

Community-based and customary taxation in south-central Somalia: Possibilities for hybrid governance and DIALOGUE programming

Report commissioned by the Danish Refugee Council, Somalia

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EXECUTIVE SUMMARY:

This report presents the findings of a feasibility study commissioned by the Danish Refugee Council (DRC), exploring customary taxation, accountability and governance across south-central Somalia. The aim of the analysis is to provide insights into the design of a new program, ‘DIALOGUE in Somalia through resource mobilization.’ The feasibility study has been carried out by researchers from the International Centre for Tax and Development and funded by the Somali Stability Fund.

The analysis explores two primary research questions:

- 1) *What is the social reality of customary taxation across south-central Somalia?*
- 2) *What are the potential linkages between customary taxation and formal governance? What are the possibilities for customary taxation to be linked to hybrid service delivery models, such as the DIALOGUE program?*

Focus groups and key informant interviews were carried out across seven different case study sites across Hiran and Jubaland regions. A national Somali research team undertook fieldwork between May 2016 and June 2016. The consultants undertook remote management of research from Nairobi in May 2016, and analysis of findings in June 2016.

The resulting analysis has highlighted a number of relevant findings on customary taxation, community development, and governance across south-central Somalia:

There are a variety of different actors and networks involved in taxation and service delivery across case study communities. These actors vary across informal and formal institutions, with different levels of power and decision-making dependent on the community in question. Formal institutions, such as local administrations, generally assert the majority of their power and decision-making authority through the provision of security. Informal institutions, such as clans, traditional leaders or religious entities, generally have a large degree of effective authority on social and community development matters.

Effective authority of formal institutions is generally stronger in institutions closest to the communities. Village councils are largely perceived as relevant and legitimate governance structures due to their close ties to the community. Respondents demonstrate a higher level of mistrust when it comes to the district administration, as they are perceived as being farther removed from communities. Region and federal structures hold very little legitimacy and almost no effective authority at the community level.

There is a high degree of informal collaboration between state and non-state actors. Examples of collaboration include on service provision, community development projects, security, and the levying of taxation. Collaboration is highest between local level actors, such as village councils, clan and traditional leaders, religious leaders, and civil society groups.

There exist a wide variety of payments citizens make to both state and non-state actors. Examples of customary taxation are common and found across research sites, including payments such as clan contributions and insurance, religious contributions, civil society collections, contributions to emergency assistance, and other payments to community development projects. These payments are primarily collected by community leaders, such as clan, traditional, religious or civil society leaders. Payments to state actors are generally levied on larger entities, including payments such as business taxes, transport fees for commercial vehicles, or livestock fees. Payments are levied primarily by district officials, such as tax collectors, or by local security forces.

Reliance on community-based actors for state collection of revenue was common. State officials worked alongside community leaders, such as clan elders or civil society groups, for community buy-in of taxation. This form of collaboration was often seen during state collection of revenue, with government officials using community leaders to negotiate tax payments on their behalf.

Perceptions of revenue collection varied across locations. There was a high degree of variation of perceptions of revenue collection. Nevertheless, respondents generally described state collection of revenue collection as ineffective, negative, or coercive. In areas where there are stronger state-society relations, perceptions and trust in state actors and revenue collection were viewed positively.

Social and non-state actors and payments were generally perceived with a higher degree of legitimacy and trust than state-based actors and payments. Overall, respondents described community-based actors more positively than state-based actors, across measures of trust and accountability. Payments made to social actors, such as clans or religious leaders, were also viewed more positively.

Informal and customary revenue collection systems are deeply embedded in the social landscape of each specific community. Payments such as clan contributions, religious payments, or civil society collections were viewed as legitimate, and necessary for the social life and the development of their communities.

There are several factors that would increase taxpayer willingness to contribute to revenue mobilization. Respondents indicated that factors such as transparency of funds, increased security, and better community development would incentivize them to contribute their own funds for community development projects. This suggests that there is scope for citizens to contribute their own financial resources to a program such as the DIALOGUE proposal.

Across all research locations, there was general receptivity and willingness to participate in the DIALOGUE project. This included receptivity by citizens to contribute funds, as well as receptivity by both government and community actors (such as clans, traditional leaders and civil society) to collaborate on such a project.

While general receptivity was high, research sites were highly nuanced, highlighting the importance of being cognizant of local context. Power dynamics, existing collaborations and perceptions of revenue mobilization vary greatly depending on the location in question. Case study results should not be seen as generalizable, but as highlighting the patterns and relationships that would need to be understood in each potential project location before implementing any program.

There exist a number of entry-points that the DRC could capitalize on if it moves forward with DIALOGUE programming. These include existing customary taxation structures, the legitimacy of social actors on revenue mobilization and governance, and existing collaborations between formal and informal institutions on community development projects. These pre-existing structures could be used as

a catalyst for any future revenue mobilization programs; however, this should be based in a deep understanding of the actors, customary taxation structures, institutions and context specific to each location.

Respondents emphasized that a strong and effective monitoring system would need to be implemented for DIALOGUE to work in their communities. Monitoring by a council of elders or local civil society groups (such as women's or youth groups) were seen as the most effective mechanisms. Monitoring through a proposed SMS system was seen as difficult, especially in Hiran, due to lack of SMS knowledge and literacy challenges. Monitoring by INGOs was discouraged, due to perceived distrust of outside organizations.

For DIALOGUE to move forward, there are several challenges that should be considered by the DRC. These include factors such as:

- **The overall hesitancy of respondents to work across clan groups.** Respondents noted concerns that such a project could stimulate clan conflict or conflict over resources, particularly in areas where there are existing clan conflicts or negative state-society relations.
- **The challenge of linking DIALOGUE to regional governance and upstream actors.** Establishing collaboration between DIALOGUE communities and regional structures may prove to be a less receptive entry point than village or district administrations due to the lack of presence in sub-regional areas, the lack of existing linkages between customary institutions and regional governments, and higher degrees of mistrust toward farther removed government actors. This may be more feasible for Kismayo, where a stronger and more stable structure exists to collaborate with, compared to the uncertain nature of Hiran's ongoing state formation process.
- **The need for context-specific and research-informed programming.** A generalized approach to DIALOGUE programming is not possible; any future implementation will need to be grounded with an in-depth context analysis of specific project sites. Power dynamics, informal institutions, and revenue mobilization mechanisms vary dependent on location. DIALOGUE should prioritize ongoing research efforts to ensure it has adequately captured local dynamics.

Overall, the findings suggest that formal institutional actors may be able to leverage pre-existing relationships with informal institutions and customary revenue mobilization. There exists the potential to establish positive linkages between informal and formal actors, for the provision of hybrid service delivery or governance envisioned by DIALOGUE. Findings also suggest a way forward for state building efforts, suggesting the necessity of longer term investments in institutional capacity building, in order to support the development of positive state-society relationships.

ABBREVIATIONS

AMISOM	African Union Mission in Somalia
ASWJ	Ahlu Sunna Waljama'a
CDRD	Community Driver Recovery and Development
DIALOGUE	Develop Informed and Accountable Governance through User Empowerment
DRC	Danish Refugee Council
FMS	Federal Member State
FGD	Focus Group Discussion
FGS	Federal Government of Somalia
IJA	Interim Jubba Authority
LA	Local administration
INGOs	International Non-Governmental Organizations
KIIs	Key Informant Interviews
SNA	Somali National Army
VC	Village Council

I. INTRODUCTION:

The Danish Refugee Council (DRC) is leading the design of a new programme called ‘DIALOGUE in Somalia through resource mobilization.’ An evolution of the previous Community Driven Recovery and Development (CDRD) program, DIALOGUE aims to increase accountability and legitimacy in local governance by establishing bottom-up community-driven development and stabilization programs.

This report presents the findings of a feasibility study intended to inform the future design and implementation of the DIALOGUE programme, with the goal of understanding the social reality of taxation, legitimacy, and accountability across south-central Somalia. This feasibility study involved exploratory qualitative research to investigate how customary institutions are able to mobilize financial resources in Jubaland and Hiran, in order to ascertain the potential of taxation to contribute to good governance and accountability, as well as to explore opportunities to link customary systems to different forms of hybrid systems of taxation and service delivery. Field research was conducted in seven locations across Hiran and Jubaland from May 2016 to June 2016.

The main objectives of the research study included:

- Mapping of existing public services, community development projects, and forms of collective action across south-central Somalia
- Mapping of existing mechanisms of decision-making and influence at the community level
- Exploration of customary taxation and the relationships of clan, community, and government entities in revenue collection
- An investigation of how different community actors can better take advantage of informal taxation, and any potential linkages between formal-informal revenue collection systems in relation to hybrid revenue collection and/or service delivery

To address these objectives, this report has been broken down in four parts. Part 1 examines key decision-makers, influence and public service provision across research locations. Part 2 examines the mapping of payments made to state and non-state actors. Part 3 examines perceptions of trust, accountability, and legitimacy across formal and informal institutions. Part 4 discusses respondent receptivity to the DIALOGUE proposal, examining potential linkages for future DRC programming.

II. BACKGROUND AND RESEARCH CONTEXT:

Taxation, state building, and good governance

Taxation is among the most essential tasks of any state. Research suggests that it can provide the foundation for state building, and accountable relationships between citizens and states (Moore 2004, Prichard 2009 and 2010, Prichard and Leonard 2010, Bräutigam 2008b, Gervasoni 2010, Hoffman and Gibson 2005, Chaudhry 1997, Ross 2004, Timmons 2005, Mahon 2005). This works through two primary logics. First, tax collection requires states to develop a complex bureaucratic apparatus and a measure of meritocratic administration, to strengthen the rule of law and to demand cooperation across branches of government. Taxation can thus lead to the strengthening of state capacity and efficiency across a range of government institutions (Bräutigam 2008a, Prichard and Leonard 2010). Second, taxation is likely to spur expanded accountability by encouraging taxpayer-citizens to make demands of their government, and by providing incentives for governments to bargain with citizens and to respond to citizen demands in order to enhance “quasi-voluntary” tax compliance and sustain state revenues (Levi 1988, OECD, 2008, Moore 2007, Prichard 2009 and 2010). There is growing recognition of these possibilities within academic and policy circles (e.g. OECD 2008 and 2010).

In conflict-affected settings, attention to taxation may particularly important in contributing to the reconstruction of state capacity, legitimacy, and accountable relations with citizens (Therkildsen 2008, Prichard, van den Boogaard, Milicic & Benson forthcoming). Indeed, “a fundamental problem in many fragile states is that political and economic elites may have very little interest in strengthening state capacity or in constructive engagement with their own citizens, because they do not depend on them for revenue” (OECD 2010: 10). This suggests that it may be particularly important for international actors to focus on the processes of tax collection and bargaining as modalities to rebuild the state from the ground up.

Critical to understanding taxation in conflict-affected settings is a recognition that, especially outside of large cities, much of the “tax” system is informal, including “off the books” collection by tax officials; assorted levies by different state agencies; community development charges administered by local politicians, notables and traditional authorities; or revenues collected by other non-state actors, including armed groups (van den Boogaard and Prichard 2016; Lough, Mallet & Harvey 2013; Olken and Singhal 2011). Accordingly, understanding the potential contributions of taxation to state building and accountability in post-conflict countries demands an analysis of both the formal and informal dimensions of tax collection.

Taxation and state building in south-central Somalia

State building in Somalia has a complicated and tumultuous past. As a country with a longstanding history without a functioning central government, Somalia remains deeply divided. Although there has been a slow shift in the political landscape since 2012 (with the establishment of Federal Government of Somalia and the strengthening of certain state institutions), factors such as insecurity, power struggles, elite capture, and competition for resources remain key challenges for the establishment of formal state authority. Due to this history of weak and ineffective governance,

local communities have developed a wide variety of local and informal systems to manage their own communities in light of top-level failure.

Due to this limited state capacity, donors have traditionally relied on channeling large amounts of funding through aid organizations, in order to fill gaps in service provision. However, we are now seeing a shift, whereby international donors want to use government channels for development assistance funds. This presents a challenge for development and political actors, as a weak institutional base and lack of state-citizen trust hampers the ability to channel revenues through these fledgling government systems.

Currently, top down interventions have failed to provide the missing link in the Somali state building project, with limited ability to foster positive state-society relations. As a study from the OECD on state legitimacy in fragile environments has emphasized, ‘donors need to recognize that trying to strengthen state capacity and legitimacy in fragile environments, by imposing or supporting the creation of rational-legal political institutions, will not work’ (OECD, 2010). Instead, it may be more beneficial to “work with the grain” of existing institutions, practices, and local governance realities (Booth 2011; Kelsall 2011). Accordingly, development actors and donors should seek “to design reform that is consonant with inescapable capacity constraints [at least in the short term] and the broader social reality” in which taxation and governance “are embedded” (Prichard and van den Boogaard 2015).

What does taxation look like in Somalia? Currently, the Federal Government of Somalia (FGS) is undergoing a federalizing process, with the Provisional Constitution of 2012 laying the foundation for the creation of several Federal Member States (FMS) (Federal Government of Somalia, 2012). As of 2015, only one FMS is in existence, the Interim Jubba Administration. Within Vision 2016 (a comprehensive roadmap by development partners for democratic governance in Somalia), the federalizing process aims to be complete by the time of elections in August 2016. Under this process, the federal government and FMSs share the responsibility of delivering services to citizens; however, concrete policies around power sharing are ambiguous, especially in relation to taxation and the allocation of funds. The Provisional Constitution does not assign revenue collection to different levels of government, but instead, according to Article 50 (f), assigns revenue-raising responsibilities to the level of government that can exercise that responsibility most effectively (Federal Government of Somalia, 2012). In theory, and according to the constitution, these responsibilities shall be determined by negotiations. In practice, this means that the federal government collects revenue from the Banaadir region, and FMSs will most likely be responsible for revenue-raising in their regional jurisdictions. Additionally, during the period of state collapse, some municipalities have developed revenue collection systems that are still in place, including the collection of business fees and transport or checkpoint revenue.

Several challenges to strengthening formal revenue collection capacity remain, with implications for the likelihood of taxation contributing to state building objectives. First, the institutional capacity of revenue raising systems is very weak, with a reliance on revenue from a few large entities, such as seaports, airports, customs and international trade revenue (World Bank, 2015). This has created a system where regions with access to seaports or other entry points can raise higher revenue than other, landlocked regions. Second, although Somali stakeholders have agreed to the regional allocation of funds, a transfer system has yet to be developed, with the policy process hampered by political deadlock. Finally, a lack of legal and regulatory frameworks, a lack of taxpayer registration, and very low collection of personal or business tax revenue all demonstrate the weaknesses in Somalia’s formal taxation system (World Bank, 2015).

At the same time, there are parallel institutions of revenue collection and service delivery operating at the local levels across Somalia, filling a gap that exists in formal statehood. These informal and non-state institutional forms have been found to be prevalent in other conflict-affected and fragile states and areas of weak formal statehood (e.g. Jibao, Prichard, and van den Boogaard forthcoming; Olken and Singhal 2011; Prud'homme 1992; Beard 2007; Raeymaekers 2010), though, to the best of our knowledge, have not been documented or researched in the context of Somalia. These dynamic, overlapping or perhaps competing systems of revenue-raising thus coincide with an ongoing reform process at the FMS and federal level.

Although the tax system in south-central Somalia is weak and divided, there is evidence from elsewhere in Somalia of the potential for taxation to support the development of effective and accountable governance institutions. As Nicholas Eubank (2010) argues “revenue bargaining” has been central to Somaliland’s political development since 1991, while also contributing to the development of accountable and representative institutions. In the case of Somaliland, the effectiveness of the relationship between taxation and state building was predicated on the incentives of political elites. As Somaliland was ineligible for foreign aid after its secession in 1991, the government was forced to rely on citizens for revenues to function. The policy lessons to be drawn from this case suggest that greater attention should be focused on the incentives of elites to support the bottom-up processes of state building through tax collection and revenue bargaining.

CDRD and DIALOGUE – Danish Refugee Council programs

To contribute to the overall development and state building process in Somalia, the Danish Refugee Council (DRC) has been working on a multitude of different projects aimed at fostering stronger governance and community development at a local level. This study has been conducted to test the feasibility of one of the DRC’s new governance programs, DIALOGUE in Somalia through resource mobilization.

The new DIALOGUE proposal is an evolution of the Community Driven Recovery and Development (CDRD) program. The overall goal of the CDRD program was to strengthen communities to take charge of their own development, using block grants used by communities to fund projects (DRC, 2014). The new DIALOGUE proposal builds on these foundations.

As suggested by the CDRD (DRC, 2014), it is possible to rely on the capacity and legitimacy of community leaders to enforce customary taxation. Although current approaches to state building start with the assumption that legitimacy and the pre-conditions for formal taxation systems are created after state institutions are able to provide inclusive services, an alternate approach to this would first seek to establish semi-formal taxation where there is existing legitimacy in community leaders and customary revenue systems. This suggests an approach where it may be possible for formal taxation could be built upon customary taxation and existing revenue collection systems. The new DIALOGUE program aims to operationalize this approach. It should be noted that this is not meant to set up parallel systems, but to create linkages between and build on what already exists.

The DIALOGUE program will establish funding schemes so that Somali leaders (including government authorities, clan and village leaders, civil society and other prominent individuals) can start crowd funded campaigns for community projects. Individuals throughout the community can contribute to these locally sourced revenue mobilization funds. The project aims to operate at the regional level, with linkages to district and villages across project sites.

DIALOGUE will provide financial incentives in the form of matching grants, in proportion to the amount raised by the leadership in charge of the crowd-funded campaigns. The proportion of the grant will depend on the level of inter-community and inter-clan collaboration. In addition, the program will provide cash transfers to vulnerable persons to empower them to participate in the process, as well as providing activities aimed at boosting participatory development processes, where leadership is not strong enough to manage the crowd-funded campaign.

The expected impact of the new DIALOGUE project is that *Somali's will trust more their government authorities (at the regional and district level) in managing the development of their own area* (DRC, 2016).

The expected outcome of the program is that *government authorities that participate in the funding scheme of the DIALOGUE program will be able to manage citizen's money in a more transparent, accountable and efficient way than government authorities that do not participate* (DRC, 2016).

The program's theory of change is based on resource mobilization as a way to enhance state-society relations. The theory of change is that *if government authorities are able to manage citizens' money in a transparent, accountable, and efficient way, then citizens will increase trust in the government*. This theory of change differs from the CDRD, which was based on participatory decision-making processes as a way to strengthen collective action. The new theory is based on the idea that revenue bargaining strengthens state capacity and legitimacy, instead of bargaining over how to allocate resources that come from the international community (DRC, 2016).

