds that there is limited marketing and popularization of research outputs by government research agencies and other think-tanks thus limiting awareness of and uptake of their research evidence in policy making.

On the uptake of the various categories of research evidence in taxation policy making, the study holds that there is limited use of political category of research evidence and therefore conclusively contends that taxation policy makers in Kisumu County make little or no consideration of the financial effects of the political factors that affect taxation policy making. This therefore hinders the application of rationality in decision making during the taxation policy making process since the policy makers are not comprehensively informed of the possible consequences of their action. . The study notes that there is an overreliance on research evidence of economic nature at the expense of the other categories of nature of research evidence.

This also limits the aspect of rationality and comprehensiveness in policy decision making since the policy makers are thus starved of comprehensive information contrary to the provisions of the rational comprehensive theory of public policy. The study concludes that taxation policy makers have inadequate knowledge on key socio-cultural and political activities that may have an effect on taxation policy and tax compliance.

**CHAPTER FIVE**  
**COMMUNICATION AS DETERMINANT OF UPTAKE OF RESEARCH EVIDENCE**  
**DURING TAXATION POLICY PROCESS**

**5.1 Introduction**

This chapter sought to look into how communication determines the uptake of research evidence during the taxation policy process. In this section, the study assesses how research evidence is packaged, forms and tools of communicating research evidence and how the packaging, forms and tools of communication may determine uptake of research evidence in taxation policy making. Communication of research evidence is considered important in either facilitating or discouraging the use of research evidence in policy making. In the context of this study, communication refers to the transfer of, or sharing of research evidence between researchers and policy makers. The manner in which research evidence is communicated has an effect on the way in which the policy maker accesses it, interprets and uses it in policy making. This study holds that appropriate communication of research evidence has a direct consideration on the categories of evidence to be communicated. Research evidence of various natures is best communicated using specific tools of communication for possible access by relevant audiences and uptake in policy making. Data of socio-cultural, political or economic nature must all be categorized and appropriately packaged and ultimately communicated in tools friendlier for use by the stakeholders in socio-cultural, economic and political policy landscapes. Data informing these findings were gathered using questionnaires administered to the 95 respondents, focused group discussions as well as in-depth interviews with the key informants.

**5.2 Packaging of Research Evidence**

Packaging of research evidence in the context of this study, deals with how the scientifically collected data is consolidated and ordered in a coherent manner for sharing with various stakeholders. Tax policy researchers try to organize their findings in a manner that is easily received and that which fits within the context of policy makers' understanding of taxation environment. According to a study by Nguyen (2013), the term packaging implies that by choosing one structure over another to package information, a speaker accommodates his or her speech to various states of the addressee's mind. Accordingly, he defines information packaging to refer to how linguistically conveyed information fits into the hearer's information state at the time of utterance. This is in line with the findings of a study by Butterworth and Pound (2004)

though they focused on agricultural policy in Uganda. Their study found that research packaging deals with the need to address appropriate research output presentation and format. In their study, Butterworth and Pound (2004) focused on efforts to translate academic research evidence into user-friendly formats that contain information that responds to farmer needs in Uganda. The study found that packaging of research evidence has everything to do with answering questions such as (i) who are the anticipated users? (ii) What information do they need? And (iii) what is the most appropriate and effective format and dissemination method? The study concludes that researchers should aim to produce evidence that are packaged for (often in collaboration with) end –users instead of only for program managers, donors and academics(Butterworth & Pound, 2004). Despite the findings of the study by Butterworth& Pound (2004), there are differences in policy spheres between agriculture and taxation, which may result to different styles of packaging research evidences.

Asked whether the manner in which research evidence is packaged can influence uptake in taxation policy making in Kisumu County, 93.59% of the respondents agreed that packaging can either be an impediment or a facilitator to the uptake of research evidence in taxation policy making while 6.41% of the respondents indicated that packaging of research evidence had no influence on uptake in taxation policy making. Considering the 93.59% response rate, the findings indicate that the manner in which research evidence is packaged greatly influences its uptake in taxation policy making in Kisumu County. This current study therefore concludes that it is important that research evidence is appropriately packaged in order to facilitate ease of uptake for taxation policy making.

The study noticed that the taxation policy process deals with different sets of policy makers made up of both politicians serving in the County Legislature and technocrats serving in the County department of Finance. The study therefore realizes that in order to effectively communicate evidence to such complex policy makers then there is need for appropriate packaging of the research evidence to be communicated. Moreover, the study noticed that such policy makers are busy with other legislative, oversight and representation duties and as such evidence needs to be presented as clearly as effective as possible. The study therefore contents that for effective packaging of research evidence, there is need for researchers to be sure of the stage of the policy process they intend to influence with their message in order to properly craft

the evidence in a manner that aligns it with the intended taxation policy needs. This therefore calls for relevance of the evidence to be communicated to the taxation policy process. Moreover, due diligence should also be given to the time of decision making in order to be aware of when to share the research evidence. This is important in ensuring that the research evidence is communicated at the right time for uptake in taxation policy decision making. These therefore reveals the important role of relevance of research evidence in communication as well as the importance of time considerations in communicating evidence for uptake in taxation policy making. These were supported by qualitative assertions from interviews and FGD notes. This was aptly described by a key informant who stated:

You know, policy makers and researchers cannot be experts in everything. They also have challenges interpreting various technical concepts. So, I know the simple the language of a concept the more it becomes easy to package or put together for sharing or for use (Key Informant. April, 2019).

Other sentiments in support of the findings include another key informant who alluded that the relevance of research evidence helps in knowing the target audience thus helping in appropriate packaging. She stated:

If data is relevant to a specific policy area, then policy makers in that field would develop interest in the same. Knowledge of the target audience helps in knowing their policy preferences thus guiding the entire data packaging process and the choice of preferred forms and tools of communication. This makes communication easy thus facilitating uptake (Key Informant. April, 2019).

This shows that taxation policy makers in Kisumu County are keen in ensuring that the research evidence communicated for their uptake in taxation policy making has due considerations for relevance to the taxation policy environment and is shared at the right time for possible uptake. This limits the packaging considerations to relevance of evidence to policy context and time only at the expense of a myriad of considerations in appropriate information packaging and communication contrary to the stipulations by Pittore, Meeker and Barker (2017). According to Pittore, Meeker and Barker (2017), in order to appropriately package research evidence for policy makers, due consideration has to be given to the identification of the specific policy need, and the main audience. The evidence must be able to clarify the policy problem and packaged in a manner likely to capture the attention of the intended audience. Accordingly, Pittore, Meeker and Barker (2017), content that the design and presentation are important in influencing credibility. They hold that research evidence needs to be clearly written, easy to follow and

attractively designed. Dense, disorganized text which is hard to follow will not be read. They recommend the use of simple and plain language devoid of jargons, and making use of headings, subheadings and lists to guide readers to the key points in order to make the information easy to find and read. Moreover, they recommend that while packaging evidence, due consideration must also be given to the costs of inaction and the consequences of action. These are equally in inline rationality and comprehensiveness as tenets of the rational comprehensive theory of public policy. The theory holds that, the actualization of the two tenets of the theory is premised on the following assumptions; (i) that the decision maker must have adequate information on all the alternatives; (ii) that the decision maker has information on the consequences of the alternatives; and (iii) that the decision maker can rank the alternatives and choose the most desired and preferred choice (Bunge M., 1987). The costs and consequences of inaction or action with regards to various evidence packaging strategies can be important in influencing availability of research evidence or lack of it for uptake in taxation policy making. This can greatly influence the policy direction thus affecting the performance of local revenue collections upon the conclusion of the policy. This study therefore concludes that researchers should be sensitized to always consider the relevance of research evidence to taxation policy and present their research outputs using simple languages that are easy to understand and interpret.

### **5.3 Forms of Communicating Research Evidence**

The study also sought to understand the various forms of communication and the effect they have on the uptake of research evidence in taxation policy making in Kisumu County. On the forms of communicating research evidence, the study found that a mix of both oral and written forms of communication is used in Kisumu County. The table below illustrates the findings with regards to respondents' perception of respondents on the various forms in which research evidence is communicated by researchers to policy makers.

**Table 5.1: Respondents perception of most utilized form of communication**

<b>Form of communication</b>	<b>Response rate</b>	<b>%</b>
Oral	46	48.4
Written	49	51.6
Total	95	100

**Source: Analysis of field data, 2020**

These findings indicate almost equal rates of utilization of both oral and written forms of communication in processing the taxation policy in Kisumu County. These were also supported by data from FGD participants one of whom opined:

We sometimes attend conferences and committee meetings in which we discuss a lot on the Finance Bill. In some meetings such as public participation forums the people submit to us their views orally and even through writings in letters, petitions, memorandums (FGD Participant. April, 2019).

Another participant during the FGD additionally stated that:

Many workshops and conferences by the County Government, especially the County Assembly are on report writings on various oversight exercises and a few on teaching the members on general policy making processes in various sectors such as agriculture, public finance management and such but not meant for giving us results of any research in our county (FGD Participant, April 2019).

These reveal the use of oral forms of communication in different forums such as conferences and public participation exercises. However, key informants seemed to stress the usefulness of written forms of communication. A key informant stated:

In Government, the communication trail of evidence is very important. We value official correspondences shared through official communication channels such as letters, memos, circulars, reports and such. You see, when you are expected to lead some implementation agenda, then you must value such written forms for the sake of evidence and even future references (Key Informant. April, 2019).

On the use of oral forms of communication in sharing research evidence for uptake in taxation policy making, the respondents indicated that the utilization of conferences is limited to budgetary implications thus not a very popular tool for both researchers and the County Government of Kisumu. However, the effectiveness of the use of oral forms of communicating research evidence was reiterated by one key informant who indicated that such oral forms facilitates timely dissemination directly to the policy makers thus limiting distortions. Thus, he stated:

When research organizations organize a dissemination workshop such as research validation seminars, the findings are communicated directly to the policy maker. This is always advisable to be done immediately such a study is completed thus making the policy maker amongst the first to get the findings. This enhances timeliness in accessing evidence (Key Informant, 2019).

This shows the importance of oral forms communication in timely dissemination of research evidence. It stresses the need for direct communication of research evidence to the policy maker thus facilitating its uptake in taxation policy making. Thus, an FGD participant also supported these sentiments by underscoring the need for direct oral communication over written arguing that most legislators who are key policy makers normally have limited time to review and comprehensively consider written forms of evidence. He stated:

You see as representatives of the people in this County Assembly, we have a lot of issues from our constituents to deal with apart from the normal legislative, oversight and representation roles. We barely have time in our offices or at home to read any form of written materials. Such workshops, seminars and conferences where such data is disseminated can be the ideal way of bringing them to our attention then we can always advise that they be used in the Finance Bill (FGD Participant, 2019).

This argument shows that the taxation policy makers prefer the use of oral forms of disseminating research evidence for various reasons including their lack of time to read and comprehend for possible uptake. This is due to the busy schedule of the policy makers especially the legislative arm of the County Government. These findings are in line with the findings of a study by Prabavathi & Nagasubramani (2018) whose study consolidated details for enhanced understanding of oral and written forms of communication. The study concluded that oral communication is more effective when communication needs a human touch, establishing a direct relationship, maintaining secrets, reaching mutual understanding and avoiding complexities with oral consent (Prabavathi & Nagasubramani, 2018). This study therefore holds that effective oral communication can ensure adequate understanding and instant dissemination of research evidence to the policy makers. This can enhance their understanding of the various categories of nature of evidence presented while giving them the opportunity to probe for further clarifications and explanations since the policy makers may not have time for further follow up and research. This can enhance the rationality of the taxation policy maker by ensuring that they have appropriate aesthetic understanding to enable them study options and present worked solutions to decision makers for choice (Dror, 1983). It is therefore important that the use of oral forms of disseminating research evidence is enhanced to enable the policy makers who are limited by time and other commitments the opportunity to instantly and effectively access and understand the research evidences for possible uptake in taxation policy making.

Elsewhere, the written forms of communication were also poised by the respondents as useful in many aspects including in providing evidence trail in communication, offering effective reference materials for future consultations, as well as a back-up plan in cases. A key informant discussed this in detail by stating that:

Written forms of communication are also important. In Government, there is always need for evidence to support certain if not all decisions made. If you decide for example to set taxation rates at certain figures for example in land rating then you must require the support of a valuation roll, which is a research evidence-based data on how to rate land in certain areas within the County. Without such evidence people will not comply (Key Informant, 2019).

This shows the importance of written forms of communication in providing evidence-based action. Moreover, the respondents also underscored the aspect of ease of sharing of information while using written forms. They argued that it is not resource-wise and timely possible for policy makers and researchers to continuously hold seminars, workshops and conferences to orally disseminate research evidence. The respondents stated that once a group of policy makers are sensitized on the available research evidence for taxation policy, and then it can be easier for the sensitized group to individually compose and share the information through written forms to other policy makers without using enormous resources associated with seminars, conferences and workshops. An FGD participant elaborated this by stating that:

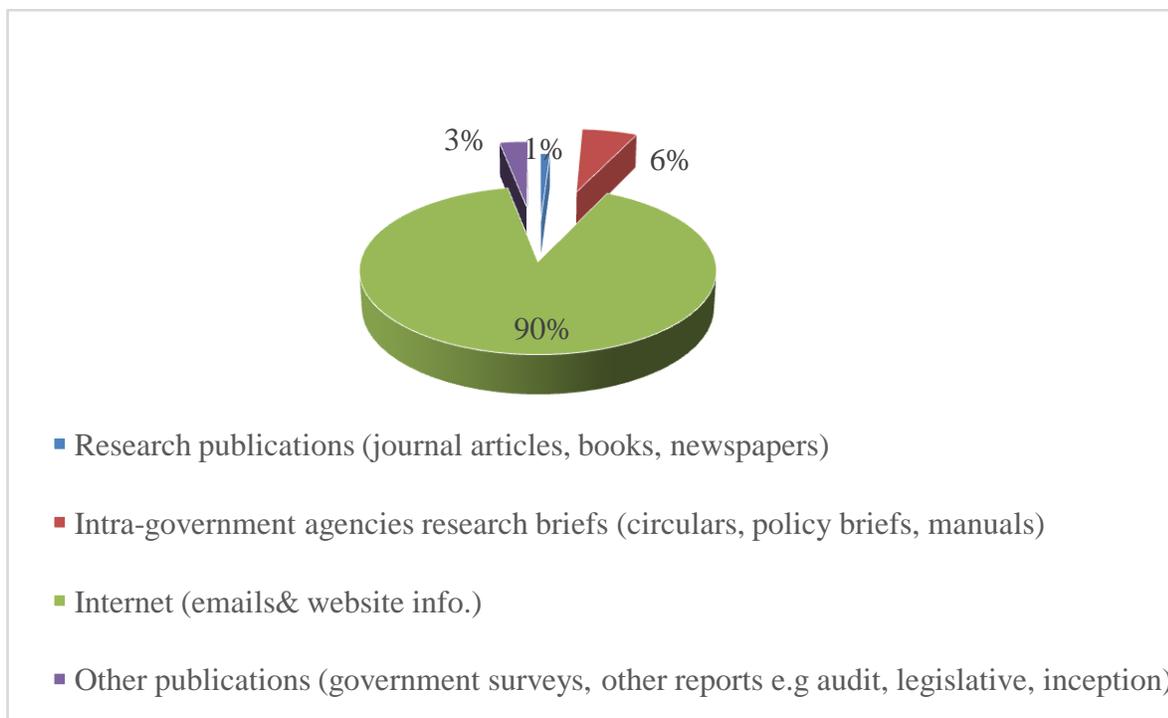
Government works with budgets. There cannot be periodic meetings of all policy makers' every time there is research evidence to be communicated. The best way is to have a few key taxation policy makers attend such seminars where dissemination is done orally then they compile reports to disseminate the research evidence through written forms. And we have made it a requirement that when staff members attend any of such meetings then they must produce reports to help in sharing such information. That way such evidence reaches wider audience (FGD Participant, 2019).

