

When the fiscal social contract is not about tax:  
Understanding the limited role of taxation  
in social accountability in Senegal



Ane Karoline Bak

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Aarhus BSS, Aarhus University

Bartholins Allé 7

DK-8000 Aarhus C

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# Chapter 1: Introduction

What do people in Senegal do when they experience that the government is not keeping its promises, that public funds are embezzled, public services not provided or what they perceive to be poor political decisions are made? Do they demand accountability for the state's actions, non-actions and misactions? If they do, how do they do it, and what arguments do they use to substantiate their demands? Do they ever use taxation as an argument for why the state actors should be accountable to them? They could argue, "this is a waste of my money," or "we pay taxes and therefore we should be consulted about this decision that has implications for us", but perhaps taxation is not central to state-society accountability relations in Senegal?

The last two decades have seen a blossoming of the literature on taxation, governance and fiscal contracts. With a focus on low-income, developing countries, the heart of the matter of this literature is the suggestion that being taxed motivates people to demand accountability of their governments, to demand something in return for their tax money and thus to form a fiscal (social) contract with their states. Research has found that people who feel ownership over public funds are more likely to demand accountability than people who do not feel ownership (L. Martin, 2013; e.g., Paler, 2013; Sjørnsen, 2018); that states and societies engage over tax-related issues, be it an increase in a tax rate (e.g., Prichard, 2015) or the introduction of electronic fiscal devices that make it more difficult to avoid paying value-added tax (Casey & Castro, 2015; Fjeldstad, Kagoma, Mdee, Sjørnsen, & Somville, 2018); that such state-society interactions have made the state accountable and responsible in different ways (Gadenne, 2017; S. S. Jibao & Prichard, 2015; Prichard, 2015); and that states that tax more on average are more accountable (Andersen & Ross, 2014; Dom, 2018; Prichard, 2015).

The above research all treats accountability as an outcome of taxation. As indicated by the questions above, this thesis takes a different approach and uses accountability demands as its point of departure. Based on extensive fieldwork and twelve in-depth interpretivist case studies of societal actors engaging with the state over demands of accountability, the thesis seeks to answer the introductory questions guided by the overall research question:

If, how and under what conditions does taxation feature in state-society accountability relations in Senegal?

The thesis finds that taxation features only to a limited extent in state-society accountability relations, and that this finding can and should be understood by taking into consideration the contextual conditions, specifically social institutions and existing accountabilities that shape whether and how taxation features. In other words, people in Senegal do demand accountability when they are dissatisfied with the state, but they rarely use tax-related arguments. Whether they do and what kinds of tax-related arguments they use when they demand accountability of the state is to a wide extent given by the context. The introductory chapter continues as follows. It broadens the theoretical basis of the thesis elaborating on the motivation of the research question. It dwells on each part of the research question including what is understood by taxation, state-society accountability relations, features and conditions. It outlines the research design applied in this thesis and the empirical foundation on which it builds. It summarises the thesis' main findings and contributions before outlining the remainder of the thesis.

## 1.1. Theoretical basis and motivation

Building on state-building narratives of Medieval Western Europe and the emergence of representative institutions, a body of research has studied whether taxing and being taxed provides an incentive for the state and the population to engage in bargaining over taxation (most prominently, Deborah Bräutigam, Fjeldstad, & Moore, 2008; Levi, 1988; Moore, 2004; Prichard, 2015; Tilly, 1992). The expectation is that on the state's part, there is an interest in lowering political and administrative costs of imposing and increasing taxation by conceding to societal demands. On the societal side, the population is expected to engage politically and to demand accountability when dissatisfied with the state's collection and use of tax revenues and to use their role as taxpayers as leverage when interacting with the state. Ultimately, the expectation is that, over time, the exchange of revenue for public goods and political influence will develop a fiscal contract between state and society. This has been termed the fiscal contract proposition.

As indicated above, there is widespread empirical support for a relationship between taxation, governance and fiscal contracts in low-income developing countries. Quantitative studies provide considerable empirical support (Baskaran, 2014; Baskaran & Bigsten, 2013; de La Cuesta, Martin, Milner, & Nielson, 2017; Dom, 2018; L. Martin, 2013; Ross, 2004), and studies of state-society interactions over tax-related issues in cases of so-called revenue bargains (e.g., Kangave & Katusiimeh, 2015; Prichard, 2015; Rakner, 2017) confirm that such cases can lead to positive changes in accountability institutions. However, we still have a modest understanding of the relationship between



taxation and accountability. Because the link has generally been under-theorised, empirical evidence is not substantiated by a theoretical foundation, and causality claims thus tend to appear weak. Such studies have failed to examine the conceptual underpinnings of the theoretical claim being tested. In the simplest terms, what is taxation and what is accountability? More specifically, what attributes of taxation are significant for its relationship with which attributes of accountability? What is a fiscal contract anyway?

While it is possible to operate with loose conceptions of taxation and accountability in statistical analyses of their relationship, it is necessary to dwell on these questions in order to get closer to what the relationship looks like. Obviously, there is not one answer to these questions, but an elaborate conceptual and theoretical framework is instrumental for deepening the knowledge of the relationship. As long as these questions are not properly dealt with, we can continue to suggest that there is a relationship between taxation and accountability, but we cannot decide conclusively nor can we claim to understand how the two are interrelated.

The thesis was born out of a strong interest in the potentials of taxation for improving state-society accountability relations in low-income, developing countries. More than that, it was motivated by a curiosity to explore the soundness of this belief and an intention to do so in a more grounded manner than is common in the political science strands of the literature. Taking a grounded, eventually abductive approach was partly given by the absence of an elaborate theoretical framework and a common conceptual language in the present literature. More importantly, though, a grounded approach has the value of changing the vantage point from the Western state-building history to present-day state-society accountability relations in the low-income, developing country of Senegal. Specifically, acknowledging that state-society accountability relations are difficult to understand if not in their own context, this gave way for a contextualised, interpretive approach where societal actors' expectations and the context they develop in became the point of entry to answering the research question. With this approach, the thesis critiques assumptions in the literature on taxation, governance and fiscal contracts, which to a large extent underpin the belief of many, including myself, in the potential of taxation to advance accountable governance.

## 1.2. Research question

Recalling the overall research question, this thesis studies whether, how and under what conditions taxation features in state-society accountability rela-

tions in Senegal. In the following, defining the different elements of this question serves as a means to elaborate on how this thesis goes about answering the research question.

Taxation is not to be understood in technical terms, i.e. as the act of collecting and paying taxes, but in abstract terms as an ideational construct, i.e. the meaning of taxation as constructed by people, given experiences, socio-economic and political structures as well as the broader context. As an ideational construct, taxation could for example be seen as paying for education, as harassment by the government or as the contribution that pays for the future of the country. In the context of state-society accountability relations, taxation could be what makes the state accountable to society and serves as an argument when people demand accountability of the state. However, the meaning ascribed to taxation might be completely different. In this thesis, being open to the contextualised meaning of taxation proves significant for understanding why taxation plays a limited role in state-society accountability relations.

“State-society accountability relations” are understood as the formal and informal accountability relations linking state and society. The thesis applies a process-oriented understanding of accountability and studies state-society accountability relations through the lens of social accountability, defined as *ongoing political engagement by societal actors with the state with the purpose of demanding accountability of the state*. Importantly, this signifies a process-oriented understanding of accountability. Social accountability includes monitoring public officials, exposing governmental wrongdoing and activating horizontal accountability institutions. Social accountability can be both formal, institutional actions such as legal claims and informal, non-institutional tools such as social mobilisation or media exposure. With reference to the broader accountability literature, social accountability constitutes a non-electoral vertical accountability mechanism. Focus on social accountability limits the thesis’ scope to the societal side of the stylised narrative outlined above; that taxation spurs political engagement around accountability demands and that citizens use tax-related arguments when making such demands of state actors.

Positive cases of social accountability are identified by two attributes. First, there needs to be an explicit demand for accountability, i.e. that the state actor take responsibility for a situation, for example by responding to the demands in words, by holding specific persons responsible or by taking steps to change the situation through policy formulation or implementation. Second, the accountability demand should be targeting the state or state actors. Since the scope of accountability demands is a product of past experiences and will influence future ones, social accountability is both the process of holding to

account and an outcome. Social accountability processes are thus de facto manifestations of the state-society accountability relationship, and accordingly, exploring whether taxation features in cases of social accountability provides an answer to whether taxation features in state-society accountability relationships.

Applying the term “feature” implies that this thesis will not study whether taxation changes state-society accountability relations or whether paying taxation motivates social accountability. Instead, the focus is on whether taxation informs societal actors’ expectations of the state as expressed in the arguments applied when engaging in social accountability. This would be the case if a societal actor uses her status as taxpayer as leverage, arguing that because she pays taxes, the state should provide quality public services. It could be the tax-paying businessperson who holds the state accountable for under-regulation of informal actors because it creates unfair competition. Or it could simply be a citizen who might not herself pay taxes but nonetheless still feels ownership over public money and therefore protests because of misappropriation by the manager of a public enterprise. When societal actors apply tax-related arguments when engaging in social accountability, it indicates that taxation features in state-society accountability relations. However, when we consider the contextual conditions, it turns out that this is not given.

Studying *if* taxation features in state-society accountability relations implies exploring whether societal actors apply tax-related arguments. Examining *how* taxation features means examining the tax-related arguments applied, in what settings they are made and what the underlying reasoning says about the basis of societal actors’ expectations or state actors. This means, for example, if the arguments refer to an exchange between state and societal actors. Turning to the *conditions* under which taxation does or does not feature, the literature on taxation, governance and fiscal contracts has emphasised structural and institutional conditions of when taxpayers and citizens engage with the state around tax-related issues in revenue bargains, including openness of the political regime, fiscal awareness and capacity for collective action. Focussing on social accountability and applying a contextualised, interpretive approach enables a different perspective on potential conditions. As this approach facilitates a broad comprehension of state-society accountability relations, it embraces the vast range of contextual factors influencing social accountability, such as socioeconomic structures, (lack of) expectations, existing accountabilities and social norms and institutions. These conditions not only influence whether taxation features in specific cases of social accountability and more generally in state-society accountability relations, but also *how* taxation features. Hence, it becomes clear that the meaning of taxation is deeply contextualised and that even where tax-related arguments are applied,

it does not imply that taxation is a feature of state-society accountability relations. Ultimately, the contextualised conditions prove essential for understanding the limited role of taxation in state-society accountability relations in Senegal.

### 1.3. Research design

The research question is answered based on data from more than four months of extensive fieldwork; more than 90 interviews with people across Senegal, working in and with different economic and social sectors; a survey of 125 informal economic actors in Dakar; and more than 250 Senegalese news articles. Combined, this data informed twelve interpretive case studies of social accountability in Senegal. The twelve cases were identified in interviews, the media and in reports published by three horizontal accountability institutions including Senegal's anti-corruption agency.

Three cases are set in the university sector, two in the media sector, two in the fishing sector, and the remaining five in various sectors including the health, education, and commerce. The cases are not representative of social accountability in Senegal, but given the variation across sectors, the differences in the matter of the social accountability as well as the state actors and societal actors involved, they ensure, in combination, a comprehensive empirical foundation that serves as a point of entry for approaching state-society accountability relations in Senegal and the role of taxation.

Specifically, the analysis focuses on the arguments applied by societal actors engaged in cases of social accountability. It examines whether and how societal actors apply tax-related arguments, and it pays equal attention to the cases where taxation does not feature. This reveals other features of state-society accountability relations and contextual conditions that all shape the role and contextualised meaning of taxation.

### 1.4. Main findings and contributions

The thesis finds that taxation plays a limited role in state-society accountability relations in Senegal despite relatively broad-based taxation. This finding is puzzling from a fiscal contract perspective and to make sense of it, the thesis engages critically – empirically and theoretically – with the literature on taxation and governance and specifically the fiscal contract theory.

Theoretically, the thesis argues that the puzzle is partly a result of a poor conceptual foundation of the fiscal contract theory. Based on a comprehensive literature review and extensive considerations about how fiscal relationships form the basis of expectations on the part of both state and societal actors, this

thesis accommodates this problem by revisiting the fiscal contract concept. Relying on two clusters of fiscal contract understandings identified in the literature and observations made during fieldwork, two fiscal contract concepts are developed: the exchange-based fiscal contract, defined as a reciprocal exchange-based fiscal relationship between the state and a group of taxpayers; and the norm-based fiscal social contract, defined as the norm-based, complex fiscal relationship between state and society. It is the intention that the development of these two concepts will spur conceptual and theoretical discussions that will advance the literature on taxation, governance and fiscal contracts.

Empirically, the thesis demonstrates how deeply contextualised the role of taxation in state-society accountability relations is. By taking accountability demands as the point of departure, the thesis engages with accountability demands both where taxation features and where it does not. The analysis finds that only in three of the twelve social accountability cases do tax-related arguments feature, and only in one do they feature centrally. The kinds of tax-arguments applied are shaped by the context. For example, in the case of Mbour Central Market, traders threaten to resist taxation if the local government does not ensure a clean, regulated and secure market. Given the market traders' capacity constraints and immobility, the threats are not credible but are still used to get the attention of the local government, who is obliged to respond due to the social norm of *masla*, which requires state actors to prioritise dialogue and consensus to ensure social stability. In a second example related to the case of Senegal's only radiotherapy machine breaking down in January 2017, a societal actor argued that a public employee should contribute to a fundraising campaign because the public employee's salary was paid by taxes. In Senegal, state-society accountability relations are deeply personalised, and the meaning of taxation is shaped by this context, which renders the leverage between societal and state actors personalised as well. More broadly, it is found that across the social accountability cases where taxation does not feature, the arguments applied by societal actors express that expectations of the state revolve around inclusion of societal actors in policy- and decision-making processes, protection and prioritisation of Senegalese resources, interests and patrimonies as well as provision of proper legal frameworks. The analysis thus demonstrates that whether and how taxation features in arguments applied by societal actors engaging with the state over accountability demands depends on contextual conditions and the broader features of state-society accountability relations in Senegal.

Eventually applying the two newly developed fiscal contract concepts to the empirical findings, the thesis argues that the limited role of taxation in state-society accountability relations in Senegal can be understood by acknowledging the importance of norms and expectations. Demonstrating that

there is relatively broad-based taxation, some public service provision and political inclusion in Senegal, it is argued that there is an exchange-based fiscal contract. However, the empirical findings show that the norm-based fiscal social contract is not about tax; taxation is not central to societal actors' expectations and the norms of what public services the state provides to whom. Instead, these are shaped by contextual conditions, most prominently social norms and the existing accountabilities, elections and personalised state-society accountability relations.

Both the empirical and theoretical contributions underpin the overall argument that emerges from this thesis: whether and how taxation features in state-society accountability relations should be understood by taking into consideration contextual conditions that shape state-society accountability relations, the contextualised meaning of taxation and, hence, the actual and potential role of taxation.

These findings are pertinent for the literature on taxation, governance and fiscal contracts and for practitioners in international development who are intrigued by the proposition that taxation can spur the development of a fiscal contract. As the literature has blossomed over the last couple of decades, taxation has been placed centrally on the international development agenda. While improving taxation was a concern of development partners before that, research has contributed to linking taxation to the governance agenda. Recently, with UN's Financing for Development process and the Addis Tax Initiative initiated in 2015, taxation has been integrated into the effort to reach the Sustainable Development Goals by 2030. Arguably, the poor conceptual foundation of the literature is one reason that fiscal contract proposition is living a life of its own, informing the international development agenda in a way that causes the conditional nature of the relationship between taxation and accountability largely to be lost in translation. The findings of this thesis underscore the significance of existing norms, expectations and accountability institutions for the role taxation can (potentially) play for state-society accountability relations. These findings should prompt researchers and practitioners to pay careful attention to the contextual conditions that influence outcomes of programmes and projects promoting the narrative that taxation is a positive link between states and societies and facilitates accountable governance.

## 1.4. Outline of the thesis

After this introduction, chapter 2 clarifies the main concepts of this thesis. First, the chapter narrows in on the understanding of accountability. It is argued why a process-oriented understanding of accountability is both concep-

tually and empirically warranted, prompting the application of the social accountability concept, which is presented. Second, taxation is defined in a technical sense and in abstract terms as an ideational construct. Lastly, I define two main types of actors discussed in this thesis, state actors and societal actors.

The remainder of the thesis consists of three main parts and a conclusion. The first main part includes chapter 3-5. In chapter 3, I review the literature on taxation, governance and fiscal contracts in order to present the theoretical backdrop of thesis. I present the theoretical and empirical basis of the governance effect, also referred to as the fiscal contract proposition. I demonstrate how this proposition has taken on a life of its own in the arena of international development irrespective of the conditional nature of the proposition. I argue that one reason this has happened is lack of attention to conceptualising core concepts in the literature. This combined with observations made during fieldwork motivates the conceptualisation endeavour of the remainder of the theoretical chapters where I focus on the fiscal contract.

In chapter 4, I take the first step towards conceptualising the fiscal contract, as I sample and review how fiscal contracts have been understood in the literature. This chapter both demonstrates that there is a lack of conceptual consensus in the literature and provides a foundation from which to conceptualise the fiscal contract. Synthesising the findings of the conceptual review, I present one general definition and two clusters of fiscal contract understandings, informing the structures of the two fiscal contract concepts developed in the following chapter.

In chapter 5, I develop two fiscal contract concepts, the exchange-based fiscal contract and the norm-based fiscal social contract, present their defining attributes and discuss their conceptual scope and limitations. Since the conceptualisation of the two fiscal contract concepts followed rather than preceded data collection, they do not inform the analysis but are used at the end of the analysis as a means to move the findings from the case studies to the macro-level, contributing to making sense of the limited role of taxation in state-society accountability relations in Senegal.

The second main part consists of chapter 6, which describes the methodological framework of the thesis. I first relate my methodological journey that led to the constructivist, interpretive methodology underpinning especially the empirical parts of the thesis. Second, I discuss the abductive logic of inquiry guiding the research design and the criteria against which the quality of this research should be assessed. Having laid out the methodological underpinnings of the thesis, I describe in detail the research design of the empirical parts of the thesis from case selection to data generation and processing. I elaborate on the reasoning behind the focus on the country of Senegal and on

how I arrived at the twelve cases of social accountability. I describe the different steps of data generation, including fieldwork, talking with people and finding written sources, discussing challenges, limitations and benefits. Lastly, I detail how I processed the large amount of interview and survey data to the data analysis, specifically how I worked with the twelve social accountability cases.

The third main part consists of five chapters. Chapter 7 provides a snapshot of social accountability in Senegal, including a broad narrative of social accountability based on interviews and survey data on what informal economic actors in Dakar do when they experience that a state actor is not responding to their demands. Second, it introduces and compares the twelve social accountability cases, introduces the involved state and societal actors and explains what triggered the cases. Third, it makes an excursus regarding the interrelationship between social and horizontal accountability, which provides important contextual knowledge about state-society accountability relations.