Methodology

In order to assess the feasibility of the proposed DIALOGUE program, the study aimed to examine two main research questions:

- 3) *What is the social reality of customary taxation across south-central Somalia?*
- 4) *What are the potential linkages between customary taxation and formal governance? What are the possibilities for customary taxation to be linked to hybrid service delivery models, such as the DIALOGUE program?*

In order to gain an in-depth understanding of the social reality and perceptions of customary taxation, governance and service delivery across south-central Somalia, qualitative methods were used in a number of selected case-study communities.

Research was undertaken in two main regions, Hiran and Jubaland. Stratified purposeful sampling was used employed the selection of data collection sites, to capture a rich and comprehensive range of respondents. Logistical issues also were taken into consideration for site selection, such as accessibility and security. Locations were stratified to capture urban and rural locales, as well as areas to include areas that were familiar or not familiar with the previous CDRD programs. Seven sites were selected including:

- Beledweyne (Hiran)
- El Gal (Hiran)
- Mataban (Hiran)
- Buloburde (Hiran)

- Kismayo (Jubaland)
- Dolow (Jubaland)
- Belet Xaawo (Jubaland)

Data collection was conducted by two national Somali research teams, one in Hiran and one in Jubaland. The consultant provided in-field training in Dolow and Beledweyne from April 2016 – May 2016, where the research teams were trained on the methodology.

In each location, focus group discussions (FGDs) and key informant interviews (KIIs) were held with a number of individuals, authorities and community leaders. In all locations, semi-structured interview guidelines were used, with the field teams additionally contributing their own observations and local knowledge. Due to the sensitive nature of the research, a verbal consent process was used, with field staff taking all respondents through a detailed informed consent procedure. 125 respondents were accessed in Jubaland, and 159 in Hiran, making the total sample 284 respondents overall.

Fieldwork was conducted from May 2016 to June 2016. In each research location, six FGDs were conducted, with citizens, clan leaders, civil society, market leaders and vulnerable individuals. KIIs were conducted with a range of government actors (such as the district commissioner, district council members, village council members, and taxation officers), as well as community leaders such as clan elders, religious leaders and civil society organizations. A full list of FGDs and interviews carried out in each location can be found in the annex.

Thematic analysis with constant comparative methods was used (Glasser and Strauss, 1967), with transcripts coded and analyzed for key themes. Data was then triangulated between FGDs, KIIs, and a desk review of key information.

Limitations

There were several limitations over the course of the research. Firstly, security severely constrained the research team, in relation to both access to research locations as well as respondent information. Movement of the team was constrained due to insecurity, and limited their ability to travel to rural regions or areas outside of the town. In areas such as Belet Xaawo and Buloburde, this limited data collection to a small radius with the town center. In addition, due to the sensitive nature of the research subjects, respondents were hesitant to discuss certain topics. Enumerators were trained in-depth on ensuring ethics and safety of respondents and providing a safe, comfortable interview space; however there were still several respondents who chose not to answer or expand on certain questions. This limited the ability of the research team to probe certain topics, such as taxation by militias or armed groups, bribery, corruption, clan conflict and other such sensitive issues.

Secondly, although the research team tried to gain access to district level records on formal taxation and revenue, they were unable to complete this task due to respondent hesitancy and lack of district records. Several locations did not have proper bookkeeping and were unable to show us their records due to their poor record keeping. In other locations, taxation and finance officials demonstrated suspicion and hesitancy, and did not allow the research team to access these documents.

Finally, there were several unexpected issues the team faced during the course of the research, due to the challenging nature of conducting research in conflict-affected areas. In Hiran, intense flooding

and subsequent displacement of the civilian population was experienced in Beledweyne and El Gal during the course of the research, causing delays to the research team. This was exacerbated by inter-clan fighting in Beledweyne, that caused access issues and delays. The Hiran team also faced issues in Mataban, with district authorities blocking the activities of the field team for several days, until DRC staff was able to negotiate their access. The Jubaland team faced challenges due to lack of transport capacity, with it taking longer than expected to secure transport from Gedo to Lower Juba. These challenges highlight the difficulties of collecting research in Somalia, while suggesting that research on taxation and state building in Somalia is a process requiring further in-depth study.

Case Studies: Hiran and Jubaland

The DIALOGUE programs propose to implement in two regions across Somalia, the region of Hiran and the region of Jubaland. Research for this study has been conducted in a variety of sites across these two locations.

Jubaland is currently in the process of finalizing its FMS process, and is currently governed by the Interim Jubba Administration (IJA). The IJA was created in 2013; although there has been political posturing and conflict that has stalled the FMS process, the finalization of FMS status is currently underway. The regional capital for the IJA is in Kismayo.

Jubaland is comprised of three regions, Gedo, Middle Juba, and Lower Juba. Due to security constraints, the research teams were only able to access Gedo and Lower Juba over the course of the research.

Lower Juba consists of a population of approximately 385,790 people (UNOCHA, 2012). The region is divided up into four administrative districts, Kismayo, Jamaame, Afmadow and Badhaadhe. The vast majority of the population consists of agro-pastoralists and riverine communities, with pastoralists concentrated in the north (UNOCHA, 2012). The port of Kismayo serves as the economic hub of the region, and is the site of extensive import-export trade, including the trade of charcoal. Gedo has a population of 328 3781, mostly concentrated (75%) in rural areas (UNOCHA, 2012). The region is divided into six administrative units: Garbaharey, Baardheere (the capital), Ceel Waaq, Belet Xaawo, Dolow, and Luuq. Their economy primarily relies on livestock and farming, in addition to inter-regional trade with Kenya and Ethiopia (UNOCHA, 2012).

According to Article 16 (4) of Jubaland's constitution, Jubaland's parliament has the exclusive right to approve tax regimes, with the state government of Jubaland responsible for all taxation (State Government of Jubaland, 2013). The Jubaland Revenue Authority is the main body that oversees the collection of this revenue. As the IJA is currently formalizing both its taxation system and public financial management, the taxation regime is lacking in administrative and institutional capacity. The majority of revenue is collected from larger entities such as import and export commodities coming through Kismayo. The IJA has not yet put in place a system of collecting inland or municipal taxes.

Hiran is a region in central Somalia, made up of five districts: Beledweyne, Maxaas, Mataban, Buloburde, and Jalalaqsi. The governor of Hiran is the head of the administration, assisted by deputy governors for Finance and Administration, Security, and Political and Social Affairs. The regional government is based in Beledweyne. Over the course of the research, the research team was able to collect data in three regions; Beledweyne, Mataban and Buloburde. The borders of Maxaas and

Mataban have not been officially recognized, however, are effectively their own administrations.

Hiran has an approximate population of 329,811, primarily based in rural locations (79%) (UNOCHA, 2012). Livelihoods are dispersed across several main categories, including pastoralist zones in the south; a central agro-pastoral zone in Hawd; the Hiran riverine zone; and a Hiran agro-pastoralist zone. Humanitarian concerns include a high IDP population as well as high risk of flooding, especially in the district of Beledweyne (UNOCHA, 2012).

The state formation process in Hiran is ongoing and complex. The Federal Government of Somalia (FGS) has decided on the adoption of an Interim Galmudug Administration, which would cover Hiran. However, due to breakdowns in negotiations and disagreements over power sharing, this process has not made extensive headway. Due to the ongoing state formation process, a regional tax regime has yet to be formalized, and is mostly dependent on district or municipal level collection.

A large portion of Hiran is controlled by varying armed groups. Insecurity and armed clashes are common, with large areas of Hiran still controlled by Al-Shabab.

III. KEY FINDINGS

III. 1: Mapping existing governance and service delivery mechanisms

1.1 Key actors

Communities in south-central Somalia contain a multitude of different actors and decision-making entities, including both formal and informal institutions. The first part of this analysis aims to understand 1) who are the important actors at the community level 2) what is their area of influence and 3) what collaborations exist across entities and networks. Although similar decision-makers were found in all locations, the role they play at the community level varied greatly depending on the case study in question, reinforcing the importance of understanding local-level context.

In order to understand the influence of different actors in the research locations, we focused on levels of power, authority, and decision-making in their locales. To understand these concepts, the research team asked respondents a number of questions on what actors had control over and made decisions about public services, development, security, and other aspects of community life such as infrastructure or social affairs. Influence was measured by respondent's own perceptions of what actors were controlled decisions over these factors. It should be noted we did not measure political influence. Although these decision-making measures are broad, to capture a wide variety of respondent insights, it should be noted that often respondents own perceptions were that decision-making was mostly related to the provision of security.

Formal Governance:

Local administration

Across research sites, formal government administrations, generally encompassing both district-level and village-level administrations, play a primary role in the development and functioning of the community.¹ As federal and regional institutions are far removed from communities, district and village level administrations are seen as the effective governance authorities for communities in question. The general mandate of the local administration, as described universally by citizens and

¹ For research purposes, we define the local administration as the primary entity providing a formal governance role. This aligns with citizen's own perceptions of what is the relevant local authority, while also ensuring the safety of the research team in areas not under federal mandate (e.g. Mataban).

Local Administration and Governing Bodies in Research Locations	
Beledweyne	Village Council and District Administration
El Gal	Village Council
Mataban	Ahlu Sunna Waljama'a
Buloburde	Village Council and District Administration
Dolow	Village Council and District Administration
Belet Xaawo	Village Council and District Administration
Kismayo	Village, District, and Regional Administration (Interim Jubba Administration)

state officials in focus group discussions (FGDs) and interviews, is to provide security services, with most formal revenues collected by state actors perceived to be supporting this objective.

Despite this commonality, the basis of decision-making power and the influence of local administrations varied across research locations. In areas such as Dolow or El Gal, (where there is relative peace and community cohesion), the local administration (particularly at the village council level) played a significant role, with a large amount of legitimacy and support from the local population. Because of the presence of the regional government in Kismayo, formal institutions and the local authority are seen as wielding a relatively large degree of decision-making power and influence over governance in the area. In areas with more volatile security situations, such as Beledweyne, Belet Xaawo, Mataban and Buloburde, the local administration displays less influence over the local population. Security decisions are still perceived to be an important mandate of the local administration in these areas, though with the greater involvement of other groups, such as clans or clan militias, often influencing decision-making outcomes.

Informal Governance:

Clans and clan elders

Clans and clan elders play a dynamic role in Somali culture. Across the data collection sites, clans were described as important community actors, fulfilling different, fluid, and often ambiguous roles. Depending on the site in question, and often related to degrees of inter-clan conflict, clan elders were seen as either serving to increase social cohesion or as a factor in fractured social relations.

Citizen respondents described clan and clan elders as occupying several decision-making positions and social roles at the community level. These include facilitating clan meetings, assisting vulnerable individuals within their clan, providing conflict resolution (on social and family matters), acting as a voice of authority within the community, and assisting with community activities such as emergency assistance. While respondents consistently described hard security issues (such as policing or law and order) as falling under the purview of the local administration, clan elders often play a facilitation role in security matters, collaborating with the local administration.

As with the local administrations, the power dynamics and influence of clan groups varies greatly across locations. In the majority of research locations, respondents described clans as generally holding responsible for social and clan-related issues; however, in militarized and insecure locations such as Buloburde and Belet Xaawo, respondents described different clan groups as capturing a high degree of power due to their militarization. The degree of influence enjoyed by clans also seems to depend on whether the village or district was primarily single-clan based (Mataban, El Gal) or if there are multiple clan groups present, thereby diluting relationships and power bases along different factions.

As you know, in Belet Xaawo, we don't have organized security personnel. They are clan militias brought together with no proper management...So the administration [makes] some decisions...So the administration [makes] some decisions but the clan elders have the final decision. Anything solved by elders [...] will be implemented. However, our case in the village is different. We don't have that chaos. Our village chief and his council and clan elders work together, discuss[ing] with the community on any new matters [...] they have reputation in the village.

– Citizen interview, Belet Xaawo

Religious and traditional leaders

Similarly to clan leaders, religious and traditional leaders play a large social role across all research locations. Religious leaders are seen as neutral actors in the community (as compared to clans or local administrations), and exhibit a high degree of social influence across all participants. They command control over all religious elements in the community, including collecting religious fees and leading Koranic schools, as well as fulfilling certain social elements, such as settling family or heritage disputes. Although respondents did not describe religious leaders as asserting the same sort of decision-making power as either the local administration or clan elders, they were often described as working alongside these actors to address local concerns.

Anything concerning development and infrastructure, the local authority has the decision making power, the rest can [make] recommend[at]ions]. Anything dealing with interaction, community co-existence and social issues are decided by clan elder or council of elders.

– Citizen interview, Dolow

Traditional leaders or village elders are respected members of the community. They are important elders that the community looks up to and respects. They do not necessarily have to be affiliated to a specific clan group or as a clan elder, which can heighten their degree of neutrality, especially in tense or fraught communities. Respondents described them as playing a similar role to clans or religious leaders. In areas where the community had a negative relationship with clan elders (such as Buloburde), traditional leaders and village elders were seen as taking up a central position in maintaining social trust, with considerable local influence. Often they end up being selected for positions on the village council, and therefore play dual roles of local authority and traditional authority.

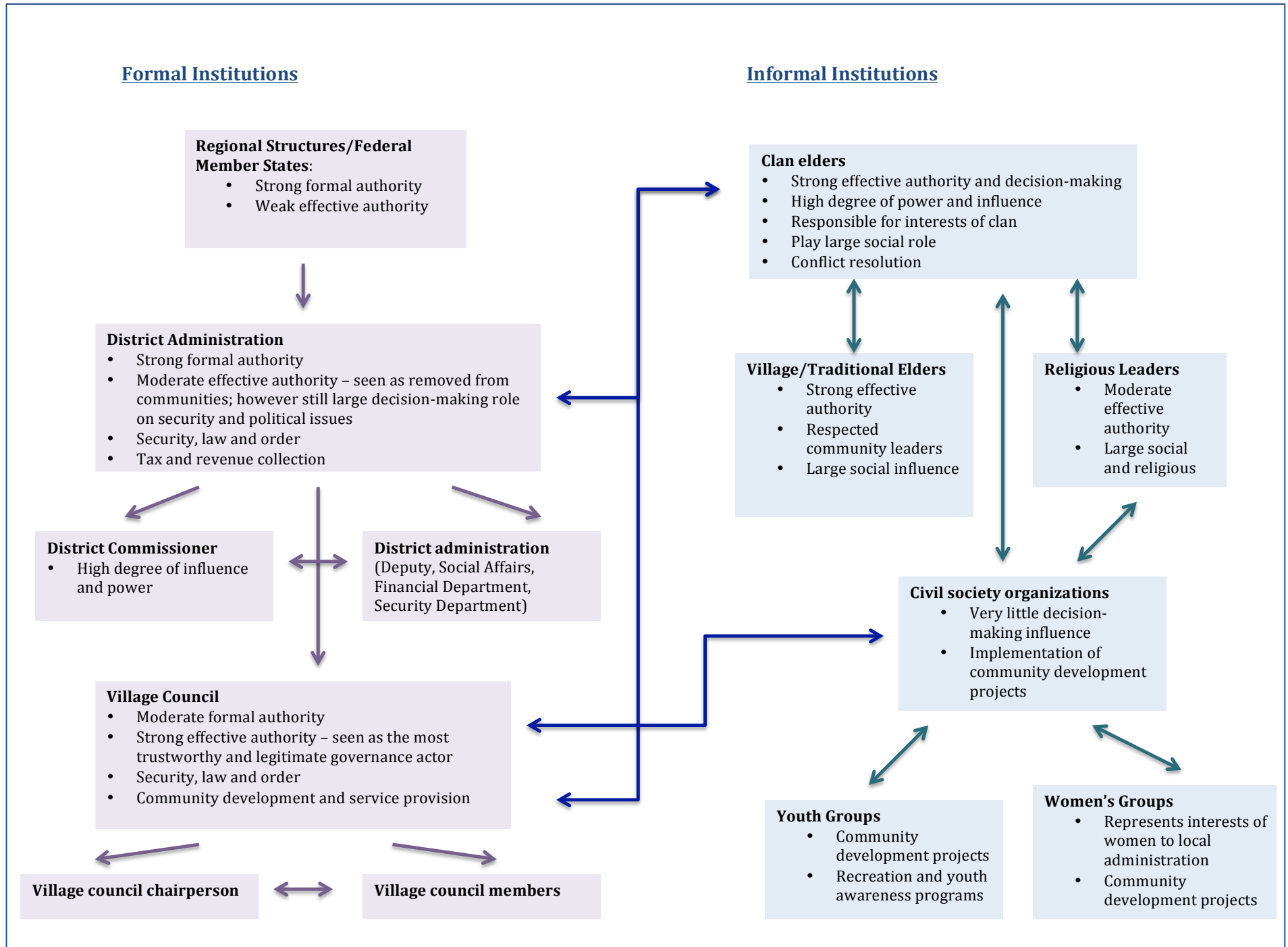
Civil Society

In each data collection site, there is a wide array of active civil society actors, who are perceived less as decision-makers in the community and more as implementers of community projects. These included market associations and loan groups, farmers associations, and, most prominently, women's and youth groups. Across all sites women's and youth groups were involved in the implementation of different community development projects, working closely with clan elders, religious leaders, and the local administration on different activities. Their role and influence was seen as particularly important in terms of providing emergency assistance during floods or droughts, as well as contributing to community projects such as sanitation campaigns. Women's groups also work closely with the local administration to advocate for women's issues within the political and development sphere.

Private service providers and the business community

Across the case studies, private companies provide most services, such as water, electricity, education (including both Koranic and non-Koranic schools) and health. The business community, including both large companies (such as electricity or water providers) and small-scale and market traders, was described by respondents in most communities as a strong. In Kismayo, the private sector was seen a particularly influential actor, with increasing private sector development and control over key resources (such as businesses and trade) as contributing greatly to the development of Kismayo town.

Figure 1: Actor mapping: relationships and decision-making the community level



1.2 Service provision and local collective action

While service availability and the entity in charge of service provision varied according to each location (see Figure 2), general categories of services provided across all sites include security, provision of basic needs (water, electricity, health, education), and community development projects.²

Security: Across case studies, security is primarily the mandate of the local administration, and provided through a mix of local police, security forces, the Somalia National Army (SNA), militias, or AMISOM troops. Respondents defined the security mandate as overseeing general law and order, policing, handling any violent incidents or incidents with weapons. Security incidents dealing with clan or social issues (such as family or heritage disputes) were not seen as the purview of the local administration, but instead were usually dealt with by clans or religious leaders. Across all research locations, security was seen as the primary and most important service for communities.