These show that both oral and written forms of communication can be used to enhance dissemination of research evidence. This can be achieved through communicating research evidence to a few key policy makers orally then having the orally sensitized policy makers compile reports in written forms that can be shared with a wide range of other policy makers. It is also a best practice that despite the oral dissemination, researchers can still always share their presentations in written forms for use by other policy makers who may have not gotten the opportunity to attend such oral dissemination sessions. The need for use of both oral and written forms of communicating research evidence is supported by the findings of study by Data&

Pellini (2011) who, in their work on a guide to communicating research evidence in Vietnam held that too often, researchers spend too much time on the producing research evidence and not enough on the forms of communicating the same. Their study concluded that the form of communicating evidence whether it is written such as scientific journal, or oral such as workshops, seminars or a meeting, dictates who receives the message. For instance, if someone must attend a meeting to receive the message, those who do not attend will not receive it. This therefore points to the importance of using both oral and written forms of communicating research evidence. This would enhance the availability of alternative information that can guide the policy maker in comprehensive review of all alternative choices as provided for in the rational comprehensive theory of public policy. This study therefore concludes that researchers should use both oral and written forms of communicating research evidence to taxation policy makers. The policy makers who attend the oral dissemination sessions must also be facilitated to produce reports for further dissemination.

#### **5.4 Tools of Communicating Research Evidence**

The tools used in communicating research evidence are considered to have the possibility of either positively or negatively influencing the manner in which evidence is communicated for possible uptake in policy making. There are various tools used in communicating research evidence. However, this study classified the tools into, research publications (which includes journal articles, books, newspapers), intra-government agencies briefs (including circulars, policy briefs, manuals), the internet (to include use of emails, and websites to display information), and other publications (such as surveys, census, and other reports such as audits, legislative reports, inception reports). The study then sought to establish how the use of the said classification of tools affects the uptake of research evidence in taxation policy making. The study first assessed the frequency of use of the classification of tools. The findings are as illustrated below,



**Figure 5.1: Frequency of use of various classifications of tools of communicating research evidence**

*Source: Analysis of field data, 2020*

The figure illustrates the frequency of use of various classifications of tools of communicating research evidence. The figure shows the internet, which includes information on websites of various research bodies and information shared through email as a tool of communication, makes the highest percentage at 90%, followed by tools classified under intra-governmental research briefs which includes circulars, policy briefs and manuals at 6%, other publications such as government audit reports, government surveys etc make up 3% of tools used in communicating research evidence. Mainstream research publications categorized to include books and other academic publications and journals are the least used tools of communicating evidence at only 1%.

These findings indicate that the tools classified under the internet as a tool of communicating research evidence is the most frequently used in communicating research evidence for policy makers in Kisumu County as opposed to the little instances of use of research briefs, research publications and other general publications. Analysis of the key informant interviews revealed

that the internet is preferred because it provides readily available data at the touch of a button. It was also reported that the internet search engines such as Google, Wikipedia, online dictionaries and various online databases collect data on various governance and development indicators and makes them readily available to any interested people who access the internet and facilitate sharing of such data for free provided that subscription fees for using the internet is maintained. This therefore makes the policy makers at the County level more likely to use the internet to share relevant information as opposed to other tools. The timeliness of availability of such data when shared through the internet was also reported to contribute to the preferred use of the internet. When information is shared through email or social media, it takes very little time to be transmitted from the sender to the recipient. Contrary to other tools which requires much time to request for and receive information from national government agencies and research institutions. The bureaucratic bottlenecks involved in making such requests delays the whole policy process thus making the internet the most preferred, readily available and cheaper tool for communicating research evidence.

The research briefs from government agencies were equally mentioned as the second most preferred tool of sharing research evidence between researchers and policy makers. Such tool mentioned in this category included circulars, policy briefs and manuals shared between such agencies as KIPPRA, Commission for Revenue Allocation (CRA), Controller of Government budget (CoB), Office of Auditor General, Kenya National Bureau of Statistics, National Parliament, Public Service Commission (PSC) amongst others. These were reportedly preferred for their place in traditional government systems where such information must be properly received, filed and constantly referred to whenever any needed. It was also reported that such tools are the second most preferred after the internet for they are normally deposited in the websites of such government agencies for future references. However, it was observed by key informants that despite such information being readily available in the websites of some government agencies for access, many policy makers would not labor to access such websites and download such information because of many reasons including fear for authenticity of such downloaded evidence, trust in traditional hard-copy evidence for filing, limited knowledge in use of internet amongst others. These are the reasons advanced for the second most preference for use of research briefs from government agencies as a tool for sharing research evidence for policy making in Kisumu County.

The tools classified under other publications were reported to be the second last most utilized in communicating research evidence. Such tools included government surveys, census data, audit reports, M&E results, and legislative reports. These were reported to be information that is not necessarily meant for a specific policy issue but is produced by both government and private agencies. The study reveals that such tools are rarely used because the policy makers and researchers consider them of little significance in taxation policy. Many times policy makers are not aware about their availability and how they can access them for use in the process. Lastly, tools classified under research publications were found to be the least utilized in sharing research evidence for taxation policy making in Kisumu County. Such tools included journal articles, books and newspaper articles. These were considered to be too academic and of little significance in taxation policy. Newspaper articles were however castigated by the respondents for not being authoritative, little official and in many cases full of unverified information that cannot be trusted to inform the taxation policy.

As indicated, these reveal high use of the internet and low utilization of research publications presented through tools such as journal articles, books and newspapers. These findings reveal overreliance on the use of rather contemporary tools of communicating research evidence contrary to the proposals on effective communication of evidence between researchers and policy makers. According to a publication by the COMPASS Science Communication, Inc. (2017), too often scientific knowledge is locked up in professional journals because scientists traditionally have not been trained to communicate effectively beyond their peers. Communicating in peer-reviewed journals or technical reports is an important part of science. But, if research evidence is to be made relevant to non-scientific audiences from journalists, to policymakers, to ordinary members of community, or other stakeholders, then there is need to think differently about how the research evidence can be communicated (COMPASS Science Communication Inc, 2017). Contemporary tools of communicating research evidence such as message boxes are therefore proposed as possible solutions in helping in distilling the complexity of research evidences in a way that's meaningful to particular audiences such as the taxation policy makers.

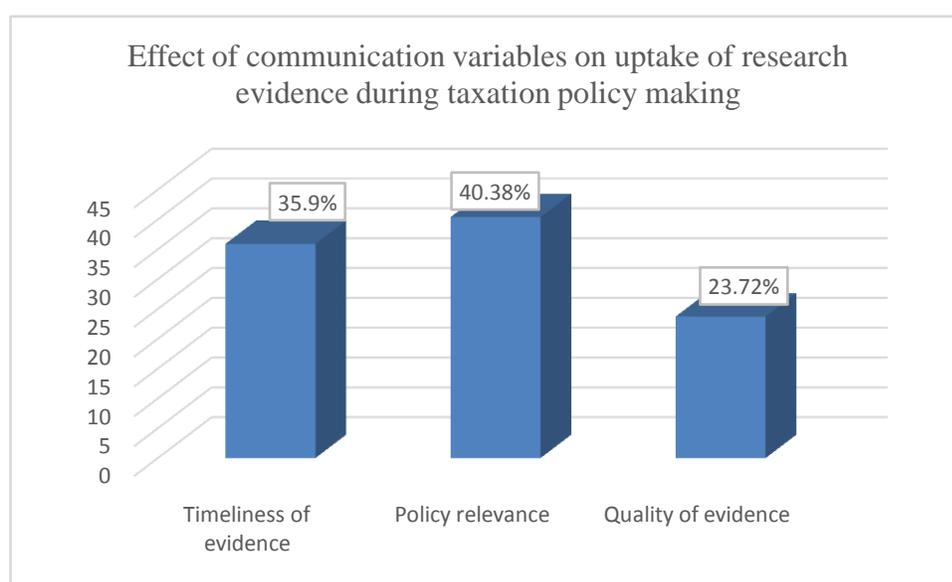
The internet can also be useful through the use of emails, and other social media tools such as emails, websites, Facebook, Twitter, LinkedIn, podcasts, personal blogs and unique author

identifiers amongst others. This would offer a variety of data in order to comprehensively inform the taxation policy processes in line with the provisions of tenet of comprehensiveness in rational comprehensive theory of public policy. This study contends that the use of the internet as a tool of communicating evidence can be useful in offering a variety of information from different websites such as government agencies, private research bodies, emails from networks of the policy makers'. Such variety of information can help comparative articulation of the policy issues, for which research evidence is sought, as well as helping in laying out what the problem is, the proposed solutions, its benefits and how the uptake of the presented research evidence shall impact the taxation policy making process. This is in line with the tenets of rational comprehensive theory that holds that the approach lays out a logical and deliberative framework for public policy making thus helping in identifying a particular problem, setting goals, articulating aims and objectives, predicting and projecting outcomes, testing and implementing plans of action (Branch, 2004).

The policy maker can also use the emails in receiving more data from the public, civil society organizations, community groups, business community amongst others inform of memorandum, petitions amongst others. Such information can also offer comprehensiveness in contextualizing the policy issues worth inclusion in the taxation policy. According to the World Health Organization (2014) in their publication titled Disseminating Research Findings, the strategy of disseminating research evidence must have a direct bearing on the objectives of the dissemination itself, and the content of evidence to be communicated. This should in turn consider the target audience which would determine the tools of communicating the evidence. According to the WHO (2014), other tools of communicating research evidence include community meetings, interpersonal communication, local events, websites, email messages, conferences and workshops, technical reports, policy briefs, mass media, and scientific publications. The study holds that the use of the internet tools of communication coupled with other tools such as research briefs, publications and oral tools can help in offering variety and comprehensive information as well as simplify research evidence for possible uptake in taxation policy making.

## 5.5 Effects of Communication Variables on Uptake of Research Evidence in Taxation Policy Making

The study, given the factors to consider, forms and tools of communication, sought to assess how communication in its totality affects the uptake of research evidence in taxation policy making. In this regard, the study assessed some communication variables and how they influence access to and effective communication of research evidence for uptake in taxation policy making. The variables assessed included, timeliness of the evidence, policy relevance of the evidence to the taxation context, and quality of evidence communicated to policy makers. The study asked the respondents to rate which of the listed variables of communication affect the uptake of research evidence during taxation policy making. The response was as illustrated below,



**Figure 5.2: Effect of communication variables on uptake of research evidence**

*Source: Analysis of research data, 2020*

As illustrated above, the study finds that the sharing of research evidence between policy makers and researchers is highly influenced by the policy relevance of the evidence to be communicated, timeliness of the evidence and least affected by the quality of the evidence as discussed below;

### 5.5.1 Timeliness in Communicating Research Evidence for Policy Making

Taxation policy making is a time bound process regulated by various Government laws. It is a process that is expected to start and end at specified timeframes. It is therefore necessary that all

required information crucial for its preparation is made available in good time for uptake and utilization. This study assessed the respondents on whether the timeliness of the availability of research evidence can influence uptake in taxation policy making. The results are as shown in the table below,

**Table 5.2: How timeliness of communicating research evidence affects uptake in taxation policy making**

<b>Whether timeliness of communicating research evidence affects its uptake in taxation policy making</b>	<b>Response rate</b>	<b>Percent %</b>
Agreed& Strongly agreed	67	70.53
Disagreed& Strongly disagreed	28	29.47
Total	95	100.00

**Source: field data, 2020**

The findings indicate that the time of availing research evidence during the taxation policy process can affect the possibility of uptake of that evidence in taxation policy making. This demonstrates the need for availing the evidence at the right time and stage of the taxation policy making process. This is important considering the procedures of processing a bill into law and the stages at which what evidence and stakeholders’ input can be utilized. However, few respondents who indicated that time of availing research evidence has no effect on its uptake in the taxation policy process shows that the policy makers ought to be more aggressive and knowledgeable on the policy evidence needs in order to enable sourcing and uptake of evidence always without having to consider time of its availability. Probed further for details, and analyzed together with the FDG and interview responses, in which a key informant stated:

You know, we must first consider taxation policy making or the Finance Bill as part of the budget process. In fact, it is the last document prepared before we commence the next government budget cycle. Its main aim is to fund the budget estimates. It has timelines. It must be completed before August of every financial year and its provisions must take effect by March of every financial year. Now you see that leaves the policy maker with a specific timeframe within which all available information or data must be considered. Out of that, then it shall be meaningless (Key Informant. April, 2019).

Other respondents held the contrary opinion as to the effect of timeliness on the uptake of research evidence in taxation policy making as described by an FGD participant who stated:

To use or not to use research evidence is the prerogative of the policy maker. We agree that this is a time bound exercise and the policy makers are also adequately aware of that

so much so that they have all the time to prepare enough research evidence to use in the process. If they decide not use evidence, then it is not because of timeliness in provision of evidence but because of their own decision not to use it. Our policy makers are nowadays lazy and they do not want to go out of their way to research and look for evidence (FGD Participant. April, 2019).

Another key informant underscored an important aspect of how time affects uptake of research evidence with due focus on the uptake of political category of nature of research evidence. He stated:

Policy making in Government is also considered a political process. There is the involvement of politicians who are law makers at some stage of the policy process. You see when elections are approaching; politicians will always want to make policies that are populist in order to get support. Such are the times when data on socio-cultural, economic and political activities of a community can either be used to support or put aside the policy choices presented by the politicians. For example, it has been very difficult to tax *boda-boda* operators because the time of the implementation of such policy decisions has always been late considering the upcoming elections (Key Informant, 2019).