Chapter 8 constitutes a theoretical abduction based on the fiscal contract perspective with the purpose of exploring how taxation could feature if it did feature. This provides the basis for the argument that taxation only features to a limited extent in social accountability in Senegal and for discussing the fiscal contract perspective in relation to the specific cases in two analytical chapters that follow.

Chapter 9 focuses on the three social accountability cases where taxation did feature. Taxation features in different ways in the three cases and thus offer various insights into how taxation features based on the context, and the implications of these findings for the fiscal contract theory are explained. In addition to the tax-related arguments applied in these cases, other arguments dominate, and based on these, the cases offer insights into other features of state-society accountability relations that prove instrumental for understanding the role of taxation.

Chapter 10 focuses primarily on the social accountability cases where taxation did not feature, exploring the conditions that render tax-related arguments less meaningful for societal actors to apply. First, a negative case of social accountability demonstrates the importance of both expectations and social institutions for whether social accountability occurs. Subsequently, two positive cases illustrate non-tax related features of state-society accountability relations, which provide an opportunity to discuss what these features imply for the actual and potential role of taxation in Senegal.

Chapter 11 moves the analysis from the case level to a macro perspective. It applies the two newly developed fiscal contract concepts to summarise the empirical findings and shows how these concepts provide a theoretical means



to understanding the limited role of taxation in state-society accountability relations in Senegal.

Chapter 12 concludes and summarises the theoretical and empirical contributions of the thesis as well as lessons for researchers and practitioners working in the field of taxation, governance and fiscal contracts.



# Chapter 2: Clarification of main concepts

In the following, I define the following four main concepts used in this thesis: accountability, taxation, state actors and, lastly societal actors.

With a definition of accountability at its simplest as point of departure, I argue why a process-oriented understanding of accountability is both conceptually and empirically warranted as well as pertinent for deepening our knowledge of the relationship between taxation and accountability. To apply a properly specified accountability concept, I apply the social accountability concept, which is briefly presented. Second, I define taxation in both a technical and an abstract sense. I argue why it is instrumental to apply a broad definition of taxes and why an ideational understanding of taxation is relevant for the social accountability approach. Lastly, I define the terms state actors and societal actors, which are used throughout the thesis.

## 2.1. Accountability at its simplest

A preliminary definition of accountability is that one actor, the accountable, is answerable for actions or non-actions towards another actor, the accounting. The actors can be individuals, organisations or institutions. Accountability rests on a formally or informally agreed relationship, which sets the terms of the accountability relationship and thus justifies one actor's expectations of accountability of another. The terms of the relationship are often supported by formal or informal institutions that provide channels for demanding answerability and sanctioning non-accountable actors.

In this definition, the primary defining attribute of accountability is *answerability*. Answerability denotes an obligation of the accountable actor to respond to questions about relevant actions or non-actions (Schedler, 1999). In parallel, it implies the right of the accounting actor to ask questions in the first place. Accountability is a “dialogic relationship between accountable and accounting actors” (Schedler, 1999) which manifests itself in the dialogue or interaction between the relevant parties. When questions are asked, the accountable actor answers. When the accounting actor demands information, explanation or justification from the accountable actor for actions or non-actions, the accountable actor complies with the demands. If the accounting actor asks but receives no response from the accountable actor, then the accountable actor is not accountable and this affects future accountability relationships and future accountability processes.

A secondary defining attribute is enforcement. In the literature, enforcement is commonly seen as a necessary component in definitions of accountability. The main argument is that to ensure answerability, the accounting actor must be able to enforce the answerability by means of sanctioning the accountable actor in case of non-compliance with the terms of the accountability relationship (Mansbridge, 2014). “*Inconsequential accountability is no accountability at all*”, as Schedler put it (Schedler, 1999), indicating that if the accounting actor cannot impose sanctions, the accountable actor will not actually be accountable.

For conceptual and empirical reasons, enforcement is not included in the applied understanding of accountability in this thesis.

Conceptually, accountability commonly leans on a principal-agent theory. Accountability is the means by which a principal who has delegated power to an agent can accommodate the power relationship which is otherwise skewed towards the agent (Gailmard, 2014; Olsen, 2015; Philp, 2009; Warren, 2014). This perspective has been widely criticised for being too simplistic (Gailmard, 2014; Philp, 2009; Tilley, 2016; Warren, 2014), as it builds on strong rationality assumptions that are often difficult to uphold outside formal arguments. Moreover, the strict assumptions ignore other important factors such as social norms, informalisation of power and the complexity imposed by informal and often historic relationships (Olsen, 2015; Tilley, 2016). These factors provide incentives for an accountable actor to be accountable without the threat of sanctions from the accounting actor. Accordingly, including enforcement in the accountability definition relies on a theoretical perspective, which is ultimately too narrow to inform meaningful theorisation of how accountability relations function.

Turning to the empirical reasoning, an even stronger argument is that definitions explicitly including enforcement disregard some kinds of accountability relations. First, this definition will disregard formal accountability institutions where the accounting actor does not have a mandate to sanction but still induces accountability, e.g. the Ombudsman. Second, it will disregard the informal accountability relations where enforcement mechanisms might be difficult to observe but where they are nonetheless present and significant. These instances are central to include in order to identify relevant accountability relationships, especially in hybrid regimes where their shapes or modes fall outside frameworks commonly applied in Western-focused political science.

It is not that enforcement and sanctions are not recognised as important. Attention to enforcement can be relevant for assessing the impact of an accountability process as well as for separating processes with no or little effect from those that lead to enduring changes in the state-society accountability relations. However, supporting the grounded, explorative approach of this

thesis requires an understanding of accountability that is both conceptually and empirically meaningful for the field of study, namely Senegal where both formal horizontal accountability institutions and informal accountability relations form important parts of state-society accountability relations. In such a context, accountability processes are arguably present and significant in the absence of enforcement and sanctions. Accordingly, I apply a process-oriented understanding of accountability.

A process-oriented understanding of accountability has two additional advantages. First, it differs from the institutional approach to accountability often applied in the literature on taxation, governance and fiscal contracts. As discussed here, accountability stands in its most simple form, stripped of any modifying word, context or functionality from which it usually gets its meaningfulness (Dubnick, 2014). This is widely how it has been applied in the taxation literature, which offers little discussion of the kinds of accountability to which taxation could be linked. If one is not able to demarcate accountability, it is difficult to theorise its relationship with taxation. In practice, though, the focus has primarily been on vertical-downward accountability, i.e. the ability of citizens to hold politicians and the state to account, and with an institutional approach. Most prominently, Prichard (2015) defines accountability as an *institutionalised process* including, for example, accountability in tax collection, strengthening of rule of law or institutionalised public consultations. In this institutional approach, accountability is the outcome. Applying a process-oriented understanding of accountability thus provides a different perspective than is common in the literature. Ultimately, this perspective will be determinant for what this thesis finds and the implications for the fiscal contract theory.

Second, the arguments for excluding enforcement and thus applying a process-oriented understanding of accountability justify putting societal actors at the centre of attention, focussing on accountability processes from their perspective. When enforcement is seen as a necessary condition and accountability as an outcome, accountability processes necessarily only make up half the story where it could constitute the whole. The intention to make accountability processes a story of their own has informed the development of the social accountability concept, which is applied in this thesis.

In the following section, social accountability is defined and conceptualised and it is briefly described how this concept enables me to study whether, how and under what conditions taxation features in state-society accountability relations in Senegal.

### 2.1.1. Social accountability

Social accountability is defined as *ongoing political engagement by societal actors with the state with the purpose of demanding accountability of the state*. These actions can include making denouncements, monitoring public officials, exposing governmental wrongdoing and activating horizontal accountability institutions. Social accountability can be formal, institutional actions such as legal claims and informal, non-institutional tools such as social mobilisation or media exposure (Peruzzotti & Smulovitz, 2006). With reference to the broader accountability literature, social accountability can be conceptualised as a non-electoral vertical accountability mechanism (O'Donnell, 2007).

It is inherent in the definition of social accountability that it does not in itself include formal sanctions (Joshi & Houtzager, 2012; Peruzzotti & Smulovitz, 2006). Meanwhile, that does not mean that social accountability processes do not infer costs on the accountable actors. Though informal in nature, reputational costs on politicians and officials can have a large impact, for example on individual career prospects or, especially in smaller societies, on personal relations. Moreover, openly monitoring state actors or sending signals of dissatisfaction with state behaviour can have a strong preventive effect by disincentivising wrongful behaviour.

Social accountability comes from the literature on deepening democracy. This literature was a response to the notion that democratic consolidation could be driven by implementing politically democratic institutions, primarily multiparty elections. With roots in the tradition of participatory democracy (Ackerman, 2004; Avritzer, 2002; Cornwall & Coelho, 2006), a core argument of the deepening democracy literature was and is that democratic consolidation has less to do with ensuring free and fair competition between political parties and should rather be seen as a process through which citizens deepen their control over decisions that affect their lives (Gaventa, 2006b, p. 11). Hence, to deepen democracy it is necessary to extend democracy beyond the institutions of the traditional, representative democracy (Gaventa, 2006b, p. 12). Cultivating social accountability processes is an instrument to do just that.

International organisations, including the World Bank and NGOs, have promoted social accountability mechanisms. Specifically in public service provision, for example, citizens have been integrated in production, monitoring or evaluation of public services. The result has been a primarily technical approach to social accountability. This approach permeates the literature and is summed up in the following definition: “the broad range of actions and mechanisms beyond voting that citizens can use to hold the state to account, as well as actions on the part of government, civil society, media and other societal

actors that promote or facilitate these efforts” (McNeil & Malena, 2010, p. 1). The focus is on actions by societal and state actors, which can be facilitated or even directly implemented, for example, by development actors through interventions within a programme or project setting. Accordingly, the social accountability literature has revolved around evaluating such interventions to understand why some succeed and others fail.

In newer strands of the social accountability literature, this approach has been criticised for seeing social accountability actions as “widgets”, detached from the political processes they are embedded in (Joshi & Houtzager, 2012). This criticism emphasises the importance of approaching social accountability efforts as embedded in the political processes and in political state-society interactions. Social accountability efforts should not be seen as separate instances of actions to be facilitated or interventions to be implemented. Rather, they are elements of a long-term process, where the scope of political engagement is a product of past experiences and will influence future ones.

Ultimately, social accountability is both the *process* of holding to account and, to the extent past accountability processes shape the scope and character of future ones, an *outcome*. This implies that what societal actors hold the state accountable for is given by historically developed expectations and, therefore, accountability demands are not limited to, for example, calls for sanctions of state actors’ wrongdoing per se but could also include demands that the state does what it is expected to do. Consequently, social accountability processes can be seen as de facto manifestations of the scope and characteristics of state-society accountability relations.

Whereas revenue bargains are also deeply integrated in the long-term, iterative state-society interactions (Prichard, 2015, p. 81), focussing on the revenue bargain approach implies seeing (expansions in) accountability as an *outcome*. Hence, it does not allow for approaching accountability as processes which are in themselves significant for the future accountability relationships independent of how the outcome of those processes. Therefore, studying social accountability process is much more useful than the focus on revenue bargains for studying whether, how and under what conditions taxation features in state-society accountability relations.

Accordingly, applying the social accountability concept serves to expand the theoretical foundation of the literature on taxation, governance and fiscal contracts by demonstrating the relevance of a properly conceptualised, process-oriented understanding of accountability. In turn, it will produce new empirical knowledge by providing a means to exploring the role of taxation in state-society accountability relations approached through social accountability processes.

## 2.2. Taxation

Taxes are payments made by citizens to the state and, yet, taxation is so much more than that. For the purpose of this thesis, taxation needs to be defined in two ways. The first definition is technical and refers to a broadly defined group of payments made by citizens to the state. The second definition is abstract and sees taxation as an ideational construct shaped by societal actors (defined in section 2.3.2.). Defining the scope of taxation in technical terms lays the foundation for the role of taxation as an ideational construct, while defining taxation as an ideational construct points out the directions of both the theoretical and empirical contributions of this thesis. In the following, I define the two in turn.

### 2.2.1. A broad definition of taxes

Technically, taxation is compulsory payments collected by or on behalf of state agencies. The kinds of and variation in payments that fall within this technical definition arguably depend on the context.

In most high-income countries, taxation refers to payments made under the provision of a legal framework. The common major contributors to tax revenue are a withholding tax on salaries, company income tax, value-added tax (VAT) and other excise duties as well as property taxes. Payment of taxes is often highly automated, and most taxpayers rarely deal with the tax administration.

In low-income, developing countries, the situation is often very different. While a regime of self-declaration has been implemented in many developing countries, many taxes are in reality assessed if not collected in face-to-face encounters between taxpayers and tax administrators (e.g., Beach, 2018; Moore, Prichard, & Fjeldstad, 2018, p. 121; Piracha & Moore, 2016). In terms of size of contributions to tax revenue, VAT and company income tax are highly important in most low-income, developing countries, while taxation of salaries is limited to an often rather small formal economic sector and the public sector (Prichard, Cobham, & Goodall, 2014). Since the 90s, a donor-funded global agenda of tax reforms has pushed for the adoption of tax modernisation programmes across many developing countries, leading to changes in legal and organisational frameworks as well as large-scale efforts to expand tax bases and ease the act of paying taxes (e.g., Crandall, 2010; Devas, Delay, & Hubbard, 2001; Fjeldstad, 2014; Moore & Fjeldstad, 2008; Moore et al., 2018, Chapter 6). Nevertheless, non-resource tax collection still remains limited (Prichard, Cobham, et al., 2014)

This does not mean that populations in low-income, developing countries do not pay taxes. Research has shown the extent of the fiscal burdens on even



small informal economic actors (Moore et al., 2018, Chapter 7; Olken & Singhal, 2011; Olsson, Eriksson Baaz, & Martinsson, 2016; Prud'homme, 1992; Siebert & Mbise, 2018; van den Boogaard, Prichard, & Jibao, 2018). Hence, to study the role of taxation in state-society accountability relations in the context of low-income, developing countries, it is necessary to consider the broad variation of payments that citizens make to state actors. Therefore, this thesis applies a broad understanding of taxation, including some forms of informal taxation.

Prud'Homme (1992, p. 1) defines informal taxation as, “the mobilization of resources outside normal tax channels for the provision of public goods and services.” Here, normal tax channels refers to formal kinds of taxes as those discussed above. Following Prud'Homme, informal taxation can be divided into two categories. Public informal taxation, also called illicit (formal) taxation (Meagher, 2018; Moore et al., 2018, Chapter 7), denoting extra-legal payments made to public officials or authorities, either as “fake taxes”, arbitrary road blocks and even bribes. Private taxation, also referred to as communal self-help or social extraction (Bodea & Lebas, 2014; Lust & Rakner, 2018; Meagher, 2018), denotes payments made to non-state actors sometimes for services that substitute state-provided services.

Between these two kinds of informal taxation, I only include public informal taxation (henceforth, informal taxation) in the definition of taxation used here. Since the thesis focuses on the role of taxation in state-society accountability relations, the significance of taxation lies in the fact that it connects state and societal actors and renders citizens as a broad group the providers of public revenue. Payments made by societal actors to societal actors are important for state-society accountability relations (as shown by e.g., Bodea & Lebas, 2014; Meagher, 2018; van den Boogaard et al., 2018); however, for this thesis, such payments are an exogenous factor. Private taxation and social extraction and the underlying social institutions form part of the context that influence whether taxation features in state-society accountability relations.

In terms of formal taxes, i.e. taxes levied as prescribed by the law, I do not distinguish between taxes, social contributions and fees. This means that taxes are understood as mandatory social security contributions, license fees or levies paid with the expectation of getting a specific service in return and taxes going into the general pool of public revenue without provision or a promise of a specific good in return. The argument for including these kinds of payments together is that they may be expected to have the same effect for societal actors. A duty paid by a street vendor in Dakar is actually a payment for the license to do commercial activities in the public space is paid to the major and, thus, this payment renders the street vendor a provider of public revenue as much as the bakery down the street (at least in principle) paying property tax.

### 2.2.2. Taxation as an ideational construct

On a more abstract level, taxation may take vastly different meanings depending on the reader's perspective; where she is and where she has been, what she does and what she has done before. To some, taxation is what pays for education or healthcare, to some taxation is filling out a many pages long self-declaration, to some it is the experience of being forced to empty their pockets and to some it is a sense of unfairness of having to give away some of their earnings.

Within political science and, more specifically, fiscal sociology literature, taxation has been used as a point of entry for understanding social interactions and relations of power within a state. In this sense, taxation denotes more than policies laying out the legal framework facilitating taxation and more than the administrative aspects of implementing taxation including the assessment and enforcement of tax liabilities. In the words of Schumpeter, “the spirit of a people, its cultural level, its social structure, the deeds its policy may prepare—all this and more is written in its fiscal history ... The public finances are one of the best starting points for an investigation of society, especially though not exclusively of its political life” (Schumpeter, 1954, p. 7). As Lieberman points out, taxation is believed to reveal “important dimensions of political life that cannot be directly observed” (2002, p. 91), such as the state itself (North, 1981), aspects of state capacity such as extractive capacity (Cheibub, 1998), redistribution either as a part studies of welfare regimes (most prominently, Steinmo, 1993) or equity and fairness (Lieberman, 2002).

Taxation can be all that and much more. In this thesis, taxation is defined as an ideational construct conceived by societal actors, i.e. the meaning that societal actors apply to taxation. This implies that how taxation features in social accountability depends on what meaning societal actors ascribe to taxation. For example, taxation could be seen as an argument for why the state should be accountable or deliver what it is expected to deliver, or as an argument for why the state should not intervene in social affairs or why domestic businesses should have preference over foreign businesses in public tenders.

An ideational understanding of taxation links with a different kind of causality claim than the one applied in mainstream political science, namely constitutive causality<sup>1</sup> (Schwartz-Shea & Yanow, 2012, p. 51ff). Constitutive causality is explaining an actor's specific behaviour with her contextualised meaning-making. Researching meaning-making entails studying what makes a be-

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<sup>1</sup> Constitutive causality is closely tied to constructivist, interpretivist research and is discussed in more detail in chapter 6.

behaviour meaningful to the societal actors. Researching *contextualised* meaning-making entails studying the context that contributes to making a specific behaviour meaningful. What the relevant context is depends, but it often includes history, socio-economic structures or, the example discussed earlier, social extraction.

Whether taxation features in social accountability, specifically in the arguments applied by societal actors engaging in social accountability, is thus explained by the expressed meaning of taxation, i.e. how taxation features in societal actors' arguments, as well as the broader context of state-society accountability relations, i.e. the conditions under which taxation does or does not feature. Hence, I am *not* interested in whether societal actors pay taxes and whether, how and under what conditions this payment, or non-payment, influences social accountability. Instead, I am interested in whether, how and under what conditions taxation features in social accountability as expressed by societal actors in the argument they apply and in the underlying reasoning. If taxation features in the arguments applied by societal actors in social accountability, it, by implication, features in state-society accountability relations.