Private services: A broad range of services to address basic needs existed in each research location, including the provision of water, electricity, healthcare and education. The degree, type, and quality of each of these services were dependent on the location in question (See Figure 2). For example, in areas with a high INGO presence (such as Dolow, Beledweyne or Kismayo), these services were regularly accessible and available to respondents. In remote locations such as El Gal, or areas under high insecurity, such as Buloburde, services such as healthcare or education were limited. Across all locations, private companies were responsible for the provision of water and electricity. Private owners primarily provided education (both Koranic and non-Koranic schools), although with some support of INGOs dependent on location. Healthcare, including pharmacies, hospitals, and MCH clinics, were primarily provided through INGO support, although in areas such as Buloburde or Beledweyne there were the existence pay for usage services.

Community development projects: Community development projects existed in every location, although the type of project and extent of collaboration varied depending on the research location. Although often there was overlap when participants were discussing public services, the research team operationalized community development projects as jointly run community projects where there had to be community ownership and involvement in whatever service was provided. For example, the provision of water by a private company was labeled as public service provision because it was provided without any community management or input; however a community led sanitation campaign to collect waste was categorized as a community development project, as it was implemented and managed by the community.

Across each research location, there were a number of these projects in existence. These included projects such as road rehabilitation, sanitation and waste collection, the construction of social halls or markets, airport reconstruction, or the construction of mosques. Generally, these projects focused on the construction of social spaces for the use of the entire community, and were jointly managed between local civil society groups, elders, and the local administration, with different entities committing land, in-kind labour, or other resources.

² There is little baseline data and socio-economic information available for the different research sites. Therefore the following assessment is based solely on in-field observations and interviews from participants.

Figure 2: Provision of services in research locations

Location	Security	Electricity	Water/Sanitation	Education	Health	Community development projects	Other
Beledweyne	Provided by the local administration, in collaboration with militias and armed youth	Provided by a private company	Provided by a private company	Provided by private school committees; some support from INGOs	Pay for use hospitals and pharmacies	Sanitation campaign; Mosque rehabilitation; Youth awareness projects	
El Gal	Provided by the local administration; village security council managed by the VC and assisted by clans and religious leaders	Provided by a private company	Provided by a private company	Private Koranic schools	N/A	Well rehabilitation	
Mataban	Provided by local administration forces, Ahlu Sunna Waljama'a	Provided by a private company	Provided by a private company	Provided by private owners	Provided by INGOs	Well rehabilitation; mosque construction; sanitation campaign; CDRD projects	Livestock market
Buloburde	Provided by local administration, SNA, and AMISOM Djibouti forces	Provided by a private company	Provided by a private company	(No information)	Limited services; INGO support	Airport construction	Livestock market
Dolow	Provided by the local administration, police and security forces	Provided by a private company	Provided by a private company	Provided by private owners; INGO supported	Provided by INGOs	Mosque rehabilitation; airport construction; construction of markets, social halls, administrative buildings; construction of schools and health centers	NGO services for IDP camps
Belet Xaawo	Provided by local administration, police and security forces, as well as clan militias	Provided by a private company (BECO Electric)	Provided by a private company	Provided by private owners	Provided by INGOs	Mosque construction	
Kismayo	Provided by local administration and AMISOM forces	Provided by a private company	Provided by a private company; Provided by NGOs	Provided by private owners	Provided by INGOs	Construction and rehabilitation of government buildings	

1.3 Collaborations across actors and service provisions

Across each research location, there existed a high degree of collaboration between different actors and networks in the provision of services or community development projects. Although different actors exhibited varying levels of influence dependent on research location, there are examples across all sites of strong community collaboration, particularly in the realms of security provision and development projects.

The first area of collaboration can be seen in the provision of security. Although this was the purview of the local administration, in most research locations authorities described a wide range of collaboration with different community entities. For examples, the local administration described working with clan leaders on security. This could take direct roles such as clans providing militias (such as in Belet Xaawo), or indirect roles, such as working alongside clan elders to gather information about security in the area. Respondents from the local administration often spoke of holding conflict resolution dialogues or the facilitation of security meetings through the use of clan or religious leaders, as they had strong relationships to the communities in question.

The second area of collaboration seen across all research sites was collaboration on different community development projects. These included projects such as road rehabilitation, construction of community halls or markets, sanitation campaigns, or airport construction. Throughout these projects, there was a high degree of collaboration across all actors, such as clans, religious leaders, the local administration, civil society groups, and general community members. For example, in Dolow, respondents across all FGDs and interviews described the wide range of collaboration on airport construction, with the local administration providing equipment and funds, the private sector and business community contributing revenue, and community members and civil society groups providing manpower and labor for construction. Other examples of collaboration can be seen in community sanitation campaigns, where civil society groups (such as women and youth groups) would lead sanitation or waste collection projects, the local administration would donate materials, and clans or religious leaders would assist in mobilizing revenue for the project. These examples of community collaboration existed across all locations, with this pattern holding true even in areas with high insecurity and little development, such as Buloburde or Belet Xaawo. Even if minimal, every research location exhibited some form of community collaboration on social or development projects.

The wide range of collaboration on social projects to benefit the community demonstrates the potential for different actors to work together on hybrid governance and service provision. In relation to the DIALOGUE proposals for hybrid service delivery, the wide range of collaboration across different actors can be seen as a strong entry point for such a project. See Part 4 for a detailed analysis.

III: 2. PAYMENTS AND REVENUE COLLECTION

Understanding the context of taxation in Somalia is a challenging and difficult feat. There exist multiple revenue collection systems, including taxation systems currently being formed at the regional levels, as well as local or municipal structures collected by state actors at the community level. Customary taxation, as seen through a wide variety of payments to non-state actors, is a widespread phenomenon, with a variety of payments made for social, religious, or service provision reasons. For the scope of this research, the research team explored three key elements; what payments are made; what actors are collecting revenue; and what are respondent perceptions of these payments.

The analysis of payments has primarily been broken down into two categories: Payments to state based actors and payments to non-state actors.³ Within this, it should be noted that there is a high degree of nuance and fluidity. While payments to non-state actors mostly centered on social payments such as clan contributions, religious payments or social payments to community development projects, payments to non-state private actors (such as to water or electric companies) were also included under this category. Payments to state based actors primarily centered on payments made to the local administration. It is important to note that there was often ambiguity and difficulties separating out legal from illegal payments. Due to multiple and competing revenue policies, as well as policy development of FMSs that are currently underway, many of the research locations did not have a formal tax code. Municipalities often had their own revenue systems, which were not technically ‘codified’ systems of collection (formalized at the regional or federal level), but were by and large seen as legitimate payments. However, there were many other instances where payments to state actors were taken from the community in a more extractive or exploitative way, often with the use of security forces. For example, in areas such as Beledweyne or Buloburde, the local security forces were often used to extract fees at checkpoints, which was seen as illegitimate by the communities under their control. Often the division between illegal/legal and legitimate/illegitimate came down to the history of payment collection in a certain location, the nature of community relations between the collecting entity and the community, and the level of coercion needed to collect the payment. To the best of our ability we have tried to note these nuances throughout the analysis; however, as these categories were often ambiguous to respondents themselves, there are times where strict divisions may be unclear.

Several main themes have emerged from the analysis of state and none-state payments in south-central Somalia:

- For communities, households, and individuals, there exist a wide range of payments made to state and non-state actors, falling along a spectrum that included perceived legitimate to illegitimate payments⁴.

³ For the purposes of this research, we operationalized formal taxation as payments to state based actors and informal taxation as payments to non-state actors. This is to capture the wide range of payments made across these two groups, including collective social payments as well as non-state social assistance or payments made to private services.

⁴ Terminology related to perceived legitimacy and illegitimacy of payments is a complex and nuanced topic. Several paradigms exist to conceptualize categories of taxation; such as legal/illegal, legitimate/illegitimate, or formal/informal. For this research, we primarily focus on legitimate vs. illegitimate payments, due to the language used by participants. However, payments, actors and processes around revenue mobilization rarely exist in a strict

- The majority of state payments go to the local administration, primarily at the district level. As noted above, not all sites were under a federal supported administration. In these cases, state payments would go to whoever was the operating authority (ex. Ahlu Sunna Waljama'a in Mataban)
- Payments made to non-state actors can be broken into four main categories: clan related payments, religious payments, social contributions or civil society payments, and private services.
- Payments to state actors were mostly made up of larger payments from businesses or commercial vehicles. The most common state collected payments were business taxes, checkpoint fees, livestock taxes and other miscellaneous business fees.
- Various social contributions and civil society payments were common across all sites. The most common forms of collaboration in terms of this type of revenue collection was seen in emergency assistance (ex. floods or droughts) or on community development projects run by women or youth groups (ex. sanitation projects). There are several examples of different actors, such as the administration, clans, and civil society, working together to raise social payments from the community for these projects.

Figure 3: Payments to non- state actors

	Payment	Location	Collector	Payee	Range of payments	Frequency	Use of Payments (Perception)
2.1 Clan Payments							
	Clan Contribution (Qaaraan)	All sites	Clan leaders/appointed collectors	Clan members	As needed (For example, between 10 - 25\$ per payment)	As needed	Mandatory for all clan members; clan insurance and social security net. Used for insurance, compensation of families, compensation against revenge, facilitating meetings of elders, buying weapons, conflict resolution, assisting the needy. The most legitimized payment out of all informal payments; seen as playing a social cohesion role, and the facilitation of community harmony. In more conflicted areas (ex. Buloburde) this appears to be used for solidifying power (ex. buying weapons) than assisting needy (different depending on the conflict analysis of the area)
	Blood compensation (Diyya)	Beledweyne, Dolow (in other sites, discussed as part of clan contribution, or Qaaraan)	Clan leaders/appointed collectors	Clan members	As needed/able to pay	As needed	Compensation for killing or wounding; this payments goes to the family members of the deceased or wounded as a form of financial compensation. Often included as part of Qaaraan payments.
	General social collections	Beledweyne, Mataban, Buloburde	Clan leaders/appointed collectors	Clan members	1 - 5 \$	As needed	Social contributions to community development projects
	Funeral contribution	Beledweyne, El Gal	Clan leaders/appointed collectors	Clan members	1 - 10\$	Per death	Contributions to support deceased family members
	Debt relief	Dolow	Clan leaders/appointed collectors	Clan members	\$30	When debt payment cannot be made	Shifts the liability of debt from individual to clan; clan now responsible for debt
	Conflict resolution	Dolow	Clan elders	Clan members	\$30	When there is a dispute	To facilitate dispute resolution meetings between clans; payment for refreshments

2.2 Religious payments							
	Zakat	Beledweyne, El Gal	Religious leaders	Individuals (if needed)	Depends on your socio-economic status. Examples given: Beledweyne, 2 goats per camel per year; El gal: 60\$ per year	Per year	Religious obligation; support of vulnerable in the community
	Mosque construction	Beledweyne, Mataban	Religious leaders	Individuals /business community	5 - 10\$; In Beledweyne 200 businessmen pay 700\$/construction as needed	As needed	Mosque renovation
	General religious and social collections	Beledweyne, Buloburde	Religious leaders	Individuals	1- 10\$	As needed	For support to community through different projects as they are needed
2.3 Civil society payments							
	Emergency assistance	Beledweyne, El Gal, Dolow	Clan elders, youth groups, women groups, civil society, village councils	Individual	Between 1 - 15\$; In Beledweyne, 900\$ is contributed for each flood from the community	As need (per flood/drought)	Support to community during emergency (ex. provision of sandbags); support to vulnerable families
	Collective social payments	El Gal	Civil society	Individual (voluntary)	3-15\$	Per month	To support different community development (ex. road rehabilitation, GBV, waste collection)
	Sanitation campaigns	El Gal, Mataban, Buloburde, Dolow, Belet Xaawo	Youth groups, women's groups	Individuals	1 - 5\$	Every one to three months	Facilitation of community sanitation projects; buying refreshments
	Wedding contributions	Buloburde	Women's groups	Women	\$5.00	As needed	To support women during weddings
	Sports payment	Mataban, Dolow, Belet Xaawo	Youth groups	Youth groups	0.5 - 5\$	Per month to bi-yearly (depending on)	Recreation; facilitation of football activities, such as buying refreshments or equipment for community activities

						location)	
	Youth awareness projects	Mataban, Buloburde	Youth groups	Individuals (voluntary)	1 - 5\$	Every 1 - 3 months	To conduct youth awareness activities (anti-AI Shabab, FGM, GBV, economic empowerment)
2.4 Private services							
	Education	Beledweyne, El Gal, Mataban, Buloburde	Private owners	Household with children	4.50 - 20\$	Per month	Functioning of school; personal use
	Medical	Beledweyne, Buloburde	Hospitals; pharmacy owners	Household	1 - 25\$	Per month	Functioning of hospital; personal use
	Water/sanitation	Beledweyne, El Gal, Mataban, Buloburde, Dolow	Water companies	Household	10 - 20\$	Per month	Functioning of water company; personal use
	Electricity	Beledweyne, Mataban, Buloburde, Dolow, Belet Xaawo, Kismayo	Electricity companies	Household	8 - 15\$	Per month (or 1\$/kw)	Functioning of electric company; personal use
	Transport	El Gal, Mataban	Public transport	Individuals	1.50 - 10\$	Per trip	Personal transport
2.5 Miscellaneous							
	Safety fee	El Gal	Village council	Individuals	No fixed amount	As needed	The only site where citizens made direct contributions to security payments; these fees went to the village security committee, to support their operations.
	AYUUTA	Dolow	Varying: women, youth, elders, business people	Members of group	No fixed amount	Weekly, monthly	A savings/loan setup, where members contribute, the payment is then given to one member (per month/week) for the assistance of financial problems

2.1 Customary taxation and payments made to non-state actors

When looking at payments made to non-state actors by respondents, there were four main categories of payments. These four categories are: clan payments; payments to religious leaders; voluntary contributions such as civil society payments; private service payments. A description of payments can be found below.

2.1.1. Clan payments

Qaaraan (clan contributions):

One of the most common payments across all sites was Qaaraan payments. A type of clan contribution and clan insurance, Qaaraan was paid by all clan members, as a mandatory payment for the support of the respondents particular clan group. There were many functions associated with this payment. Generally, Qaaraan was described by participants as a clan contribution fee, however it was also described as a clan insurance payment (see below: Diyya). Uses for this payment included facilitating elder meetings or peace dialogues, providing insurance in case of incident such as loss of property or life, compensation payments against clan revenge, assisting the needy, and in some locations, buying clan materials such as weapons. Most participants described this payment as collected on an adds-needs basis, to be paid when there was a specific incident, dependent on the socio-economic status of the individual and what they could provide.

It is interesting to note that across all research sites, taxpayers viewed Qaaraan and clan contributions as the most popular and legitimate payments. Respondents described Qaaraan as improving social cohesion within and between clans, discussing how Qaaraan brought harmony and trust to their communities. This payment was often negotiable, with individuals discussing with elders the extent and amount to which they could pay; however, across all research sites, even if negotiable, it was a mandatory payment. Refusal to pay was very uncommon, as it meant a breakdown in social support from the respondents associated clan group. As the long-term consequence would mean the lack of support from clan elders in the case of future incidents, all respondents viewed this payment as necessary.

It is important to note that while the overwhelming perception towards Qaaraan payments were positive, there were a few sites where negative perceptions of clan leaders (due to insecurity, violence, and mistrust) gave way to concerns about the use of Qaaraan. In these areas, clan contribution payments were seen as more exploitative, with, for example, payments used to buy materials, such as weapons, for clans rather for assistance of the vulnerable in the community.

Diyya (blood compensation):

In a similar vein to Qaaraan payments, respondents also described Diyya, or blood compensation payments, made to clan elders. These payments were made as financial compensation when an individual is killed, wounded, or in certain cases, where there is loss of property. Often, respondents described this payment as part of their Qaaraan fees; however in several locations (Beledweyne and Dolow), respondents describe how these were collected separately, with a very clear distinction between the two. Regardless of the ambiguity and fluidity between Qaaraan and blood compensation payments, similarly to the discussion above, Diyya was seen as a legitimate social obligation and necessary to decrease revenge conflicts between clans.

General social collections by clan elders:

Across all research sites, respondents described how clan elders would often collect payments from the community on an as-needed basis. These were usually done to support community development projects or different social functions. For example, in El Gal, clan elders would collect funeral contributions from households to assist the deceased's family. In other areas, such as Mataban or Beledweyne, clan elders would collect small amounts (between 1 – 5\$) to support projects such as sanitation campaigns or emergency assistance in the time of floods or droughts. Because clan elders have networks across the communities, and are seen as legitimate social actors, respondents described this form of revenue mobilization positively, suggesting it was an easy way for collective revenue collection.

2.1.2. Payments to religious entities

Zakat:

Zakat is a type of religious tax in Islamic societies. In Somalia, religious leaders and sheikhs are responsible for the collection of this payment at the community level. This payment was not levied on all individuals, but dependent on the socioeconomic status and wealth of the household. Respondents described how this payment was a religious obligation, and must be paid. There were no descriptions of evasion, as the consequences for refusal of payment were religious repercussions and social sanctions.

General religious and social collections:

Across all research locations, respondent's described how religious leaders would collect payments from individuals in the community, for different religious or social reasons. These payments were not linked to Zakat, but for projects around the community that came up on an as-needed basis. For example, across all research sites, collection of fees from individuals for the construction and rehabilitation of

Social collections and 'quasi'-voluntary payments

Across payments made to non-state actors, there are a variety of payments citizens describe as 'voluntary' social contributions. These included things such as payments to civil society projects, 'voluntary' payments to clan or religious leaders for things such as funeral or wedding contributions, or collections for emergency assistance. Although these payments were often described as small, 'voluntary' payments, there are very often social pressures at the community level that create an obligation to contribute. These social pressures are an important driver of these payments, and as such, should be viewed as "quasi-voluntary" payments (see e.g Levi 1988) that are deeply embedded into community social structures (Prichard and van den Boogaard 2015).

mosques was common. Usually, the fees collected were small amounts (between 1 – 5\$), although some respondents described how at times the business community would contribute larger amounts (such as in Beledweyne). Religious leaders described the ease of collecting these payments, as they were socially supported by the community, and there was general community support for the implementation of different religious projects.