These results therefore show that time of availability of research evidence is important as well as the decision by the policy maker to use research evidence. However, a study by Sutcliffe and Court (2005) emphasizes the importance of timely provision of research evidence especially by researchers. The study holds that it is important that research stage of the policy making process is given sufficient time and resources to gather the best available evidence. Time constraints can affect the mechanisms available to mobilize evidence and that clear distinctions should be made regarding the different time constraints between evidence needs for pressing policy questions and those for longer term strategic policy objectives (Sutcliffe & Court, 2005). Sutcliffe & Court's (2005) study stressed the aspect of time with regards to mobilization of evidence which does not guarantee its sharing and uptake by the policy maker. This current study proves that the aspect of time is most importantly helpful to the taxation policy process if duly considered by the policy maker with regards to having access to and using research evidence within the timeframe of processing the Finance Bill. This is important to allow for comprehensive rational thinking in taxation policy making in line with the tenets of rationality and comprehensiveness. In order to allow rationality, the theory holds that there is need for availability of comprehensive alternative information that has to be reviewed conclusively before policy decisions are made. The timeliness of evidence is therefore important in according the policy maker enough opportunity to comprehensively review all alternatives.

### 5.5.2 Relevance of Evidence Being Communicated for Policy Making

The study also sought to determine whether the aspect of relevance of research evidence had an effect on its communication for uptake in taxation policy making. The study asked the respondents whether they agreed, strongly agreed or disagreed, and strongly disagreed with the assertion that relevance of research evidence affects its communication for uptake in taxation policy making. The results are as indicated below,

**Table 5.3: How relevance of research evidence affects its communication for uptake in taxation policy making**

<b>Whether relevance of research evidence affects its communication for uptake in taxation policy making</b>	<b>Frequency</b>	<b>Percent %</b>
Agreed& Strongly agreed	69	72.63
Disagreed& Strongly disagreed	26	27.37
Total	95	100.00

**Source: Analysis of field data, 2020**

These findings indicated that the relevance of research evidence to taxation policy framework has an impact on how it is communicated for uptake. This shows that in order to appropriately communicate research evidence, due consideration has to be given to the policy framework it seeks to inform. This has a bearing on the categorization of nature of evidence since it's the categories that would speak to specific policy spheres.

The qualitative data also indicated:

We must ask ourselves whether the evidence to be communicated is relevant to taxation policy. If it is then there is a way, it should be communicated so that it reaches the taxation policy maker. This is because I believe taxation policy makers are not experts of everything. They can only concern themselves with evidence that is relevant to their area of operation. This will make you find that they only concern themselves with certain communication tools which they are sure to communicate research evidence that is relevant to them (FGD Participant. April, 2019).

A key informant also added that:

Relevance of evidence is crucial in its communication. I have been both a dedicated researcher and policy maker in this field and I have learnt that if research evidence is not relevant, it would not even be shared with serious policy makers. There are also platforms or tools of sharing evidence that would not even consider research evidence which is not relevant to their specialization. That is why we have journal articles for example which only publish articles in specific specializations and not everything. Relevance is important in communicating evidence (Key Informant. April,2019).

However, in the contrary opinion and perhaps in support of the 27.37% of respondents who indicated that the relevance of research evidence has no effect on how it's communicated, an FGD participant stated that:

I don't see the need why relevance of research evidence should be an issue in its communication. Researchers should just share their research findings indiscriminately. It should be the work of the policy makers to go out of their way and source for the evidence from whatever platforms they think they would find them. And as one of us had said earlier, our policy makers are just lazy. They want everything done for them(FGD Participant. April, 2019).

Assessed further through probing, FDG and the key informant interviews, it was further clarified that different categories of research evidence demand different forms and tools of communication depending on the contents. Additional explanation was that relevant research evidence can be communicated through tools that deliberately target specific policy makers for ease of uptake. The respondents also indicated that irrelevant research evidence can be communicated through tools that may not be easily accessed by policy makers for lack of knowledge of their existence. The respondents who indicated that the relevance of research evidence has no effect on how it's communication for uptake in taxation policy making, explained that taxation policy makers should make effort in looking out for research evidence and not place the burden of communicating the evidence on the researcher. To this extend, the respondents indicated that the aspect of relevance would only be applicable to the policy maker and not to the researcher while communicating evidence for uptake. These findings place more emphasis on the relevance of research evidence as a key factor in determining the manner in which it is communicated for uptake in taxation policy making. However, the results also point to the fact that the researchers should consider churning out taxation policy relevant research evidence and deciding on appropriate communication tools for the same. These findings therefore place the burden on how relevance of research evidence affects its communication on both the researcher and the policy maker. This is contrary to the findings of a study by Court and Sutcliffe (2005) who despite stressing the need for relevance in communicating research evidence, placed the burden on the researcher to ensure not only that the evidence is objective, thorough and relevant, but also that it is then communicated successfully into the continuing policy process. The study concludes that researchers should strive to summarize research reports with a focus on policy relevant areas for ease of communication (Sutcliffe & Court, 2005). This current study therefore concludes that both the researcher and the policy maker should be

concerned with the relevance of research evidence when communicating the same for uptake in taxation policy making. The researcher should share evidence that is relevant to taxation policy using appropriate communication tools while the policy maker should also look out for relevant research evidence in appropriate communication platforms. This will facilitate rigor and comprehensiveness in taxation policy making as guided by the rational comprehensive theory of public policy. The theory assumes that public policy decisions are made rationally with the aim of maximizing social gain and on the basis that all required information is available and considered (Grant, 2010). It is there important that both the policy maker and the researcher are concerned with looking out for and providing all relevant information and research evidence for uptake in taxation policy making. This would then aid rationality and comprehensiveness in taxation policy choices while also promoting maximization of benefits.

### **5.5.3 Quality of Evidence being Communicated for Policy Making**

This study sought to assess whether the quality of evidence communicated affects uptake in taxation policy making. According to the WHO (2013), quality of research evidence is defined as the confidence that the reported estimates of effect are adequate to support a specific recommendation. In this study, quality of research evidence is considered to have considerations of the policy maker’s confidence with the evidence, the context of the evidence and the methodology and the extent of its limitations with regards to its application in taxation policy. This is different from relevance of evidence which only considers the context of evidence with regards to its application in taxation policy. The respondents were asked to either agree or disagree with the statement that the quality of research evidence has an effect on its communication for uptake in taxation policy making. The results were as indicated in the table below:

**Table 5.4: Whether quality of evidence affects its communication for uptake in taxation policy making**

<b>Whether the quality of research evidence being communicated has effect on uptake in taxation policy making</b>	<b>Response rate</b>	<b>Percent %</b>
Agreed& Strongly agreed	44	46.32
Disagreed& Strongly disagreed	51	53.68
Total	95	100.00

**Source: Study field data, 2020**

These findings indicate that a majority of the taxation policy makers in Kisumu does not lay more emphasis on the quality of research evidence that they use in taxation policy making. However, the few respondents who consider quality of evidence for uptake in taxation policy making indicated that research evidence of high and required quality threshold can be communicated through widely accessible and recognized channels and tools of communication. The key informants indicated that quality research evidence is acceptable in internationally recognized communication media after thorough reviews and considerations. As aptly opined by one key informant who stressed that quality evidence often respond to realistic policy issues and are generated and communicated through conventional methods thus, he said in reference to a preferred tool of communication:

Peer reviewed journals and policy organizations only accept to publish research evidence after thorough peer reviews and methodological checks. Some of such high-quality centered journals are not free access thus affecting the aspect of communicating such research evidence. If you have quality research evidence, you can communicate it through serious tools and can reach very serious policy makers and stakeholders(Key Informant. 2019).

However, the respondents who indicated that quality of evidence has no effect on its communication for uptake in taxation policy making explained that in Kisumu County, taxation policy makers rely on readily available data from Government research agencies through circulars and memos that do not need quality verifications by the policy maker. Thus, an FGD participant stated:

Quality verification also depends on the stages of evidence generation. It is the role of the researcher to ensure that they produce and communicate quality research evidence. The policy maker only uses what has been presented. In our case for example, we only consider information presented to us from statutory government agencies and research bodies (FGD Participant. 2019).

Another participant equally opined:

In as much as quality is important, I don't think it affects communication of evidence too much. All these research bodies have preferred tools of communicating their evidence whether quality or not. For example, KIPPRRA can use policy and research briefs and reports, Controller of Budget uses government circulars more often and the Auditor General gives periodic reports. The decision to use those tools has very little considerations of the quality of these evidences(FGD Participant. 2019).

These findings point to the fact that the taxation policy makers do not value the quality of research being communicated. This portrays a picture of a policy maker who utilizes research

evidence without considering his confidence with the evidence, the context of the evidence as well as the methodology and limitations of application of the research evidence communicated. This is contrary to the findings of a study by Sempik, J., Saul and Bryman (2007) which explored social policy researchers' perceptions of the effect of quality of published work on research communication. The study found that there was general agreement on the importance of quality of research evidence especially on the aspects of originality, significance and rigor. The study found that for effective communication of research evidence, criteria of quality deemed to be very important should be accessibility of published work and appropriate and transparent research methods (Sempik, Becker, & Bryman, 2007). Another study by Austin (2017) illustrates the importance of quality considerations in communication and impact of research evidence. The study found that without quality considerations, common dissemination channels typically constrain impact of research evidence to other researchers who share an interest in the topic or methodological approach. Intermediate strategies that may allow for a specific research article of high quality should be adopted to enhance dissemination of research evidence to a larger constituency, thereby promoting collective discourse and augmenting impact (Austin, 2017). This current study therefore concludes that despite the importance of quality of research evidence on its communication for uptake in policy making, the taxation policy makers in Kisumu County places more emphasis on the ease of accessibility rather than quality. They argue that they use research evidence as presented with little or no focus on quality considerations. Additionally, the study also notes that some the quality of research evidence can indeed determine the tool of its communication as some tools have quality standards on the evidence they communicate. The study additionally notes that quality considerations of evidence can also constrain the free flow of evidence to various stakeholders. This can therefore hinder availability of variety of evidence for considerations during policy making thus hindering and limiting information on alternative policy decisions contrary to the provisions of rational comprehensive theory of public policy.

## **5.6 Conclusion**

This chapter sought to look into the effects of communication on the uptake of research evidence during the taxation policy process. It assessed packaging of research evidence, forms and tools of communication and how they affect the overall communication of evidence for uptake in taxation policy making in Kisumu County.

With regards to packaging of research evidence, the study concludes that taxation policy makers in Kisumu County are keen in ensuring that the research evidence to be communicated for their uptake in taxation policy making is packaged with due considerations for relevance to the taxation policy environment and is shared at the right time for possible uptake. The study contends that the costs and consequences of inaction or action with regards to various evidence packaging strategies can be important in influencing availability of research evidence or lack of it for uptake in taxation policy making. This can greatly influence the policy direction thus affecting the performance of local revenue collections.

On the forms of communicating research evidence for taxation policy making in Kisumu County, the study concludes that researchers can use both oral and written forms of communicating research evidence to taxation policy makers. The policy makers who attend the oral dissemination sessions must also be facilitated to produce reports for further dissemination. It is the position of this study that there is need for enhanced use of contemporary tools of communicating research evidence such as the message boxes, *WhatsApp* messaging amongst others which are seen to be friendlier to none technical audiences such as policy makers as they help in simplifying data thus enhancing their uptake in taxation policy making. The oral tools such as conferences, & workshops should also be accompanied by reports and notes on the same for purposes of ease of sharing in written forms.

It indicates that taxation policy makers and researchers in Kisumu County should give due consideration to the quality of research evidence as well as the aspect of time with regards to having access to and using research evidence within the timeframe of processing the Finance Bill. This is important to allow for comprehensive rational thinking in taxation policy making. The study also posits that both the researcher and the policy maker should be concerned with the relevance of research evidence when communicating the same for uptake in taxation policy making. The researcher should share taxation policy relevant research evidence using appropriate communication tools while the policy maker should also look out for relevant research evidence in appropriate communication platforms and at the right time while considering the quality of evidence with regards to its context, confidence and methodology. However, despite the importance of quality of research evidence on its communication for uptake in policy making, the taxation policy makers in Kisumu County places more emphasis on the ease of accessibility

rather than quality. They argue that they use research evidence as presented with little or no focus on quality considerations. Overall, this study concludes that appropriate packaging of research evidence is necessary to aid its communication for uptake in taxation policy making. The packaging must give due consideration to the aspect of relevance of evidence to the context of taxation and must be communicated at the right time during the policy process. It is important that a mix of both oral and written forms of communication is used in communicating research evidence. Such tools include conferences and workshops, message boxes, reports and other tools of written forms of communication. Appropriate communication of evidence must also consider the quality of evidence with regards to its confidence in context and methodology as well its time of communication with regards to the time frame of processing the taxation policy in Kisumu County.

## **CHAPTER SIX**

### **KNOWLEDGE OF POLICY MAKERS AS A DETERMINANT OF UPTAKE OF RESEARCH EVIDENCE IN POLICY MAKING**

#### **6.1 Introduction**

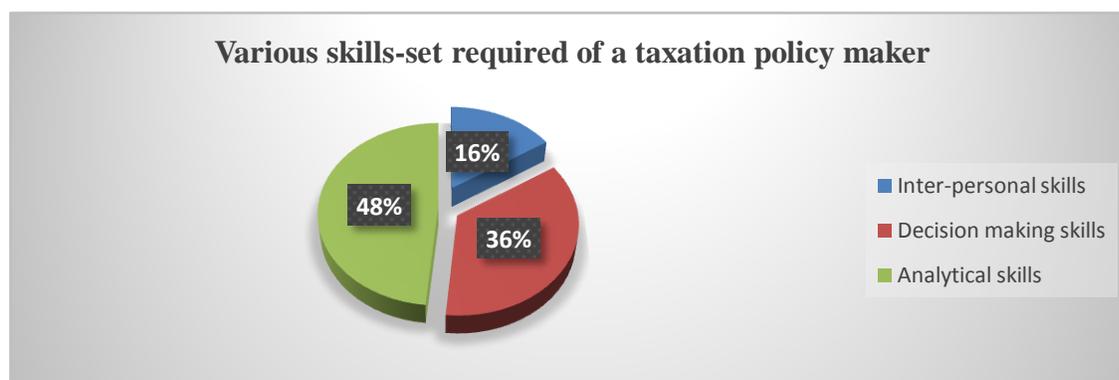
This chapter presents the findings of the study on the effects of knowledge of the policy makers on the uptake of research evidence in taxation policy making in Kisumu County Government. The knowledge is assessed on various parameters including; the necessary experience and skills for interpretation of and uptake of research evidence; the desirable academic levels suitable for proper utilization of research evidence in taxation policy making; and the general awareness and appreciation of the importance of research evidence in taxation policy making. This study contends that a policymaker's knowledge has a positive or negative influence on his ability to uptake research in policy making. It is believed that a policy makers' experience, skills set, and academic levels has an effect on his ability to access, interpret and be able to use research evidence in taxation policy making. Knowledge is also considered important in informing the choice of an appropriate tool and consideration of other factors that may enhance timely communication of research evidence for ease of uptake. The knowledge of a policy maker is also important in assessing the suitability or relevance of evidence for use in taxation policy making and the appropriate tools of communicating the same. This section also reviews and presents the findings of the study on the challenges experienced by stakeholders in the drive for the uptake of and utilization of research evidence in taxation policy making in Kisumu County Government.