## 2.3. State actors and societal actors

### 2.3.1. State actors

State actors are, broadly, institutions within the state apparatus and individuals working in the state apparatus at different levels of the state.

On the political side, this includes elected actors such as the president, the government, members of parliament and local governments including the mayor.

On the administrative side, state actors include public institutions and public enterprises as well as employees working for these institutions. It also includes private actors working on behalf of the state, for example as service providers, to the extent that societal actors recognise these as state actors and not as private actors.

Throughout the thesis, I also apply the term state. This is not because the state is seen as a unitary actor. At times, it will be for simplicity; however, to a wide extent it also reflects the language applied by societal actors in Senegal, as will be discussed in the analysis (section 7.4.2.1.).

### 2.3.2. Societal actors

Societal actors include citizens or inhabitants in a country who, depending on the issue, can act in their capacity as citizens, taxpayers, business owners, public service receivers etc.

Societal actors can act individually; in informally organised social groups defined by anything from religion and ethnicity to political beliefs as well as professional identity; or in formal organisations including civic associations such as unions or parties, local or international non-governmental organisations, and business associations.

I use the term societal actors instead of taxpayers, following the argument that societal actors can engage with the state over tax-related issues even if they do not themselves pay taxes.

It is not objectively given whether a person is a state or societal actor. It depends on the capacity in which the person is acting. On the one hand, employees working in state institutions are state actors when they act in their capacity as state actors in encounters with societal actors, for example, representing a public institution or making decisions in this capacity. On the other hand, actors who work in a public institution can be societal actors when they engage in social accountability with state actors. For example, in two of the social accountability cases studied in this thesis, employees of public enterprises with support from other societal actors demand that the President intervene because of issues within their public enterprises. In such cases, public employees act in their capacity as societal actors engaging with the state.

Throughout the thesis, I mostly use the broad term societal actors, but when possible and relevant, I identify the societal actors by what meaningfully delimits the group, such as sectoral affiliation.

# Part I:

## The theoretical backdrop and conceptualisation of the fiscal contract

The first part of the thesis consists of three chapters. The first two chapters largely represent the theoretical pre-understandings I brought with me into the field and, thus, what led me to be surprised when I went to Senegal and my expectation that taxation would matter was not met. The first two chapters will demonstrate the conceptual issues in the literature that laid the foundation for my surprise. The third chapter addresses the conceptual issues by developing two fiscal contract concepts based on the conceptual review and on what I learned during my fieldwork. As such, the theoretical part of the thesis is both a background for and an outcome of the empirical part.

In the first chapter, I begin by reviewing the literature on taxation, governance and fiscal contracts in order to present the broader theoretical backdrop of the thesis. Second, I narrow the focus to the governance effect, also referred to as the fiscal contract proposition, presenting the macro- and micro-level mechanisms of the theory before discussing the conditional factors of the effect. Third, I demonstrate how this proposition has shaped the international development debate in the last decades despite reservations in the academic literature. I propose explanations for why the fiscal contract proposition has taken on a life of its own. One explanation is the failure to conceptualise core concepts in the literature which is a main motivation for revisiting the fiscal contract concept. Prior to concluding the chapter, I argue why I focus on the fiscal contract concept.

In the second chapter, I take the first step towards conceptualising the fiscal contract, as I sample and review understandings of fiscal contracts in the literature. This chapter serves a two-fold purpose: it demonstrates a lack of conceptual consensus in the literature, and it categorises the understandings to create a firmer conceptual foundation for the literature. I synthesise the findings and arrive at one overall general definition and two clusters of fiscal contract understandings that point out directions for conceptualising two fiscal contract concepts in the third and last theoretical chapter.

In the third chapter, I develop two fiscal contract concepts, the exchange-based fiscal contract and the norm-based fiscal social contract. I build on the second chapter as well as relevant literature. For each concept, I present the defining attributes and discuss their conceptual scope and limitations. The contributions of these concepts to the literature and their analytical relevance

are discussed throughout, but are most firmly demonstrated in the discussion of the analysis.

## Chapter 3: The fiscal contract theory

According to fiscal sociology, it is not a question but rather a given that taxation features in state-society accountability relations. This assumption has informed a large research literature and shaped the contemporary international development agenda with the derived suggestion that taxation can have a positive effect on governance in low-income, developing countries. This is referred to as the fiscal contract proposition.

The overall ambition of this thesis is to scrutinise the fiscal contract proposition by asking whether, how and under what conditions taxation features in state-society accountability relations in Senegal. While the empirical part of the answer to the research question focusses on social accountability, i.e. societal actors' political engagement around accountability demands targeting the state, the scope of the theoretical background and the literature review is broader. There are two reasons for that. First, the fiscal contract was originally conceived within a broad understanding of state-society relations, and with the ambition of contributing to the wider literature on taxation, governance and fiscal contracts, it is necessary to embrace this broad perspective when improving the conceptual foundation of the literature. Second, to the author's knowledge, using social accountability as a point of entry to studying the fiscal contract proposition has not been done before. Therefore, it is necessary to rely on the broader literature to even begin to understand whether, how and under what conditions taxation can feature in social accountability. Throughout the theoretical part of this thesis, however, discussions regarding empirical application and implications of the conceptualisations will be delimited to align with the interest in social accountability and the societal side of state-society accountability relations. Ultimately, within the scope of this thesis, this is the subject of the empirical analysis towards which the theoretical part leads.

The literature review will serve as the backdrop of the thesis and as a demonstration of the need for proper conceptualisation. It begins at the roots of the literature before moving towards the development of the fiscal contract proposition in the contemporary context. It presents some key macro- and micro-level empirical evidence and discusses the conditional factors and the necessary scepticism of the proposition. Moreover, a review of this literature necessitates a visit outside academia in order to show the influence of the literature on international development debates and to understand why, despite

widespread scepticism, the fiscal contract proposition has succeeded in acquiring a life of its own.

The entirety of this review leads to the argument that a core issue in the literature is the lack of proper attention to the conceptualisation of its core concepts, including the fiscal contract. This argument is substantiated by accounting for how my understanding of the fiscal contract, based on this literature, was challenged in the field, though this experience is also the motivation for revisiting the concept. The literature review will demonstrate that my surprise in Senegal was prompted by these conceptual issues in the literature but that recognising these issues made me open to surprises.

### 3.1. Fiscal sociology and the origins of the fiscal contract concept

This thesis is positioned within the paradigm fiscal sociology, which suggests that to understand societal, economic and political change one should examine a state's fiscal history and structures. In the following, I present three seminal works in the literature that constitute the theoretical foundation on which today's predominantly empirical literature rests. This section outlines the main arguments and theoretical expectations in the literature and thus provides a frame of reference for understanding the subsequent sections.

The term fiscal sociology was first coined by Goldscheid (1917), but the ambitions of the paradigm were elaborated by Schumpeter in his seminal essay "The crisis of the tax state" (1954). Rather than providing a neat theoretical framework, Schumpeter made a single overarching proposition of how to understand state formation and state behaviour. He argued that it was the transformation of the *demesne* "state" into a tax state which marked the inception of the modern state and that fiscal sociology provides a basis for understanding individual states' formation, their structure and the conditions for future development (Schumpeter, 1954, p. 7).

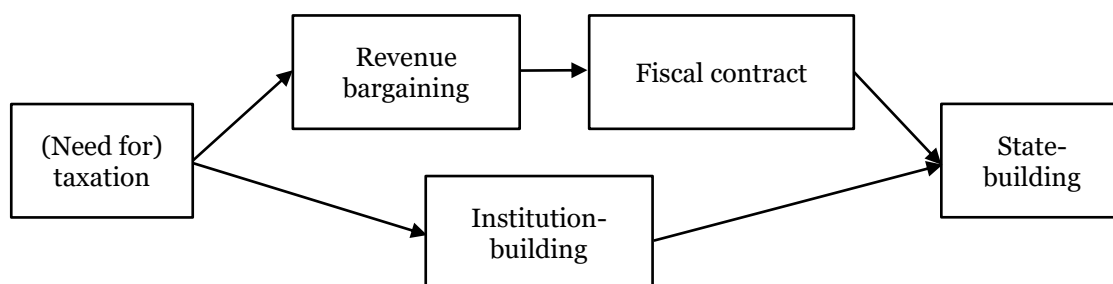
Based on this idea, the fiscal sociology paradigm has since informed many analyses of the state. An oft-cited example is Tilly (1992), who argued and demonstrated how in the context of geopolitical pressure the need for resources to finance the military spurred conflict between taxpayers and their rulers. This conflict led to bargains, which eventually resulted in greater representation of the society and the development of a bureaucracy. The resistance struggles and bargains between rulers and their societies left their marks on the emerging states. Whether in the form of suppression or accommodation, each state response necessitated creation or recreation of institutions, and state structures came to reflect bargaining outcomes, societal structures and power balances.



With Schumpeter as the grandfather of the fiscal sociology and, later, Tilly as a craftsman within the paradigm, Levi's (1988) seminal work presents the first theorising on why and how rulers engage in bargaining with societal actors over revenues. Based on rational choice game theory and collective action theory, Levi argued that rulers engage in bargaining with their citizens, because it is too politically and administratively costly to rely on coercion alone to ensure citizens' tax compliance, a stable rule and to maintain power. The bargaining entails an exchange between state and citizens of benefits for popular support (Levi, 1988, p. 47). The latter manifests itself in the people's quasi-voluntary compliance (Levi, 1988, p. 52). It might not constitute a formal contract but it is a contract in the sense that if either the ruler or the citizens do not uphold their part of the deal, the other party will opt out of the deal by not paying taxes or apply coercion to force compliance. The contract manifests an interdependency between rulers and citizens. Overall, Levi (1988) established a theoretical basis for analysing the motivation to bargain and for formulating expectations of when and why states and citizens engage in fiscal contracts.

Whereas the three seminal works of Levi, Schumpeter and Tilly only studied historical cases, Moore (1998, 2004) and the edited volume of Bräutigam et al. (2008) took the next important steps in developing these contributions into a research agenda driven by the questions whether and how taxation could be central to governance and state-building in contemporary developing countries. Bräutigam (2008b) summarised two lines of theorised effects of taxation on state-building: the establishment of a fiscal contract based on revenue bargaining with citizens (partly in line with Levi) and the need for institutions to collect revenue (in line with especially Tilly). These are illustrated in figure 3.1. The former of the two, often referred to as the governance effect, has since been central in the academic literature and among practitioners of international development. The governance effect is the interest of this thesis and will be the focal point in the remainder of this review.

Figure 3.1: A simple model of the link between taxation and state-building



## 3.2. The fiscal contract proposition

The following section takes a more detailed look at the governance effect of taxation which will henceforth primarily be referred to as the “fiscal contract proposition” (Moore, 2004). Simply put, the fiscal contract proposition connotes the positive effect of taxation on governance and state-society accountability relations. Despite reservations in academic circles, this intuitive and simple proposition has reached way beyond university walls.

Below, I describe the fiscal contract proposition including macro-level and then micro-level findings along with empirical evidence. I elaborate on the important qualifications in the literature concerning the fiscal contract proposition and discuss why, despite such qualifications, the fiscal contract proposition has taken on a life of its own. Explaining why the fiscal contract proposition has become so widespread, I argue that a key reason is the lack of attention to conceptualisation in the academic literature, thus justifying the conceptualisation endeavour that will follow.

### 3.2.1. The macro-level of the fiscal contract proposition

Building on Schumpeter (1954), Tilly (1992) and Levi (1988), Moore (1998) was the first to coin what became the fiscal contract proposition<sup>2</sup> when he suggested that, “the more government income is ‘earned’, the more likely are state-society relations to be characterized by accountability, responsiveness, and democracy” (1998, p. 95). The “earnedness” of government income depends on the bureaucratic and organisational effort the state puts into revenue collection and the effective reciprocity the state provides in return for tax contributions (1998, p. 85). Moore’s proposition reaches beyond comparative historical analyses and their suggestion that taxation can lead to representation. This move was informed in part by a literature focussing on the Middle East (Beblawi, 1987; Chaudry, 1989; Mahdavy, 1970; for a recent review see Ross, 2015) linking the Middle Eastern governments’ reliance on “unearned” income from oil with the lack of democratisation in the region. This phenomenon was captured with the term, the rentier state. In these cases, unearned income has made it possible for the state to avoid bargaining with societal actors and, arguably, this is why accountable governance has remained absent. Moore’s fiscal contract proposition describes the opposite scenario. Where states rely on broad-based taxation, bargaining is likely to occur, and accountable, responsive and democratic governance may follow. Together, Moore’s

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<sup>2</sup> Moore (2004) relates his proposition to Easter’s (2002) ‘governance dividend’, which has also been referred to as the governance effect of taxation.

proposition and Levi's bargaining model have largely informed the contemporary literature on taxation, fiscal contracts and governance.<sup>3</sup>

Within the last two decades, a string of empirical evidence supporting a governance effect of taxation has been presented (e.g., Deborah Bräutigam, 2008a; Eubank, 2012; Paler, 2013; Prichard, Salardi, & Segal, 2014; Timmons, 2005). On the macro-level, quantitative research has found positive results on the state-side of the relationship between level of taxation and level of democracy (Baskaran, 2014; Ross, 2004), vertical accountability (Dom, 2018), quality of governance (e.g. Baskaran & Bigsten, 2013; Broms, 2011) or institutions linked to democratic governance such as property rights (e.g., Mahon, 2005; Timmons, 2005).

The findings of the quantitative studies are substantiated by qualitative studies of the mechanisms linking taxation and governance. The most prominent contribution is Prichard (2015), who studies tax bargains in three sub-Saharan African countries, moving beyond the broad claims of the taxation literature and towards developing a more elaborate theoretical framework. Empirically, Prichard (2015) provides substantial evidence for the existence of revenue bargains,<sup>4</sup> demonstrating how they can lead to changes in public service provision, tax policy and administration and expansions in accountability across the diverse political contexts of his three case countries Ghana, Kenya and Ethiopia. Prichard (2015) convincingly demonstrates that bargaining over taxation led to significant expansions in accountability in especially three events, two in relation to increases in VAT-rates in Ghana in 1995 and 2000 and one in Ethiopia in relation to the introduction of a presumptive tax regime in the beginning of 2000s. Together, this substantiates the overarching expectation that, on a macro-level, taxation matters and that revenue bargaining occurs today as it did in early Europe.

### 3.2.2. The micro-level of the fiscal contract proposition

The fiscal contract proposition is that when states rely on broad-based taxation, bargaining will occur, and accountable, responsive and democratic governance may follow. But why does bargaining occur, and does it even occur?

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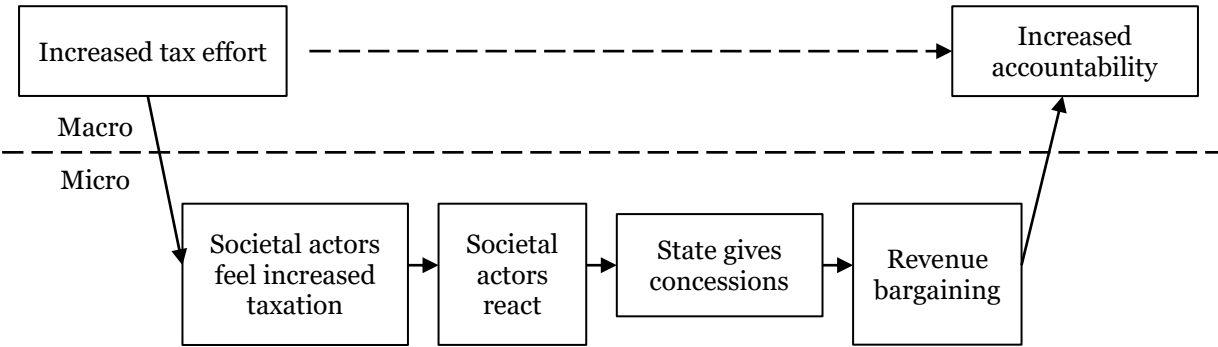
<sup>3</sup> This will be discussed in more detail later but, to give an example, a reference search for Levi (1988) in Web of Science refined to works that mention "tax\*" yielded 231 sources, while a reference search for Moore (2004) in Scopus yielded 161 sources (unrefined because Moore's text is not used as widely as Levi's seminal book is).

<sup>4</sup> Prichard uses the term "tax bargaining" but since the more common term in the literature is revenue bargaining (and as will be discussed later revenue encapsulate better the vastness of what is being bargained with), I use this term instead for simplicity.

Understanding this is integral to answering how taxation can feature in state-society accountability relations. Therefore, I briefly turn to the micro-level foundations of the proposition.

The basic mechanism of the fiscal contract proposition on the macro-level is portrayed in figure 3.2. As a state moves towards broad-based taxation, the government increases the tax effort, which is felt on a micro-level. Taxpayers react, spurring a revenue bargain between state and societal actors in which the state provides concessions to lower the costs of taxation. In turn, this leads to increased accountability and responsiveness in that the state responds to the demands and enters a bargaining situation and, potentially, commits, for example, to increasing political influence, voice, of the societal actors.

Figure 3.2: Macro-micro-macro model of the fiscal contract proposition



At the individual level, there is some empirical evidence that the basic feeling of being taxed increases political engagement. To name a few, Broms (2015), using survey data from the Afrobarometer, finds that people paying taxes, albeit self-reportedly, are generally more politically engaged than non-taxpayers even after control for important cofounders such as the urban-rural divide. Paler (2013) and Sjursen (2018) find support in survey experiments that taxes motivate accountability demands, and Weigel (2019) finds that, in a Congolese city, people who are taxed are more likely to engage with the state than those who are not taxed. On an organisational level, Rakner and Gloppen (2002) have found evidence that tax reforms incentivised businesses in Tanzania, Uganda and Zambia to use their business associations to interact with state and revenue authorities over the formulation and implementation of the reforms. Prichard (2015) likewise finds that taxpayers organise in reaction to both actual and anticipated changes in the government’s tax effort.

Even if not comprehensively represented here, both macro- and micro-level empirical research on the governance effect of taxation is vast and has generally produced relatively strong empirical evidence supporting the fiscal

contract proposition. Nevertheless, scepticism of the proposition continues to thrive in the academic literature, as presented in the following.

### 3.2.3. The may in the fiscal contract proposition

It is important to emphasise a *may*. Moore (1998, 2004, 2008) and Bräutigam (2008b) stress the *may* and the conditional character of the theory. Developing the theoretical underpinnings of the proposition further, Moore (2008) discusses the difference between the conditions under which bargaining occurred in the historical setting and the conditions under which bargaining is likely to occur and thus the fiscal contract to emerge in today's developing countries. Most importantly, he argues that war no longer makes states;<sup>5</sup> today's states are more complex than ever before, ruling elites' time horizon is shorter, and access to strategic rents such as natural resource revenue, aid and loans is greater (2008, p. 49ff). These changed circumstances challenge the simple narrative of the fiscal contract proposition.