2.1.3. Social contributions and civil society payments

Emergency assistance:

In each research site, the level of community collaboration varied, as did the types of payments given for community driven projects. However, one common pattern across

all locations was contributions by the community for emergency assistance. Respondents described how when there were floods or droughts (common across all locations), the community would contribute a

Qaaraan is just clan insurance. The clan member will have the benefit of insurance. In case he/she...[has] a problem, the other clan members have to contribute some Qaaraan to solve that. Zakat is a religious obligation and is not something an individual can decide on how to do it. Everything concerning when, where, how and to whom to pay, is clearly described in the Islamic Sharia. Every individual does not pay Zakat...unlike the Qaaraan.

- Interview, clan elder, Kismayo

small amount (between 1 – 5\$) for emergency assistance. This was usually collected by women or youth groups, often in collaboration with the local administration or clan and traditional leaders. Respondents described how these funds would either be used to buy emergency materials, such as sandbags during a flood, or to support vulnerable families that had been displaced during the emergency. Even in locations with tension and mistrust between community actors (such as Beledweyne or Belet Xaawo), coming together on emergency assistance projects was common, with a large degree of cross-village and cross-clan collaboration. Often each actor would provide a different resource, for example, community members contributing manpower or in-kind labour, the local administration providing materials, and civil society providing funds, mobilized alongside clan or religious leaders.

During the course of research, the Hiran team experienced mass flooding that occurred in Beledweyne and El Gal, displacing a large segment of the population. They were able to verify respondent descriptions by seeing the community itself come together and collect revenue to support emergency assistance programs.

Civil society projects:

As discussed previously, in most locations, the local administration was responsible for security, whereas private companies provided services to households such as water or electricity. In other areas, civil society organizations often filled the gap in service provision, providing different services and projects not provided by the government or private sector. The most prominent actors in this space are women and youth groups, who are active across all research locations, and well respected by the communities. Often working in tandem, these groups provided services such as sanitation projects, road rehabilitation, the construction of community centers or administrative buildings, or contributions to social events such as weddings. Generally, these community development projects centered on the construction of different social spaces (such as halls, markets, buildings), ones in which the entire community could have access to.

In some of the development projects like the community hall, an NGO paid most of the budget and the community contributed 20%. The clan elders were responsible in collecting these payments and I was working with them.

- Interview, Chief, Dolow.

In each location, there was usually one primary project that the community contributed too. For example, in Dolow, most community members contributed to the rehabilitation of the airport. In El Gal, cross-community contribution was seen for a well-rehabilitation project.

For such projects, civil society organizations collected small payments (between 1 – 5\$) for support. Although these payments were voluntary, respondent's described widespread buy-in and participation from the community, as these projects were seen as having a direct and usable benefit to the communities in question. Because civil society organizations were generally seen as having positive relations with the community, as well as knowledge of social networks, these collections were described as positive and legitimate.

Miscellaneous payments:

In most locations, there were a number of smaller payments that were made to support a variety of collective social activities. One common payment across all locations was small contributions (approximately 1\$) to youth groups for recreation activities. These were generally used to support football matches, such as buying refreshments or equipment for the community during recreation activities.

Another interesting payment was *Ayuuta*, an example of a type of non-state social assistance. Similar to a savings and loan collective, members would contribute a small amount each week or month (dependent on the group), which would then be loaned to one member of the organization for financial assistance. Respondent's described how *Ayuuta* could be used in women's groups, youth groups, or even in business groups. Although *Ayuuta* was only used in a couple research locations, it demonstrates an interesting, community driven collaboration.

2.1.4. Payments to private services (pay for use):

Across all sites, private companies primarily provided basic services. For example, individually owned companies provided water and electricity across each research sites. Each household contributed a usage fee per month for these services. In the majority of locations, education was also a privately owned service, with families paying per child for school (including Koranic schools). In many locations, health services were often provided free of charge by INGOs; however there were a few locations (such as Beledweyne and Buloburde) where individuals paid for services.

Average payments for service across research locations:

- Electricity: Between 8 – 15\$ per month, per household. Paid to private electric companies.
- Water: Between 10\$ - 20\$ per month, per household. Paid to private water companies.
- Education: Between 4.50\$ to 20\$ per month (smaller payment for primary schools, larger payment for secondary schools). Paid to individual school owners of education committees.
- Medical: Between 1\$ - 25\$ per month. Paid to hospital/pharmacy owners, and dependent on extent of treatment.

BOX 1

Although these payments are fundamentally different than some of the social and religious payments above, they have been categorized in informal payments since they are paid to private companies or individual owners, and not state-backed payments.

2.1.5. Interactions between groups and payments

Within all of the different informal payments listed, collaboration on revenue collection between actors was high. For example, often clans or religious leaders discussed how they worked alongside youth or women's groups to mobilize payments, such as Qaaraan or different social collections. In a similar fashion, civil society organizations described how they would use clan leaders for their community knowledge and networks, to mobilize funds for projects such as sanitation or community awareness campaigns. During emergencies, respondents described how wide segments of the community would work together, including the local administration, elders, civil society and citizens. Other examples of collaboration could be seen during community development projects or construction of facilities. For example, in Dolow, during the construction of a social hall, community members raised funds for this project by working alongside clan-appointed collectors and the administration. As these examples demonstrate, a pattern across sites was the collaboration of multiple actors during informal revenue collection at the community level.

We work with elders and other traditional leaders... when the elders begin to collect contributions from the community for roads rehabilitations, they request youth members to participate [in] collecting revenues from the community...so the two groups together collect the contributions.

– Citizen interview, Dolow

Figure 4: Payments to state actors

	Payment	Location	Collector	Payee	Range of payments	Frequency	Use of Payment (Perception)
1.1 Business payments							
1	Business taxes	Beledweyne, Dolow, Kismayo	Local administration; tax collectors	Business	Between 2 - 20\$ in Beledweyne and Dolow; Between 10 - 100\$ in Kismayo	Per month	Security; general support of local administration
3	Registration of companies	Beledweyne, Kismayo	Local administration; tax collectors	Company owners	Between 150 - 1000\$	Per registration	Security; general support of local administration
4	Tax on telecommunication companies	Beledweyne	Local administration; tax collectors	Telecoms companies	\$300.00	Per month	Security; general support of local administration
5	Tax on electric companies	Beledweyne	Local administration; tax collectors	Electricity companies	\$200.00	Per month	Security; general support of local administration
1.2 Transport payments							
6	Transportation fees (large vehicles)	Beledweyne, Dolow, Belet Xaawo, Kismayo	Local administration; tax collectors; police	Commercial vehicles	Between 100 – 550\$ (Higher ranges up to 800\$)	Per crossing	Security; general support of local administration; personal use
7	Checkpoint fees	Mataban; Buloburde	Security forces (SNA or military)	Commercial vehicles	Between 50 – 150\$	Per checkpoint	Security; personal use
8	Transportation fees (private vehicles)	Kismayo	Police stations	Private vehicles	\$5.00	Per trip out of city	Financing of police stations; personal use
	Road tax	Kismayo	Smart Technology (private company)	Vehicle owners	\$80.00	Per year	Unknown

1.3 Livestock and land payments							
10	Livestock tax	Beledweyne; Buloburde; Kismayo	Tax collectors; security forces; local administration	Livestock traders	3\$/camel, 3\$/cow, 1\$/goat, 2\$/donkey	Per animal sold	Security; general development of community; providing market facilities (shade, water)
11	Land tax	Beledweyne, Dolow, Kismayo	Local administration	Land owner	Between 50 – 150\$ in Beledweyne and Kismayo; 35\$ for Dolow	Beledweyne and Kismayo once per registration; Dolow one per year	Security; general support of local administration
1.4 Other payments							
12	License/registr ation of vehicles	Beledweyne, Kismayo	Local administration; tax collectors	Vehicle owner	\$165.00	Per registration	Security; general support of local administration
13	Import tax	Dolow, Kismayo	Local administration; police	Individual/c ompany	Between 120 - 200\$(Dolow); Varied (Kismayo)	Per goods imported	Security; general support of local administration; construction and rehabilitation of government buildings
14	Khat tax	Dolow	Local administration; tax collectors	Khat importers	\$100.00	Per car	Security; general support of local administration
15	Construction tax	Kismayo	Local administration	Construction and building owner	3% of contract	Once	Unknown
16	Passport/visa charges	Dolow	Department of Immigration	Applicant	Between 50 - 150\$	Once	Departmental functions
1.6 Individual taxes							
17	Income tax	Beledweyne, Dolow	Local administration; tax collectors	Individuals	Between 5 - 20\$	Per month	General security; general support of local administration

2.2 Formal taxation and payment to state actors

2.2.1. Payments to state actors

When examining fees and payments made to state actors, there several categories these fall under. The most common categories of payments (seen in multiple sites) include business payments, transport or checkpoint fees, livestock payments, and land taxes. Other payments include khat tax, import taxes, construction fees, and vehicle registration payments,

It should be noted that the majority of payments to state actors came from larger actors, such as businesses or commercial transport owners. There were very rare example of household level payments to state actors, save individual income tax payments seen in Beledweyne and Dolow.

Business taxes:

A common payment seen across the majority of research locations were payments levied from businesses. Most often, these payments were collected by tax collectors from the local administration, on a monthly basis. Payment amounts varied dependent on business size. For example, in Beledweyne, there are only a few large telecommunication and electricity companies. These were charged monthly fees of several hundred dollars. However, small businesses were charged 10 – 20\$ per month. This pattern can also be seen in Kismayo, where small business contributed smaller payments for daily fees, whereas other larger businesses pay up to several hundred dollars per month. In Kismayo, revenue from the registration of businesses is also relatively high, reaching up to 1000\$ for some company registrations.

Transport and checkpoint fees:

Transport or checkpoint fees were regularly collected across several research locations. These payments were usually levied by security forces, such as the military or police. Fees were taken from larger commercial vehicles; it is important to note that these payments did not include private vehicle transport. These were some of the highest fees made to state actors, with payments ranging from 100\$ per crossing up to 800\$. It is interesting to note that very few citizens described checkpoint or transport fees being extracted from individuals. Most likely, this does not indicate that these types of payments

Case Study: Mataban

Mataban is under the local administration of Ahlu Sunna Waljama'a, a Sufi-Islamic political-military group that controls a wide swath of territory in south-central Somalia. They liberated the area from Al-Shabab control in 2011, and are currently the local administration in charge of Mataban district.

Although they have a formalized agreement with the FGS, the Mataban district effectively operates with little to no support from the central government. Because of the lack of district and regional integration, lack of basic services, and continued insecurity with Al-Shabab presence in the region, respondents described Mataban as struggling with resource and revenue mobilization.

One of the only forms of state payments collected in Mataban is revenue from checkpoints. As government respondents described, this is their only real source of revenue collection. However, because there is no official tax collection office, security forces collect this revenue, operating under the district finance officer. Payment amounts collected at each checkpoint range from 100 – 200\$, with citizens respondent's describing higher level of payments than their government counterparts. **BOX 2**

did not exist, but indicates the sensitivity of discussing bribery and corruption from individual respondents (see Box 4).

In areas such as Beledweyne and Dolow, respondents described these larger payments as transport fees, whereas in other areas, such as Mataban and Buloburde, respondents described these payments as checkpoint fees. Although the distinction is unclear, as payments seem to be similar (payment for transport or border crossing), this could indicate in areas where fees were collected by militarized actors (such as the SNA or Ahlu Sunna Waljama's forces), they were viewed less as taxes for transport, but as extractive payments at each checkpoint.

Livestock taxes:

Another common payment made across multiple locations was livestock taxes. These payments were taken at livestock markets, with payments levied per sale of each animal. Common payments were 3\$ per camel sold, 3\$ per cow sold, 2\$ per donkey sold, and 1\$ per goat sold. These payments were collected by the local administration. See Box 3 for a discussion of livestock taxes in Buloburde.

Land tax:

In locations such as Dolow, Beledweyne and Kismayo, a common form of tax levied by the local administration was land taxes. These were taken mostly during the acquisition of land by businesses. In Kismayo and Beledweyne, these fees were only collected once per registration, whereas in other locations such as Dolow, these fees were paid yearly to the local administration (between 35 – 45\$).

Case study: Buloburde

Buloburde is a small town located in Hiran, near the Shebelle river. In 2014, it was liberated from Al-Shabab by AMISOM forces; however the security situation remains dire, as Al-Shabab occupies the surrounding countryside, effectively creating a blockade around the town. Due to this insecurity, respondents described challenges such as lack of basic services, lack of food commodities, lack of functioning administration services, and continuing insecurity and conflict.

Because of insecurity and the presence of Al-Shabab, residents described an extremely destitute socio-economic situation, with revenue mobilization extremely low. The only form of payment to state actors described by respondents was through the collection of livestock taxes. These were described in both citizens and government interviews. Because there is no official tax collection capacity in Buloburde, personnel from the Somali National Army (SNA) are sent weekly to the livestock market to collect taxes, approximately 80\$ per week, regardless of revenue made at the market that week. Government respondents described how half of this revenue (40\$/week) is used to support the security forces, such as salaries, food and equipment. The other half is used to support the administration, such as cleaning of offices. **BOX 3**

Other payments:

There are a variety of other payments collected by state actors, although specific to certain locations. For example, the Jubaland Revenue Authority in Kismayo collected a number of different payments not seen in other locations, such as construction taxes, road tax, and import taxes. In locations such as Dolow, taxes were charged specifically on the import of khat (charged per vehicle).

Although payments to state actors were made across all locations, it should be noted that the collecting entity differed from site to site, as the form of local authority depended on the location. For example, in areas such as Beledweyne and Dolow, state collected payments usually went to the district level administration, collected by official tax collectors. In Kismayo, a more developed location with stronger government presence, the collection of revenue was managed by the Jubaland Revenue Authority, alongside other actors such as the Ministry of Finance and Chamber of Commerce. In the more volatile locations of Mataban and Buloburde, no official taxation office existed, and payments were collected using security forces under the authority of the district finance officer. Finally, in El Gal, no state payments or tax collection exists, due to lack of capacity and lack of integration with the district level administration in Beledweyne.

Income taxes: As the above examples have demonstrated, the majority of taxes from state-based actors are levied from larger business entities. As the World Bank Economic Update for Somalia notes, taxes on international trade drive total tax revenue across Somalia, with limited personal taxes contributing to overall revenue collection (World Bank, Somalia Economic Update, 2015). This pattern was corroborated by respondents, who noted very limited collection of personal taxes. These were only seen in Beledweyne and Dolow, and were not levied from all individuals (perception of high evasion).

2.2.2. Interactions between groups and payments

A main theme emerging from the qualitative data is collaboration on revenue mobilization. For the most part, state actors either employed tax collectors or security forces to collect payments (depending on the strength of government systems in that area and if a tax collection office had been established). However, there were often several examples of state actors working with non-state groups for the collection of formal payments. For example, in Dolow, government officials described how they often worked with women's groups or youth groups to mobilize the business community when it was time to pay taxes. In Kismayo, the Jubaland Revenue Authority worked closely with institutions such as the Chamber of Commerce, mentioning how they would work with them to mobilize the business community and give out information regarding monthly tax payments.

Youth, they voluntarily work with us. When we suspect a businessman of closing the business whenever they see our revenue collector, we use one of the youth to collect...he writes a message to our collector telling him that the shop is open. Our team will meet him there and get the amount.

- Interview, administration official, Dolow

In several locations, clan elders played a main role in the collection of formal revenue for the local administration. As they were seen as effective in their own revenue systems (such as Qaaraan collection) and had existing knowledge and strong relationships with the community, the local administration often collaborated with these groups to assist in revenue collection. In several locations when citizens refused to pay taxes or payments to the local administration, clan elders would be used to negotiate until a payment was made.

In several locations, the local administration needed to collaborate with security forces due to the insecurity of collecting revenue from citizens. For example, in Belet Xaawo, tax collectors would employ local militias and police forces to work alongside them for the collection of payments.

Limitations – Bribery, corruption, and taxation by armed groups

One challenging aspect of conducting research on taxation and governance in Somalia is the sensitivity of subjects around revenue mobilization and accountability. Although all efforts were made by the research team to ensure respondents of confidentiality and privacy, due to high levels of mistrust and suspicion in research locations, it was often difficult to probe more sensitive subjects, such as bribery, corruption or negative practices by government or community leaders. This was particularly difficult during focus groups, where participants may have felt pressure by the rest of the group if they voiced unpopular opinions. Generally, respondents were more likely to describe their negative perceptions of government officials than negative perceptions around clan or community leaders (for a more detailed analysis of perceptions, see Part 3).

The lack of discussion on bribery or corruption in terms of revenue mobilization does not mean that these topics were not important factors or seen at the community level. It is more likely that due to the climate of mistrust and conflict, respondents were unwilling to discuss topics they perceived could have backlash on them. As the reported in the 2015 UN Security Council Report on Somalia, bribery and misappropriation of funds is an ongoing and significant issue across all levels of governments, with an ongoing ‘culture of corruption’ (UN, 2015). It is important to understand that these dynamics do exist and will be extremely important to address in the set-up of any hybrid governance projects, such as DIAOGUE, at the regional or district level.