Data informing the findings in this section were gathered through in-depth interviews administered through questionnaires to the 95 respondents, key informant interviews with key taxation policy stakeholders within the County Government of Kisumu as well one FGD with the County Assembly Finance committee. These findings are important in addressing issues around how the knowledge of a policy maker can influence the uptake of research evidence in taxation policy making.

#### **6.2 Skills Necessary for Interpretation and Uptake of Research Evidence in Policy Making**

This section of the study sought to establish the skills necessary for appropriate interpretation and uptake of research evidence in taxation policy making by the taxation policy makers in Kisumu County Government. Knowledge here implies the skills, experience and academic levels

of the taxation policy maker. The section also sought to establish how lack of the said skills set can affect the uptake of research evidence in taxation policy making. To achieve this, the study gave the respondents an opportunity to indicate which amongst some three key skills-set would have the greatest effect on the ability of taxation policy makers to appropriately interpret and use research evidence in taxation policy making. The skills-set included analytical skills, decision making skills and inter-personal skills. The results were as illustrated below,



**Figure 6.1: Illustration of the % contribution of various skills set to the ability of taxation policy makers to use research evidence**

*Source: Analysis of field data, 2020*

These findings indicate that analytical skills are the most crucial in determining the policy makers' ability to interpret and utilize research evidence in taxation policy making. The policy maker must also be able to have good decision-making skills to enable him settle on what category of the research evidence to use. It takes the policy makers' decision-making skills to decide to either use socio-cultural, political or economic category of nature of research evidence in multidisciplinary taxation policy context. Moreover, the policy makers' interpersonal skills are also crucial in aiding the policy maker's ability to comprehend and make sense out of the form and tools through which research evidence is conveyed.

On the appropriate skills set, the key informants also indicated:

A policy maker must be able to interpret, analyze and decide which data to use and how to use it in policy making. Any policy, the Finance Act included. You know, as a policy maker a lot is expected from you and a lot of information also comes your way in the course of developing any section of the policy. You must therefore be able to analyze them and make your position know through decision making. So, I guess, to me it is just analytical skills and decision-making skills(Key Informant, 2019).

The FGD participants also delved on the required skills for appropriate use of research evidence in taxation policy making narrowing down to three set of skills, analytical skills, decision making skills and inter-personal skills. Thus, a participant reported that:

In as much as a good policy maker must be able to appropriately analyze and decide on which of the evidences would be most appropriate if used in the bill, inter-personal skills are also key in being able to manage the various expectations from different stakeholders in the process(FGD Participant, 2019).

Another FGD participant however stressed the importance of interpersonal skills in fostering networks. Thus, she said:

To me in every engagement, interpersonal skills are first. In processing this Finance Bill, one must be able to network with various stakeholders in order to be able to get variety of views and data to inform the process. If you can't network, then even your other skills would not be very important because you cannot even consult (FGD Participant, 2019).

These findings indicate that taxation policy maker in Kisumu County should have proper analytical skills and ability to make appropriate decisions with regards to what category of nature of evidence they intend to use in informing the taxation policy. It is also noted that inter-personal skills are however given little consideration as an enabler of use of evidence in taxation policy making in Kisumu County. However, the interpersonal skills are considered to have an effect on the policy makers' ability to understand the various tools used in communicating the research evidence for uptake in taxation policy making. This is contrary to the findings of a study focusing on the policy makers in the Executive and the Parliament in Nigeria by Famurewa (2009) which concluded that staff from both arms reported to have the capacity to assess, understand and utilize science and technology information for effective policy making. The study stressed the need of enhancing the skills capacity of policy makers to make use of research evidence of different categories to support interdisciplinary policy making processes for improved policy formulation and development (Famurewa, 2009). Famurewa (2009) however, gave less impetus on the specific skills requirement that would be useful in enhancing the knowledge capacity of policy makers to enable them appropriately use research evidence in policy making. This current study therefore recommends the enhancement of policy makers analytical and decision-making skills as key skills required for appropriate uptake of research evidence in taxation policy making. The study also indicates that the taxation policy makers in

Kisumu County appreciate the role of interpersonal skills as important in enhancing networking for enhanced consultations on variety of and interpretations of various sets of research evidences.

### 6.3 Policy Makers’ Education Level Necessary for Taxation Policy Process

The study also assessed the level of education required of policy makers in order to be able to appropriately understand and participate in the taxation policy process. The study then asked the respondents to indicate if they had the ability to describe the taxation policy making process from its inception to conclusion. This data was then analyzed against the demographic data in which each respondent indicated their level of education. Since the study was a descriptive study, this section could adequately answer to the study objective as guided by the data collection tools without having to do a cross-tabulation. The section only sought to establish the level of education necessary for policy makers to appropriately utilize research evidence in taxation policy formulation. The study did not assess the relationship between the level of education and the respondents’ knowledge, skills, experience and ability. The results were as indicated below,

**Table 6.1: Level of education necessary for taxation policy process**

Level of education	Knowledge, skills, experience & ability to describe the taxation policy process				Total
	YES	%	NO	%	
Primary	0	0	0	0	0
Secondary	4	4.21	17	17.89	21
Tertiary/ University	48	50.53	26	27.37	74
<b>Total</b>	<b>52</b>	<b>-</b>	<b>43</b>	<b>-</b>	<b>95</b>
		<b>54.74%</b>		<b>45.26%</b>	<b>100%</b>

**Source: Field data, 2020**

These findings indicate that majority of taxation policy makers in Kisumu County have the requisite level of education and have the knowledge and ability to describe the taxation policy process. The findings indicate that respondents with the lowest level of education (secondary) had little knowledge of the taxation policy process, while respondents with high levels of education (university/ tertiary level) demonstrated better knowledge of the taxation policy process. This shows that the higher the level of education the more knowledgeable a policy maker is on the taxation policy process. This study therefore holds that the policy makers’ level of education has an impact on his ability to access, appropriately interpret and utilize research

evidence in taxation policy making. However, the study noted that respondents with lower levels of education had the highest periods of experience having served in revenue section of the department since the pre-devolution regimes under the local municipal councils and seconded to the County Government upon the promulgation of the new Constitution 2010. The respondents described a rich experience gained through on-the job trainings and skills and capacity development workshops and short-term trainings. Moreover, majority of the respondents with university education described their skills and experience as being short in their current assignments most of them being new recruits that came on board with the new devolved Government system. However, the respondents with university/ tertiary level of education described being placed at high intensive assignments that has improved their skills over the short period they have served.

Moreover, the key informants who were all of university level education were also all able to demonstrate understanding of the taxation policy process as aptly described by one key informant who stated:

Taxation policy process at the County level mirrors that of the national government. It is just the normal process world over meant to finance the Government budget and that's why it is called the Finance Bill or Act when enacted into law. The process is elaborate but basically -it is part of the budget cycle. It starts by the technocrats at the executive revenue side drafting a bill detailing revenue rates informed by all relevant prevailing circumstances then submitting to the legislature upon approval by cabinet. Then the County Assembly processes it in line with the legislative procedures including subjecting it to public participation, expert reviews and approval. If it is approved and assented to, then it is published into an act bringing the process to an end(Key Informant, 2019).

Elsewhere, an FGD participant also stated:

How can you use research evidence in a process that you have no understanding of? We always strive to employ university level staffs who handle key policy processes in the Assembly. It is important so that we can have knowledgeable people to guide us through policy making because the MCAs are a mix of high and low levels of education. You can only be able to use research if you have the knowledge to do so(FGD Participant, 2019).

These findings indicate that a policy makers' level of education may have a direct effect on his or her knowledge and understanding of the taxation policy process which can either facilitate or deter uptake of research evidence in taxation policy making. These findings are in line with the findings of a study by Lizarondo, Grimmer-Somers and Kumar (2011) that sought to examine the individual characteristics of allied health practitioners which determine their uptake of

evidence into practice. The study conducted a literature review which examined the relationship between educational background and different measures of research evidence. The findings indicated that dietitians who were working on their doctoral degrees or those with advanced-level board certifications had significantly higher perceptions, attitudes, and knowledge of evidence-based practice scores than their counterparts. Moreover, the study concluded that holding a postgraduate degree was a significant predictor of positive perceived importance of research. Additionally, the study indicated that the higher the degree of education obtained, the more likely they were to demonstrate propensity to adopt EBP. Similarly, for occupational therapists, higher levels of academic qualification were predictive of self-reported EBP uptake. However, for mental health practitioners such as social workers and psychologists, no difference was found between doctoral and masters' level of practitioners (Lizarondo, Grimmer-Somers, & Kumar, 2011). Generally, the study concluded that the higher the level of education of a decision/ policy maker, the higher his/ her knowledge of evidence-based practice thus the ease of uptake of research evidence into policy and practice. However, Lizarondo, Grimmer-Somers & Kumar (2011) concentrated on health workers' knowledge and uptake of evidence while practicing and not in health policy making.

The study would still be limited in its application to health policy makers. This current study therefore directly relates the level of policy makers' education to taxation policy making in Kisumu County, Kenya. It concludes that many taxation policy makers in Kisumu County have secondary and tertiary levels of education with little knowledge of the taxation policy process with few university level educated policy makers capable of appropriate use of evidence in taxation policy process. This indicates that little knowledge by the policy maker limits his engagement in the policy process thus hindering access to variety of alternative policy choices for limited knowledge contrary to the provisions of comprehensiveness and rationality as provided in rational comprehensive theory. High levels of policy makers' knowledge of the policy process would be key in enabling them have the ability to source for variety of research evidence, review and be able to make rational decisions in line with the tenets of rationality and comprehensiveness as stipulated in rational comprehensive theory of public policy.

#### **6.4 Capacity Enhancement for Policy Makers to aid Uptake of Research Evidence in Taxation Policy Making**

The study also sought to assess the best ways of how to enhance the capacity of policy makers in order to aid their ability to appropriately use research evidence in taxation policy making. In order to do this, the study first determined the training needs of the taxation policy makers with regards to appropriate interpretation of and use of research evidence in taxation policy making and the results were as indicated in the table below:

**Table 4: Respondents in need of training on appropriate use of research evidence in taxation policy making**

	Response rate	Percentage
Needs training	90	94.7
Do not require trainings	5	5.3
<b>Total</b>	<b>95</b>	<b>100</b>

**Source: Field data, 2020**

The high percentage of those that require training to have knowledge on use of research evidence in taxation policy making is an indication that most policy makers get employed with little pre-requisite skills on basic public policy formulation skills. This has implications for uptake of research evidence since without such basic knowledge of policy formulation; there would be little appreciation of the need for research evidence in policy making. The study also probed for specific training areas that the respondents were in need of and an analysis of the responses revolved around the themes of; research methodologies, policy analysis and data management. There is therefore the need to build the capacity of the policy makers on research methodologies, public policy analysis and data management in order to enhance the policy makers' knowledge of appropriate use of research evidence in taxation policy making. This was corroborated by the key informants who generally underscored the need for continuous capacity buildings on appropriate interpretation of relevant data and utilization of the same in taxation policy making in Kisumu. Thus, a key informant stated:

Generally, training is a key performance target in Government and all Government employees must always purpose to at least attend training within a financial year as a performance target. However, with regards to processing of the Finance Bill, some key training is needed such as general policy analysis and even data collection and analysis trainings. Officers must be able to design and collect relevant data and be able to analyze them for the policy (Key Informant, 2019).

These findings indicate that taxation policy makers in Kisumu County require trainings on appropriate ways of interpreting and using research evidence in taxation policy process. This is in line with the findings of a study by Jaine and Martindale (2012), which did a review of research and practice on individual learning capabilities and organizational learning environments that facilitate continuous learning. The study concluded that continuous learning is important because in a continuously changing work environment, employee knowledge and skills quickly become obsolete and requires constant updating (Jain & Martindale, 2012). The study underscored the importance of continuous learning since knowledge and skills get obsolete with new developments. Jain and Martindale’s findings are however lacking in preferring specific training needs for specific policy areas. This current study goes further by recommending specific trainings that if pursued can help in enhancing the knowledge capacity of taxation policy makers and their ability to appropriately utilize research evidence in taxation policy making. This current study specifically links the employee need for continuous trainings with specific training needs in order to update their knowledge and skills on appropriate interpretation of and uptake of research evidence in taxation policy making. This study additionally concludes that it is important that taxation policy makers are trained and or their knowledge and skills are continuously updated on specific trainings around research methodologies, policy analysis and data management in order to enhance their ability to utilize research evidence in taxation policy making. Having established that policy makers in Kisumu County would wish to enhance their skills around appropriate use of research evidence in taxation policy making, the study then sought to determine the preferred sources from which the policy makers would prefer to learn the required skills (decision making skills, analytical skills and interpersonal skills) and knowledge that can enable them utilize research evidence in taxation policy making. The study therefore asked the respondents to rate their preferred sources of learning with regards to acquiring all requisite skills and knowledge for uptake of research evidence. The results were as indicated below:

**Table 6.3: Preferred sources for capacity enhancement for policy makers**

Source of knowledge	Response rate	Percentage (%)
Conventional formal education	59	62.1
Self-learning through work experience	26	27.4
On-the job trainings& workshops	10	10.5
Total	95	100

**Source: Research field data, 2020**

In this section, the focus of the study considered the required skills and knowledge wholesomely without looking into the specifics of each of the skills. The study only focused on the required skills (decision making skills, analytical skills and interpersonal skills) and knowledge that can enable policy makers utilize research evidence in taxation policy making. The study did not focus on explanations with regards to capacity enhancement with reference to each of the specific skills. From the illustrations above, the findings of the study indicate that the taxation policy makers in Kisumu County prefer sourcing for capacity building from conventional education in order to enhance their ability to appropriately use research evidence in taxation policy. However, other policy makers enhance their capacities through self-learning through work experience while a few others enhance their skills through on-the job trainings& workshops. Moreover, FGD participants also placed more emphasis on conventional education as a preferred source of learning. Thus, one participant stated:

Knowledge enhancement is preferably gained through known institutions of higher learning. If one need to update his skills in policy making, then the best way is to apply for a policy making or research course in any university or college then ask the employer to allow him/ her to proceed for education. Otherwise, these other short courses in little known institutions do not achieve much (FGD Participant, 2019).

Additionally, the key informants also underscored the use of conventional learning preferring established universities and colleges for advancement of policy makers' knowledge and skills. However, the key informants also noted that for purposes of updating frequent changes in procedures and processes involved in policy making, then the use of on-the job trainings and workshops are normally necessary. Thus, a key informant posits that:

On-the job trainings are normally important in updating skills of policy makers with regards to latest happenings in the policy environment, processes and procedures. They help fill a big gap that cannot be learnt in a conventional institution of learning. The County Government must always send some key policy makers for these trainings and workshops. Most of the workshops are organized by institutions that monitor the taxation process keenly and advise on skills and mechanisms that can make it better(Key Informant, 2019).