Despite finding a positive link between taxation, responsiveness and accountability, Prichard (2015) also qualifies the simple narrative: "these processes of bargaining *may*, in turn, provide the foundation for the construction of durable 'fiscal social contracts'" (my emphasis) (2015, p. 4f). A main contribution of Prichard is to unfold this "may". In addition to theorising different forms of revenue bargaining through which a state's initiative to expand its tax effort can lead to improvements in accountability, Prichard demonstrates how a number of contextual factors affect whether state-society bargaining over revenue occurs. In analyses of state-society bargaining in Ghana, Kenya and Ethiopia, he finds that the interests of economic elites, the strength of private sector associations and the presence of taxpayer organisations are all significant for the societal actors' capacity for collective action and entering bargains with the state. Moreover, Prichard finds that the presence of political institutions facilitating revenue bargaining including, for example, representative institutions (e.g., the parliament, local government or representation of civil society or the private sector in policy committees) or public consultation in relation to tax reforms.

Many studies stress that capacity for collective action is a precondition of state-society engagement over taxation (see e.g., Joshi & Ayee, 2008; Prichard & van den Boogaard, 2017). But it has also been stressed that how taxes are collected matters (Fjeldstad, 2001). Even when informal economy actors are taxed, their political voice of especially is not only conditioned by their ability

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<sup>5</sup> Making reference to the oft-cited claim by Tilly (see e.g., 1975, 1985) that war makes states and states make war.

to engage in collective action but also by historical and social circumstances such as gender, ethnic identity and patronage ties (Meagher, 2018). Bodea and LeBas (2014) find that the availability of community-provided services has an impact on citizens' demand for a fiscal contract with the state. More fundamentally, Kjær (2009) finds that pre-colonial legacy is key to understanding the role of local governments' extractive capacity in Uganda, while Broms (2017) underscores that revenue extraction in colonial times has implications for post-colonial governance.

### 3.2.4. Summing up

A string of empirical evidence has supported the fiscal contract proposition. The empirical evidence includes macro-level statistical analyses showing that the level of taxation in a country is positively related to difference indicators measuring the quality of governance and accountability institutions. The statistical findings are supplemented with country-level case study research and a wide array of micro-level studies, either in the form of survey experiments or case studies of taxpayers' behaviour.

The broad picture based on this empirical research is supportive of the proposition; however, it is also conditional. Plenty of especially case-based research has highlighted the influence of historical, structural and actor-level contextual factors on the governance effect of taxation, conditioning primarily the demand-side, i.e. the capacity, incentives and position of taxpayers to demand accountability faced with an increased tax effort. Based on this part of the literature, the contextual factors of bargaining appear to be almost as important for bargaining as taxation itself. This underscores the importance of emphasising the *may* in the fiscal contract proposition. Despite its conditional nature, the fiscal contract proposition has contributed to forging a link between two objectives in international development work, namely domestic revenue mobilisation and good governance. This is elaborated in the following.

## 3.3. The fiscal contract proposition living a life of its own

Within the last two decades, the academic literature on taxation, governance and fiscal contracts has become closely intertwined with the development of international development policy programmes.

Already with the structural adjustment programmes in the 1980s and the 1990s, taxation was an important aspect promoted by the large international financial institutions (IFI) with a focus on state- and institutions-building. The

governance aspects of taxation were integrated in the programmes during the 2000s and, since the end of that decade, taxation combined with the notion of a fiscal contract has come to feature centrally on the agenda of IFIs, non-governmental organisations (NGOs) and of international and national-level policy-makers (see e.g., Fenochetto & Pessino, 2013; IMF, 2016b; IMF & The World Bank, 2016; Keen, 2014; Missika & Dickinson, 2008; OECD, 2010; UN, 2015b). As mentioned, it has been stressed and demonstrated continuously in the literature that a governance effect of taxation should not be assumed; it is a stylized model of bargaining and that many societal, economic and state-contextual conditions influence the extent and shape of the governance effect of taxation. Nonetheless, the fiscal contract proposition continues to be salient in academic research and on the international development agenda. The influence of the fiscal contract theory can be divided into two lines of reform initiatives or development programmes: taxation as a way to improve democratisation and good governance and taxation as a way to ensure finance for development. The former is the most interesting for the thesis and is the focus of the remainder of this section.

When Moore (2004) coined the fiscal contract proposition, democratisation and democracy support had already been on the aid agenda for more than a decade, and broad-based political influence and representation were central to the Western idea about what a developing state should strive to provide its citizens. Even if Moore (2004) acknowledges that there is no normative consensus on what a good state is, the fiscal contract proposition fits well with democracy promotion while it underpins arguments about the importance of increasing domestic revenue mobilisation<sup>6</sup> to replace decreasing levels of aid. Whereas Moore developed the fiscal contract proposition as a theoretical framework for explaining good governance or the lack hereof in developing countries, it has become a framework for promoting taxation as a means to spur democratisation and establish good or better governance in developing countries (Moore, 2015).

In practical terms, the implication is that, global, programmes to support low-income, developing countries' effort to expand their tax bases are funded under the parole that it will change the incentives of states, increase political engagement of societies and that state-society accountability relations will improve accordingly. IMF, the World Bank, UN, EU and OECD all have their programmes as well as joint initiatives to improve tax systems in low-income, developing countries. Many countries also focus on taxation in their bilateral

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<sup>6</sup> This is the term used by international organisations working, denoting both tax and non-tax sources (e.g., levies, licenses etc.) (EU, 2019b).

development support<sup>7</sup> and United Kingdom’s development agency, DFID, for example, funds both the research centre, International Centre for tax and Development at University of Sussex in Brighton (ICTD, 2019) and Centre for Tax Analysis in Developing Countries at Institute for Fiscal Studies in London (IFS, 2019).

IMF has been at the forefront of emphasising taxation as an important aspect of development and governance in low-income, developing countries. Besides contributing with a long list of working papers on tax effort (Fenochietto & Pessino, 2013; Gupta, 2007; Kidd & Crandall, 2006), issue briefs and staff reports (IMF, 2011, 2015; IMF & The World Bank, 2016), IMF administers a trust fund for supporting tax reforms (IMF, 2016b) and has integrated targets on tax collection and tax reforms in the Policy Support Instrument as conditions for continued budget support.<sup>8</sup> In a speech, Managing Director of IMF, Christine Lagarde, highlights revenue mobilisation as the first ingredient of 21<sup>st</sup>-century economies (IMF, 2016a).

Most of the current programmes on domestic revenue mobilisation by international organisations find their justification in the Financing for Development, a process under the UN which in 2015 led to the Addis Ababa Action Agenda (UN, 2015a). Here, a key argument is to ensure financing to reach the sustainable development goals by 2030. However, programmes on taxation all have the subtext of transparency, accountable governance and improving state-society relations. For example, on a webpage describing EU’s initiatives on domestic revenue mobilisation, it is stated that, “strengthening tax systems contributes not only to raising more predictable revenue, but also to good governance and accountability of governments by creating a direct link between taxpayers and their government” (EU, 2019b). Some donor countries use the same argument. For example, in a recent announcement of new assistance to improve tax systems in developing countries, DFID writes that, “it will help build stronger, more transparent and more accountable governments” (DFID, 2019).

The fiscal contract has also become a core principle of the work by civil society organisations such as Tax Justice Network – Africa (see e.g., 2011) and ActionAid International,<sup>9</sup> who focus both on government accountability

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<sup>7</sup> Norway’s development agency, NORAD, has had taxation as a central pillar of development aid for many years (NORAD, 2019).

<sup>8</sup> See, for example, the most recent IMF country reports with staff reports concerning the reviews of Policy Support Instrument in Senegal (IMF, 2017, 2018, 2019).

<sup>9</sup> See, for example, annual reports from ActionAid Denmark (2016, 2017), who support programmes on taxation implemented by local ActionAid organisations and their partner organisations.



around taxation and on encouraging citizens to pay taxes. This work often focusses both on advocacy, i.e. engaging the government over tax-related issues and creating a political space for taxation to matter, and on capacity building in civil society organisations,<sup>10</sup> in local communities as well as among state actors. One example of the latter is SEATINI Uganda, who developed two training manuals for training of trainers-workshops (SEATINI Uganda, 2017). One of the manuals was on local government revenue mobilisation, teaching best practices of assessment, collection and enforcement of local government taxation, and the other was entitled “Taxation, Budget, Access to Information and Social Mobilisation and Awareness” (SEATINI Uganda, 2017, p. 21). Especially in local communities, where projects with participatory budgeting has sought to involve citizens in local spending decisions from before the turn of the century, the notion of the fiscal contract serves to establish a more direct link between taxation and spending (Shah, 2007). These are just a few examples of how civil society organisations work to strengthen components that can be and are linked to the fiscal contract proposition.

The fiscal contract theory has also informed tax administration reforms. This is the case for the adoption of a specific organisational model, the semi-autonomous revenue authority (SARAs), in more than 50 countries. The SARA-model moves tax administration more or less outside the auspices of the Ministries of Finances (see e.g., Crandall, 2010; Devas et al., 2001; Fjeldstad & Moore, 2009; Kangave, 2005). One argument for this model is that relative political and financial autonomy would decrease corruption and increase effectiveness of as well as trust in the tax administration. Accordingly, SARAs could contribute to the development of a fiscal contract between states and society (von Haldenwang, von Schiller, & Garcia, 2014). The fiscal contract theory has also informed another reform theme in the tax administration with the focus on taxpayer rights and a customer-service approach to tax administration. These reforms have aimed at reshaping interactions between the tax administration and the taxpayer from conflictual to cooperative. The long-term objective has been to, also, increase trust in the tax administration (and the state by proxy) and to create a positive relationship between tax administration and taxpayer, making the latter more willing to interact with the former.

The above shows that fiscal contract proposition has been turned into claims that have permeated the international development agenda. Importantly, these reform initiatives and the focus on taxation did not begin with

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<sup>10</sup> See, for example, the CRAFT-programme (Capacity for Research and Advocacy for Fair Taxation) supported by Oxfam Novib (2018).

Moore's proposition. Taxation has been of interest to the international financial institutions before. The problem is, though, that the link to accountable governance has become an important argument for expanding taxation, nationally as locally. The qualifications and calls for sensitivity to context which are often present in academic studies tend to be lost in translation to the policy arena. The link between taxation and accountability has become a mantra that can be heard in development agencies and institutions as well as in many developing countries. Hopefully, in advancing the conceptual soundness of the research on taxation, fiscal contracts and governance, I will improve the translation into development policies.<sup>11</sup>

### 3.3.5. The lures of the fiscal contract proposition

There are many reasons why this stylized narrative has spread so easily and has become sticky. First of all, the fiscal contract proposition carries with and intriguingly simple and intuitive narrative (Moore, 2015), which makes it attractive to political and societal actors working in international development. From a donor perspective, for example, increasing domestic revenue mobilisation is a means to securing financing for development that in the short term complements but perhaps in the long term substitutes international aid (Moore & Prichard, 2017). Thus, the narrative suggests that the two birds, accountable governance and financing for development, can be hit with one stone, taxation. The narrative is thus suitable for punchy titles on funding applications to projects seeking to increase local revenue, expand fiscal awareness of citizens or create fora for discussing the municipality's use of tax revenue. At the same time, investments in domestic revenue mobilisation are also saleable for politicians in donor countries trying to address budget constraints in a time of climate change, migration streams and demographic changes etc.

A second reason runs deeper. The proposition that tax facilitates accountable state-society relations arguably rests on a normative notion of what a good state is and what healthy state-society relations look like. It is not that normative perspectives are per se inappropriate but when they drive and inform research without being explicated, it is like putting on a pair of glasses, invisible for anybody else, but which colours the research findings and its interpretations. For peers, it becomes impossible to revisit the assumptions and to evaluate the research, its findings and interpretations. Moore (2004, p. 313) does argue that there is "no normative consensus on what constitutes a 'good'

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<sup>11</sup> To some extent, this might already be happening. A recent report from Oxfam (2019), "(It's not) all about the money" emphasises the need to "collect better to collect more", reduce inequality and build trust as a means to increase domestic revenue mobilisation.

state” and thus attempts to rid the fiscal contract proposition of any normative notion. However, the notion of what constitutes a good state is not something which is explicitly ascribed but an inevitable reflection of the theory’s roots in state-building experiences in medieval Western Europe as well as the Western dominance of the comparative study of state formation and democratisation.<sup>12</sup> Questioning the fiscal contract proposition implies questioning that very notion of what a state is, which would indeed be overwhelming. Thus, there are incentives to study *how* taxation can have a positive effect and not whether this proposition is true.

The third and, for this thesis, most important reason is methodological. The assumption that taxation has a governance effect is essentially hard to approach and to explore, quantitatively as qualitatively. Take taxation, for example. Within the framework of the fiscal contract theory, taxation is not just about the size of tax revenues; it is a construct whose operationalisation and measurement is not straightforward (Lieberman, 2002). Indeed, Schumpeter (1954) argues, “the spirit of a people, its cultural level, its societal structure, the deeds its policy may prepare – all this and more is written in its fiscal history” (p.7). When taxation can be applied as a representative of all this, it is difficult to design research that explores or even tests the role of taxation in relation to governance and state-society accountability relations. When a proposed phenomenon is difficult to approach, researchers can make a shortcut by assuming its presence in order to build a research design based on this premise rather than questioning the premise itself. The implication here is that because the fiscal contract proposition is difficult to approach, it is inherently difficult to prove wrong. Combined with the reasons presented above, this allows it to stick around.

This last reason is the mainspring of one of the thesis’ main contributions, attention to conceptualisation of core concepts. This thesis was motivated by an ambition to scrutinise this fiscal contract proposition. As mentioned earlier, the literature stresses that reservations should be made, and emphasises that the governance effect of taxation builds on a stylized narrative and that this effect is highly dependent on country-specific contextual variables and its embeddedness in broader political processes (see most notably Prichard, 2015, p. 223ff). While I agree that context is immensely important, I believe that this argument slights a much more fundamental and less recognised issue, the lack of conceptualisation of core concepts.

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<sup>12</sup> This point has been made within the literature on taxation, governance and fiscal contracts, for example by Meagher (2018), but it intersects with discussions in many research fields dominated at least historically by Western universities.

Conceptualisation of complex constructs such as taxation, governance, accountability, revenue bargaining and fiscal contract has received little attention in the literature. Moore (2015) admits as much, relating how his “faith in the governance dividend argument has been abated ... because ... its conceptual and theoretical bases are not sufficiently broad and robust” (2015, p. 160).<sup>13</sup> That theorisation and conceptualisation, for most parts, have been put on a back-burner is perhaps a natural consequence of the literature’s preoccupation with empirical evidence on the links between taxation, governance and fiscal contracts encouraged by the real-life impact gained through such research (cf. above).

Nonetheless, this situation is arguably detrimental to the advancement of the micro-foundations of the literature. The lack of theory and the lack of conceptualisation create a sort of catch 22. On the one hand, it is not possible to specify, for example, the fiscal contract concept without theorising its role in shaping state-society accountability relations. On the other hand, in order to theorise, we need to conceptualise. If we do not know the attributes of the phenomenon we are studying, we cannot know what will affect it or what it will affect. In this case, if we do not have a clear, explicit understanding of what fiscal contracts are and are not, we cannot theorise how fiscal contracts emerge, change or disappear and, more importantly, how fiscal contracts relate to and shape state-society accountability relations. How we understand a concept has implications for how we apply and measure it, the findings we make and conclusions we draw.

When many researchers approach the same concept from many different conceptual perspectives, it becomes challenging to integrate findings made by different researchers (Gerring & Barresi, 2003, p. 205). Furthermore, it undermines our ability to accumulate knowledge when many researchers do not explicate how they understand fiscal contracts and how their conceptual understanding relates to that of other researchers (Gerring & Barresi, 2003, p. 202). This renders it difficult, if not impossible, for different researchers to communicate and, more importantly, build on existing work. Proper conceptualisation of such core concepts is a significant first step in creating the basis for empirically approaching the fiscal contract proposition in a way that can more convincingly either consolidate or qualify the fiscal contract theory.

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<sup>13</sup> Recall section 3.2.1., footnote 2, the governance dividend is another term for the governance effect of taxation and the fiscal contract proposition.

### 3.3.6. Why focus on the fiscal contract concept?

Of the different concepts of taxation, governance, accountability, revenue bargaining and the fiscal contract, I focus on the latter. Above all, the fiscal contract is integral to the theory and at the very heart of the proposed governance effect of taxation. Nonetheless, as will be demonstrated in the next chapter, there is no explicit, agreed understanding in the literature of what a fiscal contract is, can be and is not. Hence, the fiscal contract is a vital place to begin expanding the conceptual and theoretical foundation of the literature. Beyond this intrinsic reasoning, the following presents the instrumental reasons why it is relevant, in this thesis, to focus on the fiscal contract concept.

Taxation and accountability are the key concepts in the research question and at the heart of this thesis. Therefore, conceptual clarification hereof is essential. Meanwhile, these concepts together with governance are not to the same extent as the concepts of the fiscal contract and revenue bargaining the nuts and bolts of the literature. The kinds of taxation and the kinds of accountability follow closely from the research focus. Within the framework of the literature, the numerous variations of the concepts constitute different empirical foci and allow for different empirical phenomena to be studied. Conceptualising taxation or accountability, or governance for that matter, would therefore not be a matter of advancing the literature but of narrowing the research focus. Recalling chapter 2, I study accountability through the lens of social accountability, i.e. societal actors' political engagement around demands for accountability from the state. Taxation has been conceptualised not as paying taxes but as an ideational construct that can feature in social accountability, for example, through the expressed reasoning applied by involved societal actors.

Why, then, do I focus on the fiscal contract and not on revenue bargaining? I could do the exact same exercise of sampling understandings of revenue bargains as I will do for fiscal contracts and I would find the same lack of conceptual consensus. On the face of it, at least the two following, essentially different understandings of revenue bargains exist: A dynamic understanding of revenue bargain as a mechanism (as in Prichard, 2015) and a static understanding of revenue bargains as an outcome which to some extent overlaps with the understanding of the fiscal contract (see e.g., Kangave & Katusiimeh, 2015). As implied earlier (see e.g., figure 3.1), I understand revenue bargains as a mechanism which links taxation to accountability, and I contend that social accountability, as a process in which taxation might feature in state-society accountability relations, represents an alternative mechanism which can address a theoretical as well as an empirical gap in the literature (see section 2.2.1.). As I focus on social accountability rather than on revenue bargains in the analysis, conceptualising revenue bargaining would have little analytical

relevance to the thesis more broadly. Therefore, solving the conceptual issues related to revenue bargains is beyond this thesis. Meanwhile, I contend that an improved conceptualisation of fiscal contracts will be beneficial for distinguishing more effectively between fiscal contracts and revenue bargains.