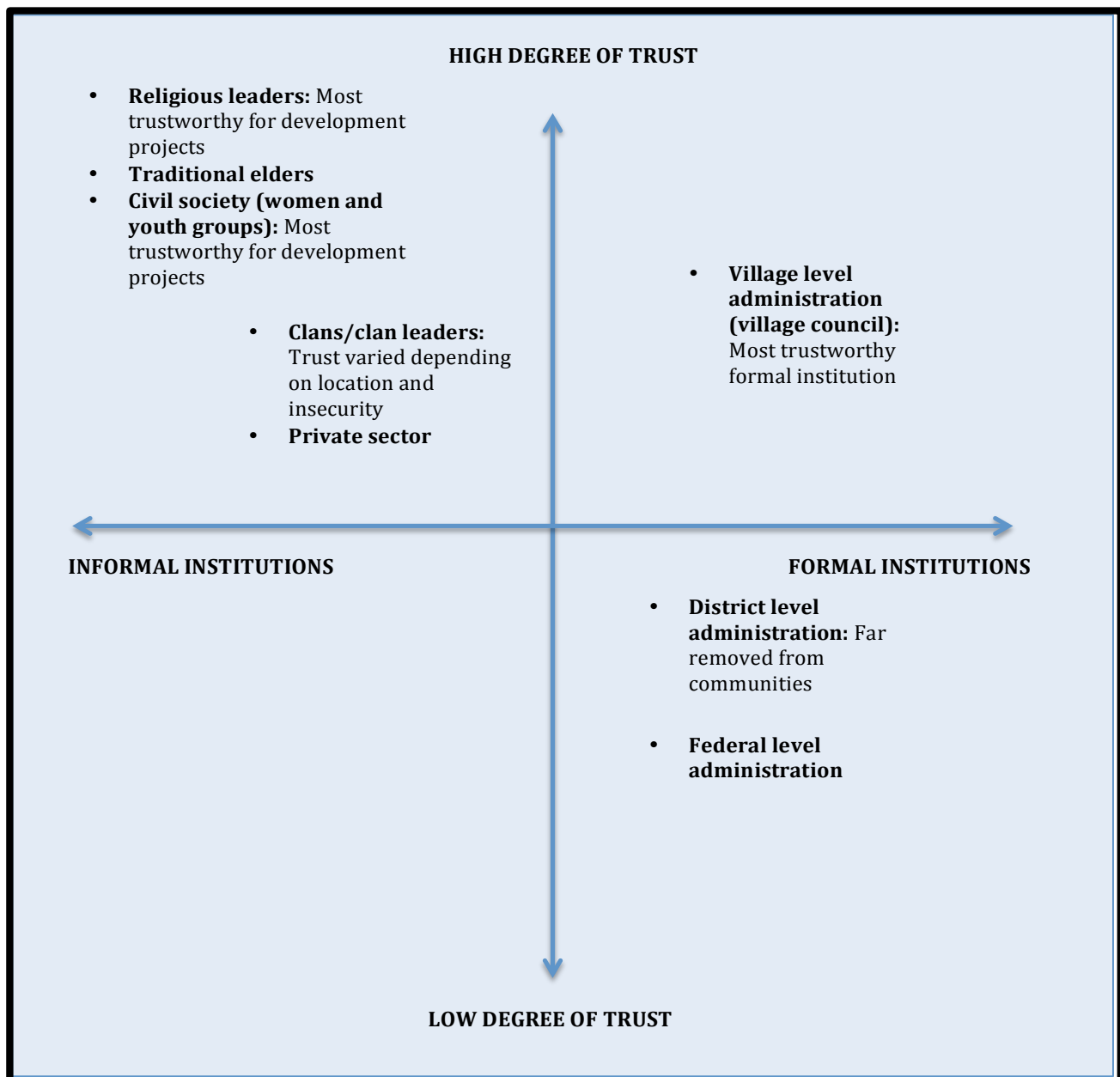
Another relevant topic that was not widely discussed by respondents was taxation and revenue collection by armed groups, such as Al-Shabab. Due to security concerns, the research guidelines did not include questions relating to payments levied by Al-Shabab. To have a complete understanding of revenue collection in Somalia however, the levying of fees by armed groups is an important part of the story. Up until their withdrawal from Kismayo 2011, Al-Shabab received a large amount of its revenue from taxes collected at the Kismayo port. This included taxation on the lucrative charcoal trade. As one UN report noted, since 2008, Al-Shabab was collecting between 35\$ to 50\$ million in revenue per years through customs and business taxation in Kismayo (Stanford, 2016)

Since the AMISOM takeover of Kismayo in 2011, Al-Shabab has lost this important source of revenue collection. However, in areas under their control, they often levy payments from individuals and businesses to support their operations. For example, in Buloburde, several authorities from the local administration did mention that citizens in rural areas under Al-Shabab control were forced into paying taxes to the organization. **BOX 4**

III: 3. PERCEPTIONS, TRUST AND LEGITIMACY: GOVERNANCE INSTITUTIONS AND REVENUE COLLECTION

3.1 Trust and legitimacy: Formal and informal institutions

In order to explore the social reality of taxation in south-central Somalia, the research team aimed to understand broad level perceptions of formal and informal institutions in Somalia. This was primarily undertaken by asking a variety of questions about trust, development, social roles and legitimacy of governance structures across each of the research locations. This section aims to explore what degree of trust exists in formal and informal institutions, what collaborations exist between these institutions, and respondent perceptions on who is best placed to manage revenue for development projects at the community level.



3.1.1 Perceptions of trust in formal institutions and government structures

Perceptions of formal institutions and governance structures vary widely across Somalia. Due to years of civil war, the breakdown in government, and the growth of informal institutions and social arrangements in lieu of formal structures, there is a high level of skepticism and suspicion in relation to formal government systems.

For the purpose of our research, we focused our understanding of trust in formal institutions by looking at perceptions of local government administrations, such as district and village councils, other local governing bodies (such as Al Sunna Waljama'a) government services (such as security forces), and regional and federal level government structures. We included trust and governance perception questions in all citizen interviews and FGDs, as well as asking government officials their own perceptions about trust and relations between their administration and the community.

Trust in formal institutions varied greatly dependent on the case study selected. Overall, respondents described the lowest degree of trust in the district administration. Respondents described how the district administration was perceived as far removed from the community, and lacking a direct connection to citizens. By comparison, the majority of respondents described high degrees of trust in their village councils, which were seen as closer and more accessible to citizens. Very few respondents discussed their perceptions of regional or national government structures, which were seen as even more removed than the district level administration, and often irrelevant for day-to-day life.

Trust in the local administration also varied depending on the service in question. For example, the majority of respondents described the local administration as being the most reliable institution to approach if there were problems with security. When asked who they would trust to increase security in their community if they were feeling unsafe, all respondents agreed that they would approach the local administration, and trusted them to take care of any and all security concerns.

In contrast, the majority of respondents described mistrust in the local administration when it came to managing revenue or community development projects. This varied slightly for the level of government in question; respondents described village councils as more reliable when it came to working with the community on development projects or managing community revenue. However, even at the village council level respondent's still described a potential for misuse of funds and revenue by the village level administration. This was often described as unintentional, with respondents describing how village councils did not have the capacity to manage a community development fund effectively. This is in contrast to the popular perception that misuse of funds at the district level would be intentional or taken for personal use.

Although negative perceptions and mistrust of formal governance institutions existed across research locations, it is important to note that respondents still described the local administration (both village and district level) as a main actor in their communities, one that would need to be worked with if any development project was to be undertaken.

Case Studies: Trust in formal institutions

Beledweyne: Respondents in Beledweyne described high distrust in the district administration, with the overall perception from citizens that they were removed from the community. Divergent opinions to this perception did exist, with some respondents describing that since the district commissioner had a mandate over Beledweyne, they could trust him to prioritize their needs. Respondents described strong relationships and a high degree of trust with their village councils, which were seen as closer to the

communities. Across both village and district administrations, there was the general perception that misuse of funds would be high, although this opinion was slightly less salient for village councils.

El Gal: Respondents in El Gal had an extremely high level of trust in their village council. Respondents described strong relationships between citizens and the local administration. In contrast, respondents described lower levels of trust for the district administration, which was seen as far removed and unaware of the realities in El Gal.

Mataban: The local administration in Mataban is Ahlu Sunna Waljama'a. Respondents described a relative amount of trust in this governing body, with citizens perceiving village level authorities closer to the community than district authorities or administrative authorities of ASWJ in Dhuusamareeb. Respondents described a high degree of mistrust when asked questions about the management of community development funds; there was a general perception that due to lack of capacity on revenue management, unintentional misuse of funds may occur.

Buloburde: Respondents described general mistrust in and negative opinions about their district level administration, which was seen as too aligned with clan groups (and thereby prone to conflict). District authorities were viewed as lacking accountability to the population, due to their appointment by clan leaders and lack of elected officials. Respondents described how *'they do nothing for the community.'*

Dolow: Respondents described a high degree of trust in both their district and village level administrations. The majority of respondents described extremely positive relations and trust in all local authorities.

Belet Xaawo: Respondents described varying levels of trust for their village and district administrations, with a higher degree of skepticism about district authorities, who were seen as removed from the community. When asked about trust in the local administration to manage revenue for development projects, respondents described how they believed there would be misuse of funds, as the administration would use this revenue to prioritize security services if an incidents arose.

We don't know other places, but in Dolow, the local community has maximum trust in the district administration. They have shown some development and security. We are proudly telling you that anything from their office will be implemented and done as their request...they have demonstrated their willingness and capacity to help their people. A good example is the security we have. To be short, we will contribute payments to finance different projects [that] are beneficial to the community.

- FGD, citizen respondents, Dolow

Kismayo: Compared to other research locations, respondents described a relatively strong degree of trust in state actors, potentially due to the existence of IJA ministries and structures in Kismayo. However, respondents also described a belief that corruption was high, and how they would trust the private sector over the local administration to oversee community development projects.

3.1.2 Perceptions of trust in informal and social institutions

As seen in the above analysis, respondents demonstrated varied degrees of trust in formal institutions, depending on the research location and the level of administration in question. In contrast, when asked about informal institutions, such as social groups, religious groups, or clans, respondents displayed a significantly higher degree of trust and dependence on these social networks. These informal institutions were perceived as filling the void left by weak government structures, with strong social linkages established at the community level.

Across research locations, respondents described clan, traditional and religious elders as some of the most important and legitimate community leaders. These groups were responsible for fulfilling a

majority of social roles, such as providing moral and religious guidance, settling family or heritage disputes, providing social insurance, providing conflict resolution, and providing assistance to the poor or vulnerable families in the community. Due to the variety of roles played in the community, respondents described religious and clan networks as critical for the maintenance of strong social bonds. Overall, respondents described a high degree of trust in these institutions. It is important to note that high degrees of trust in clan leaders were only described in relation to the respondent's own clan. In certain locations (such as Buloburde or Belet Xaawo) traditional elders were seen as more trustworthy, due to their perceived neutrality in clan conflicts. In these locations, respondents described a perception of power in relation to clan leaders (often due to the presence of militias); however this was often accompanied by higher levels of mistrust.

When asked specifically about whom they would trust to manage a community development fund, respondents had slightly different answers. Firstly, across all locations, respondents listed religious leaders as the most trustworthy to manage and implement a community development project. Secondly, the majority of respondents listed civil society organizations, primarily women and youth groups, as the most trustworthy actors to implement a community development project. Women and youth groups were described as fulfilling critical social roles, such as providing assistance to vulnerable families, and were seen as one of the most trustworthy actors at the community level. Clans and clan elders were not usually described as the very trustworthy to implement or manage a community development fund, as there was some concern about misuse of funds.

Case Studies: Trust in informal and social institutions

Beledweyne: Respondents described high degrees of trust in religious leaders and civil society organizations (women and youth groups), particularly in reference to managing community development projects. Respondents described varying degrees of trust in clans, dependent on the degree of inter-conflict they had personally experienced.

We trust clan and religious leaders because both of them enjoy considerable recognition from the community members. In this regard they are the gatekeepers of the community in the absence of strong government and [their] institution[al] presence.

- FGD, citizen respondents, El Gal

El Gal: Respondents described clan elders as the most trustworthy in their communities. Respondents also described a high degree of collaboration between different actors (clans, religious leaders, and the local administration).

Mataban: Respondents described a high degree of trust in traditional elders, due to the important social role they play in the community and perceived neutrality versus clan elders. In contrast, respondents described a moderate degree of trust in clan elders, with the some respondents describing a belief that clan elders would be more susceptible to misuse of funds.

Buloburde: Respondents described high trust in religious leaders, traditional elders, and civil society. Clan elders were seen as powerful, due to the presence of multiple clan militias; however, respondents were extremely mistrustful of clan leaders in their community due to previous examples of misuse of funds and continued inter-clan conflict.

Dolow: Respondents described a high degree of trust and positivity toward clan leaders, religious leaders and civil society. There was a high degree of community trust and collaboration across all of these institutions.

Belet Xaawo – Respondents described general mistrust across most institutions. This included clan leaders, who were perceived as militarized and powerful, and women's groups, who were seen as corrupt and too close to the local administration.

Kismayo: Respondents describe moderate to high levels of trust and legitimacy toward informal institutions, including clan leaders, religious elders, and civil society groups. Respondents also described how they believed the private sector would be best placed and the most trustworthy to manage any community development projects.

As the above examples demonstrate, perceptions of trust and legitimacy in various institutions vary depending on the context and history of the specific research location. In summary, several main themes appear from respondent interviews and FGDs:

- Respondents describe varied levels of trust for formal institutions. Generally, respondents describe a moderate to high degree of trust in village level administration, due to strong community relationships. The majority of respondents describe relative mistrust and negativity toward district level administration, as they are perceived to be removed and distant from communities.
- Across all research sites, the majority of respondents trust the local administration for all security related matters.
- Respondents do not have a high degree of trust in the local administration for managing revenue or a community development fund.
- Respondents generally viewed informal and social institutions in a more positive manner than formal governance institutions. These included clan groups, religious leaders, traditional elders, and civil society organizations, such as women and youth groups.
- Trust in clan leaders depended greatly on the context of the specific research location, with higher mistrust seen in militarized or insecure locales.
- Religious leaders and civil society organizations (women and youth groups) were seen as the most trustworthy to implement a community development project and manage development project revenue.

In Belet Xaawo things are in [a] mess. Can you [imagine] there is no one single group to be trusted. All have been tested and failed with the exception of youth and women groups and I don't think they can do better. For examples, women groups, they are more like the local administration, which means they are corrupt.

- Interview, citizen, Belet Xaawo

The religious leaders, clan leaders and the local administration are the most trustworthy in our community. We don't just say this; it is something we have confirmed through experience. Both social issues and development projects requires management and accountable transparency. If they did well previously in social activities, then they can do anything else.

- FGD, citizen respondents, Dolow

3.2 Perceptions: taxation and resource mobilization

As seen in the above section, a wide range of perceptions relating to trust and legitimacy in formal and informal institutions emerged from the qualitative data. Linked to institutional perceptions were respondent perceptions on resource mobilization and revenue collection, across both state and non-state actors. Main themes from the qualitative dataset include:

- Perceptions of payments varied across two main issues: if the payment was seen as legitimate, and if the payment was seen as effectively collected by the collecting entity.
- Social payments to clan, traditional or religious leaders were viewed most positively. In particular, respondents described clan contributions or clan insurance (Qaaraan) as necessary, legitimate, and a social obligation. In all sites except one, these types of clan and social payments were seen as increasing social cohesion, reducing clan conflict, or meeting religious obligations. Generally, community members viewed these payments as necessary and legitimate, and were willing to pay.
- Unlike social payments, there was a wider variety in opinions and perceptions of payments to state actors. This ranged on a spectrum from viewing state based payments as somewhat effective, to not effective, or as extractive and exploitative. Opinions vary depending on case selection, and have been summarized below.
- The use of payments by state actors was perceived as generally going to support the provision of security services. The secondary use of these payments was perceived as going to support the general operations of the administration, such as salaries. These perceptions were described not only by government officials, but across clan, citizen, and civil society interviews as well. Depending on the data collection site, many participants also held the perception that a portion of state payments were collected for the personal use of government officials, with these perception increasing in areas with tense relationships between the community and the administration.
- Negotiation was an interesting feature across all types of informal and formal, payments. Respondents described how it was common practice to negotiate with elders or community leaders; since these payments were not ‘codified’ and based on social networks, there was a perceived level of informality and negotiation to this collection, depending on revenue potential and ability to pay. As government officials strengthened state collection of payments, negotiation became a feature of more formalized systems as well. As citizens were used to negotiating informal payments, they exhibited similar behaviour with the collection of state payments. To adapt, the local administration often used clan or religious leaders to negotiate payments on their behalf.
- Perceptions of exploitation and corruption varied greatly depending on the site in questions. In locations where security was high and there were positive state-citizen relations (for example, Dolow), citizens had positive perceptions of revenue collection, and were more willing to contribute their own resources to development projects or state collections. In insecure and volatile areas, such as areas with high Al-Shabab presence or where there were negative state-citizen relations (for example, Buloburde), citizens had a relatively negative perception of revenue collection. Often this was due to payments being collected by militarized forces (such as the SNA or local police), which were seen as extractive and illegitimate by the local population

3.2.1 Perceptions of payments to non-state actors

Social payments: clan and religious collection

As seen in the mapping of payments, respondents paid a wide range of informal payments, to non-state actors such as clan elders, religious leaders, civil society organizations or private service companies. Generally, payments to non-state social actors, such as clan elders or religious leaders, were viewed positively, with the majority of respondent's expressing their willingness to contribute.

I see it [clan collection] as effective. They [elders] are trusted in the community. As you know our community is not developed...the person collecting the fee from the community will have a rough time. You either [walk] to do this and you will become more tired and cannot reach everybody. Or you will use your vehicle and telephone with [the] cost upon you. So, the whole collection is built on voluntary and good heart

- Citizen interview, Dolow

Respondents viewed payments to clan and religious leaders as a social obligation and necessity. For example, the payment of Qaaraan solidified your role within a clan network, allowing the individual to gain access to a social safety net as well as a sense of identity within the community. The collection of payments by clan and religious leaders has been ongoing for generations, and as such, was viewed by participants as a legitimate and ingrained part of social life. There was general agreement across respondents that these fees went to supporting clan issues, such as revenge compensations, peace meetings, assisting members in need, or towards religious obligations such as assisting poor families or the rehabilitation or construction of mosques. Respondents described personal motivations for paying these fees such as increasing social harmony in the community, being able to assist vulnerable individuals, ensuring future assistance from clan leaders, and

for religious salvation and obligations. In summary, payments such as Zakat, Qaaraan, Diyya, or other contributions to traditional elders, clan leaders or religious leaders were seen as a necessary part of social life.

Although the majority of the qualitative sample describes the legitimacy of these payments, there were varied opinions when it came to the effectiveness of collection. The majority of respondents viewed revenue collection by community leaders as effective, as they had extensive social networks and ties to the community, allowing them to access these payments in a timely and efficient manner. However, there were some divergent opinions on this. For example, during one mixed-gender focus group discussion in Mataban, all of the women participants mentioned that they believed clan leaders were not effective at collection because they had no formalized system of managing revenue, and therefore were not seen as accountable to the population over these funds. Other participants suggested to the research team that clan elders should collect these payments electronically, in order to increase their effectiveness and reach to remote locations.

Only religious and clan leaders collect payments with the support of the community members...this activity has been going on since time [im]memorial and will continue as long as the community continues.

- Interview, village council member, El Gal

Another important and interesting aspect respondents described when discussing payments to non-state actors was their degree of informality and negotiation. Payments such as Qaaraan were not a fixed amount; instead, they were collected on an as-needed basis, and often dependent on the amount an individual could contribute at that time, demonstrating a level of flexibility and knowledge between the clan appointed collector and the payee.

Respondents noted that unlike payments made to state forces, there would not be a physical consequence (such as detention) if social payments were not made. The consequence on non-payment however was through social sanctioning, such as shunning the individual in question. It was noted that if an individual did not pay these fees, they could not rely on their clan for any type of assistance in the future. This was described as the main reason why respondents ensured that they always made these payments.