However, in support of self-learning through work experience, a key informant stated that:

Despite our preferred learning sources, the Government can never allow employees to pursue their preferred ways of learning. Moreover, the Government does not have enough funds to send all policy makers to conventional education centers nor organize workshops and trainings. Policy makers must therefore just make it their responsibility to find a way of enhancing their skills as they continue doing whatever aspect of policy making, they

discharge. Continuous performing of one task over time, networking and consulting colleagues and stakeholders all the time. This way you get to learn and advance your skills(Key Informant, 2019).

These findings indicate that policy makers in Kisumu County prefer conventional learning in established institutions of higher learning as the best way of updating their knowledge and skills as compared to on-the job trainings and workshops and self-learning efforts through work experience. This is contrary to the findings of a study by Uneke et al. (2015) who sought to assess the usefulness of training workshops and mentoring to enhance the capacity of Nigerian health policy-makers to develop evidence-informed policy brief on the control of infectious disease poverty (IDP). The study found that workshops and mentorship programs are useful in capacity building of policy makers in order to effectively utilize research evidence in policy making. The outcome of the study suggested that an evidence-to-policy capacity enhancement workshop combined with a mentorship program can improve policy-makers' capacity for evidence-informed policy-making (EIP) (Uneke, et al., 2015). This current study therefore concludes that taxation policy makers in Kisumu County may not have all the skills necessary for appropriate uptake of and utilization of research evidence and subsequently require dedicated capacity enhancement and skills development initiatives in conventional training. This shall enable policy makers have comprehensive understanding of the taxation policy process in order to aid rational decision making during the policy process in line with the rationality tenet of the rational comprehensive theory of public policy.

### **6.5 Challenges Faced in the Interpretation and Utilization of Research Evidence in Taxation Policy Making in Kisumu County**

In this section, the study sought to determine the main knowledge related challenges that policy makers face, and which hinder the uptake of research evidence in taxation policy making in Kisumu County. The study therefore asked the respondents to mention the challenges they experience in their attempts to use research evidence in taxation policy making. The challenges were then categorized into; political, procedural and knowledge related challenges and a summary of the findings are as shown below,

**Table 6.4: Summary of challenges facing taxation policy making in Kisumu County**

<b>Knowledge related</b>	<b>Political</b>	<b>Procedural</b>
<ul style="list-style-type: none"> <li>-Limited data analysis skills</li> <li>-Limited policy analysis skills</li> <li>-Lack of data analysis tools</li> <li>-Limited networks for knowledge sharing</li> <li>-Limited consideration of expert reviews</li> <li>-inadequate data</li> </ul>	<ul style="list-style-type: none"> <li>-Incitement of tax payers by politicians</li> <li>-political interference in the process</li> <li>-Subjective public participation input due to political interference</li> </ul>	<ul style="list-style-type: none"> <li>-Limited time</li> <li>-Not following the procedures adequately</li> <li>-Inadequate resources</li> <li>-Litigations</li> <li>-revenue leakages</li> </ul>

**Source: Analysis of field data, 2020**

These findings indicate that the major challenges in the taxation policy making process are broadly categorized into knowledge related, political and procedural challenges.

The knowledge related challenges here refer to challenges arising from deficiency of skills or tools required to access, interpret and utilize research evidence in taxation policy making. The respondents mentioned various knowledge related challenges that hinder their attempts to access, interpret and use research evidence in taxation policy making. Some of the challenges mentioned include inadequate data, limited expert reviews, lack of data analysis tools, lack of policy analysis skills, and lack of data analysis skills. The study contends that these challenges can hinder the ability of the policy maker to source for and access various categories of nature of evidence. Lack of data analysis skills for example can be an impediment in analyzing various categories of nature of evidence for appropriate use in taxation policy making.

The political challenges were however assessed based on possible negative influence that various political factors may have on the taxation policy process that may hinder the uptake of research evidence in the process. The political challenges mentioned by the respondents included incitement of tax payers by politicians, political interferences in the policy formulation, subjective stakeholder inputs during the public participations. This shows that the flow of research evidence from researchers to policy makers in Kisumu County risks subjective input due to political interests in the taxation process. This can hinder the communication of research evidence and may distort the appropriate use of tools of communicating research evidence. Political interference can be exhibited in forums organized for sharing research evidence such as workshops, conferences and public participation events in which irrelevant political messages

can be conveyed by politicians in order to either incite or encourage certain taxation policy provisions. The study also notes that there are procedural challenges that can influence the uptake of research evidence in taxation policy making. Such procedures include the legislative procedures in processing the taxation policy from a legislative proposal, to a bill and ultimately approved into an Act for implementation. These procedures are legally binding and are provided for in various policies and laws. The taxation policy is considered an Act of parliament within the Government budget cycle which is guided by strict budgetary timelines which must always be adhered to failure to which the entire process can be rendered meaningless through litigations. The challenges associated with such procedures include limited timelines as many policy makers strategically present the taxation policy late for stakeholder input and legislative processing. This limits the legislature and other stakeholders to handle the policy within certain limited time frameworks which are inadequate for appropriate consideration of various categories of nature of evidence for possible uptake for the final policy document. Other procedural challenges mentioned by the respondents include litigations arising from the process, revenue leakages where the collected revenue is not properly accounted for thus making it difficult to project for purposes of target setting. This misleads the taxation process thus discouraging the use of research evidence in the process. Moreover, inadequate resources were also reported to limit the engagement of various stakeholders for provision of various inputs on different aspects of the policy. This discourages attempts to source for various categories of research evidence, analysis and uptake in taxation policy making.

The focus group discussants disagreed that the county legislators or politicians occasionally politically interfere with taxation processes arguing that taxation must always be commensurate with the services provided by the Government to the tax payers. Thus, an FGD participant indicated that:

Political interference cannot be blamed for lack of service provision. As a politician and a representative of the people, I cannot allow my people to pay tax if they are not given services. Look at garbage collection for example in *Kibuye* market? Why should the *mama-mbogas* there pay tax? Why should the *boda -boda* people be taxed if appropriate parking shades are not constructed for them and they are constantly harassed by the County *askaris*? That is what they call political interference –which we do not agree with. You see, if taxation policy is informed by relevant and objective data on the state of service provision in the County then I expect that even revenue rates would be

commensurate with research evidence on service provision. If this is lacking then these other challenges come into the process (FGD Participant, 2019).

The key informants indicated that the policy makers should make it personal initiatives to strive to gain more knowledge of the process and that can guide the entire process successfully thus one of the key informants stated:

Knowledge acquisition should be an individual desire. Once you acquire knowledge, it doesn't stop at serving the County Government, it lives with you. And limited knowledge of the process and its requirements to me is the greatest threat to the use of research evidence in taxation policy making. If our policy makers could enhance their skills and knowledge of the process, I am confident that all the other challenges would be resolved and the flow of evidence into the taxation policy process would be objective and flawless (Key Informant, 2019).

Another key informant indicated:

I am sure that if only our policy makers could have adequate knowledge of the taxation process from its inception to conclusion, then they would offer comprehensive guidance all through the process that can easily eliminate all the barriers to uptake of research evidence in the process. For example, adequate knowledge will ensure that they know how to collect objective data in the politically charged public participation exercises as well as sourcing for and providing data on the status of service provision that can help dispel any political and procedural hostilities in the process (Key Informant, 2019).

These findings indicate that the major challenges in the uptake of research evidence in taxation policy making can be classified into knowledge related, political and procedural challenges which include limited data collection and analysis skills. The study however finds that enhancing the policy makers' knowledge of the taxation process can help in overcoming the other political and procedural challenges that may hinder uptake of research evidence in the process. These findings are in line with another study by Broadbent (2012) who reported that in Africa, the role research-based evidence plays in policy making is dogged by various challenges so much so that even when it is used, research is often poorly referenced and seemingly selective; and the full implications of research findings are poorly understood. Sometimes, research-based evidence plays almost no role, and arguments on one or more sides of the debate are overshadowed by; political interests, personal prediction, assumptions, reflection on past precedent and commitment to the idea of progress and not necessarily research evidence (Broadbent, 2012). However, despite listing similar challenges to the uptake of evidence in policy making, Broadbent's (2012) study only pointed out to a broader sense of challenges in the general policy making sphere in Africa. This current study however associates specific challenges (knowledge

related, political& procedural challenges) to the taxation policy process specifically. The study therefore concludes that the policy makers' knowledge of the taxation process has a link to the understanding of the other political and procedural challenges that bedevil evidence use in the process. The enhanced knowledge would facilitate provision of various informative data that can dispel any political and procedural pitfalls in the process. Enhanced knowledge of the policy makers' enables them have the ability to access variety of information thus facilitating the tenets of comprehensiveness in rational comprehensive theory by availing information on possible policy alternatives thus rational decision making. This can facilitate availability of variety of comprehensive information on taxation environment and procedure thus making the policy makers gets a comprehensive outlook of the taxation process in line with rational comprehensive theory of public policy.

## **6.6 The Status of Infrastructure for Uptake of Research Evidence in Policy Making in Kisumu**

The study sought to establish the status of available infrastructure for facilitation of uptake of research evidence in taxation policy making. In a review of documentary evidence on the structure of the County Government, the study found the Kisumu County Assembly does not have a research department. The Assembly operates without a research officer (s) thus over relying on clerk assistants and other staff members on basic research assignments. However, a key informant reiterated the importance of research department in facilitating quality legislation and legislative processing thus he stated;

Research input is a key ingredient in the work of a legislature. It is expected that such every legislative unit has a unit dedicated for the production of impartial, objective, timely, relevant and comprehensive data in order to inform quality oversight, legislation and representation roles of the legislature. As of now, we do not have a research unit nor a research officer but recruitment plans are at an advanced stage to bring on board a dedicated team of trained research professionals and establish a research department (Key informant. April, 2019).

Elsewhere, the study found that the Executive arm of the County Government has a team of officers within the Finance department who are tasked with basic research on various finance matters including the processing of and drafting of the annual taxation policy, the Finance Bill. The County Executive has additionally established a County information center within her offices for purposes of ease of dissemination of research evidence and other basic information on

the operations of the Government. The information center acts as a basic library and source of information that can be utilized in the preparation of the taxation policy. Moreover, both arms of Government are also open for partnerships and constant consultations with various research agencies and regulatory bodies that are important in influencing the processes of the uptake of research evidence in taxation policy making. Such research and public policy agencies include the National Parliament which regulates acts as a guide for operations of the County Assembly, Commission for Revenue allocation which controls the revenue ceilings in the taxation policy, Controller of Budget which regulates the sources and expenditures from the Government budget, Salaries and remuneration commission, Kenya Institute of Public Policy Research and Analysis – KIPPRA amongst other institutions. Moreover, the County Government (both the County Assembly and the Executive) have fully operational procurement departments that facilitate the engagement of any external researchers in the provision of field related data or evidence crucial for her operations. However, such research activities are not carried out by staff but by outsourced professional research firms or consultants commissioned by the County Government. Data or evidence from such exercises is normally used in the betterment of operations and provision of services.

In summary, this study finds that there is inadequate infrastructure to support the uptake of research evidence in taxation policy making in Kisumu County. In this regard, without the requisite infrastructure such as a research department at the County Assembly, the legislative arm of the Government is therefore paralyzed with an inability to appropriately process the taxation policy. The County Government is therefore incapable of sourcing for, accessing and appropriately packaging research evidence on the socio-economic, political and cultural aspects needs of the society that can either positively or negatively affect the taxation policy. Without such research evidence uptake, the taxation policy remains unresponsive to the taxation environment thus resulting to little compliance and unmet revenue targets.

## **6.7 Conclusions**

The objective of this chapter was to determine the effects of knowledge of the policy makers on the uptake of research evidence in taxation policy making in Kisumu County Government. The study asessed knowledge on various parameters including; the necessary experience and skills for interpretation of and uptake of research evidence; the desirable academic levels suitable for

proper utilization of research evidence in taxation policy making; and the general awareness and appreciation of the importance of research evidence in taxation policy making. The study concludes that taxation policy makers prefer both analytical, decision making and interpersonal skills for appropriate interpretation and uptake of research evidence in taxation policy making. The study contends that there is need for enhancement of policy makers analytical and decision-making skills as key skills required for appropriate uptake of research evidence in taxation policy making. The taxation policy makers in Kisumu County also appreciate the role of interpersonal skills as important in enhancing networking for enhanced consultations on variety of and interpretations of various sets of nature of research evidences.

On various training needs by the policy makers, the study concludes that taxation policy makers in Kisumu County may not have all the skills required for appropriate use of evidence policy making and that they prefer enhanced capacity and skills development. It is important that taxation policy makers are trained and or their knowledge and skills are continuously updated on specific trainings around research methodologies, policy analysis and data management in order to enhance their ability to utilize research evidence in taxation policy making. The study also concludes that taxation policy makers in Kisumu County have preference towards the use of workshops and mentorship programs as facilitative mechanisms through which they enhance their skills on appropriate ways of uptake of research evidence in taxation policy making. This shall enable policy makers have comprehensive understanding of the taxation policy process in order to aid rational decision making during the policy process in line with the rationality tenet of the rational comprehensive theory of public policy.

With regards to the effect of the policy makers' level of education and their ability to appropriately utilize research evidence in taxation policy making, the study directly relates the level of policy makers' education to taxation policy making. The study contends that the higher the level of education the better the policy makers understanding of the taxation policy process and the more their ability to utilize research evidence in the process. The study concludes that taxation policy makers in Kisumu County is composed of a mix of staff with low levels of education (secondary level) and high levels (university and tertiary). The policy makers with university and tertiary level education are considered to have required knowledge and capacity to engage in taxation policy process.

The study categorizes the challenges bedeviling efforts of policy makers to uptake research evidence into three main categories. The challenges include, knowledge related challenges, political and procedural challenges. The study concludes that if the policy makers' knowledge is enhanced, there is a possibility of resolving all the other political and procedural challenges to evidence use in the process. The enhanced knowledge would facilitate provision of various informative data that can dispel any political and procedural pitfalls in the process. This can facilitate availability of variety of comprehensive information on taxation environment and procedure thus making the policy makers gets a comprehensive outlook of the taxation process in line with rational comprehensive theory of public policy.

## **CHAPTER SEVEN**

### **SUMMARY AND CONCLUSIONS**

#### **7.1 Introduction**

This chapter gives a summary of the findings of this study on all the variables of the three objectives of; how the categorization of nature of research evidence determines its uptake in taxation policy making, how communication affects uptake of research evidence in taxation policy making, and how the knowledge of the policy makers determine the uptake of research evidence in the preparation of the taxation policy in Kisumu County. This section also gives concluding remarks on the entire study while giving recommendations for facilitating the Evidence Based Policy making (EBP). Additionally, this chapter also provides suggestions for further research to develop the ideas further and contribute to the growing literature on getting research evidence into policy and practice.