Perhaps most importantly was the sense that the fiscal contract concept though an abstract concept has empirical relevance. Although I only had with me a tentative conceptual understanding of the fiscal contract, the fiscal contract concept seemed to be analytically relevant for making sense of the role of taxation in state-society accountability relations in Senegal.

During my fieldwork, the analytical framework developed on the basis of the fiscal contract literature turned out to be of limited use for making sense of state-society accountability relations in Senegal. Lured by the fiscal contract proposition, I assumed that societal actors in Senegal, based on a sense of ownership over public revenue or in exchange for taxes, would have expectations about the state's management and use of public revenue. When not met, these then unmet expectations would motivate societal actors to demand accountability. During fieldwork, I found that interviewees often did use their expectations of the state as a point of reference when explaining why social accountability did or did not occur. Accountability demands did not occur when accountability was not expected, and the arguments related to accountability demands resembled what was expected or not expected of the state. However, the arguments and expressed expectations expressed rarely referred to taxation. Expectations are at the very core of the accountability relations, but in Senegal, the expectations are not based on taxation despite relatively broad-based taxation and some level of public service in Senegal (as argued in section 6.4.1.1. on why Senegal was chosen as a case-country and chapter 11 discussing fiscal contracts in Senegal) and, based on the literature, this would imply some kind of fiscal contract. However, I found that taxation featured only to a limited extent in social accountability, and when it did, not in the way the literature would expect. Because of the presence of a fiscal relationship between state and society, there seemed to be a room for understanding this finding within the fiscal contract framework.

The fiscal contract concept has played a dual role in the thesis. It is the reason for the puzzle motivating the conceptualisation endeavour and, eventually, through this endeavour, it will provide a solution to the puzzle. Ultimately, revisiting the fiscal contract concept is a way to explore its analytical value for making sense of the surprisingly limited role of taxation in Senegal and potentially beyond.

### 3.4. Conclusion

Between the contributions of Schumpeter (1954), Tilly (1992), Levi (1988), Bräutigam et al. (2008) and Prichard (2015), it is theorised that taxation features in state-society accountability relations. Historical accounts testify to the significance of the taxation imperative in driving state-building and representation in early Western Europe. A comparative analysis of the then state-building drivers with observations in contemporary developing countries and rentier states provided the basis for an intriguing argument that taxation can play the same positive role for state-building and accountable, responsive state-society relations in today's developing countries. Some empirical evidence supports this theory, though often with contextual circumstances serving as significant conditioning factors but, broadly, the empirical merits of fiscal sociology and a fiscal contract perspective are widely appreciated. This has led to the proliferation of development programmes focussing on domestic revenue mobilisation, partly due to the expectation that taxation can lead to democratisation in low-income, developing countries where democratic consolidation remains absent. The reasons for this proliferation are the attractiveness of the simple narrative, its close ties with what we in Western countries comprehend as good states while it is thought to support democratisation, and finally that it is inherently difficult to approach and test the proposition, most importantly because of its poor conceptual foundation.

This chapter has served several purposes. First, it presented a review of the literature on taxation, governance and fiscal contracts with emphasis on the governance effect of taxation, which constitutes the theoretical backdrop of the thesis. Second, it showed that the fiscal contract proposition has taken on a life of its own beyond academia, informing donor priorities and development programmes, even if academic research stresses that contextual factors condition the governance effect. Third, the review of the empirical literature and especially the conditioning factors will serve as a point of reference in motivating the focus on Senegal as a case-country and later in the analytical parts of this thesis. Fourth, the chapter demonstrated that one reason the fiscal contract proposition is so difficult to question empirically is the lack of conceptualisation of the fiscal contract concept, which will be demonstrated further in the next chapter.

In some cases, clarifying the relevant concepts is a relatively simple exercise. But since conceptualisation of fiscal contracts has received limited attention until now, this is not the case here. It is an objective of this part of the thesis to (re)visit the fiscal contract concept in order to develop theoretically sound and empirically relevant concepts. This exercise will begin in the next

chapter where I examine how the fiscal contract has been understood across the literature.



## Chapter 4: Sampling understandings of fiscal contracts

In this chapter, I lay the groundwork for developing a systematic conceptual understanding of the fiscal contract. The groundwork consists of reviewing how fiscal contracts have been understood in the literature, identifying patterns and highlighting variations. The review will serve a two-fold purpose. First, it will demonstrate the lack of consensus on the conceptual understanding of fiscal contracts and elaborate the basis for the arguments presented earlier in this thesis. Second, and more importantly, it will present a sample of the terrain of understandings of fiscal contracts and form a basis for a reconciliation of the literature in a strong conceptual foundation.

In a review of understandings of a concept, it is imperative to apply a wide-angle perspective and to take into account the many definitional options available for a term. Otherwise, “we ... risk ending up with a highly idiosyncratic definition – one that will not travel to other research sites, that will not cumulate with other work on the subject and that, for both these reasons, will not advance the field” (Gerring & Barresi, 2003, p. 205). Importantly, though, the purpose is not to develop a definition of the fiscal contract that will consume all former definitions but, at least, to provide a conceptual language and framework with which researchers can position their fiscal contract definition in relation to existing research.

This chapter and the next are based on an extensive, systematic review of the literature on taxation, governance and fiscal contracts. The mode of literature search was a cited reference search of Levi (1988), Tilly (1992), and Bräutigam et al. (2008).<sup>14</sup> I refined these searches with “fiscal contract” or “social contract” or, also from the full citation search, the mentioning of “tax\*”. I applied three additional criteria (see Appendix I<sup>15</sup>), to reduce the immense number of sources. Ultimately, the conceptual review covered around 200 unique sources.

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<sup>14</sup> I also searched for references to Prichard (2015) to be sure to capture newer literature. This did not bring about any literature not already captured by the primary reference search (for further details, see Appendix I)

<sup>15</sup> Besides the literature search approach and shortlisting criteria, Appendix I also provides a summary of observed tendencies in the literature in terms of represented disciplines as well as geographical and analytical foci.

I contend that this constitutes a comprehensive literature review that forms the foundation necessary for deriving a representative sample of fiscal contract understandings in the literature. This sample includes all the texts that mention the fiscal contract, the fiscal social contract and the social contract in a taxation-related context. Some researchers do not use the fiscal contract term even if they study closely related phenomena.<sup>16</sup> While their contributions could be relevant for developing the conceptual understanding of fiscal contracts, I only include sources which mention the fiscal contract (or similar as specified above) to be able to give a proper representation of how exactly fiscal contracts are understood and described in the literature.

Most literature is not explicit about how fiscal contracts are understood conceptually and offers few clear definitions or conceptualisations. Besides a discussion of these few explicit definitions, I therefore rely on the usage of the fiscal contract concept and its referents which are inherent to the understanding of the concept (Gerring & Barresi, 2003, p. 206). Consequently, I only rely on literature where the fiscal contract is engaged with directly and used in a manner where attributes and scope can be implied from the wording. Where fiscal contracts are mentioned, I identify what I call *understandings* of fiscal contracts. These understandings are not necessarily mutually exclusive or contradicting, and some authors apply a variety of understandings. Combined, they represent the variation in how fiscal contracts are understood and, thereby, provide insights into the current conceptual landscape in the literature.

Based on a sample of conceptual understandings, I derive two lines of understandings of fiscal contracts that will demarcate the first sketches of what in the subsequent chapter will be developed into two fiscal contract concepts. It is the intention that the conceptualisations are loyal to the understandings in the literature and ensure systematic, relevant and valid concepts.

Since the terms fiscal contract, fiscal social contract and the social contract concerning tax issues are applied interchangeably among the texts and even within some texts, I allow myself, for the time being, to include them all under the term, fiscal contracts.

It is important to distinguish between the different ways in which fiscal contracts can appear in the literature. Therefore, the review is divided into two sections. In the first section, I show how the fiscal contract is used for signposting the literature in essentially different manners and at the same is used to refer to an analytical approach. The second section will present and discuss the different understandings of fiscal contracts, identifying some dimensions,

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<sup>16</sup> See Appendix I for examples.

attributes and scope conditions to bring with me into the subsequent conceptualisation.

## 4.1. The fiscal contract as a signpost or an approach

Doing a review of the literature on taxation, governance and fiscal contracts may easily confuse readers in terms of the conceptual meaning of fiscal contract and the focus of the literature more broadly. Even when fiscal contract is applied as a signpost, the literature invokes different descriptions to different researchers. For example, Welham et al. (2015, p. 3) describe the fiscal contract literature as being “based on the principle that governments sell citizens services for revenue and respond rationally to the preferences of their customers by providing them with what they want”. This is a clear reference to Levi (1988), who relies on a strategic, rational actor model. Rakner (2017, p. 1) argues that, “according to the fiscal contract literature, taxation lies at the heart of the relationship between government and its citizens, and governments seeking to expand its revenue are likely to be met by demands from citizens for increased responsiveness in exchange for tax-payments”. What Rakner refers to as the fiscal contract literature is thus closer to Moore’s fiscal contract proposition.

Admittedly, the two descriptions of the literature are related, and to some readers they might appear indistinguishable. Interestingly, though, they signpost two essentially different conceptual understandings of the fiscal contract which resonate throughout the literature, as will become clear later in this chapter.

The fiscal contract is not just signposting a literature; it also denotes an analytical approach. The fiscal contract approach or fiscal contractualism approach refers to research that assumes that a fiscal contract is structuring politics and public policies (Berens & von Schiller, 2017; Bird & Zolt, 2015; Deborah Bräutigam, 2008b; von Haldenwang, 2010). Taking a fiscal contract approach means studying what role revenue plays in politics and how. Bird and Zolt (2015) argue that a fiscal contract approach can “be used to explain differences in taxing and spending policies across countries” (p. 328). Von Schiller (2016) applies the fiscal contractualism approach to question the assumption that taxpayers and especially elites are always resistant to taxation, and in another paper (von Schiller, 2018), to argue for a link between party system institutionalisation and personal income taxation. All these contributions differ from the fiscal contract proposition in that they use the approach to make sense of politics rather than test Moore’s fiscal contract proposition.

To be sure, the above is not directly relevant for the conceptualisation of fiscal contracts. These usages of the fiscal contract concept merely hint at the focus of researchers interested in fiscal contracts, and suggestions regarding the attributes of fiscal contracts are not present. As mentioned, though, there are indications of different strands of understandings in the literature based on whether the focus is on making sense of politics or on studying the governance effect of taxation. This division will be developed further in what follows.

## 4.2. How has the fiscal contract been understood in the literature?

The purpose of this section is both to demonstrate the variety of understandings of the fiscal contract and to highlight some of the conceptual tensions to respond to in the subsequent conceptualisation chapter. I begin by presenting four conceptualisations of the fiscal contract that can be found in the literature. This limited number of explicit conceptualisations serves in itself as evidence of the lack of attention given to conceptualisation. From these three, I move on to reviewing what I refer to as understandings derived from the language used in references to the fiscal contract. This review contributes to identifying the dimensions and attributes which are more or less implicitly ascribed to fiscal contracts. The understandings with their attributes are summarised in table 4.1.

### 4.2.1. Four conceptualisations of the fiscal contract

I discuss four of the conceptualisations identified in the literature. First Moore, elaborating on what was touched upon earlier (see Chapter 3); second, Levi (1988) represents an exchange-based contract perspective; third, Martin and Prasad's (2014) conceptualisation focuses on redistribution; fourth, Bird and Zolt (2015), representing much of the taxation literature on Latin America, define the fiscal contract in a more descriptive manner, rid of the democratisation subtext.

First, Moore (based on Moore, 1998, 2004, 2008) describes the fiscal contract as a situation where taxation is broad-based and, arguing that taxation is an earned income<sup>17</sup>, that reciprocity is inherently present. When taxation is broad-based, revenue bargaining by facilitating broad-based taxation is the link between taxation and accountable, responsive governance. The nexus of

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<sup>17</sup> This warrants a debate (cf. Therkildsen, 2001), which I will refrain from here, however.

broad-based taxation and accountable, responsive governance is not necessarily something all countries will attain just by expanding their tax effort; there are contextual conditional factors that influence revenue bargaining, such as the presence of natural resources, mobile tax bases (cf. Bates & Lien, 1985) and large taxpayers with similar interests (Moore, 2008). Conceptually, though, Moore's definition of the fiscal contract resembles an ideal type; its intention, i.e. the demands inherent in the defining attributes, is very high and, consequently, the extension of the concept is rather low (Sartori, 1970). Therefore, its relevance as an analytically approachable concept is poor, but, as argued in the last chapter, it has served effectively as a political goal.

Prichard (2015) makes an effort to open the box of the fiscal contract ideal. As mentioned earlier, Prichard (2015, p. 4f) states that "these processes of bargaining may, in turn, provide the foundation for the construction of durable 'fiscal social contracts'". When formulated in this manner, the fiscal contract is understood more as a potential (rather than an inherent) outcome of a causal process (the process of bargaining) and, thus, more analytically approachable. The "social" in fiscal social contract is a reference to the fiscal sociology roots and it used to pinpoint that the fiscal is integral in the social contract. Yet, even as Prichard (2015) makes a very significant contribution to the literature, he does not actually apply or engage with the fiscal contract concept. Instead, he relies on references to Moore's fiscal contract understanding. In fact, beyond this quote, it is only mentioned a few other times in the book.

The second conceptualisation follows Levi (1988). As discussed in the last chapter, Levi (1988) was the first to theorise why and how rulers bargain over revenues with societal actors, causing revenue bargaining to feature centrally in most fiscal contract understandings. Levi (1988) does not use the term "fiscal contract" per se. Levi discusses bargaining of policies in general and in particular in relation to revenue extraction. Instead of fiscal contract, she applies the terms "tax contract" and "fiscal constitution". Because of Levi's significance in the fiscal contract literature and because she moves around or in between what can be understood as a fiscal contract, her contribution to the understanding of the fiscal contract is imperative to draw in here. Three points are telling about her understanding of the fiscal contract. First, she argues that, "any exchange, be it written or unwritten, connotes a contract" (1988, p. 25) and, second, "the contract is with those who gain from the trade of revenue for protection and other services" (1988, p. 47). Accordingly, this places the exchange of taxation for protection of other services at the core of the fiscal contract and it limits the contract to those taking part in the trade, i.e. paying taxes and getting something in return. Third, Levi (1988, p. 12) refers to the ruler forming "different contracts with different groups of agents and constituents". This seems to imply that a contract with constituents, assumed also to

include non-taxpayers, is at least always an option, but given that the contract is the exchange, the contract implies that the constituents have to become taxpayers to enter into a contract. Moreover, Levi here suggests that in a country, several (fiscal) contracts can exist in parallel resembling the different deals that a ruler enters with different groups of societal actors in order to stay in power. This seems to differ from Moore's fiscal contract, which is per definition broad-based and, moreover, it provides a better conceptual foundation for studying the political from a fiscal contract perspective.

In light of Levi's (1988) importance for the early development of the literature on taxation, governance and fiscal contracts, it might be that part of the variation in the fiscal contract understandings can be traced back to her. Some of the variation in the understandings of the fiscal contract resembles the difference between what she refers to as contracts and as fiscal constitutions. Whereas the former stresses the exchange, the latter is the institution of who is being taxed and how, thus denoting a broader consensus between actors engaged in each their own contracts with the ruler.

The third conceptualisation is by Martin and Prasad (2014). They state that the fiscal contract is, "when states use tax revenues to benefit citizens broadly and offer citizens representation in governance" (p. 339). Broadly, the definition is focussed on the state, implying that fiscal contracts are present when the state acts in a certain way. More specifically, this is given by the following three defining attributes: It is implied that, to an unspecified extent, the state collects and is financed by tax revenues; the tax revenues should be used to benefit citizens broadly; and third, the state should offer citizens representation in governance. Martin and Prasad's (2014) definition is comparable to Moore's ideal type because of the numerous attributes, even if representation, at least formally, is easier to reach than the less specified "accountable, responsive governance". Interestingly, they argue that tax revenues should benefit the citizens broadly. This suggests an understanding of the fiscal contract that is not based on a direct exchange between revenue providers and the state but rather integrates the notion of redistribution in the fiscal contract. This contrasts with Levi's focus on the "trade", i.e. the exchange.

Finally, Bird and Zolt's (2015) conceptualisation of the fiscal contract represents the approach generally applied in the Latin American context (see e.g., Martorano, 2016; Melo, Barrientos, & Coelho, 2014). To Bird and Zolt (2015), the fiscal contracts "reflect more or less explicit political agreements about fiscal policies [...]" as a result of a long process of inclusion and exclusion of socio-economic groups over time in the influence of fiscal policies (2015, p. 328). This process is referred to as fiscal *contracting*. This is comparable to what Levi (1988, p. 49) refers to as the fiscal constitution, comprising "a polity's rules and procedures for extracting and collecting revenue". Bird and Zolt

(2015) describe the fiscal contract as a means to study and understand fiscal development as a result of changes in political power. The fiscal contract is not interesting as something that emerges but as something inherently present that can take many shapes depending on context-specific factors and that change over times. In contrast to the conceptual understandings of Moore, Prichard, and Martin and Prasad, Bird and Zolt's fiscal contract is thus merely descriptive and the definition does not specify what is exchanged (e.g., representation or accountability) or that fiscal policies should be, for example, less coercive.

Summing up, Moore's (1998, 2004, 2008) understanding of the fiscal resembles an ideal type concept, defining the fiscal contract as a situation where taxation is broad-based and governance is accountable and responsive. Prichard (2015) relies on Moore's conceptualisation and does not engage with the fiscal contract concept. Levi's (1988) conceptual understanding stresses the exchange as the core of the contract and, furthermore, suggests that a ruler enters into different contracts exists between the rules and different societal actors. Martin and Prasad's (2014) definition resembles Moore's understanding, except that it relies on attributes describing the actions of the state and per definition includes redistribution. Finally, Bird and Zolt (2015) apply an essentially different understanding of the fiscal contract concept, rid of assumptions about the character of governance and state-society relations, describing the sum of fiscal policies in a country. These conceptualisations are included in table 4.1.

The conceptualisations applied by Moore, Prichard, Martin and Prasad as well as by Bird and Zolt to some extent all resemble what Levi refers to as the fiscal constitutions, whereas Levi's "tax contract" differs from the others as being defined by an exchange. This is curious because the exchange is what incentivises the kinds of behaviour of both state and societal actors that theoretically drive the governance effect of taxation and, thus, the fiscal contract proposition. In the context of this chapter, this observation might explain at least some of the conceptual confusion around the fiscal contract.

#### 4.2.2. A variety of understandings of the fiscal contract

Moving away from the most explicit conceptualisations, I turn to different understandings in the literature, which, importantly, are the product of interpretations. None of the discussed understanding have explicitly conceptualised the fiscal contract or phrased their understandings in a conceptual language.