It is important to note that positive reception to these payments varied depending on the location. In areas of heightened insecurity, clan fighting, or Al-Shabab presence, often there was a subset of respondents who viewed social payments in a more negative view. This often was linked to either extremely low revenue potential of the community, and feelings of resentment for having to pay in these

The payments collected by the elders, it is not a question [to pay them], for they explain the reason and they demonstrate the result. And you know, if you try to reject their collection, elders will remove you from the clan insurance and you will have no support.

- Citizen interview, Belet Xaawo

circumstances. Additionally, this could be linked to the perception that clan elders would misuse these funds, using them less for social assistance, but extracting payments from community members to buy clan equipment such as weapons.

An example of the different perceptions around informal payments can be seen in the two case studies of Dolow and Buloburde. Due to insecurity, the presence of Al-Shabab, and the high degree of clan conflict, respondents in Buloburde demonstrated a high level of negativity toward both clan elders and clan payments. Clan leaders were seen as sowing mistrust between social factions. Several respondents discussed

previous incidents of clan leaders misusing revenue, or using payments to buy things such as weapons. Due to the mistrust, fear and insecurity surrounding clan relationships, Qaaraan payments in Buloburde were not viewed positively, and many respondents were unwilling to pay. In an area with extremely low socio-economic status and lack of basic services – due to the blockade of Al-Shabab in the surrounding countryside – respondents viewed these payments as extractive and coercive.

This is in contrast to locations such as Dolow. Due to a strong security situation and positive community relations, respondents in Dolow described extremely positive views when it came to clan-based payments. Respondents described how Qaaraan payments increased the social cohesion in the community, and that they had many examples of elders using these payments to better the community. Because community members had seen effective collection and efficient use of these funds in the past, all participants described Qaaraan and other clan contributions positively.

Civil society payments and social contributions:

Civil society and social contributions to community projects were also perceived in a positive manner. Unlike clan or religious payments, these were not as stringently obligated; however, there was a certain degree of social pressure to contribute to different types of quasi-voluntary payments. Across all sites, providing to civil society or development projects was viewed as part of a social contract, with most respondents describing their willingness and aspiration to develop their own communities. The most common form of these payments, and the ones viewed most positively often were emergency assistance programs, where wide segments of the community would contribute.

Although contributions to community projects can be seen as a social expectation, contributions took on multiple forms. If respondents could not contribute in cash payments, they contributed in-kind or with labour. For example, during the construction of the airport in Dolow, community members provided free labour, while the local administration provided equipment. This pattern was also seen in other locations, such as through collaboration on sanitation campaigns or the construction of community social halls.

While the use of these payments was often described as positive, especially if the project benefitted the entire community, civil society actors were seen as less effective than clan or religious leaders at mobilizing revenue. As they were primarily involved in the collection of funds for small-scale projects, they were not seen as having the capacity or knowledge to manage larger scale resource mobilization. However, several respondents noted that because these groups had strong existing knowledge of community networks, these could be capitalized on to raise funds quickly, for example during emergency assistance programs. Several civil society respondents mentioned that they wanted to build their capacity in this regards, so as to be able to manage their own projects and not have to rely on international donors.

3.2.2 Perceptions of payments to state actors

As seen in the above analysis, there are a wide variety of payments made to non-state actors, which are for the most part viewed positively by local communities. When looking at perceptions of payments made to state actors, there is a much wider variety and breadth of perceptions. Overall, formal revenue collection by state actors was seen on a spectrum from somewhat effective to not effective, with respondents (both citizen and government officials) stating reasons such as lack of collector capacity, poor awareness of taxation by citizens, and weak formalized systems inhibiting collection capacities. Most citizen respondents expressed how they were too economically constrained to be able to contribute to state payments, limiting the revenue potential of certain communities. In areas where insecurity was heightened and there was a larger presence of military forces, tax collection by the local administration was often viewed extremely negatively, as security or military forces collected revenue through extractive or coercive manners. Perceptions varied greatly by location, with these differences outlined below.

Case Studies: Perceptions of Revenue Collection by State Actors

Beledweyne: Collected by the revenue and tax department at the district level, respondents generally described revenue collection as challenging and inefficient. The community had very limited knowledge on what collected revenue was used for, and several respondents described how they believed collectors would use this revenue for their own personal gain. Tax collectors in Beledweyne town themselves viewed their office as having limited capacity, and spoke of how citizens did not understand why they needed to collect fees. However, compared to other sites (such as Buloburde, Belet Xaawo or Mataban), there were some positives mentioned by respondents in relation to general revenue collection; for example, respondents described that the local administration was trying to strengthen the relationship between its offices and the community.

El Gal: There was no official tax collection done by the local administration in El Gal. Village council members described how they did not have the capacity or knowledge of these issues, and that there was no connection between the VC and the district administration in Beledweyne in order to facilitate this. Village council respondents described their aspirations to open a revenue collection body, so that they would be able to provide services for residents in El Gal.

Mataban: Revenue collection in Mataban was viewed negatively, as respondents described an extremely strained economic status due to insecurity and conflict with Al-Shabab. One of the only formal payments the local administration (ASWJ) collected was checkpoint-fees. Respondents described these payments as too high, and expressed a hope that these would end. Because there were no tax collectors, collection occurred through the use of military forces under the district finance officer. The militarization of revenue collection, the low revenue potential of the community, and the lack of community development in general was cited as reasons for these adverse views. In

There are no tax collectors employed yet, so we rely on military for collecting taxes who [do not have a] good relationship with the community

- District finance officer,
Buloburde

interviews with local authorities, respondents describe using clan or religious leaders to negotiate payments, in order to increase their legitimacy and collection capacity.

An interesting feature of revenue collection in Mataban is that several respondents described the illegitimate extraction of payments from citizens to support the fight against Al-Shabab. These were not formalized payments collected by state actors, but instead, informal collections from military actors. These were collected when the administration needed increase their security operations against Al-Shabab. Often collection was supported by clan and religious leaders, who would help to mobilize funds.

[Tax collection by the local administration] is very effective, they do collect it. The community has confidence in them and they do trust that whatever is collected will get back to the community directly or indirectly.

- Interview, citizen, Dolow

Buloburde: Out of all research locations, revenue collection by state actors was viewed most negatively in Buloburde. As there was no official tax department or collectors, payments (mostly livestock taxes) were collected by the Somali National Army, under the directive of the district finance officer. Respondents described the relationship between the administration and citizens as very poor, with militarization of tax collection contributing to these negative perceptions. Since the town was blockaded by Al-Shabab (at time of research), respondent priorities were such things as providing basic necessities to their households, and they viewed the collection of state payments as coercive and exploitative. Citizens described how the local administration did nothing with this revenue to help the community.

Dolow: Out of all research locations, revenue collection by state actors was described most positively in Dolow. Respondents described extremely good relations with the local administration, such as high degrees of confidence and trust in their governance ability. These perceptions were similar for those in charge of revenue collection. However, respondents described the effectiveness of the tax collection authority as being only somewhat effective, not because they were seen as coercive or misusing funds, but because they respondents believed that they needed skills training to do their job effectively. Across all respondents, there were the general perceptions that revenue collected went to support local security provided by the administration, and that this revenue was used effectively because of the free movement and lack of security incidents enjoyed by residents. Additionally, it is interesting to note that in Dolow, respondents spoke of strengthening revenue collection as a priority, as to further distance themselves from international assistance and be able to avoid their current state of aid dependency.

They [the local tax administration] usually use militias along [with] the tax collector to create fear in the community so that nobody could refuse. They don't provide any document showing the person has paid. People don't know how the collected tax is utilized. There are militias everywhere and they ask for payments.

- FGD, citizens, Belet Xaawo

Belet Xaawo: Revenue collection in Belet Xaawo was viewed relatively negatively. Respondents describe how collection was militarized, with security forces coercing payments out of citizens.

Kismayo: There were varying perspectives on the effectiveness and legitimacy of revenue collection in Kismayo. As mentioned previously, as the IJA government is based in Kismayo, strong government presence meant that there were more actors involved in revenue collection. Unlike areas such as El Gal or Mataban, that have little to no tax collection capacity, the Jubaland Revenue Authority manages all revenue collection within Kismayo, with assistance from other actors such as the Chamber of Commerce and the Ministry of Finance. Some respondents noted that the JRA was quite effective, as they issue receipts to businesses and had a proper collection plan (in contrast to other locations without this capacity). Other respondents described the JRA as being ineffective, because the revenue potential from citizens and businesses in Kismayo was still too low. Although Kismayo was the location with the strongest tax collection authority, several respondents described how they believed that collectors were corrupt.

I don't know how effective they [the local tax administration] are but they do collect. They collect it using their own employees and within the first 10 days they are through with all businesses in Kismayo. They also have the list of all businesses, contact details and the amount due, they remind them by SMS just 5 days before the end month and people brings the due.

- Interview, citizen, Kismayo

Crosscutting themes:

As the above examples demonstrate, there are a variety of observations and opinions when it comes to measuring perceptions of state payments across south-central Somalia. Although each case study highlights the differences between each location, there are several broad themes that can be seen across the sample.

Across all respondents, including administration authorities, citizen interviews, and civil society or clan interviews, the common perception was that payments made to state based actors went to support two goals.

The first, and most important, use of revenue by the state was to support security services. All authorities interviewed listed this as their number one priority, and where the majority of their revenue went. Other community members discussed this, such as clans or citizens, who verified that security was where they believed all state collected revenue went. This use of revenue was seen as legitimate, and broadly speaking, respondents seemed to support this goal. In areas of relatively good security (such as Dolow), citizens spoke more positively about the use of state payments to support security, as they were able to see the results of their contributions. In areas with higher insecurity, such as Buloburde, residents discussed how state payments went to security. However, their opinions were extremely negative, as they did not see the outcome of these state collected payments, due to continued insecurity and conflict. Although we were not able to see any village level revenue records (due to insecurity/mistrust, as well as lack of recordkeeping by the administration), and therefore cannot corroborate observations that the majority of revenue went to these services, it should be noted that the idea that any collected revenue is being used to support security was a common perception across all FGDs and interviews.

Our monthly total revenue is far below our target. We collect about a ten percent of our target. This clearly explains that we could not provide the necessary services. We therefore prioritized security as the most urgent and most need[ed by] to everyone.

-Interview, local administration, Beledweyne

The second perceived use described for state collected payments was the support and general functioning of the administration, such as salaries or the provision of office equipment. For example, as discussed by respondents in Buloburde, out of the livestock taxes collected each week, half went to support security services through salaries, food, shelter, and provision of equipment, whereas the other

half went to cleaning of offices and salaries for administration employees. This perception was common across all FGDs and interviews.

Minimal respondents discussed state payments as being used to support general development, although several administration respondents described their aspirations to be able to provide greater public services to their district through a stronger tax collection system. This was described as being dependent on the security situation, with the perception that revenue could only be used to support service provision or community development if the security situation was adequately financed.

As mentioned at the beginning of our analysis, it is difficult to clearly demarcate legality vs. illegality when looking at payments to state actors, especially given the context of underdeveloped tax policies at the district levels. However, there were many descriptions by respondents of corrupt or illegitimate payments being extracted. For example, respondents discussed that when state actors collected fees at checkpoints, some of this revenue would go into official budgets of the local administration, however the majority would *'go into the pockets of district authorities.'* In other areas, revenue collection was done through use of force by security services, opening up to possibilities of coercive and corrupt payment collection. Although respondents did not discuss openly what fees or payments may be taken through force or corruption (due to the insecurity of the research environment, these questions were not specifically asked for respondent safety), however, given the context of militarized environments and the informality of many of these transactions, illegal and coercive payments are most likely high.

In other cases, respondents described how state actors would collect informal payments from citizens on an as needed basis. For example, respondents in Mataban describe how security forces would collect payments from citizens whenever they needed to bolster support against Al-Shabab. These payments were informal, and extracted from citizens on an as-needed basis, whenever the administration felt it needed to bolster its security operations. It was unclear to the extent that these payments were supported or not supported by the citizen base, yet provides an interesting example of the fluidity between formal/informal and state/non-state revenue collection.

A final theme coming out of the qualitative data is that of negotiation. As previously mentioned in the discussion of social payments, often clan or religious leaders would negotiate with citizens, as payments were not formalized and dependent on personal ability to pay. As tax collection became more formalized through state actors, the negotiation aspect of informal payments appeared to impact the collection of state based payments. Respondents discussed how since citizens were used to negotiating their social payments and were not used to set payments structures such as formalized tax codes, they brought these negotiation elements into their dealings with tax collectors. In several locations, the local administration collaborated with clan or traditional leaders, to use their existing relationships with the community to negotiate formal tax collection and payments.

3.2.3 Challenges to formal revenue collection: Perceptions from the local administration

During the course of this research, authorities from the local administration, including tax collectors and tax department officials, were asked to describe what they thought were the most important challenges in terms of revenue collection. Several main themes emerging from the perceptions of tax collectors themselves include:

Low capacity and knowledge

Across every research location, government respondents described their lack of capacity and knowledge when it came to revenue collection. This was especially pronounced in areas such as El Gal, which had no tax collection office. However, even in areas with a functioning tax and revenue system, such as Beledweyne or Dolow, tax officers described lack of skill, equipment, and morale of collectors, all of

which hindered their ability to collect. Trainings, capacity buildings, and upgraded equipment were suggested as measures to combat these challenges.

Low revenue potential of citizens

The official stated that the collecting taxes in the district are somewhat not very effective. The presence of Al-Shabaab and their sympathizers may pose risk to the tax collectors. On other hand, the community members here face the greatest burden in tax payment as Al-Shabaab also enforces tax payment from the residents.

- Interview, local administration, Buloburde.

The majority of respondents described low revenue potential of the population in their area, resulting citizens not wanting to contribute fees or payments. This was extremely pronounced in areas of high insecurity, such as Mataban or Buloburde, where respondents described extremely dire socio-economic conditions. Although this was less of an issue in area such as Kismayo or Dolow (with larger populations and an active private sector presence), all locations mentioned some degree of difficulty in terms of the revenue potential of the communities. During the course of the research, several respondents lectured the field researchers that they should be focusing on economic opportunities first, before coming to ask about taxation.

Insecurity and presence of Al-Shabab

In locations such as Belet Xaawo, Buloburde, and Mataban, respondents described how they were extremely limited in tax collection capacity due to continued insecurity. As they were limited to a small geographic area, any type of revenue collection was contained to the small population that resided in accessible areas. Other respondents described not knowing if there were Al-Shabab sympathizers within the populations, and therefore being fearful during collection because of this uncertainty.

Because of the collapse of the former Somali central government, the local community forgets the payment of taxes, so it is somehow hard for them to pay comprehensively...They don't have...100% trust with the administrations because, they have 25 years [of] long chaos, so they [think] one day this administration will be thrown by another. They have the warlord militias based system in their minds.

-Interview, local administration, Kismayo

Lack of belief and awareness in taxation and governance

Several government respondents described how their biggest challenge was that citizens did not have knowledge about what taxation was, or what the collected revenue would be used for. Often this was linked to the perception that many citizens didn't have a strong belief in a state or centralized governance system, given the years of civil war. Because citizens hadn't paid formal taxes in so long, it was noted that it was extremely difficult to restart systems of formalized governance, especially given mistrust between the collectors and community members. It was suggested that there needed to be more community mobilization and awareness efforts to increase the understanding of taxation and the use of state revenue.

3.3. Perceptions: Willingness to pay fees to state/non-state actors

Linked to the above analysis are respondent perceptions on their willingness to pay fees and their willingness to increase payments to state and non-state actors. These questions were broken into two categories; respondent willingness to pay fees currently collected (either to state or non-state actors), and questions that aimed to analysis respondent willingness to increase payments in the future (either to state or non-state actors). Respondent perceptions on measures of willingness to pay can be seen as an important indicator of receptivity to future payments made to a potential DIALOGUE program.

3.3.1 Willingness to pay: State actors

As the above analysis demonstrated, respondents displayed a large variety in perceptions when it came to state payments, dependent upon research location, state-citizen relations, and the security situation. In order to explore these perceptions in-depth, respondents were asked a variety of questions about their willingness to make payments and to increase payments to state actors. There were several main themes coming out of respondent reactions to these questions.

Willingness to pay depended greatly on the location. In locations where there was higher insecurity, less development, and fraught or tense relations between the local administration and citizens, there was a general unwillingness to contribute payments to the local administration. This was compounded by the fact that most state-based payments were extremely high, and levied on only a small portion of the population (for example the business community of commercial vehicle owners). In these locations, such as Belet Xaawo, Buloburde, or Mataban, respondents described how they paid because they did not want to be harassed or face imprisonment, not because of any underlying general willingness or receptivity. Respondents in these locations generally noted that there was little to no community development, and that they were not willing to contribute to an administration that did nothing for them. For the payment of larger fees such as transport or checkpoint fees (which could reach up to hundreds of dollars per crossing), respondents exhibited negative reactions to the collection of these fees, and discussed how they should stop being levied all together.

In locations where state-citizen relations were more positive, citizens were more willing to contribute. For example, in Dolow, respondents cited positive examples of the local administration using collected revenue as the reason they were willing to makes payments to the state.

When asked questions about what would increase their willingness to make payments to the local administration in the future, respondents gave a variety of answers. Firstly, several respondents discussed elements of security. As most payments to the local administration went to supporting security provision, citizens described how they would be more willingness to pay if security was enhanced. For example, in Dolow, a relatively secure location, citizens were already exhibited high willingness to contribute to the local administration, linked to the fact that citizens could see their funds being put to effective use (through the provision of strong security).

A wide range of respondents described how they would be willing to increase payments to the local administration if there was demonstrable community development that benefited the population. Even in tense locations such as Mataban, Buloburde, Beledweyne or Belet Xaawo, respondents demonstrated a willingness to make payments (or increase payments) to local administration authorities if this revenue was put back into the communities for tangible development.

We usually use our security agents to collect and the people pay because they don't want to be harassed. I am sure they don't have the willingness to support our administration...since the collectors are not well empowered in terms of skills, they use some funds for their personal use before reaching the finance office.

- Interview, District finance officer, Mataban

In areas like Kismayo, that were had a relatively stronger government presence, respondents spoke of the need for increased transparency and accountability over the use of state collected revenue. Participants did not describe an unwillingness to contribute or increase payments in the future, however they were hesitant to say they would contribute to state collected payments unless there was more information and transparency from government institutions on how these funds were being used.

3.3.2 Willingness to pay: Non-state actors

In contrast to perceptions around willingness to pay or increase payments to state actors, respondent descriptions in relation to non-state actors, especially clan or religious leaders, were relatively positive.

Interviewer: In the future, what would make you want to contribute your own financial resources to a specific development project?