#### **7.2 Summary of Findings**

This study sought to assess the determinants of research uptake in the preparation of the taxation policy in Kisumu County, Kenya. The specific objectives were to; assess how the categorization of nature of research evidence determines its uptake in taxation policy making, how communication affects uptake of research evidence in taxation policy making, and how the knowledge of the policy makers determine the uptake of research evidence in the preparation of the taxation policy in Kisumu County.

##### **7.2.1 Categorization of Research Evidence as a Determinant of Uptake of Research Evidence in Taxation Policy Making**

With regards to this objective, the study sought to establish; the respondents' knowledge of research evidence, sources of research evidence used in taxation policy making in Kisumu County, categories of research evidence, and the factors that influence uptake of various categories of evidence during the preparation of taxation policy.

The study found that there is limited understanding of the concept of research evidence amongst taxation policy makers in Kisumu County. Many taxation policy makers in Kisumu County make reference to the manner in which evidence is presented rather than reference to the actual research data when referring to the concept of research evidence. They use terms such as policy briefs, government circulars& reports to erroneously refer to research evidence. This is a clear

indication that the policy makers mistake the tools of presenting/ communicating research evidence for the evidence itself. However, a few key informants had a clear understanding of the concept of research to rightly refer to information and data available in various platforms for reference or use during policy making by the government. This study therefore contends that the concept of research evidence must however be distinctively differentiated from the various tools used to present it.

On the Sources of research evidence used in preparation of taxation policy in Kisumu County, the study found that initiatives of individual staff members with regards to accessing research evidence for use in the finance act policy making contributes for the greatest source of research evidence making 64% of sources of research evidences used in Kisumu County. Policy makers mainly rely on their professional and social networks to source for research evidence necessary in discharging their duties in taxation policy making.

Additionally, the study also found that the Executive wing of the Kisumu County government has a research section equipped with staff tasked with the responsibility of sourcing for research evidence to inform policy process. Some of their research outputs are displayed in the County Executive information center at the office of the Governor which acts as a library for sharing of information and evidence on various issues. However, the study also found that the legislative/ Assembly wing of the County Government, which is at the center stage of taxation policy making, does not have a research section neither do they have a library for sharing research evidences on various policy issues. The research section of executive arm of Kisumu County Government has a team of staff charged with research and policy analysis with an objective of providing objective and comprehensive data that can positively facilitate the taxation policy making process. The findings indicate that various departments within the County Executive arm of the County Government therefore rely on the research department for data on various policy issues. The County Government also has an information dissemination center from which evidence and information on various Government functions can be accessed.

On other sources of research evidence, the study found that the accessibility of the research evidences produced by the universities still remains low amongst taxation policy makers in Kisumu County while they rely on the research think-tanks and national government agencies because of their role in offering policy guidelines, budget ceilings, and government standards.

The study also found that the policy makers value the role of the Government research centers since they offer guidelines in matters taxation through periodic circulars, policy briefs and reports. the Government research centers mentioned included; Kenya Institute of Public Policy Research and Analysis (KIPPRA), office of Controller of Government Budget (CoB), Commission for Revenue Allocation (CRA), National Treasury, Kenya National Bureau of Statistics (KNBS) and the National Parliament. Such agencies and think-tanks are also considered important by the taxation policy makers as they offer key insights and analysis of contemporary socio-economic and political issues that are crucial in informing the taxation policy process.

On the categories of research evidence, the study classified research evidence into socio-cultural, political and economic categories of evidence. Despite their limited understanding of the concept of research evidence as demonstrated by the previous findings, the study found that the taxation policy makers in Kisumu County can however classify research evidence into socio-cultural, economic and political categories with clear examples of data that can possibly inform the socio-cultural, economic and political aspects of the taxation regime in the County. This is considered important in ensuring that the taxation policy is informed by relevant data that can make it responsive to the social, cultural, political and economic needs of the local community.

The study also assessed how each of the categories of nature of evidence influences uptake in taxation policy making. It found that taxation policy makers in Kisumu County attach more importance to the economic category of evidence followed by socio-cultural category of nature of evidence. However, the political categorization of nature of research evidence is the least considered during taxation policy making in Kisumu County compared to the other categories of research evidence. Some of the research evidence of economic nature mentioned by the respondents includes population statistics, poverty indices, per capita income, GDP, inflation indices and data on ease of doing business. The study found that research evidences of socio-cultural nature provide useful information on the cultural and social activities of a society that can either encourage taxation compliance or otherwise. The policy makers would therefore be keen in considering prevailing socio-cultural issues as well as consulting the relevant players while making the taxation policy. Additionally, research evidence of political nature on political aspects such as government systems, government institutions, politicians and political interests

and appointments amongst others are key factors that influence taxation policy making and the successful implementation of taxation policy. However, despite the policy makers' awareness of the influence of research evidence of political nature, the study still found out that there is limited use of political category of research evidence because the taxation policy makers strive to divorce the policy making process from politics in order to foster tax compliance and ease of tax policy implementation.

Having assessed the importance of the specific categories of nature of research evidence, the study examined the factors that would influence uptake of various categories of evidence into the taxation policy making. The study found that the aspect of, reliability of research evidence is the most considered factor that influences the ease of uptake of research evidence in policy making at 37.1% while, the contemporary policy and practice considerations of the taxation policy stood at 24.4% of influence, followed by the new knowledge a research evidence brings on board at 20.7%, the scientific nature of the evidence at 10.5% and the adherence to conventional ways of research and policy making practices at 7.3%. These shows that taxation policy makers in Kisumu County considers the following questions while seeking to use various categories of evidence, (i) Can the category of evidence be easily available and accessed when needed for policy making (reliability)? (ii) Is it in line with the latest trends of policy and practices (contemporary policy and practice)? (iii) Does it contribute anything new to the process (new knowledge)? And (iv) What are the procedures conventionally used in processing policies. Such include parliamentary procedures and order as the conventional ways that may hinder or facilitate evidence uptake.

### **7.2.2 Effect of Communication on Uptake of Research Evidence In Taxation Policy Making**

In this objective, the study assessed the packaging of research evidence, forms and tools of communicating evidence, and the effects of the various aspects of communication on uptake of research evidence during the taxation policy making in Kisumu County.

On packaging of research evidence, the study found that 93.59% of the respondents indicated that the manner in which research evidence is packaged greatly influences its uptake in taxation policy making in Kisumu County. The study noticed that the taxation policy process deals with different sets of policy makers made up of both politicians serving in the County Legislature and technocrats serving in the County department of Finance. The study therefore realizes that in

order to effectively communicate evidence to such complex policy makers then there is need for appropriate packaging of the research evidence to be communicated. Moreover, the study noticed that such policy makers are busy with other legislative, oversight and representation duties and as such evidence needs to be presented as clearly as effective as possible. The study therefore contents that for effective packaging of research evidence, there is need for researchers to be sure of the stage of the policy process they intend to influence with their message in order to properly craft the evidence in a manner that aligns it with the intended taxation policy needs.

Moreover, the study found that appropriate packaging of research evidence for taxation policy makers in Kisumu County must give due considerations for relevance to the taxation policy environment and must be shared at the right time for possible uptake. On the forms of communicating research evidence, the study found that a mix of both oral and written forms of communication are used in sharing research evidence for uptake in taxation policy making in Kisumu County. The findings indicated an almost equal rate of utilization of both oral and written forms of communication at 48% and 52% respectively. The findings indicate that taxation policy makers prefer oral forms of disseminating research evidence for they are considered timely in dissemination of research evidence. It is also credited for its ability to directly communicate research evidence to a busy policy maker, especially the legislators who are busy and lack adequate time required to read and comprehend written forms of evidence for possible uptake.

Elsewhere, the study also noted that the written forms of communication were also poised by the respondents as useful in many aspects including in providing evidence trail in communication, offering effective reference materials for future consultations, as well as a back-up plan in cases of emergencies.

On the tools of communicating research evidence, it was noted that tools used in communicating research evidence are considered to have the possibility of either positively or negatively influencing the manner in which evidence is communicated for possible uptake in policy making. The study found that the tools classified under the internet as a tool of communicating research evidence is the most frequently used in communicating research evidence for policy makers in Kisumu County at 90% as compared to use of intergovernmental agencies' research briefs at 6%, research publications at 3% and other general publications at 1%. This reveals high use of

the internet and low utilization of research publications presented through tools such as journal articles, books and newspapers. The research briefs included circulars, policy briefs and manuals shared between such agencies as KIPPRA, Commission for Revenue Allocation (CRA), Controller of Government budget (CoB), National Parliament, Public Service Commission (PSC) amongst others. The tools classified under other publications mentioned by the respondents included government survey reports, census reports, audit reports, M&E results, and legislative reports. This study also found that research evidence can as well be communicated through the internet tools such as emails, websites, social media (What's-app, Facebook, Twitter, and LinkedIn); podcasts, and personal blogs.

The assessment on variables of communication, the study found that policy relevance is the communication variable assessed that has the highest possibility to have an effect on communication of research evidence for uptake in taxation policy making at 40.38% response rate, followed by the considerations of timeliness of evidence at 35.9% response rate. The study also found that quality of evidence is the least consideration in communicating research evidence during taxation policy making in Kisumu County at 23.72%. The margins of the statistics are not too high which indicates that taxation policy makers give due considerations to all the factors assessed although policy relevance is greatly underscored while communicating evidence for uptake in taxation policy making.

### **7.3 Effects of Knowledge of the Policy Makers on the Uptake of Research Evidence in Taxation Policy Making**

This chapter set out to assess the effects of knowledge of the policy makers on the uptake of research evidence in taxation policy making in Kisumu County Government. The knowledge was assessed on various parameters such as; the necessary experience and skills for interpretation of and uptake of research evidence; the desirable academic levels suitable for proper utilization of research evidence in taxation policy making; and the general awareness and appreciation of the importance of research evidence in taxation policy making. On the skills necessary for access to, interpretation and uptake of research evidence in taxation policy making, the study found that analytical skills are the most crucial in determining the policy makers' ability to interpret and utilize research evidence in taxation policy making at 48% response rate, while good decision-making skills was also considered important at a response rate of 36% to

enable policy makers settle on what category of the research evidence to use. Additionally, the study noted that it takes the policy makers' decision-making skills to decide to either use socio-cultural, political or economic category of research evidence in multidisciplinary taxation policy context. Moreover, policy makers' interpersonal skills are also important at a response rate of 16% in aiding the policy makers' ability to comprehend and make sense out of the form and tools through which research evidence is conveyed.

The study noted that 94.7% of taxation policy makers in Kisumu County require trainings to have knowledge on appropriate use of research evidence in taxation policy making. This is an indication that most policy makers get employed without pre-requisite skills on basic public policy formulation skills. This has implications for uptake of research evidence since without such basic knowledge of policy formulation; there would be little appreciation of the need for research evidence in policy making. In order to enhance their skills, the findings indicated that the policy makers prefer sourcing for capacity building from conventional education in order to enhance their ability to appropriately use research evidence in taxation policy. However, other policy makers enhance their capacities through self-learning through work experience while a few others enhance their skills through on-the job trainings& workshops.

Additionally, the study draws a relationship between the policy makers' knowledge of the taxation process with their levels of education. The findings indicate that policy makers with the lowest level of education had little knowledge of the taxation policy process while those with high levels of education demonstrated better knowledge of the taxation policy process. This shows that the higher the level of education the more knowledgeable a policy maker is on the taxation policy process. This study therefore holds that the policy makers' level of education has an influence on his ability to access, appropriately interpret and utilize research evidence in taxation policy making.

#### **7.4 Conclusion**

Based on the findings above, the study makes the following conclusions. The first objective sought out to demonstrate how categorization of research evidence influences uptake of research in taxation policy making. The study categorized research evidence into socio-cultural, economic and political categories of evidence. This study concludes that the taxation policy makers' in Kisumu County have a limited understanding and awareness of the concept and availability of

research evidence for possible uptake in taxation policy making. The study contents that an understanding of the concepts of research evidence and its categorization in terms of socio-cultural, economic and political nature is key in facilitating uptake of research. This is important because the various categories of evidence present data about the various sectors of the economy crucial in informing the taxation environment that is crucial in policy making and implementation.

On the sources of various categories of research evidence, the study concludes that besides the formal sources of research evidence, taxation policy makers in Kisumu County pursue both formal and informal networking in the interest of sharing research evidence for taxation policy making. This enables them to have access to variety of information crucial in comprehensive considerations of all available options in the policymaking process in line with the tenet of comprehensiveness in rational comprehensive theory of policy making.

On the uptake of the various categories of research evidence in taxation policy making, the study concludes that there is an overreliance on economic category of evidence as compared to socio-cultural and political categories. This is due to the perceived importance of economic of evidence in fiscal policy decision making that persuades policy makers to analyze the economic effects of socio-cultural and political activities. However, the study holds that it is important that taxation policy makers use research evidence of various categories to inform all stages of processing the taxation policy while oblivious of all the factors that may hinder or facilitate their uptake in the process. The implication of relying on one category of research evidence presents the risk of having a subjective taxation policy with challenges in implementation and compliance arising from data biased towards specific sectors of the economy. This may result to over or under taxation of various sectors thus unbalanced own source revenue performance.

The second objective sought to look into the effects of communication on the uptake of research evidence during the taxation policy process. It assessed packaging of research evidence, forms and tools of communication and how they affect the overall communication of evidence for uptake in taxation policy making in Kisumu County.

With regards to packaging of research evidence, the study concludes that taxation policy makers in Kisumu County consider relevance of evidence to the taxation policy environment and the

timeliness of its availability for possible uptake. The study holds that research evidence must be relevant to the policy issue and must be provided at the right stage of the policy process in order to be considered. The study contends that the costs and consequences of inaction or action with regards to various evidence packaging strategies can be important in influencing availability of research evidence or lack of it for uptake in taxation policy making.

On the forms of communicating research evidence for taxation policy making in Kisumu County, the study concludes that policymakers prefer to use both oral and written forms of communicating research evidence to taxation policy makers. Conclusively, oral dissemination sessions such as conferences & workshops are important but must be accompanied by written reports for further dissemination. Further, the study concludes that contemporary tools of communicating research evidence such as the message boxes, elevator pitch, blogs, fact sheets amongst others are friendlier to non-technical audiences such as county legislators (Members of County Assembly) as they help in simplifying data thus enhancing their uptake in taxation policy making. Subsequently, appropriate packaging of research evidence is necessary to aid its communication for uptake in taxation policy making. The study therefore advises that researchers can adopt a mixed use of both oral forms of disseminating research evidences and the use of online tools such as message boxes, fact sheets amongst others for ease of facilitating access to and uptake of evidence in taxation policy making.