First, it is possible to draw a distinction between the understanding, on the one hand, that fiscal contracts are there or not and, on the other hand, the

understanding that fiscal contracts are always there. As an example of the former, Therkildsen and Bak (2019) argue that in the Tanzanian economy with a narrow tax base and excessive tax exemptions, “there cannot be a meaningful inclusive fiscal contract in place” (p. 20). Similarly, Fjeldstad (2002) argues in a study of local government taxation, also in Tanzania, that the “contractual relationship between taxpayers and the local government seems to be absent” (p. 5f). Broms (2015) talks of how taxpayers’ passive acceptance of government decisions is detrimental to “the creation of a fiscal contract” (2015, p. 96). The three citations refer to fiscal contracts as being in place, being absent and being created. They signal an understanding of fiscal contracts as either present or absent and hint at some attributes that can be understood either as attributes of fiscal contracts or factors conditioning whether fiscal contracts are likely to be present or absent. These include the size of the tax base, the extent of tax exemptions and taxpayers’ political engagement. Note also that Therkildsen and Bak (2019) include the adjectives “meaningful inclusive” in front of fiscal contract which might imply that the fiscal contract can also be inclusive in a meaningless way and that the fiscal contract can be exclusive or excluding. That the fiscal contract can be absent and present should encourage research aimed at explaining the emergence or disappearance of fiscal contracts.

Another group of scholars suggest that fiscal contracts are always present. Instead of presence and absence, it is a matter of content. In this understanding, fiscal contracts denote the fiscal constitution or equilibrium between the contract parties. Melo et al. (2014) argue that fiscal contracts in countries relying largely on resource revenues are likely to be very “different” from those in countries relying more on tax revenues (p. 55). De la Cuesta et al. (2017) refers to a “rentier social contract” where, “the state provides goods and services to society (such as subsidies on basic commodities) without imposing economic burdens, while society provides state officials with a degree of autonomy in decision-making and policy” (p. 4). These two usages align with Bird and Zolt (2015) and suggest that fiscal contracts are present whether the state relies on taxes or not. The citations give some hints about the dimensions of this understanding of fiscal contracts such as revenue sources, economic burdens, public service provision and the degree of the state’s autonomy from society. These dimensions are comparable to those of Moore’s ideal type; however, the significant difference is that fiscal contracts here are understood in a neutral manner allowing for the study of the contracts’ content rather than defining it.

Second, a group of understandings indicates that fiscal contracts can be weak or strong, and weakened or strengthened. Castellano and Sánchez (2018) argue that if citizens’ confidence in the state’s management of taxes is



low, the fiscal contract is weakened (p. 4f). Foreign Investment Advisory Service (FIAS) (2006) argues that the private sector can help strengthen the fiscal contract between government and citizens (p. 81f). Rakner (2017) argues that natural resources weaken the fiscal contract between government and its citizens (p. 1). Kangave and Katusiimeh (2015) argue that the fiscal contract is weakened when some taxes are abolished (p. 8). Di John (2011) argues that widening the number of taxpayers can enhance the depth of the fiscal contract (p.272). Together, these citations suggest a graduated perspective of fiscal contracts; that, besides being absent or present, they can be weaker or stronger. Factors affecting the strength of fiscal contracts include the confidence in the state's management of taxes, the abolishment of taxes and specific actors such as actions of the private sector are mentioned as relevant factors.

Third, a central theme is whether there is one or several fiscal contracts in a state. Lenton et al. (2017) describe taxpayers' "willingness to participate in fiscal contracts" (p. 29); Byiers and Dalleau (2011) discuss "bringing ... taxpayers into the fiscal contract" (p. 11); and lastly, Welham et al. (2015, p. 4) consider how citizens and the government can "enter into a fiscal contract". The three quotes differ in the grammatical form of the fiscal contract concept. They describe "fiscal contracts", "*the* fiscal contract" and "*a* fiscal contract" (my emphases). The plural ending in the first quote connotes that there are several fiscal contracts in which taxpayers can participate, which is in line with Levi's (1988) conceptual understanding, as discussed earlier. In contrast, the second citation signifies that there is but one fiscal contract into which taxpayers can be brought. Lastly, the indefinite article used in the third quote is uncertain whether this fiscal contract is the only one or if it is one of several fiscal contracts that the government enters. All three citations indicate that fiscal contracts are something that can be entered into, participated in or that taxpayers can be brought into. By implication, this also means that citizens and government can 'not enter into a fiscal contract' and that taxpayers can 'not participate' or 'not be brought into' fiscal contracts. This resonates with the possibility of exclusive fiscal contracts as mentioned above (Therkildsen & Bak, 2019). The question whether there is one or several fiscal contracts is key. The answer to this question has implications for who the parties to the fiscal contracts are and, ultimately, whom our theories refer to and for whom the findings could be relevant. Therefore, concept specification should be sure to address this properly.

Lastly, it is not clear across the literature whether only taxpayers or also non-taxpaying citizens are parties to fiscal contracts. It varies greatly whether scholars refer to taxpayers or citizens. For example, Castellano and Sánchez (2018) state that the fiscal contract weakens if *citizens'* confidence in the state

is low, and Fjeldstad (2002) discusses the contractual relationship between *taxpayers* and local governments. Importantly, some researchers mix the language of a fiscal exchange of taxes for services while talking about citizens. One of several examples found in the literature review is Flores-Marcías (2018), who refers to “the nature of the fiscal exchange between citizens and government” (p. 13).<sup>18</sup> Some have addressed the challenge by simply talking about “citizen-taxpayers” (Everest-Phillips, 2010; Moore, 2007). This issue is critical, though, because it has implications for the extension of the fiscal contract concept. The geographical focus of the literature on taxation, governance and fiscal contracts is low-income, developing countries and, therefore, it is essential that the conceptual understanding of fiscal contracts is relevant for these countries. Most low-income, developing countries are dominated by an informal economy, employing more than half of the populations, and some also by large agricultural sectors of subsistence farming usually exempt from formal taxes. Thus, only a minority of citizens in such countries are taxpayers in formal terms. What are the implications of this empirical reality for the conceptual understanding of fiscal contracts? Taking this into consideration is central for the soundness of the fiscal contract concept and it will be a central concern as I venture into the conceptualisation exercise.

#### 4.2.2.3. Summing up

The above review of the conceptual understandings demonstrates that there is no general consensus of what a fiscal contract is or can be. Between the presented conceptual understandings, there are both differences and overlaps in the attributes and referents ascribed to the fiscal contract concept.

The conceptual review is summed up in table 4.1. The table includes the first four conceptualisations, the variety of conceptual understandings just discussed as well as the attributes that can be derived from the conceptual re-

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<sup>18</sup> Another example is Bratton (2012), who writes that, “If those in power lack political will or administrative capacity, they may simply impose *taxes* but deliver little or nothing in return. One would therefore expect that, in absence of an enforceable *fiscal contract*, *citizens* would regard elected government councillors as being insufficiently responsive as political representatives. By contrast, if local authorities establish a reliable system for extracting fees or *taxes in return for services*, and if *citizens* voluntarily consent to comply, then one can expect to see evidence of emerging political accountability” (p. 517). References to taxes, fiscal contracts and citizens are emphasised to highlight how references are made to the fiscal contract and the exchange of taxes as well as to citizens, making it seem like all citizens are assumed to be part of the fiscal contract.

view. The table includes reference to the extent possible to tie specific references to specific conceptual understandings. Furthermore, it is important to note that the understandings discussed above together constitute a representation of the variation in the literature. As I continue to develop general definitions of fiscal contracts and, eventually, conceptualise two distinct fiscal contract concepts, I continue to draw in new literature to ground the new concepts in the literature it will be talking to.

Some of the understandings are mutually exclusive and some are not. Either fiscal contracts are always there or they are not. Either there can be only one or there can be several fiscal contracts in a country. It is not clear, however, what the implication of one understanding is for the relevance of another. For example, is the understanding that a fiscal contract is always there in accordance with the understanding that there can be several fiscal contracts? Meanwhile, the understanding that the fiscal contracts can be weakened or strengthened seems complementary to any of the other understandings, but how do the factors that influence the strength of fiscal contracts relate to the attributes that influence the presence or absence of fiscal contracts?

Answering such questions requires a firm, conceptual ground for points of reference. Ultimately, this section contributes to that end by grouping samples of similar fiscal contract understandings which, in turn, serve to highlight some of the crucial discrepancies in the understandings of what fiscal contracts are and can be.

The questions raised here will eventually serve as a litmus test for the conceptualisation towards which the following section takes the next, important step.

Table 4.1: Summary of understandings and their attributes

Conceptual understandings	Defining attributes
The fiscal contract is present when there is broad-based taxation and responsive, accountable governance	<ul style="list-style-type: none"> <li>• Broad-based taxation</li> <li>• Responsive, accountable governance</li> <li>• Reciprocity (Moore, 1998, 2004, 2008; Prichard, 2015)</li> </ul>
Fiscal contracts are exchanges between ruler and agents, and there can be several of them	<ul style="list-style-type: none"> <li>• Contracts are exchanges (Levi, 1988)</li> </ul>
Fiscal contract is when the state use tax revenues to benefit citizens broadly, provides representation in governance	<ul style="list-style-type: none"> <li>• Some reliance on tax revenue</li> <li>• Some extent of redistribution</li> <li>• Citizens representation in governance (Isaac William Martin &amp; Prasad, 2014)</li> </ul>
Fiscal contracts reflect (socio-economic groups' in- and exclusion in) political agreements about fiscal policies	<ul style="list-style-type: none"> <li>• Fiscal policies (Bird &amp; Zolt, 2015)</li> </ul>
The fiscal contract can be present or absent depending on ...	<ul style="list-style-type: none"> <li>• Size of tax base (Thekildsen &amp; Bak, 2019)</li> <li>• Extent of tax exemptions (Thekildsen &amp; Bak, 2019)</li> <li>• Taxpayer engagement (Broms, 2015)</li> </ul>
Fiscal contract is always there but takes different forms	<ul style="list-style-type: none"> <li>• Revenue sources (Melo et al., 2014)</li> <li>• Provision of public goods and services (de la Cuesta et al., 2017)</li> <li>• Economic burdens (de la Cuesta et al., 2017)</li> <li>• Degree of state autonomy from society</li> </ul>
Fiscal contract can be weakened or strengthened by ...	<ul style="list-style-type: none"> <li>• (Lack of) Confidence in the state's management of taxes (Castellano &amp; Sánchez, 2018)</li> <li>• Abolishment (or introduction) of taxes (Kangave &amp; Katusimeh, 2015)</li> <li>• Private sector actions (FIAS, 2006)</li> <li>• Natural resources (Rakner, 2017)</li> <li>• Number of taxpayers (size of tax base) (Di John, 2011)</li> </ul>
There can be several fiscal contracts	<ul style="list-style-type: none"> <li>• (Lenton et al., 2017; Levi, 1988)</li> </ul>
There is one fiscal contract	<ul style="list-style-type: none"> <li>• (Byiers &amp; Dalleau, 2011)</li> </ul>

### 4.3. A general definition of fiscal contracts

The present section further develops the foundation for the conceptualisation endeavour of the next chapter. It does so, first, by coining an overarching, general definition and, second, by making two clusters each with essentially different, yet still general definitions. As will become clear, these resonate with some of the distinctions made earlier in this chapter.

Before splitting up the literature, it is relevant and indeed possible to identify a common ground between the fiscal contract understandings. In all of the discussed contributions to the literature, fiscal contracts denote relations between state actors and societal actors that concern taxation,<sup>19</sup> public services and political influence. In other words, fiscal contracts can generally be defined as a *fiscal relationship between state and societal actors*. This resembles what Gerring and Barresi (2003) refer to as a general definition, i.e. “what a term means in the general context of usage” (2003, p. 204). While general definitions are valuable in that they can be applied across contexts, they are less empirically useful (2003, p. 205). In order to advance fiscal contract research, it will be instrumental to develop one or more contextual definitions of fiscal contracts, specifying what fiscal contracts mean in a narrower context (2003, p. 204). Such concepts would be more directly applicable or would, at least, serve as points of reference to which researchers can relate other purpose-specific concepts, be it other conceptualisations of the same concept or entirely different, but comparable concepts. Thus, contextual definitions serve as a more precise language, making it easier to compare and integrate research findings and, ultimately, accumulate knowledge.

#### 4.3.1. Towards two contextual definitions

I take the first step towards developing contextual definitions by grouping the understandings presented in the literature into two clusters of general definitions (see figure 4.1). I thus continue to rely on the literature as I present two general types of fiscal contracts; one that emphasises the exchange between state and society and one that suggests that fiscal contracts are more than an exchange.<sup>20</sup> The latter could be referred to as a fiscal social contract, but it is imperative to stress that using this term is not linked to research that falls into this cluster of definitions. In fact, a significant part of the literature uses the

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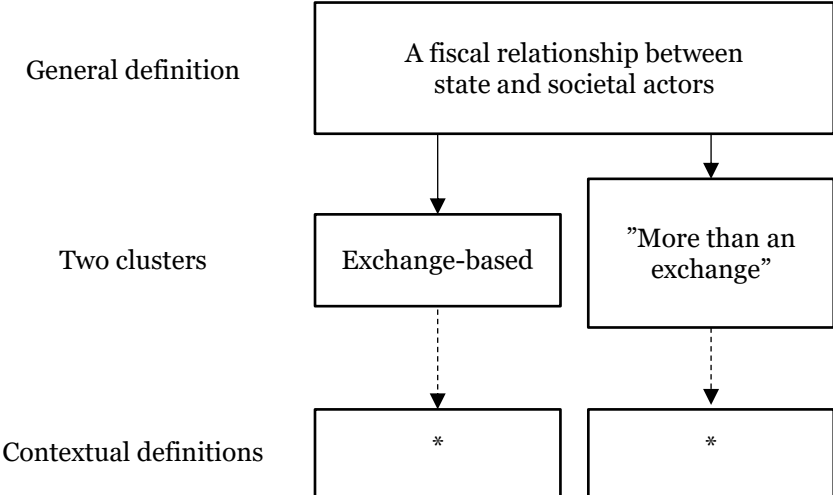
<sup>19</sup> Defined broadly (see section 2.2.).

<sup>20</sup> I will not discuss here how the two types of fiscal contracts relate to each other, as this will be more meaningful to do after a proper conceptualisation of the two concepts in chapter 5.

term fiscal social contract while applying a terminology linked to an exchange-based definition of fiscal contracts, for example, by discussing the direct reciprocal exchange of tax for goods and services. Because there was no substantial difference between the fiscal contract understandings applied by researchers using the term fiscal contract and those using the term fiscal social contracts, it was not relevant to rely on these for describing the two clusters. Moreover, it was not possible to use the distinction between citizens and taxpayers as a clustering strategy. For example, in some works the term citizens is used while discussing the behavioural effect of paying taxes, which would make the citizen a taxpayer and, by implication, such works are non-distinct from those using the term taxpayer. Instead, the two general definitions have been given their names according to the content of the fiscal contracts and the structuring elements of the relationships, i.e. an exchange-based type of fiscal contract and a fiscal contract based on more than an exchange.

While these two definitions signify a step down the generalisation ladder, they continue to be general definitions. They will not appear as well-demarked concepts with attributes and conceptual limits, because they are not presented or applied as such in the literature. Most scholars will probably recognise the two distinct understandings of fiscal contracts; however, few will have applied either systematically in their research and, if they have, not based on explicit considerations. These two fiscal contracts will constitute the point of departure of two contextual definitions that I will present in the next chapter, where I leave the literature’s rocky conceptual foundation behind in order to create a new, firmer one.

Figure 4.1: General definitions and contextual definitions of fiscal contracts



Note: The contextual definitions will be included in chapter 5.

#### 4.3.1.1. All about the exchange

The first of the two definitional clusters of fiscal contracts derived from a literature review is a fiscal relationship revolving around a more or less specific exchange of revenue for, most often, public goods. I therefore refer to it as *exchange-based*.

On the one hand, the fiscal contract can revolve around a relatively narrow exchange between one homogenous group of societal actors and a state actor. A common example is fiscal contracts between the state and the private sector or individual subsectors (FIAS, 2006). Another example is autocratic countries where corporate tax rates vary more than in democratic regimes because in the former, tax rates manifest the specific terms of the fiscal contract between the government and its domestic supporters (Genschel, Lierse, & Seelkopf, 2016). The terms of the fiscal contract could in this case depend on whether economic elites have the preference for and are in need of foreign capital inflow, which will influence tax policies. Narrow fiscal contracts are not mutually exclusive. Timmons (2005) argues that each state will enter several fiscal contracts with different societal groups, for example when providing property rights or social welfare in exchange for taxation from high and low-income groups, respectively. All three examples suggest that narrow fiscal contracts can be fairly straightforward exchanges between societal, economic actors and the state.

On the other hand, exchange-based fiscal contracts can also be broader and less specific. Broad fiscal contracts are between the state and a broad population of taxpayers cutting across the different interest and income groups in society. Here, the exchange is broader in the sense that it is the sum of tax payments for the sum of benefits and public goods. This is the kind of fiscal contract Byiers and Dalleau (2011, p. 11) refer to when they describe bringing the (potential) taxpayers who are active in the informal economy into the fiscal contract. It is also what Fjeldstad (2014) alludes to when arguing that increases in tax revenue do not necessarily reflect the development of “a broad-based fiscal contract” (p. 188), because it might simply be a result of the tax administration taxing the current taxpayers more rather than taxing more people. The broad-based fiscal contract is related to Moore’s ideal type understanding of fiscal contracts, a defining attribute of which is broad-based taxation.

The content of this type of exchange-based fiscal contracts is, on the societal side, mostly taxation. Taxpayers are argued or assumed to contribute with different kinds of taxation, royalties or other fiscal burdens imposed by the state on the taxpayer. As argued earlier in this thesis, taxation in low-income,

developing countries can be defined broadly to capture the actual fiscal burdens experienced by many societal, economic actors who are not registered taxpayers (Moore et al., 2018, Chapter 7). There is no observable consensus on this topic within this strand of the literature, though. Turning to the state-side of this type of fiscal contract, the contribution is public goods, which also can take many forms. Mahon (2005) and Timmons (2005) argue that high-income earners will prefer security and property rights, whereas low-income earners are interested in social welfare programmes. Melo et al. (2014, p. 52) add other public goods such as fiscal stabilisation, addressed demands for redistribution or extension of franchise to the list. There is no exclusive list of what to include, which, again, reflects the lack of conceptualisation grounding.

Recently, the list of types of exchanges that imply the presence of a fiscal contract has grown quite a lot. For example, Tendler's (2002) "Devil's Deal" between small firms and the government saying "vote for me and, in return, I will not bother, i.e. tax, you", has been referred to as a type of fiscal contract, often observed in developing countries (Fjeldstad & Therkildsen, 2008; Goodfellow, 2012; Holland, 2016; Joshi, Prichard, & Heady, 2014). In this case, the exchange is often political support for no taxation. Therkildsen and Bak (2019) find indications that in Tanzania tax exemptions are exchange for financial support to political parties after the implementation of multiparty party elections in the 1990s. When such negative exchanges are integrated into the fiscal contract literature, it manifests an attempt to contextualise the general definition of fiscal contracts to the empirical reality to which they are supposed to be applicable. Since the emphasis is on the exchange element, even if negative, I categorise these examples within the cluster of the exchange-based type of fiscal contract.