Respondent: If we see a successful project where the community has got a decision to make and [the project is] very transparent, we are willing to contribute what we can.

-Interview, citizen, Kismayo

As discussed in the previous section, social payments such as Qaaraan or contributions to religious leaders were viewed as a social obligation, and necessary for social cohesion and harmony within the community. These payments were not seen as optional; the consequences for nonpayment were social sanctions, such as lack of clan support in the future or moral sanctions by religious leaders. As such, willingness to pay these fees was extremely high. Even in areas where respondents discussed mistrust in clan elders or misuse of Qaaraan funds, contribution was still viewed as a social necessity (such as Buloburde).

Even though most respondents were already willing to pay these social and religious fees, respondents described a number of different scenarios where they would be willing to increase their payments. For example, respondents discussed how they would be willing to increase Qaaraan payments if more social support was given to community members, such as increased clan unity or more support to needy individuals. In locations such as Buloburde, respondents described how they would be willing to increase these payments if conflict and attacks decreased in the region, as well as if funds were used by clan leaders to support general community development. In Dolow, respondents displayed a high willingness to pay as a baseline, however, also described how they would be willing to increase payments if clan leaders had a specific collection and savings plan that could be shared to the community.

When examining willingness to increase payments to community development projects, respondents were asked a range of questions about what would motivate them to contribute their own financial resources. The majority of respondents described being willing to contribute their own financial resources to projects if they saw a direct benefit to the community. In locations where there had been previous misuse of funds for community development projects, respondents expressed hesitation in contributing. The majority of respondents also described factors such as transparent use of funds, good project management, and community involvement in monitoring and implementation as key factors to whether they would contribute their own financial resources to a specific project or not.

Interviewer: In the future, what would make you want to contribute your own financial resources to a specific development project?

Respondent: What will make me contribute is to know how the project will be beneficial to the community. If it is beneficial then I will contribute. On the other end, knowing who is managing is also important. I will [not] contribute to a project I know is being managed by a thief or untruthful person/group.

- Interview, citizen, Dolow

The only actors to which respondents described an overwhelming unwillingness to increase payments were to private service actors. Across all research locations, respondents described how they believed payments for services, such as water and electricity, were too high and a burden on households. This was compounded by the fact that poor quality services were provided, such as untreated water, poor quality teaching in schools, or electricity only accessible during certain parts of the day. Several respondents described willingness to increase these private service payments if the service offered was improved, with examples given such as better quality teaching, more doctors at hospitals, or increased access to electricity, especially during the night.

Across both state and non-state actors, there are several key themes illuminated by respondent descriptions. Generally, respondents were less willing to contribute to payments where they felt the collecting authority would use it to benefit only a select few in the community. This included both state and non-state actors; in areas where state based payments were seen as benefiting the community, such as through strong security provision, respondents displayed a general willingness to pay and increase payments (such as Dolow). Social factors were a main motivation as well; when citizens felt that they were benefitting socially from payments, whether through better clan relations or community assistance, they were generally expressed willingness to pay or increase payments. Finally, a main motivation was tangible and accessible development benefits for the entire community. Across research sites, respondents expressed willingness to contribute their own revenue to any project, group, or entity that showed demonstrable community improvements.

The above analysis suggests that there are a number of different factors that any DIALOGUE program should take into consideration before the establishment of a community resource mobilization scheme. As demonstrated, there is a wide range of respondents willing to contribute their own resources to a community development fund, such as proposed by DIALOGUE. Willingness to contribute was linked to key factors, such as social motivations, transparency of revenue, and community ownership and involvement,. These perceptions should be taken into account by the DRC before establishing any revenue mobilization program at the community level. Specific entry points and more detailed perceptions on DIALOGUE receptivity can be found in Part 4.

III: 4. REVENUE MOBILIZATION AND DIALOGUE OPPORTUNITIES

As mentioned at the beginning of the report, an understanding of the social reality of customary taxation in south-central Somalia was commissioned by the DRC to inform its future governance and hybrid service delivery programs, such as the new DIALOGUE program. A key part of this research is to explore and understand the potential for DIALOGUE to be conducted in the research locations, as well as exploring receptivity by key actors towards this type of governance and service delivery model.

In order to assess the feasibility of the proposed program, interview and FGD guidelines contained structured questions aimed to gauge respondent receptivity to the DIALOGUE program. Respondents were asked a variety of questions about their willingness to contribute their own resources to a community development fund (for citizen interviews) or if they were willing to manage a community development fund alongside other actors (for administration, clan and civil society interviews). They were then asked a series of questions noting their receptivity to working alongside different actors and monitoring mechanisms. The questions were broken down into several key indicators:

- If respondents were willing to contribute to (for citizen interviews) or manage (for administration/clans/civil society interviews) a community development fund such as DIALOGUE if they were approached by the local administration.
- If respondents were willing to contribute/manage a community development fund such as DIALOGUE if they were approached by the clan leaders.
- If respondents were willing to contribute/manage a community development fund such as DIALOGUE if it was monitored by a council of elders.
- If respondents were willing to contribute/manage a community development fund such as DIALOGUE if it was monitored by civil society organizations.
- If respondents were willing to contribute/manage a community development fund such as DIALOGUE if it was monitored by an outside organization, such as an INGO.
- If respondents were willing to contribute/manage a community development fund such as DIALOGUE if it would work across multiple communities and clan groups.

Through these questions, the research team aimed to understand: what proposals respondents were generally receptive to; what proposals respondents were not receptive to; what monitoring mechanisms were seen as the most effective; and what actors community members were willing to work alongside. The preliminary results have been summarized in the figure below, with a discussion of overall trends following.

Figure 5: Willingness to contribute to DIALOGUE proposals

	If approached by local administration	If approached by clan leaders	If monitored by a council of elders	If monitored by civil society	If monitored by an outside NGO	SMS monitoring	Working with other clans and communities
Beledweyne	Willing	Willing	Willing	Willing	Not willing; Distrust of outside NGO's	Lack of knowledge on SMS; Respondents willing if they have previous knowledge of SMS	Somewhat willing; hesitancy to work with other clans
El Gal	Very willing; village council must be involved	Willing	Very willing	Very willing	Somewhat willing; distrust of outside NGOs	Lack of knowledge on SMS	Somewhat willing
Mataban	Willing	Willing	Very willing	Very willing	Willing	Lack of knowledge on SMS; Respondents willing if they have previous knowledge of SMS	Somewhat willing
Buloburde	Willing	Willing	Very willing	Very willing	Willing	Lack of knowledge on SMS	Somewhat willing; hesitancy to work with communities where there could be AS sympathizers
Dolow	Very willing	Very willing	Very willing	Very willing	Somewhat willing; hesitancy to work with outside NGOs	Very willing	Very willing
Belet Xaawo	Willing	Willing	Very willing	Willing	Willing	Willing	Very willing
Kismayo	Willing	Willing	Willing	Very willing	Somewhat willing	Willing	Very willing

* Chart measures general receptivity by respondents to different versions of the DIALOGUE proposal across each research location. Qualitative statements given in FGDs and interviews were rated from very willing, willing, somewhat willing, and not willing to contribute to DIALOGUE.

As the above chart demonstrates, generally all respondents were receptive to different versions of the DIALOGUE proposal, although this differed slightly depending on the location and actor interviewed. Some of the key differences and themes from across the locations are summarized below:

4.1 Respondent perceptions of DIALOGUE proposal

Citizens

In general, citizens across all locations demonstrated a willingness to contribute to a community run development fund such as proposed by DIALOGUE. There were varying levels of mistrust in working with the local administration, with areas with stronger state-citizen relations more receptive (ex. Dolow), compared to areas with more negative state-citizen relations that demonstrated less receptivity (such as Buloburde). However, the majority of respondents were willing to work with actors that they had minimal trust in (such as clans or the district administration, depending on research location) as long as their were multiple actors involved, strong monitoring mechanisms, and community ownership in all aspects of the project.

Government

Interviews with authorities from both village and district level administration demonstrated a general willingness to manage a community development fund such as DIALOGUE alongside other actors. Most respondents were receptive to all versions of the DIALOGUE proposals, and expressed willingness to work with different actors on any project that would benefit the community. These perceptions varied slightly depending on the location.

The only actor that authorities seemed hesitant to work with was international NGOs. It is unclear whether this was due to wanting to manage revenue for such a project themselves (thereby increasing the chance of leakage of funds) or if this was due to a general distrust and negative relationships with international NGOs. In several locations, interviewees from the administration mentioned previous examples of negative partnerships on past projects, and clarified that they would need to assess any partnership with an outside organization on a case-by-case base.

Although the research team was able to interview a wide range of respondents across the village and district level in each location, they were unfortunately unable to have the same sort of access with regional representatives. However, the Jubaland team was able to conduct a small number of interviews with regional government officials in Kismayo (see list of interviews, Appendix). It is interesting to note that while they were generally receptive to different DIALOGUE proposals, they also expressed the most negative views. For example, one respondent in Kismayo spoke of how he was worried this could cause conflict over project resources between different clan groups.

Other actors

Similarly to the above analysis, other actors interviewed, such as clan leaders, traditional elders, and civil society members were all receptive to questions about the DIALOGUE proposal.

4.2 Monitoring mechanisms and collaboration

Monitoring mechanisms

As the proposal for the DIALOGUE project has not yet been finalized, the research team included several questions within the structured guidelines on what respondents felt would be the most effective monitoring mechanism for a proposal such as this. The two mechanisms viewed most positively for project monitoring was the use of a council of elders and monitoring by civil society.

Although this opinion held across most research sites, in locations of high insecurity or clan tension, a council of elders was seen as less effective. For example in Belet Xaawo, there were respondents who felt that a council of elders could misuse funds, and therefore the project must include monitoring by other entities as well. In areas with high trust between respondents and elders or clan leaders, a council of elders was seen as the most effective monitoring mechanism.

The second mechanism proposed was the inclusion of local civil society. Across all research locations, groups such as local women's groups or youth groups were viewed with a high degree of trust. The majority of respondents felt that these organizations needed to be involved in any community development fund in order for it to be monitored and managed effectively. Respondents spoke very strongly of the need to include these actors, as they had ties to the community, could speak on their behalf, and were trusted to oversee all community projects.

One of the proposed components of DIALOGUE is an SMS component, where citizens could monitor any DIALOGUE funds themselves. They would get a message any time funds were removed, and therefore could monitor in real time and hold officials accountable for any unauthorized withdrawal of funds. Across all Hiran sites, the majority of respondents lacked knowledge of SMS technology, and expressed concerns that they would not be able to engage with this system. Respondents discussed how the general population (especially in isolated areas such as Mataban and Buloburde) did not have equipment such as phones, and would not be able to use any sort of SMS component. However, the respondents who did have knowledge of SMS and seemed to understand how self-monitoring through an SMS component would work, were very receptive to the idea and expressed their willingness to this proposal. In Jubaland, the same issues were not seen; most respondents had SMS knowledge and were willing to use this as a monitoring mechanism.

Different levels of collaboration

As seen in the chart above, most respondents were at least somewhat receptive to different proposals of the DIALOGUE program. However, receptivity varied depending on the level of the proposed project and the scope of collaboration. The majority of respondents were very receptive to any proposal working with the village council; as previously discussed these institutions had a high degree of trust at the community level, and therefore were seen as necessary partners.

These opinions became more varied at the district level, with respondents expressing slightly increased levels of hesitation. Most respondents did not express unwillingness to work with district authorities, however, expressed the belief that the district authorities were too removed from the community level to be engaged in projects such as this (especially in smaller communities such as El Gal). On the administration side, district level officials generally expressed willingness to collaborate. At the regional level, there were slightly higher levels of hesitation, with one or two officials expressing concerns that a multi-level, collaborative project such as proposed by DIALOGUE could ignite conflict over resources.

A small portion of respondents expressed similar negative views, discussing how there was the potential for DIALOGUE to create competition between villages due to the grant-aspect of the project (giving matching grants to communities depending on how much they were able to raise). However, other respondents noted that

this would be a positive element, and would stimulate competition, and therefore development, between different villages.

The largest difficulty and negative view expressed by participants was in relation to working across different clan groups. In Hiran, respondents expressed negative receptivity to these questions. In multi-clan villages such as Kismayo or Dolow, working across clan groups was seen as a non-issue. In locations where there was a dominance of one sub-clan (such as Mataban or El Gal), respondents expressed more hesitation, describing how they were not used to working with those outside of their village, and therefore clan group, and did not necessarily have faith that this would work smoothly. In research locations where there was already clan conflict, such as Beledweyne or Buloburde, there was a general unwillingness to work across different communities and clans.

This being said, even in locations where respondents spoke negatively about inter-clan relations or working on development projects with different clan groups, respondents still had examples where their communities had come together and worked on different development projects with other villages and clans. For example, respondents described working on CDRD projects, road rehabilitation or emergency assistance during floods, even in areas where state-society relations appeared tense. When collaboration was framed not as working with different clan groups, but instead as working with different communities on similar priorities and needs, respondents were much more receptive to DIALOGUE proposals.

Multiple actors

Perceptions of DIALOGUE feasibility and receptivity differed slightly depending on research location and the participants in question, with respondents expressing higher or lower levels of willingness to work with certain actors. However, across all respondents, there was a general consensus that they would be willing to work with any entity, even those that they normally mistrusted, as long as there were multiple groups involved in the management, implementation and monitoring of any resource mobilization project. Respondents described how they believed that a higher involvement of different actors would ensure proper usage of funds, and block against any corruption or elite capture. Respondents emphasized that it was extremely important to involve local civil society, which were seen as trustworthy and necessary for any community development project. Finally, respondents described how they would be willing to contribute to any development fund, such as the ones proposed during the interview, as long as there was proper community involvement. Respondents emphasized that they wanted the entire community involved, not just in implementation but in the managing and monitoring of the project as well. Respondents described how they would be very willing to work on any type of project that prioritized the ownership and inclusion by the community.

V: CONCLUSIONS AND RECOMMENDATIONS

As this case study analysis demonstrates, taxation, service provision, and local governance in south-central Somalia is deeply embedded within informal institutions, social networks and community based means of organizing. Through the wide range of data gathered across research locations, several patterns about revenue collection and community development have emerged:

- Although levels of power, influence and decision-making vary across formal and informal institutions, depending on the particular research location in question, there is consistent evidence of informal collaboration between state and non-state actors. Examples include collaboration on service provision, community development projects, and levying of taxation.
- Formal actors often relied on community-based actors, such as clan elders or civil society groups, for access and community-buy in. This was particularly relevant for tax collection by state actors, with the use of these different community groups to facilitate the collection of formal and informal fees.
- Perceptions of state collected revenue were varied across research location. Generally, taxation by state actors was perceived negatively, either due to inefficiencies and lack of collection capacity, or the extractive and coercive nature of collection. In areas with stronger and more positive relationships between the local administration and citizens, taxation was perceived more positively.
- Citizens generally perceived informal or customary forms of revenue mobilization, such as Qaaraan or payments made to civil society organizations, more positively than revenue collected by state actors. Informal taxation was embedded in the social landscape of each specific community, and viewed as legitimate and a social necessity.
- Overall, community based actors were perceived more positively than state based actors, across measures of trust, accountability, and responsiveness. These measures were generally perceived more negatively across formal governance structures; however this was often dependent on the level of governance in question, with respondents demonstrating stronger relationships and higher trust factors with their village council.
- At the same time, taxpayers indicated several factors that would make them willing to increase their revenue payments. These included increased transparency over use of funds, increased community development, and improved security provision. Respondents also described an overall willingness to contribute their own financial resources to community development projects, dependent on factors such as broad community involvement and tangible benefits to all segments of society.
- These findings suggest a way forward for policy reform and state building efforts, suggesting the necessity of long-term investments in institutional capacity building to support the development of more accountable state-society relations. They also suggest that formal institutional actors may be able to leverage pre-existing and generally positive relationships between key social and informal institutions, for the provision of hybrid service delivery or governance.

DIALOGUE Considerations

Not only do these findings provide insights on the taxation, governance and service provision, but they also highlight key opportunities and entry-points for the DRC when thinking about the implementation of future DIALOGUE programming:

- Generally, there exists a high degree of receptivity across respondents to the future implementation of DIALOGUE programming.
- At the same time, perceptions of collaboration with different state and non-state actors were highly varied dependent on location. This suggests that any programming would need to be highly contextual and tailored to the specific site in question, in order to capture the different relationships and local power dynamics between state and community based actors.
- There exists a number of potential entry points that could be leveraged for the type of hybrid governance and service delivery that DIALOGUE aims to build. These include a high degree of trust and legitimacy in social and informal institutions; a high degree of existing collaboration between state and non-state actors on service provision and community development projects; and the wide range of payments made to social and informal institutions.
- These factors suggest that there are pre-existing structures that can be used as a catalyst for any future community development and resource mobilization programming. However, as community buy-in and legitimacy of certain actors is highly dependent on contextual factors in each location, the details of collaboration and management mechanisms would need to be tailored to capture the nuance of any specific project location.
- The inclusion of the local administration was perceived as critical for any community development programming, even in areas of high mistrust of formal governance structures. Overall, authorities from both the village council level and the district administration were open and willing to collaborate with other social actors on hybrid service delivery and any management of a future community development fund.
- There was a general consensus that successful monitoring of such a project would need to prioritize community ownership and inclusion. Respondents generally viewed monitoring either by a council of elders or civil society organizations as the most effective. Monitoring by international NGOs was met with general levels of distrust. Monitoring through the proposed SMS system was seen as difficult, especially across Hiran, due to lack of knowledge and lack of previous use of SMS systems.
- Although a positive reception to the proposed DIALOGUE program was seen, there are several challenges that should be considered by the DRC before moving forward with any programming. These include:
 - **General hesitancy to work across clan groups:** Respondents across Hiran locations were only partially willing to be involved in DIALOGUE if there was the involvement of different clan groups. This was particularly salient in locations where cross-clan collaboration on community development was low, which influenced the perception that such a project could stimulate clan conflict or conflict over resources. Regional representatives in Kismayo also mentioned these concerns as well, noting that they would be hesitant to work on a project that may lead to conflict over resources. When the project was framed as working across different communities (rather than clans) to address similar priorities and needs, there was a higher receptivity by respondents. This suggests that particular framing of project activities could be used to

overcome some of these hesitations. All efforts should be taken to understand local dynamics in order to work alongside key actors and the community, to avoid creating any conflict over resources.