The Third Objective was on how knowledge of the policy makers determines the uptake of research evidence in taxation policy making in Kisumu County Government. The study assessed knowledge on various parameters including; the necessary experience and skills for interpretation of and uptake of research evidence; the desirable academic levels suitable for proper utilization of research evidence in taxation policy making; and the general awareness and appreciation of the importance of research evidence in taxation policy making. The study concludes that taxation policy makers require both analytical, decision making and interpersonal skills for appropriate interpretation and uptake of research evidence in taxation policy making. Moreover, the taxation policy makers in Kisumu County also appreciate the role of interpersonal skills as important in enhancing networking for enhanced consultations on variety of and interpretations of various sets of nature of research evidences. On various training needs by the policy makers, the study concludes that taxation policy makers in Kisumu County require

training and capacity enhancement and that their knowledge and skills need to be continuously updated on specific needs such as research methodologies, policy analysis and data management in order to enhance their ability to utilize research evidence in taxation policy making. The preferred platforms are workshops and mentorship programs through which they enhance their skills on appropriate ways of uptake of research evidence in taxation policy making.

With regards to the effect of the policy makers' level of education and their ability to appropriately utilize research evidence in taxation policy making, the study directly relates the level of policy makers' education to taxation policy making in Kisumu County, Kenya. The study therefore concludes that taxation policy makers with higher levels of education have better knowledge of and understanding of the taxation policy process that enables them to interpret and appropriately use research evidence in taxation policy making. Moreover, the study concludes that enhancement of policy makers' knowledge of the taxation process helps resolve all the other political and procedural challenges to evidence use in the process.

## **7.5 Recommendations**

Based on the findings of the study and the conclusions, this study makes the following recommendations for policy makers and research professionals or organizations with regards to uptake of and utilization of research evidence in the taxation policy making.

The first objective on categorization of nature of research evidence and its effect on uptake of research in taxation policy making, the study recommends an enhanced sensitization of policy makers on the concept of research evidence, and the various categories of nature of research evidence with regards to the relevant taxation policy spheres the evidence seeks to inform. In order to enhance the understanding of and sourcing for various categories of research evidence for uptake in taxation policy process, the study recommends that the executive arm of the county Government of Kisumu should strengthen their research department while the County Assembly of Kisumu should also be sensitized on the need to have a legislative research section with qualified officers to offer objective research evidence in taxation policy making. It is recommended that the taxation policymakers should not just rely on research agencies and think-tanks for the policy guidelines, budget ceilings and government standards but also for the quality of research evidence they generate. Further, the government research agencies, research think-tanks such as universities and other policy research organizations should enhance marketing and

popularization of their research outputs for enhanced awareness and uptake of their research evidence in policy making. This can be done through enhanced partnerships between the County Government and universities and other research organizations as well as organizing joint dissemination workshops, conferences and consultative forums on latest relevant research evidences that may inform the taxation policy.

This study recommends that a specific policy be developed by the County Government to streamline stakeholder engagements through effective and comprehensive public participation with an objective of sensitizing all policy actors on taxation policy and the importance of using research evidence in its preparation. The aspect of policy relevant research of socio-cultural, political and economic evidence should be taken care of by developing micro-policies or regulations specific to each revenue stream with data on all possible variables in that sector upon which any levies or rates can be embedded.

The second objective with regards to communication of research evidence for uptake in taxation policy making, the study recommends that research evidence should be packaged with due consideration to the taxation policy process, the ability of the taxation policy maker to access and interpret the evidence as well as the relevance of the category of evidence packaged to the taxation policy. Moreover, in order to enhance communication of evidence, there should be enhanced partnerships especially between conventional researchers and local government policy makers as well as the use of contemporary user-friendly tools of communication such as social media, conferences and workshops. The study also recommends that every oral tool of disseminating research evidence used such as conferences and workshops should be accompanied by written forms such as reports and articles for continuous information sharing and enhanced dissemination with little risks of distortions. Appropriate communication of evidence must also consider the quality of evidence with regards to its confidence in context and methodology as well its time of communication with regards to the stage of processing the taxation policy in Kisumu County.

In order to inform public policy, this study also recommends that the County Government of Kisumu should amend her communication policy to factor in clear mechanisms on how research evidence can be shared with various departments. This should also include how such information and evidence can be sourced from relevant authorities, and members of the public, received and

processed by the policy makers. The third objective on the effects of knowledge of the policy makers on the uptake of research evidence in taxation policy making, the study recommends that the County Government of Kisumu should take deliberate efforts aimed at the enhancement of policy makers' analytical and decision-making skills as key skills required for appropriate uptake of research evidence in taxation policy making. The taxation policy makers in Kisumu County should also sharpen their interpersonal skills through personal initiatives, trainings and networking. These are important skills useful for appropriate interpretation of and uptake of evidence in policy making. The study also recommends continuous trainings and capacity development of County policy makers in order to update their knowledge and skills on contemporary issues around research methodologies, policy analysis and data management in order to enhance their ability to utilize research evidence in taxation policy making. The workshops and mentorship programs can also be facilitative mechanisms through which policy makers can enhance their skills on appropriate ways of uptake of research evidence in taxation policy making. Taxation policy makers should also take it upon themselves to pursue advanced levels of education relevant in research and policy analysis in order to improve their knowledge of the policy process and appropriate utilization of research evidence in policy formulation. This is important in enabling the policy maker to have the ability to source for variety of categories of research evidence, review and be able to make rational policy decisions. The study contends that enhancement of policy makers' knowledge of the taxation process can help resolve all the other political and procedural challenges to evidence use in the taxation policy making process.

This study also recommends that the county Government should develop a specific policy on staff trainings and capacity development with specific provisions on periodic training needs assessment in order to constantly offer the taxation policy makers an opportunity to improve their skills.

## **7.6 Suggestions for Further Research**

The following issues which were not the focus of this study emerged from the respondents despite not having been part of the study objectives. It would therefore important that they benefit from another research in order to advance the body of knowledge around the use of research evidence in informing the local taxation policies and tax compliance. The suggestions for further research include,

- a) The influence of education levels of Members of County Assembly (MCAs) on the quality of taxation policy
- b) The effects of County Government development plans on tax compliance amongst small scale traders within Kisumu City
- c) The impact of uptake of economic category of research evidence on performance of taxation policy in Kisumu County
- d) Assessment of the adequacy of local taxation policy and legal frameworks on the performance of own source revenue in Kisumu County

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**APPENDICES**

**APPENDIX 1: Questionnaire for the Staff of County Government of Kisumu**

**QUESTIONNAIRE**

**CODE**

**Preamble**

Dear Respondent,

My name is Raphael Juma Akeyo, a student of Masters in Research and Public Policy at Maseno University, Kenya. I would like to ask you to assist me in filling this questionnaire seeking to generate data on the assessment of the determinants of research uptake in the preparation of taxation policy in Kisumu County, Kenya. The data generated will help me write a thesis which is a partial requirement for the course. Feel free to answer the questions in the best manner you understand them and be assured that your views will be treated with utmost confidentiality. This research will help the County Government and all relevant stakeholders appreciate the role of research in preparation of the taxation policy (Annual Finance Bill) which is an important taxation/ revenue generation policy tool. Participation in this research is voluntary and you are free to decline to answer a question you are not comfortable with. Kindly note that there will be no monetary appreciation for your participation in this study. If you consent to participate, please sign hereunder.

Kindly indicate your consent to participate in this exercise by signing below:

Signature:.....

Your participation is highly appreciated.

**SECTION A: DEMOGRAPHIC DISTRIBUTION OF RESPONDENTS** (*please tick as appropriate*)

**Respondents Profile:**

**1. What is your level of education?**

- Primary [ ]
- Secondary [ ]
- Tertiary [ ]
- University [ ]

**2. How long have you worked at your current station?**

- 0- 1 year [ ]
- 1-5 years [ ]
- 6- 10 years [ ]
- Above 10 years [ ]

**3. Kindly indicate the section/ department in which you are currently stationed?**

- Revenue Section [ ]
- Planning Section [ ]
- Accounts Section [ ]

**SECTION B: How categorization of research evidence determines its uptake in the preparation of taxation policy**

*The questions in this section are aimed at obtaining views about various issues related to the nature of various research findings and how they determine the utilization of research evidence in the preparation of Annual Finance Act. Please answer appropriately. Some questions have scores that are measured on a five-point Likert scale where 1=strongly disagree, 2=Disagree, 3=Not Sure, 4=Agree and 5=strongly agree.*

4. Do you understand what research evidence is?      YES    { }    NO      { }  
 Kindly discuss your answer above: .....

5. Which of the following words or concepts would best capture your simplest definition of the concept 'research evidence'? (Please tick appropriately)

<b>Word/ concept</b>	<b>Tick here</b>
Data	
Information	
Statistics	
Reports	
Journal articles	
Books& book chapters	
Policy briefs	
Government circulars	

6. From which of the following sources do you get your research evidences for use in taxation policy making in Kisumu County Government?

<b>Sources of research findings</b>	<b>(tick as appropriate)</b>
University Research Centers	
Other Private Research Institutions	
Government Research Institutes	
Research Departments-CGK	
Staffs' own initiatives	
None of the above	

Please discuss your choice(s) above with examples of the exact research outputs you get from the sources you have mentioned:.....

7. Kindly give examples of the various nature of research evidence that can be categorized under; socio-cultural nature of evidence; political nature of evidence; and economic nature of evidence (*the researcher to explain to the respondent the conceptualization of the concept of categorization of nature of research evidence in this study*)
8. In your own understanding, what category of research evidence can you consider as most appropriate for uptake in the preparation of the Annual Taxation Policy in Kisumu County?(*Please tick as appropriate*)

<b>Category of evidence</b>	<i>(tick)</i> <b>Most appropriate</b>
Socio-cultural category of evidence	
Political category of evidence	
Social category of evidence	

Please discuss your choice above: .....

.....

9. In your considered opinion, which of the following factors do you think greatly affects the uptake of the various categories of research evidence in taxation policy making in Kisumu County? (*please tick all that are applicable*)

<b>Factor</b>	<b>Tick</b>
Conventional ways of research& policy making	
Scientific nature of evidence	
New knowledge generated by the evidence	
Reliability of the research evidence	
Policy and practice with regards to policy making	

Please discuss your choices above:.....

.....

**SECTION B: Communication of research findings**

*The questions in this section are aimed at obtaining views about various issues related to the manner in which research evidence communication determines their utilization in preparation of annual finance act. Please circle the appropriate response that best represents your opinion on the question. The score in some closed questions is measured on a five-point Likert scale where 1=Strongly disagree, 2=Disagree, 3=Not Sure, 4=Agree and 5=Strongly agree. Others questions are however open ended to allow an explanation of the answers given where necessary.*

10. Do you think the manner in which research evidence is packaged has any effect on its uptake for taxation policy making in Kisumu County? YES { } NO { }.

Please discuss your choice above: .....

.....

11. Which of the following issues in the concepts of packaging of information affect the packaging of research evidence for uptake in taxation policy making in Kisumu County?

<b>Issues in information packaging</b>	<b>Tick</b>
Simplicity of research concept being presented	
Simplicity of language used	
Policy relevance of research evidence	
Ease of interpretation of research evidence in policy friendly options	

12. Which of the following forms of communication is most utilized in communicating research evidence for taxation policy making in Kisumu County?(tick one as appropriate)

<b>Form of communication</b>	<b>Response (tick one)</b>
Oral	
Written	

Please explain your response: .....

.....

13. Which of the following classification of tools of communicating research evidence are most frequently utilized in communicating research evidence for taxation policy making in Kisumu County? *(please tick as appropriate)*

<b>Classification of communication tools</b>	<b>Tick as appropriate</b>
Research publications	
Intra-government agency briefs	
Internet	
Other publications	

Please give examples of the outputs communicated through the tools you have chosen above: .....

14. In your own judgment, which of the following variables of communication do you think greatly affect the uptake of research evidence during taxation policy making? *(tick as appropriate)*

<b>Variable of communication</b>	<b>(Tick)</b>
Timeliness in availability of research evidence	
Policy relevance of the evidence	
Quality of evidence	

Please discuss your response above: .....

15. Please state whether you; agree, strongly agree or disagree, strongly disagree -that the following variables affect the uptake of research evidence in taxation policy making. *(please tick appropriately)*

<b>Variable</b>	<b>Agree</b>	<b>Strongly Agree</b>	<b>Disagree</b>	<b>Strongly Disagree</b>
Timeliness in availability of evidence				
Policy relevance of research evidence				
Quality of evidence				

Please discuss your choices above: .....

16. Do you think the way in which research evidence is communicated or presented by the various researchers or research bodies can be an impediment/ a challenge in the uptake of research evidence in the preparation of the Taxation Policy? YES ( ) NO ( )

Kindly explain: .....

.....

**SECTION D: Knowledge of policy makers and the uptake of research evidence in preparation of annual finance act.**

*The questions in this section are aimed at obtaining views about various issues related to knowledge of policy makers in regard to research and its contribution to uptake of research evince in the preparation of Annual Finance Act. Please Answer appropriately. Some questions have scores that are measured on a five-point Likert scale where 1=Strongly disagree, 2=Disagree, 3=Not sure, 4=Agree and 5=Strongly agree.*

17. Do you think you need any training with regards to the interpretation of and uptake of research evidence in taxation policy making? YES { } NO { }.

Please mention the specific training needs you require: .....

.....

18. Which of the following skills-set has an effect on a policy makers’ ability to appropriately interpret and uptake research evidence in taxation policy making?

Skills-set	Please tick as appropriate
Inter-personal skills	
Decision making skills	
Analytical skills	

Kindly discuss: .....

19. What level of education do you think one should have to be able to effectively understand the process and appropriately facilitate the uptake of research in the preparation of the Annual Taxation Policy?

Level of education	Please tick as appropriate
Primary level	
Secondary level	
Tertiary level	
University Level	

Kindly explain your response above: .....

.....

20. Please tick in the table below, your preferred source of learning from which you would wish to get trainings on uptake of research evidence in taxation policy making.

<b>Source of knowledge</b>	<b>Preference (kindly tick)</b>
Conventional education	
Self-learning through work experience	
On-the job trainings& workshops	

Please discuss your choice above and how it can influence your ability to use research evidence in taxation policy making: .....

.....

21. Would you say that you have the adequate knowledge and ability to describe and adequately engage in the taxation policy process? YES { } NO { }

Please discuss your knowledge on taxation policy given your skills and experience: .....

.....

22. What challenges do you face in the process of interpretation of and utilization of research findings in policy making? .....

.....