#### 4.3.1.2. More than an exchange

The second of the two definitional clusters of fiscal contracts is difficult to phrase because few positive attributes are implied in the literature. This type of fiscal contract is primarily defined as a fiscal relationship that constitutes "more than an exchange" between state and societal actors. Hence the mystifying name "more than an exchange".

This type of fiscal contract is what Fjeldstad et al. (2012) refer to when they argue that the fiscal contract "reaches beyond pure exchanges, and involves relationships and loyalties between the 'contract partners'" (p. 6). Contract partners are not specific state actors and taxpayers, but the state or government on one side and citizens on the other. This type of fiscal contract is highly reminiscent of Rousseau's social contract, i.e. a mutual recognition between



citizens and the state (Rousseau, 2002).<sup>21</sup> In Rousseau's social contract, citizens give the state authority and comply with the law in exchange for protection of civil rights, political freedom, property rights etc. (see e.g., Carrin, 2006; de Waal, 1996; Hickey, 2011; Lund, 2016).

The content of this fiscal contract is not only taxation and public goods. For example, Kariuki (2013) argues that the government's side of the fiscal contract is upheld by consulting of citizens in coining a shared national vision (p. 33). This can be interpreted as giving citizens the possibility of influencing politics, but even more than that, namely as a contract over the shared vision of national development. In Mkandawire's (2010, p. 1664) words, tax is related to expenditure by more than "simple accounting"; tax policies signal the fundamental social values of society and the balance of social forces. The fiscal contract can thus be described as more than an exchange of taxes for public goods; it is about who should provide revenue to the state and what public goods and services the state should provide in return to different segments of society. Thus, the fiscal contract is a fiscal relationship structured by norms of redistribution, social values and the national vision of a country.

In the case of the exchange-based fiscal contract, hints of its attributes and empirical examples can be found in the literature. In relation to the *more than an exchange*-fiscal contract, this is not really the case. The reason is probably the implicit nature of this type of fiscal contract. Accordingly, it is not possible to derive further characterisation based on the literature.

## 4.4. Conclusion

The first chapter in this part of the thesis presented the theoretical backdrop of the thesis and argued that an important issue in the literature on taxation, governance and fiscal contracts is the lack of attention given to the conceptualisation of core concepts such as the fiscal contract. This chapter has advanced this argument by reviewing the works in the literature that engage with the fiscal contract concept. This review has demonstrated the diversity in the expressed understandings of what a fiscal contract is and can be and identified agreement, disagreement and even contrasts in how the fiscal contract has been understood and applied.

In addition to substantiating the main argument of chapter 3, this chapter also served as a stepping-stone for chapter 5. This entailed as a first step, the formulation of a general definition of fiscal contracts from the common focus in the literature that fiscal contracts denote a fiscal relationship between state

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<sup>21</sup> Therefore, this type of fiscal contracts is often referred to as the fiscal *social* contract, a name I will also use.

and societal actors. Second, based on the review of understandings, I was able to identify two clusters of general fiscal contract understandings, which led to the formulation of two general definitions of the fiscal contract. These were presented in the two latter sections of this chapter. The first is defined as exchange-based fiscal relationships, which the state enters with different societal groups, from narrow interest groups to the broader population. The second can be defined as fiscal relationships between state and society which revolves around more than an exchange and include commitment to the contract, norms of redistribution, a shared national vision and social values.

It is important to recall that these general definitions reflect how the fiscal contract has been presented and applied in the literature. They have been derived based on an analysis of the attributes and scope of the fiscal contract to the extent that these can be implied from the applied wording. Therefore, they do not appear as well-demarcated concepts. It is expected that the two general definitions are recognisable by researchers in the literature, but the two lines of understandings have not, to the author's knowledge, been separated in this manner before. The two general definitions serve as respective springboards for the positive conceptualisation of two fiscal contract concepts. This is the purpose of the next chapter.

## Chapter 5: Conceptualising fiscal contracts

The overall ambition of this thesis is to scrutinise the fiscal contract proposition by asking if, how and under what conditions taxation features in state-society accountability relations in Senegal. Ultimately, the conceptualisation endeavour serves this overarching purpose but was motivated by two circumstances. First, fieldwork provoked an intuition. Even if the rough understanding of the fiscal contract and the expectations that I derived from it were what caused a puzzle in the first place, I had an intuition that the fiscal contract concept if conceptualised properly would have analytical relevance and explanatory power for understanding my observations and experiences during fieldwork. Second, the rough understanding I brought with me was not due to poor reading of the literature but a reflection of a lack of attention to conceptualisation of the fiscal contract concept in the literature. Beyond an intrinsic value of concept formation as a way to make better sense of the world, conceptualising the fiscal contracts is instrumental in this project and in advancing the literature on taxation, governance and fiscal contracts. Based on the broad review in chapter 3 and the review of conceptual understandings of fiscal contracts in chapter 4, I now turn to positively defining and conceptualising two fiscal contract concepts.

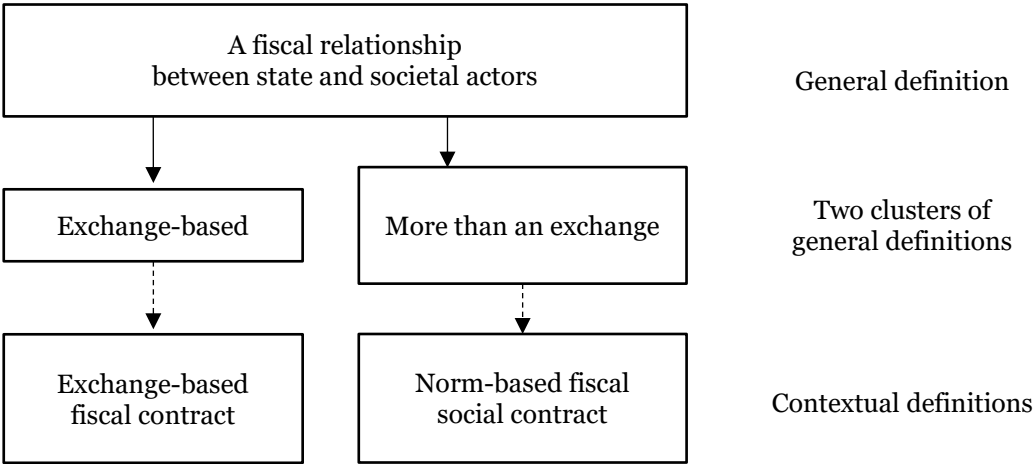
It is not the intention that the conceptualisation endeavour will depart entirely from the literature but that it will build on and contain the understandings present in the literature. Therefore, I compare with these throughout the two sections. Moreover, I see this chapter as a first step towards developing valid, relevant and operationalizable concepts. My understanding of the concepts is not as schematic as it might appear, but this point of departure will allow for the conceptual edges to be softened later. Hence, the concepts are by no means final. I hope that they will encourage discussions, and I expect them to be revised by researchers in the future. Meanwhile, it will be demonstrated, within the scope of this thesis, that the two concepts are both empirically and theoretically relevant for the study of the role of taxation in state-society accountability relations in Senegal and beyond.

This chapter continues as follows. I introduce the conceptualisation of the fiscal contract as a radial concept as well as the two fiscal contracts, the exchange-based fiscal contract and the norm-based fiscal social contract. I develop the two contextualised fiscal contract concepts and discuss their defining attributes as well as their analytical relevance for the fiscal contract theory.

# 5.1. The fiscal contract: a radial concept

In the following, I turn away from relying on the unsystematic fiscal contract understandings in the literature and take a first step towards a revised, firm conceptual foundation. In this section, I first introduce the two contextual definitions and argue that the fiscal contract overall should be understood as a radial concept. Second, I present a few general considerations central to the conceptualisation of both fiscal contract concepts.

Figure 5.1: General definitions and contextual definitions of fiscal contracts



I develop two contextual definitions of fiscal contracts, the exchange-based fiscal contract and the norm-based fiscal *social* contract (see figure 5.1). The two are defined as follows:

**The exchange-based fiscal contract** is a reciprocal exchange-based fiscal relationship between the state and a group of taxpayers.

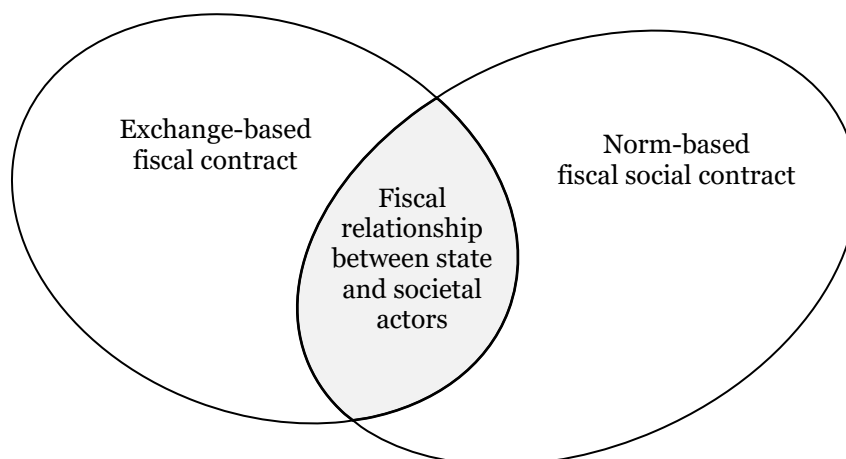
**The norm-based fiscal social contract** is the norm-based, complex fiscal relationship between state and society.

These two fiscal contracts are comparable to the two clusters of general definitions of fiscal contracts presented earlier. Their respective definitions and their attributes are based on the literature review, both the research engaged with explicitly in the previous chapters and beyond. By the end of this chapter, they will stand as two separate theoretically grounded and empirically relevant concepts.

Both contextual definitions of fiscal contracts fall under the general definition derived earlier; they are fiscal relationships between state and societal actors. This is, however, the only defining attribute that the two concepts have in common. Accordingly, the fiscal contract is understood as a radial concept (Collier & Mahon, 1993a; Møller & Skaaning, 2010; Weyland, 2001), as illustrated in figure 5.2. Conceptualising the fiscal contract as a radial concept implies that there is no hierarchy between different fiscal contract concepts; the

core of the concept is not found at the highest abstract level but in a sub-category that denotes the shared defining attribute between the concepts (Collier & Mahon, 1993b; Møller & Skaaning, 2010). Defining the fiscal contract as a radial concept serves to accommodate different notions of fiscal contract, thus creating a common conceptual grounding and frame of reference for discussing and developing fiscal contract concepts (Weyland, 2001, p. 3).

Figure 5.2: The fiscal contract illustrated as a radial concept



Beyond the general definition and the one shared defining attribute, the specifics of fiscal relationships in the two fiscal contract concepts are given by the concepts' respective analytical contexts in terms of, first, the involved actors, i.e. who is involved on the state and societal side respectively, and, second, the specific meaning of what the fiscal is, i.e. the content of the contract in more concrete terms. The two fiscal contracts differ here in two concrete ways. First, the scope of the exchange-based fiscal contract is limited to actual taxpayers, whereas the norm-based fiscal social contract is close to the notion of a social contract including the whole society, i.e. taxpayers and non-taxpayers alike. Second, the exchange-based fiscal contract is present as long as a reciprocal exchange occurs, whereas the norm-based fiscal social contract is always present. The two types of fiscal contracts are not necessarily interdependent, nor are they independent of each other. The two can be studied independently but they are likely to interact with each other. The defining attributes and the contextual scopes of the two concepts as well as their interrelationship will be elaborated later in this chapter.

While it might cause confusion, I have chosen to preserve the terms from the literature, i.e. fiscal contract and fiscal social contract. This is, first, to ensure familiarity (cf. Gerring, 1999). Second, I contend that the concepts presented below are roughly in line with the general definitions as they appear in

the literature, though, as argued earlier, this cannot be taken for granted when reading the literature.

Three general considerations underpin both fiscal contract concepts. They regard the basic meaning of a contract. The first regards the importance of expectations. The etymological origin of contract comes from Latin and means drawing (*-trahere*) together (*con-*) (Oxford Dictionaries, 2019) and denotes an agreement between two or more parties to do or not to do something. Inherent in the contract is the mutual recognition of a relationship between the contracting parties. More specifically, the agreement sets mutual commitments on the part of each party and thus creates expectations of each other. These commitments constitute the two parties' leverage in relation to each other; if you do not do yours, I do not do mine. Assuming that the contract only occurs because both parties benefit from it,<sup>22</sup> there is an inherent interest in upholding the contract. At least in theory, this gives the two parties incentives to do theirs.

In the literature, expectations have played only a limited role in empirical studies, though they are acknowledged to play a key role in explaining societal actors' political engagement around demands for accountability (Prichard, 2015, p. 236). During fieldwork, as discussed earlier, I found that interviewees often used their expectations as a point of reference when explaining why social accountability did or did not occur; for example, accountability demands do not occur when accountability is not expected, and the reasoning behind accountability demands reflects what is expected of the state. Ultimately, expectations are at the very core of accountability relations (Grant & Keohane, 2005; Olsen, 2015). Elaborating on the basis on which the involved parties and the societal actors, in particular, form their expectations of the counterparties is crucial for developing expectations of their behaviour and reasoning. Accordingly, it will be imperative to consider the expectations developed within the frameworks of the two different fiscal contracts.

A second important point to make here regards the relationship between the fiscal *contract* and accountability. It complicates matters that accountability is inherent in the contract as two parties, by entering into an agreement, become accountable to satisfying the terms of that agreement or contract. In the context of the fiscal contract, one term of the contract can be that the state should be accountable, for example for the management or use of public revenue. This implies two levels of accountability, one inherent in the contract and one that might or might not be set in the contract terms. This distinction is relevant because of phenomena such as the devil's deal (Tendler, 2002) and,

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<sup>22</sup> As Levi (1988, p. 11) argues, "contracts are only possible if they make each party better off."

on a broader scale, what Nugent (2010) refers to as a “permissive social contract” where “the rulers can be less accountable in return for not harassing the population concerned” (p. 44). Here, accountability is arguably not a term of the contract, but it still sets some expectations of how the state acts to which, if not met, the societal actors might hold the state accountable. The relevance of these two levels of accountability is discussed in relation to the concepts in the sections that follow.

Third, besides adding a more basic understanding of contracts to the conceptual framework, I have sought to rid the concepts of normative assumptions. As argued earlier, notions about what makes a good state and what good state-society accountability relations look like are often present implicitly in the academic literature and even more so in international development and democratisation programmes. Empirical research can help assess and answer whether, for example, taxation can positively influence governance, but the question what a good state is should not be implicit in the concepts. Rather this is a matter of argumentation based on empirical evidence. Consequently, it has been a central consideration that, to the extent possible given my academic positionality, neither definition should reflect normative assumptions about what a “good” fiscal contract or a “good” state is. The exchange-based fiscal contract can be narrow, between state and economic elites, or it can be broad-based. As will be discussed, the fiscal social contract can refer to any kind of fiscal relationship between state and society; it can be a tax-centred relationship, it can be a rents-centred relationship or it can be somewhere in between these poles. Hence, neither of the fiscal contract concepts make assumptions about how state-society accountability relations should look like.

Thus, the concepts will satisfy the ambition to make analytically relevant and applicable concepts. Ultimately, the objective of this conceptualisation endeavour is to clarify conceptual language, integrate research in a systematic manner and eventually advance the knowledge of the literature and future research on taxation, governance and fiscal contracts.

## 5.2. The exchange-based fiscal contract

The exchange-based fiscal contract is defined as *a reciprocal, exchange-based fiscal relationship between the state and a group of taxpayers*. In the following, the defining attributes are presented in turn before I argue what makes exchange-based fiscal contracts stronger. I then discuss the limitations of the concept and conclude by emphasising the analytical opportunities this conceptualisation brings.

### 5.2.1. The defining attributes

As in the general definition of fiscal contracts, a fiscal relationship is at the centre of the fiscal contract. In the exchange-based fiscal contract, the fiscal relationship is between providers of public revenue and the state as the provider of, for example, universal or targeted public goods or political influence. A fiscal relationship between the state and a societal actor is not sufficient for the presence of an exchange-based fiscal contract, though. Three defining attributes are necessary for a fiscal relationship to constitute an exchange-based fiscal contract.

First, the societal side of a fiscal contract needs to be a *group* of taxpayers. The fiscal contract is a collective matter. Agreements between the state and individual taxpayers do not amount to fiscal contracts, though they are likely to influence the emergence and sustainability of fiscal contracts, as discussed in the next section. Since there are many different groups of taxpayers in a country, there can be many fiscal contracts. These might overlap in the sense that a taxpayer can pay both a sector-specific tax, which possibly signifies one fiscal contract, and VAT thus taking part in another, broader fiscal contract.

Second and importantly, the fiscal relationship needs to be based on an exchange. Without an exchange, regardless whether taxation, state actions or both are missing, there is no contract. This is line with Levi's (1988) conceptual understanding. Therefore, at the very least, the state needs to have some capacity to collect tax, most often by going to where the taxpayers are and collect payments or, in theory, receive payments from benevolent taxpayers who pay willingly to a state agency. Whether tax collection happens in a more or less coercive manner is not important for the presence of an exchange-based fiscal contract. As Levi (1988, p. 44) argues, taxation is inherently coercive: "the concentration of coercive capacity in the hands of rulers is at the root of all mechanisms to ensure compliance, for rulers must have sufficient power to prevent shirking from and breaking of the most important contract terms". Taxation alone is not an accountability relationship and does not make a fiscal contract, whether it is coercive or voluntary. The exchange is essential. As made clear, the contribution to the exchange by the group of taxpayers is tax payments, broadly defined.<sup>23</sup> The state's side of the exchange can include universal or targeted public goods and services as well as being accountable and responsive to the taxpayers, meaning that taxpayers could get political influence in return.

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<sup>23</sup> See section 2.2.



The third and final defining attribute of the exchange-based fiscal contract is the reciprocity of the exchange. Reciprocity constitutes a necessary condition for an exchange to be contractual,<sup>24</sup> representing the quid-quo-pro relationship that manifests itself in the exchange. In essence, what constitutes a reciprocal exchange in a specific fiscal contract is not given and cannot be assessed objectively. More likely than not, reciprocity is negotiated and deeply rooted in the history of relations between the involved parties, and it can be reciprocity in mutual recognition and commitment as well as in material terms (cf. Levi & Sacks, 2009). Analytically, the exchange-based fiscal contract can be approached by studying the fiscal relationship between groups of taxpayers and state actors and its components, i.e. what is exchanged between the contract parties. Such observations provide a basis for developing expectations and possibly explanations of the contract parties' behaviour. Meanwhile, to apprehend truly the relevance of exchange-based fiscal contract, for example, for societal actors' engagement with state actors, it is necessary to combine such observations with a study of societal actors' engagement directly to see if the exchange-based fiscal relationship is a point of reference in this engagement. The analytical part of this thesis focuses on this tension between those pre-developed expectations and the reality of societal actors' meaning-making.