- ***Linkages to regional governance and upstream actors:*** Linking Dialogue to upstream actors poses several challenges. Respondents did not view regional governments as having any effective authority in their community, as they were too far removed. A lack of authority and lack of presence at the sub-regional and district level could be a challenge when trying to create linkages between customary and formal systems, as the organic linkages between formal and informal institutions that exist at the community level do not exist between regional governments and the communities. Additionally, as respondents already expressed high degrees of mistrust with district level authorities, it is likely that these perceptions would increase for regional authorities. Any proposed project would therefore need to emphasize relationships with the district and village level government structures, as they are the key entry points for working alongside the customary systems and revenue mobilization schemes identified.

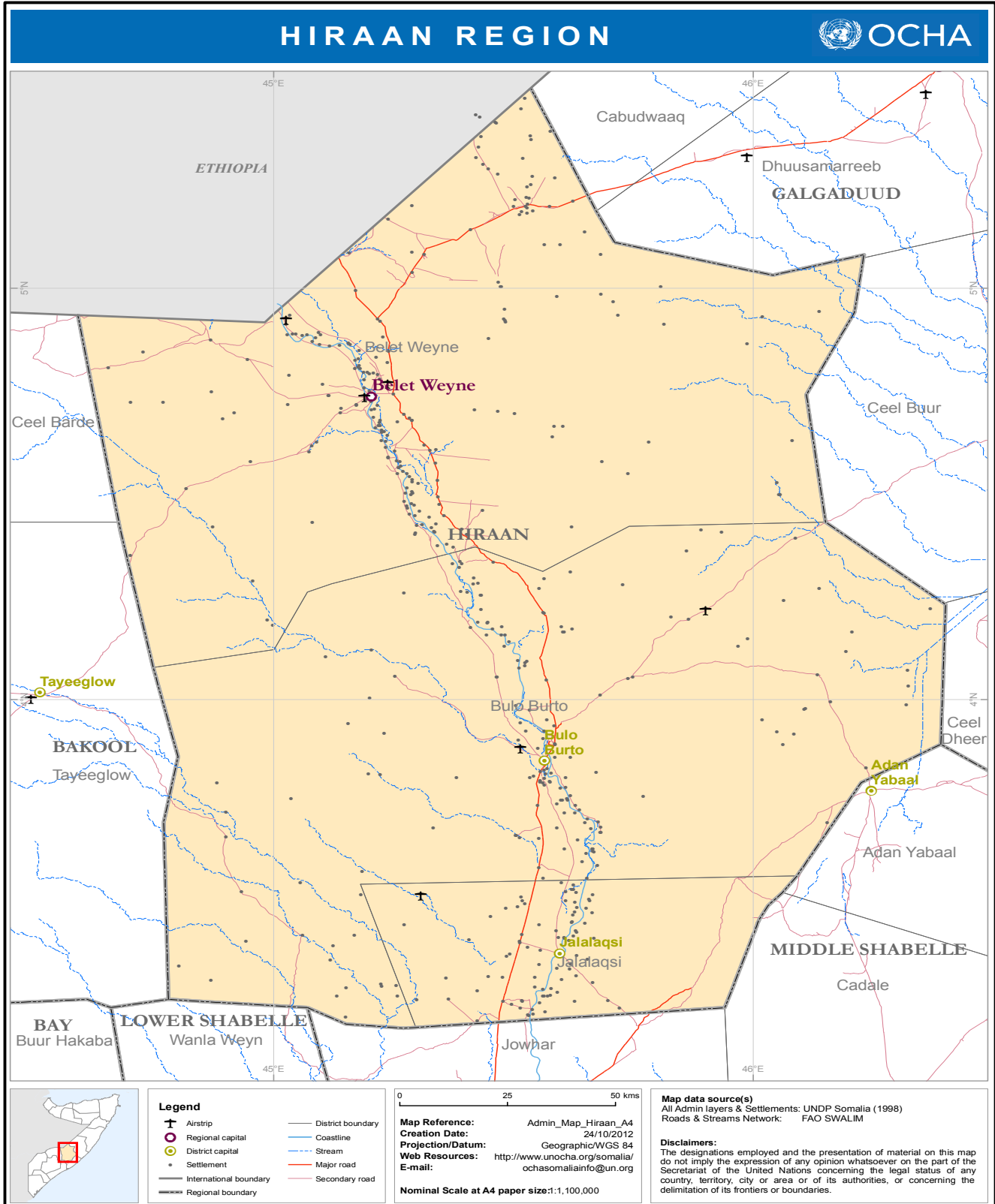
The challenge of linking to regional actors would need to be examined on a case-by-case basis. In Hiran, specific contextual challenges may relate to the continuing state formation process. The ongoing FMS negotiations and anticipated restructuring of the government may pose a challenge, as any linkages created now may be difficult to manage given any future changes in the political landscape. However, there may be an opportunity to link DIALOGUE to regional governance if new policies around taxation and revenue mobilization are being crafted at the regional level.

In Kismayo, regional representatives interviewed by the research team did express their willingness to work with a project such as DIALOGUE. As they have stronger institutions, a specific entity for tax collection (the JRA), and stronger policies around taxation and revenue mobilization, upstream linkages for any Jubaland project may be more accessible and feasible.

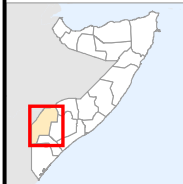
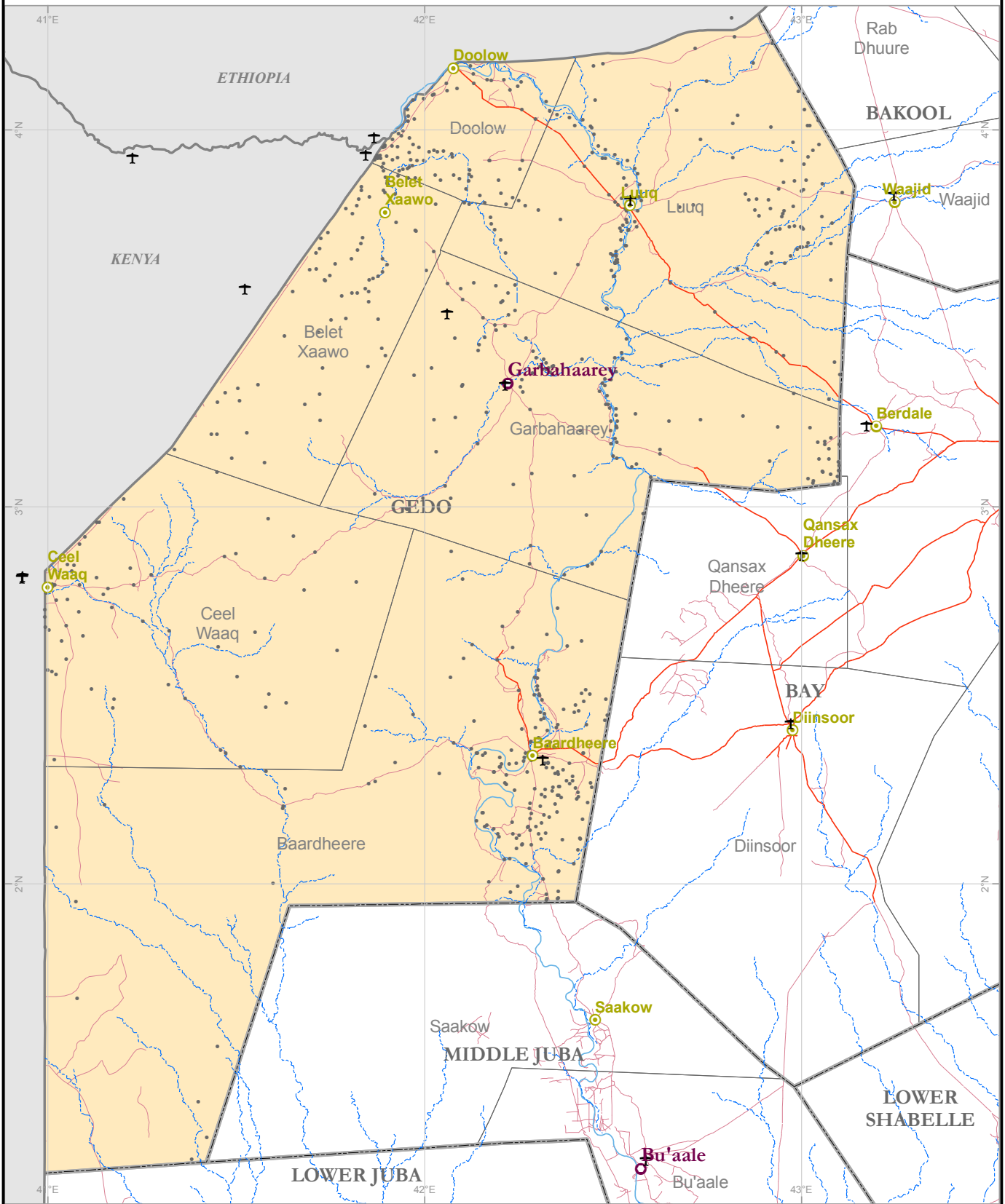
- ***Need for context-specific knowledge:*** A generalized approach to a program such as DIALOGUE will not be feasible, and any future programming should be deeply grounded in context-specific knowledge. The case studies included in this report are not generalizable to all locations. As seen through this analysis, power dynamics, local actors, and collaborations between formal and informal institutions differ greatly depending on the location in question. For any DIALOGUE program to be successful, it needs to take an extremely tailored approach. It is suggested that DIALOGUE builds in an ongoing research component, to understand local dynamics as well as informal institutions and customary systems, before trying to implement in a given area.

VI. ANNEX

Annex 1: Maps of research locations



GEDO REGION



Legend

	District boundary
	Coastline
	Stream
	Major road
	Secondary road

0 25 50 kms

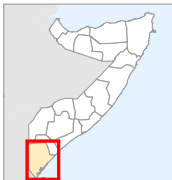
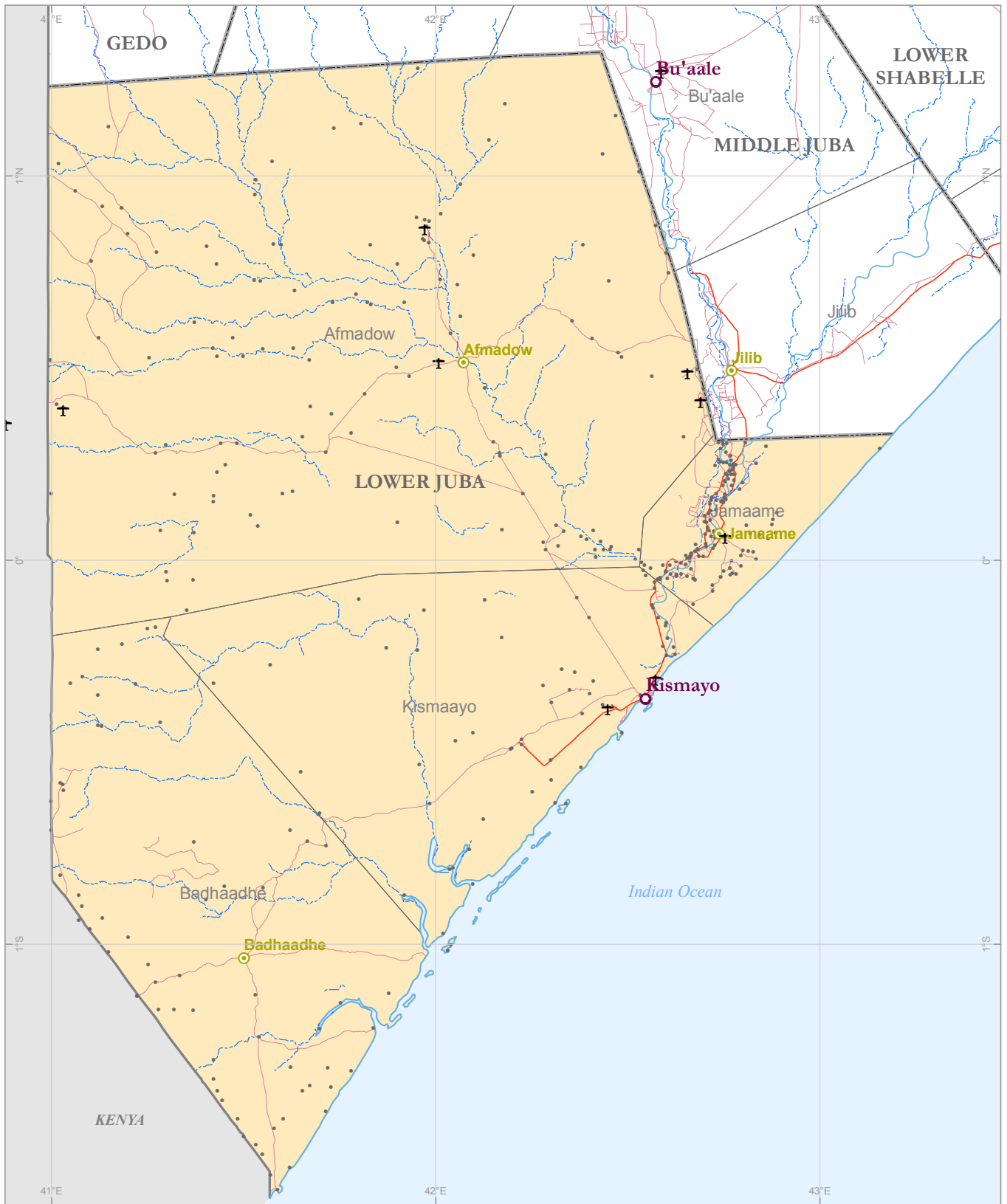
Map Reference: Admin_Map_Gedo_A4
Creation Date: 24/10/2012
Projection/Datum: Geographic/WGS 84
Web Resources: <http://www.unocha.org/somalia/>
E-mail: ochasomaliainfo@un.org

Nominal Scale at A4 paper size: 1:1,425,000

Map data source(s)
 All Admin layers & Settlements: UNDP Somalia (1998)
 Roads & Streams Network: FAO SWALIM

Disclaimers:
 The designations employed and the presentation of material on this map do not imply the expression of any opinion whatsoever on the part of Secretariat of the United Nations concerning the legal status of any country, territory, city or area or of its authorities, or concerning the delimitation of its frontiers or boundaries.

LOWER JUBA REGION



Legend

Airstrip	District boundary
Regional capital	Coastline
District capital	Stream
Settlement	Major road
International boundary	Secondary road
Regional boundary	

0 25 50 kms

Map Reference: Admin_Map_Lower Juba_A4
Creation Date: 24/10/2012
Projection/Datum: Geographic/WGS 84
Web Resources: <http://www.unocha.org/somalia/>
E-mail: ochasomaliainfo@un.org

Nominal Scale at A4 paper size: 1:1,400,000

Map data source(s)
 All Admin layers & Settlements: UNDP Somalia (1998)
 Roads & Streams Network: FAO SWALIM

Disclaimers:
 The designations employed and the presentation of material on this map do not imply the expression of any opinion whatsoever on the part of the Secretariat of the United Nations concerning the legal status of any country, territory, city or area or of its authorities, or concerning the delimitation of its frontiers or boundaries.

ANNEX 2: List of interview and FGD respondents

Hiran Research Locations

Beledweyne

	FOCUS GROUP DISCUSSIONS	INTERVIEWS
1	Clan and religious leader FGD	Village council member
2	Civil society FGD	Citizen/taxpayer
3	Citizen FGD – business people	Citizen/taxpayer
4	Citizen FGD – women citizens	District finance officer
5	Citizen FGD	Tax collector
6	Citizen FGD	Mayor
7		District commissioner
8		Village council chairperson
9		Clan leader
10		Clan leader

El Gal

	FOCUS GROUP DISCUSSIONS	INTERVIEWS
1	Clan and religious leader FGD	Clan leader
2	Civil society FGD	Traditional leader
3	Citizen FGD – business people	Citizen/taxpayer
4	Citizen FGD – women citizens	Citizen/taxpayer
5	Citizen FGD	Village council member
6	Citizen FGD	Village council member
7		Village council chairperson
8		Civil society
9		Citizen/taxpayers
10		

Mataban

	FOCUS GROUP DISCUSSIONS	INTERVIEWS
1	Clan and religious leader FGD	Citizen/taxpayer
2	Civil society FGD – youth group leaders	Citizen/taxpayer
3	Civil society FGD – women’s group leaders	Clan leader
4	Citizen FGD – business people	Clan leaders
5	Citizen FGD	Village council chairperson
6	Citizen FGD	Village council member
7		District council member
8		District finance officer
9		Mayor
10		District commissioner

Buloburde

	FOCUS GROUP DISCUSSIONS	INTERVIEWS
1	Clan and religious leader FGD	Citizen/taxpayer
2	Civil society FGD	Citizen/taxpayer
3	Civil society FGD – women’s group leaders	Clan leader
4	Citizen FGD – business people	Clan leaders
5	Citizen FGD – women citizens	Village council chairperson
6	Citizen FGD	Village council member
7		District council member
8		District finance officer
9		Mayor
10		District commissioner

Total respondents in Hiran: 159

Jubaland Research Locations

Dolow:

	FOCUS GROUP DISCUSSIONS	INTERVIEWS
1	Clan and religious leader FGD	Village council chairman
2	Civil society leaders	Village council member
3	Citizen FGD	Village council member
4	Citizen FGD	District commissioner
5	Citizen FGD – women citizens	District council member
6	Citizen FGD – business community	Mayor
7		Assistant chief
8		Tax collector
9		District taxation officer
10		Traditional leader
11		Civil society leader
12		Citizen/taxpayer

Belet Xaawo:

	FOCUS GROUP DISCUSSIONS	INTERVIEWS
1	Clan and religious leader FGD	Village council chairman
2	Civil society leaders	Village council chairman
3	Citizen FGD	Village council member
4	Citizen FGD	Village council member
5	Citizen FGD – women citizens	District commissioner
6	Citizen FGD – business community	District council member
7		Tax collector
8		District taxation officer
9		Clan leader
10		Civil society leader

11		Citizen/taxpayer
12		

Kismayo:

	FOCUS GROUP DISCUSSIONS	INTERVIEWS
1	Clan and religious leader FGD	Member of Parliament
2	Civil society leaders	Jubaland Revenue Authority Officer
3	Citizen FGD	Regional General Secretary of the Jubaland Revenue Authority
4	Citizen FGD	District commissioner
5	Citizen FGD – women citizens	District council member
6	Citizen FGD – business community	District finance officer
7		Tax collector
8		Village council chairperson
9		Village council member
10		Civil society leader
11		Citizen/taxpayer
12		Clan leader

Total respondents in Jubaland: 125

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