-THE END-

*Thank you for participating in this exercise.*

## APPENDIX 2: Key –Informant Interview Guide

### KEY INFORMANT INTERVIEW GUIDE

1. Kindly describe what your understanding of the concept ‘research evidence’ is?  
*(please probe for examples and sources –if any)*
2. Kindly discuss how the taxation policy making in Kisumu County benefits from the following sources of research evidence; Government Research centers, Research department of the County Government of Kisumu, University Research Centers, Initiatives by individual staff members, Other Private Research Institutes.  
*(the researcher shall mention each of the sources as the respondent discusses)*
3. Kindly discuss the various research evidence that can be categorized under; socio-cultural category of evidence; political category of evidence; and economic category of evidence*(the researcher to explain to the respondent the conceptualization of the terms nature of evidence and categorization of nature of evidence according to this study)*
4. Discuss the importance of the three categories of research evidence to the taxation policy making
5. Discuss the forms of communication used in sharing research evidence and how the choice of use of either form can affect the uptake of research evidence in taxation policy making. *(probe for specific examples)*
6. Discuss the tools of communication most frequently used in sharing research evidence during taxation policy making in Kisumu County. *(probe for the specific examples of tools used and the research outputs shared using the tools mentioned)*
7. Please discuss how each of the following variables (timeliness of availability of evidence, relevance of evidence and quality of research evidence -being communicated) affect the uptake of research evidence in taxation policy making in Kisumu County.
8. In your own words, kindly explain how communication of research findings affects the uptake of research evidence in preparation of the Finance Act.
9. Kindly describe the various skills capacity necessary for policy makers to make use of research of different nature to support interdisciplinary policy making with specific reference to taxation policy making.

10. What training needs do you think are appropriate for policy makers involved in taxation policy making in Kisumu County
11. Discuss the preference of various sources of learning with regards to acquiring knowledge and skills useful for the taxation policy making. (*probe in reference to conventional academic education/ self-learning through experience/ on-the job trainings and workshops*)
12. Discuss the relationship between the knowledge and ability of policy makers and the uptake of research evidence in taxation policy making.
13. What are the challenges that policy makers face with regards to their attempts to use research evidence in taxation policy making in Kisumu County?
14. Kindly explain the importance of regular capacity building trainings of policy makers with regards to appreciation and use of research findings in policy making.

-THE END-

*Thank you for participating in this exercise.*

### **APPENDIX 3: Focused Group Discussion Guide**

#### Focused Group Discussion Guide for Members of Kisumu County Assembly –Finance Committee

1. Categories of research evidence
  - a. Discuss with the respondents their understanding of the concept of research evidence, concept of categorization of research evidence
  - b. Discuss the three categories of research evidence (socio-cultural category of evidence, political category of evidence and economic category of evidence) and how each of them affects uptake of evidence in taxation policy making in Kisumu County.
2. Communication of Research evidence
  - a. Discuss the concept of packaging of evidence, forms of communicating evidence, tools of communicating evidence
  - b. Discuss how the selected variables of communication affect the uptake of research evidence in taxation policy making (time, relevance of information and quality of information)
3. Knowledge of policy maker with regards to uptake of research evidence
  - a. Discuss the Skills gap in relation to use of research evidence in taxation policy making. Specific learning needs
  - b. Education levels and effect on ability to use evidence
  - c. Preferred learning centers (conventional education, self-learning through experience, on-the job trainings and workshops)
4. Discuss the challenges taxation policy makers face

-THE END-

*Thank you for participating in this exercise.*

**APPENDIX 4: Letter of Introduction/ Consent request to the respondents**

Raphael Juma Akeyo

P.O Box 19579-40100

Kisumu

Date:.....

Dear Respondent,

**RE: CONSENT REQUEST FOR AN INTERVIEW FOR ACADEMIC RESEARCH PURPOSES**

Kindly receive my request for the purposes stated above.

I am a graduate student of Research and Public Policy at Maseno University, Kenya. As a requirement for the award of my master’s degree in Research and Public policy, I am carrying out an academic research titled: “assessment of the determinants of research uptake in the preparation of taxation policy in Kisumu County, Kenya.” The main objective of this study is to assess the determinants of research uptake in the preparation of taxation policy in Kisumu County, Kenya. I therefore approach you as one of the participants in this study. Kindly be assured that the information that you shall give shall be treated with utmost confidentiality and for purposes of this study only. The interview will take about 60 minutes. Your participation in this interview is completely voluntary. If at any time you wish to stop, or take a break or withdraw, please feel free to let the interviewer know. Note that this study has been approved by the Maseno University Ethics and Review Committee (Maseno University Ethics Review Committee (MUERC) Directorate of Research, Publications and Innovations (DRPI) Maseno University Main Campus, Along Kisumu-Busia Road, P. O. Box, Private Bag, Maseno, Kenya or **Email Address:** [muerc-secretariate@maseno.ac.ke](mailto:muerc-secretariate@maseno.ac.ke) or **Telephone Number:** + 254 57 351 622 EXT. 3050.

The findings of this study shall be shared with you upon its conclusion.

Kindly append your signature below as an indication of your consent to proceed with this exercise.

Respondents Signature:.....Date:.....

Thank you.

Yours faithfully

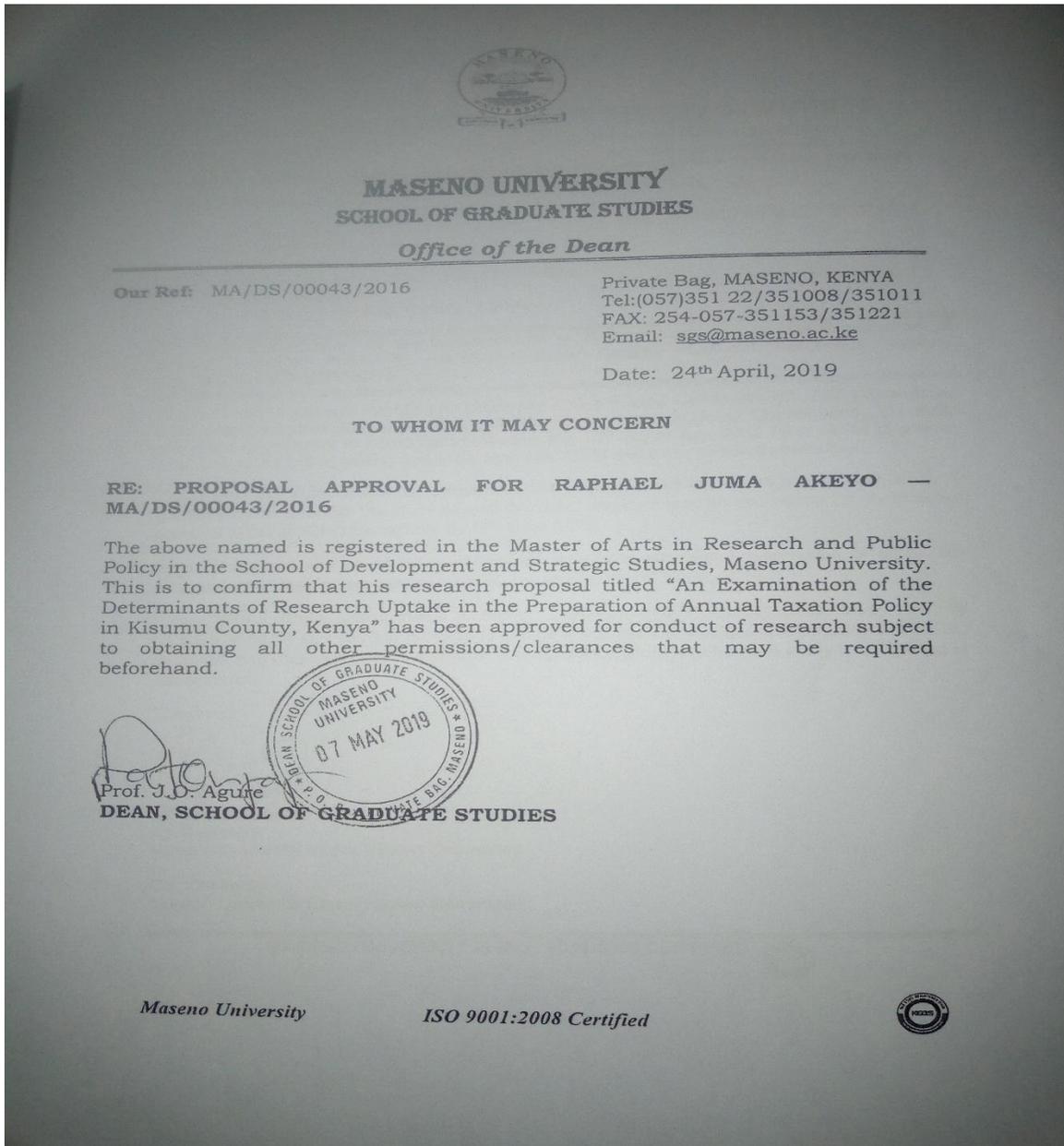
**Raphael Juma Akeyo (Researcher)**

**P.O Box 7-40600, Siaya**

**+254 720721581**

**[jumaraphael2@gmail.com](mailto:jumaraphael2@gmail.com)**

**APPENDIX 5: Study approval by the school of graduate studies (SGS) -Maseno University**



**APPENDIX 6: Study approval by Maseno University Ethics Review Committee (MUERC)**

  
**MASENO UNIVERSITY ETHICS REVIEW COMMITTEE**

Tel: +254 057 351 622 Ext. 3050  
Fax: +254 057 351 221

Private Bag – 40105, Maseno, Kenya  
Email: [muerc-secretariate@maseno.ac.ke](mailto:muerc-secretariate@maseno.ac.ke)

---

**FROM:** Secretary - MUERC

**DATE:** 19<sup>th</sup> July, 2019

**TO:** Raphael Juma Akeyo  
PG/MA/DS/00043/2016  
Department of Development Studies  
School of Development and Strategic Studies  
Maseno University  
P. O. Box, Private Bag, Maseno, Kenya

**REF:** MSU/DRPI/MUERC/00726/19

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**RE:** An Examination of the Determinants of Research Uptake in the Preparation of Annual Taxation Policy in Kisumu County, Kenya. Proposal Reference Number MSU/DRPI/MUERC/00726/19

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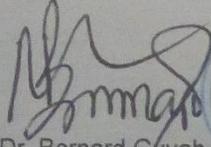
This is to inform you that the Maseno University Ethics Review Committee (MUERC) determined that the ethics issues were adequately addressed in the initial proposal. Consequently, the study is granted approval for implementation effective this 19<sup>th</sup> day of July, 2019 for a period of one (1) year. This is subject to getting approvals from NACOSTI and other relevant authorities.

Please note that authorization to conduct this study will automatically expire on 18<sup>th</sup> July, 2020. If you plan to continue with the study beyond this date, please submit an application for continuation approval to the MUERC Secretariat by 15<sup>th</sup> June, 2020.

Approval for continuation of the study will be subject to successful submission of an annual progress report that is to reach the MUERC Secretariat by 15<sup>th</sup> June, 2020.

Please note that any unanticipated problems resulting from the conduct of this study must be reported to MUERC. You are required to submit any proposed changes to this study to MUERC for review and approval prior to initiation. Please advise MUERC when the study is completed or discontinued.

Thank you.

  
Dr. Bernard Guyah  
Ag. Secretary,  
Maseno University Ethics Review Committee.



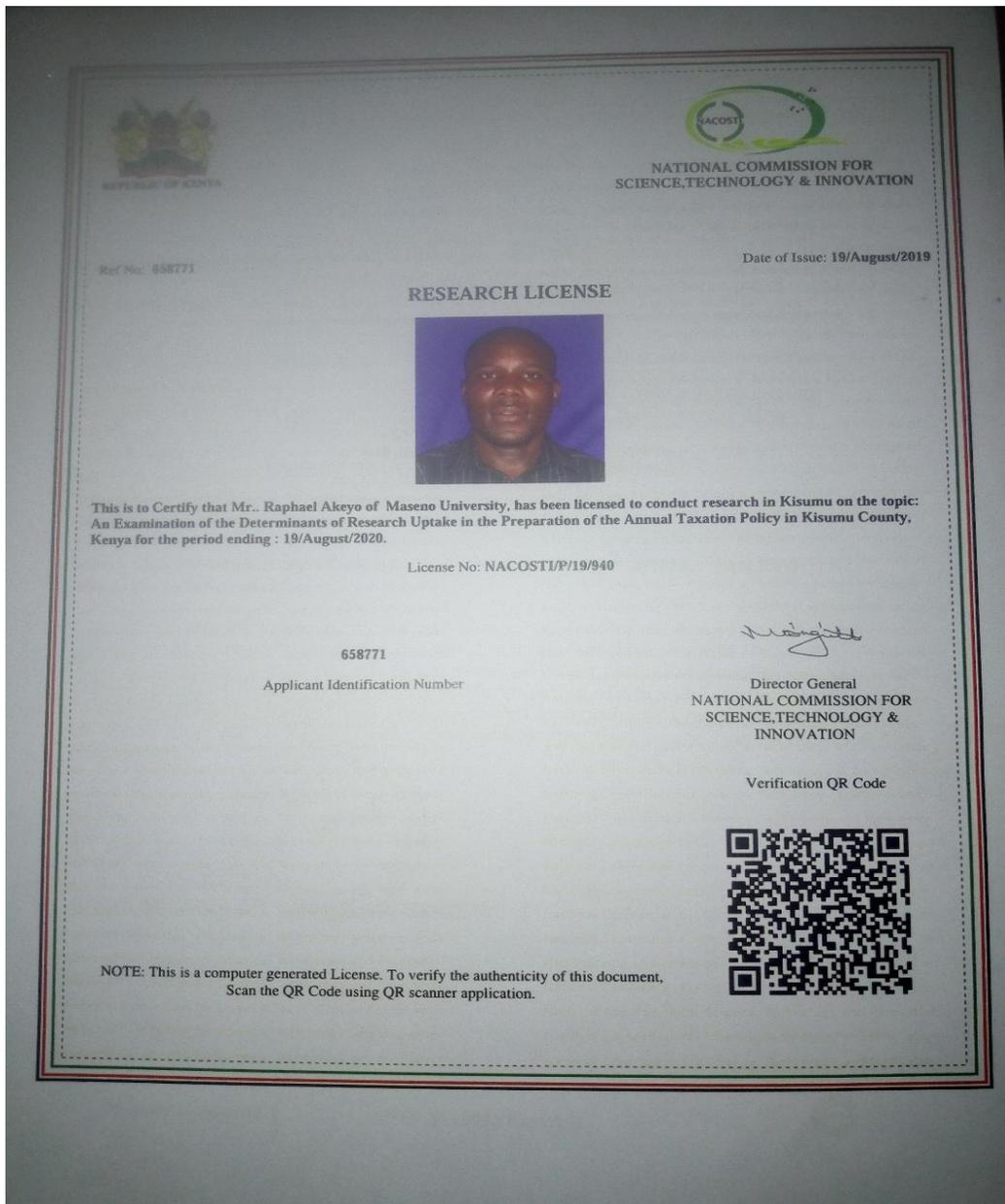
Cc: Chairman,  
Maseno University Ethics Review Committee.

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**MASENO UNIVERSITY IS ISO 9001:2008 CERTIFIED**



**APPENDIX 7: Study approval by the National Commission for Science Technology and Innovation (NACOSTI)**



**APPENDIX 8: Study approval by the County Government of Kisumu**