As argued earlier, the contract-perspective in itself implies that the exchange-based relationship is inherently an accountability relationship, where the contract parties are mutually accountable for living up to the terms of the contract. However, given that a reciprocal exchange is a defining attribute, the accountability inherent in the contract is irrelevant. If a party of the contract breaks the terms of an exchange-based fiscal contract, the mutual recognition and commitment inherent in the reciprocal exchange disappears. The leverage given by the mutual interests in upholding the contract is no longer forceful because the contractual relation is no longer recognised by the party breaking the contract terms. Therefore, there is little incentive for societal actors to demand accountability or for the state to be accountable to possible demands. This underscores that the exchange-based fiscal contract is basically all about the reciprocal exchange.

An important point is that tax incidence is not determinant for the presence of an exchange-based fiscal contract. This kind of fiscal contract can be narrow between the state and a specific group of taxpayers such as an industrial sector, public employees or small-sized enterprises, or it can be broader

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<sup>24</sup> Fjeldstad and Rakner (2003, p. 8f) equal reciprocity with a contractual relationship. Reciprocity is also included in Moore's conceptual understanding of the fiscal contract.

between the state and large taxpayer groups on the societal side, such as all low-income taxpayers or even all taxpayers across all tax liabilities and income groups. Whether a fiscal contract is narrow or broad is irrelevant for satisfying the definition. A broad fiscal contract is neither weaker nor stronger than a narrow fiscal contract. Rather, I contend that the strength of a fiscal contract is given by a number of attributes that all have a significant positive influence on the sustainability of fiscal contracts, as will be discussed in the following section.

### 5.2.2. What makes an exchange-based fiscal contract stronger?

Following one group of understandings presented in the chapter 4, I argue that the exchange-based contract can be either relatively weak or strong. A stronger fiscal contract is present when one or several of four attributes are present: relevant accountability institutions, equitable taxation, willingness to pay and taxpayer engagement.<sup>25</sup> The first two attributes are on the part of the state, and the last two are on the part of the taxpayers. The common trait of these attributes is that their presence will contribute to the strength and thus the sustainability of the fiscal contract. The argument for why they should be included as attributes of a stronger fiscal contract relies on both positive arguments (e.g., their presence has a positive effect on the sustainability of fiscal contracts) and negative arguments (e.g., their absence leads to less strong, less sustainable fiscal contracts). Per implication, a fiscal contract without the attributes is a weak fiscal contract.

The first of the two state-related attributes is *presence of relevant accountability institutions*. A relevant accountability institution is one that supports the sustainability of the reciprocal relationship between the state and taxpayers. This includes accountability institutions, formal and informal, that are supposed to ensure that the state upholds its part of the contract, providing public goods and services and being politically accountable or responsive to the taxpayers. Deciding which accountability institutions to focus on will depend on the taxpayer group(s) who is party to a given contract. When we study broad fiscal contracts, the relevant accountability institutions would primarily be so-called horizontal accountability institutions that ensure checks and balances of the executive. These include the Ombudsman, the Attorney

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<sup>25</sup> These attributes, treated as exogenous to the emergence of the fiscal contract, will likely resemble attributes that other researchers will think to be missing from the definition of the exchange-based fiscal contract.

General, anti-corruption agencies, parliaments and public accounts committees in parliaments. Other relevant accountability institutions are vertical institutions that facilitate taxpayers exercising their voice. The most prominent is elections; however, it could also be an appeals court where a taxpayer complains about the quality of a public good. If we focus on narrow fiscal contracts, for example between the state and medium-sized companies, a relevant accountability institution could be agencies ensuring free market competition.

Many developing countries may have formal institutions such as the Ombudsman which are ineffective in securing accountability. On the one hand, the mere presence of the formal accountability could increase the chance of actual accountability, because it provides a frame of reference for societal actors seeking to hold the state accountable (O'Donnell, 2014). At the same time, strong informal institutions can also influence accountability in positive as well as negative ways. Being aware of such contextual circumstances is necessary to evaluate whether or not accountability institutions are supporting or undermining the reciprocal relationship between state and taxpayers.<sup>26</sup>

The second state attribute is *equitable taxation* within the group of taxpayers who are parties to the given fiscal contract.<sup>27</sup> It refers to the state's willingness and ability to adopt and implement tax policies that apply across the relevant group of taxpayers, and it implies that the state is not for example negotiating tax exemptions with individual taxpayers. Thus, it sustains the reciprocal relationship in the long term as it strengthens the collectiveness of the fiscal contract and reduces taxpayer incentives to bargain individually with state actors. In theory, this attribute can be approached relatively objectively via analyses and assessments, for example, in the case of a broad fiscal contract, of the distribution of tax burdens and tax exemptions as published in the legislation. Meanwhile, whether equitable taxation actually has a sustaining effect on the reciprocal relationship between the state and the group of taxpayers will, in reality, depend on whether the taxpayers perceive taxation as equitable; if they do not, they may try to not comply with the fiscal contract, which makes it more difficult for the state to even enforce taxation and strains the fiscal contract.

It is important to stress that this attribute does not indicate equitable taxation across the whole population in a country, but only within the limits of a

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<sup>26</sup> Admittedly, such aspects complicate matters and are in conflict with the demand for easy-to-assess concepts relevant to some kinds of research. The degree of attention given to such aspects is necessarily intertwined with choices related to research design and should be justified accordingly.

<sup>27</sup> For a recent review of what is known about equitable taxation, see Prichard (2018b).

fiscal contract. This can be understood as a delimited horizontal equity (Lieberman, 2002, p. 94). There will be cases where the terms of one fiscal contract will influence the sustainability of another fiscal contract. To give an example, many developing countries have excessive tax incentives for foreign investors (Mascagni, Moore, & McCluskey, 2014; The Tax Justice Network - Africa & ActionAid International, 2012). The actors in a domestic private sector may be dissatisfied with their disadvantage, and this is likely to influence the fiscal contract between the domestic private sector and the state negatively. This is not a case of lack of the attribute, equitable taxation within the narrow fiscal contract between the domestic private sector and the state, but rather an effect of the narrow fiscal contract between the state and foreign investors as an exogenous factor. While this distinction can be difficult to draw, it allows for studies of interactions between different fiscal contracts which could provide interesting insights into how states prioritise which societal actors to be accountable and responsive to and, thus, which fiscal contracts to uphold and which to let go.

The third attribute, and the first taxpayer attribute, is *willingness to pay*. Willingness to pay contributes to the sustainability of the fiscal contract because it makes it easier for the state to tax. Willingness to pay tax implies that taxpayers are, at least, not seeking to avoid and evade taxation and that they may reach out to the tax administration in an effort to comply with the tax legislation.

Two issues are at hand here. First, willingness to pay is comparable to quasi-voluntary compliance (Levi, 1988). The reason I do not use Levi's quasi-voluntary compliance is that this concept, as defined by Levi, carries with it several inherent attributes such as the belief that others are also taxed or a credible threat of sanctions for non-compliance. Within my conceptual framework, these attributes are present elsewhere. For example, the belief that others are taxed lies within "equitable taxation", as defined above, while the threat of sanctions is treated as exogenous. Second, willingness to pay is not to be confused with tax morale. Whereas tax morale is defined as an intrinsic motivation to pay, linked to norms and moral obligations (Torgler, 2005), willingness to pay is less ingrained in taxpayers' belief systems and thus more easily influenced. Instead, tax morale is an exogenous factor that can affect the willingness to pay alongside other factors as discussed briefly later.

The fourth attribute, and the second taxpayer attribute, is *engagement* of the taxpayer. Engagement is defined as pursuing actions that aim to ensure that the state upholds its side of the contract, i.e. provides public goods and is accountable and responsible to the taxpayers. In the case of a broad fiscal contract, the type of actions that signals engagement could be related directly to

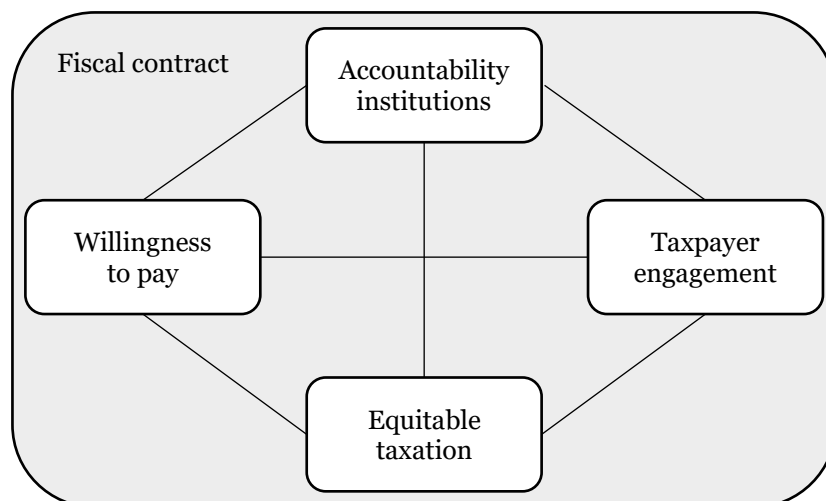
the provision of public goods, such as complaining to local government officials about the quality of primary school education, or it could relate to the state's management of public revenues, such as protests over corruption and embezzlement by state agencies.

None of the attributes presented here should be understood as either being present or not. A fiscal contract is strengthened as any of the attributes emerge or improve. A fiscal contract is weakened if any of the attributes disappear or worsen. Recognising the relativeness and context of the attributes complicates measurement but ensures meaningfulness. The extent to which one can allow for attributes to be a matter of degree should rely on methodological choices and research designs.

### 5.2.2.1. Interactive effect between the attributes

It is important to stress that, at least in principle, none of the attributes require the presence of the other attributes. In any fiscal contract, it is for example possible that relevant accountability institutions are present without equitable taxation, taxpayers' willingness to pay or engagement. Likewise, taxpayer engagement can be present without relevant accountability institutions, equitable taxation or taxpayers' willingness to pay, and so on. Besides an additive effect of the four attributes on the strength of the fiscal contract, several of them are likely to have a positive influence on the presence of other attributes. Some examples are discussed in the following. Figure 5.3 provides an illustrative overview.

Figure 5.3: Positive interactions between attributes of a strong fiscal contract



First, the presence of relevant accountability institutions is likely to increase both taxpayers' willingness to pay and taxpayer engagement. Regarding the former, relevant accountability institutions might lead a taxpayer to perceive

the state as committed to the fiscal contract and thus more legitimate as a tax collector. Several studies have found that legitimacy is an important factor in explaining willingness to pay (see e.g., Levi & Sacks, 2009). The presence of relevant accountability institutions is also likely to encourage taxpayer engagement. This could be by providing information about the state's performance, for example, when an anti-corruption agency releases a report about corruption in hospitals, which could encourage taxpayers to engage. An accountability institution can provide a channel for exercising voice if a taxpayer is not satisfied with the state's performance.<sup>28</sup> Moreover, relevant accountability institutions may contribute to the development of equitable taxation when, for example, taxpayers are able to appeal unfair, possibly illegal decisions made by the tax administration.

Second, taxpayer engagement can make accountability institutions more effective if, for example, taxpayer engagement is what ensures that a state actor is sanctioned in the wake of a report released by an anti-corruption agency. Furthermore, taxpayer engagement can potentially increase willingness to pay if the engagement is a positive experience. Again, a positive experience of engaging with the state is likely to influence the taxpayer's perception of state legitimacy in a positive way.

Third, equitable taxation is likely to increase willingness to pay. This has been shown in several studies. For example, Fjeldstad and Semboja (Fjeldstad & Semboja, 2001) and Fjeldstad (2004) find evidence in survey analyses in Tanzania and South Africa, respectively, that the belief that other people pay is important for a respondent's willingness to pay. In Sierra Leone, Jibao and Prichard (S. S. Jibao & Prichard, 2015) found that property taxation reform was more successful in areas where the city council made sure to communicate that economic elites were taxed. Moreover, equitable taxation is likely to increase trust in state institutions which, in turn, can influence taxpayer engagement positively, because the perceived risks and benefits from engaging with the state change for the positive.

Fourth and lastly, increased willingness to pay will lead to more equitable taxation. As people are more willing to be taxed, they tend to cooperate more with the state, which decreases the administrative costs of taxing (Andreoni, Erard, & Feinstein, 1998; Levi, 1988) and makes it easier for the state to tax equitably.

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<sup>28</sup> On the other hand, the presence of blatantly ineffective accountability might have a negative effect on both willingness to pay and taxpayer engagement, as it decreases trust in state institutions and expectations to state responsiveness and perhaps increases perceived risks of engaging with the state.

The above introduced the positive interactions between the four attributes of a stronger exchange-based fiscal contract, but, admittedly, the discussed effects do not constitute an exhaustive effect. The purpose was not to set anything in stone but merely to substantiate the conceptual understanding of the exchange-based fiscal contract by engaging, on a theoretical level, in some of the relevant political dynamics arguably captured by the concept. In contrast, the following section will touch upon some the things not captured by the concept.

### 5.2.3. Conceptual limitations of the exchange-based fiscal contract

As argued in the beginning, the intention of this chapter is to develop fiscal contract concepts that are both theoretically sound and empirically relevant. This section discusses the extent to which the above conceptualisation of the exchange-based has succeeded in this matter.

Touching first briefly on applicability, it was not an objective in itself to develop an easy-to-measure concept. To a wide extent, therefore, the definition and conceptualisation of the exchange-based fiscal contract has prioritised considerations of theoretical utility (cf. Gerring, 1999); that the concept and its attributes are relatively easy to approach and delimit. For example, the conceptualisation sharply delimits who is a part of the contract as well as when the contract is present and when it is not. Thus, it is possible to determine that an exchange-based fiscal contract has been established and is present or that an exchange-based fiscal contract is to some extent sustainable because of the presence of accountability institutions. Analytically, it is then easier to separate the fiscal contract itself from the processes that precede this situation (e.g., bargaining) and the possible outcomes (e.g., effects of one fiscal contract on another, policy changes etc.). This will make it easier to both theorise and empirically study exchange-based fiscal contracts.

Above, the concept and its attributes were compared to, and differentiated from, related concepts and phenomena in the literature. The purpose was to contribute to clarity in the concept's core meaning and facilitate its application. At the same time, sharply demarcating what the concept is and is not can make the concept a bit sharp around the edge. This narrows the space for contextual factors than usually wanted in case-based research of taxation and governance in low-income, developing countries. As a result, there are especially two limitations to how the concept can relate to the literature it is talking to and the reality for which it is relevant.

First, this conceptualisation does not encapsulate the full variation of possible exchanges that researchers may perceive manifest a fiscal contract. For

example, “the Devil’s Deal” (Tendler, 2002) between small firms and the government saying ‘vote for me and, in return, I will not bother, i.e. tax, you’. This has happened in Uganda where the president repealed a tax on the boda bodas (motorbike taxis) because they are among his most important voter groups (Biryabarema, 2004). The devil’s deal is an exchange, but it does not fall within even this minimal definition of an exchange-based fiscal contract. As soon as the tax is abolished, the drivers are no longer taxpayers. Meanwhile, in a case where a group of formal companies in a sector get an exemption on import tax on a specific production input, the sector group would still pay other kinds of taxes, which means that it is still a reciprocal relationship between the state and the group of taxpayers, i.e. a fiscal contract. For clarification, this discussion is intentionally based on a too simplistic understanding of taxation. In most countries, as argued earlier, many citizens will, even if they are only active in the informal economic sector, pay value-added tax, user fees and other kinds of payments to the state or actors acting on behalf of the state. To what extent such payments make someone a taxpayer depends on a context-sensitive assessment, including reflections on the visibility and “felt-ness” of a given fiscal payment.<sup>29</sup>

Second, what really matters is what people expect and what they perceive to get; they might be satisfied with the state’s provision of public goods if they sense that the state is actually making an effort,<sup>30</sup> even if the quantity and quality are not satisfactory. Likewise, the state can appreciate taxpayers making an effort to pay tax even if they are not able to comply fully with the law. In most developing countries, both the average potential taxpayer and the state are poor and have small means. Recent research has shown how, for example, state actors develop strategies to circumvent the limitations caused by lack of capacity to enforce tax policies to the letter of the law (Beach, 2018). It is likely that fiscal contracts can emerge in such contexts where state and taxpayers acknowledge the presence of a reciprocal relationship even if it is not fully established in fiscal terms. This is on the fringe of the conceptual understanding of an exchange-based fiscal contract as developed above. The impli-

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<sup>29</sup> See section 2.2 for the definition of taxation applied in this thesis.

<sup>30</sup> For example, Levi and Kiser (2015, p. 564f) write, “Quasi-voluntary compliance is most likely among citizens who *perceive that government is engaging in serious efforts* to meet its fiscal contract with constituents by delivering infrastructure and services or quickly developing the competence to do so” (my emphasis). Accordingly, the effort to live up to a contract commitment can be enough for societal actors to perceive the contract as upheld.



cations of such empirical phenomena for the concept require further conceptual debates, preferably grounded in empirical research. This is unfortunately beyond the scope of this thesis.

#### 5.2.4. Summing up: The analytical value of the exchange-based fiscal contract

An exchange-based fiscal contract is a reciprocal, exchange-based fiscal relationship between the state and a group of taxpayers. Exchange-based fiscal contracts manifest themselves in an exchange of taxes for public goods, perceived to be reciprocal by the contract parties to entail the incentives and expectations inherent in contracts. It is theorised that the absence or presence of four attributes – relevant accountability institutions, equitable taxation, willingness to pay and taxpayer engagement – renders an exchange-based fiscal contract weaker or stronger as in less or more sustainable.

The conceptualisation of the exchange-based fiscal contract was purposefully sharp around the edges to enhance its theoretical utility. This makes it easier to approach it analytically with the methods commonly applied in the literature, such as statistical analyses. The concept has its limits, though. The exchange-based fiscal contract is formulated in positive terms, i.e. a fiscal exchange is required for it to be present. This does not allow for analyses of other kinds of exchange often discussed in the literature, for example the devil's deal (Tendler, 2002). Furthermore, the conceptualisation emphasises the actual exchange even as I acknowledge that reciprocity is about mutual recognition. Whether societal actors react to the state's non-compliance with the contract ultimately depends on whether they believe that the state is making an effort to uphold the contract even under economic or political constraints. Such an effort on the part of the state would manifest, or at least signal, a recognition of the state-society accountability relationship and the underlying interdependency.

I now turn to the analytical opportunities the exchange-based fiscal contract holds for the study of governance effect of taxation. First, the conceptual delimitation of who the involved parties are and when an exchange-based fiscal contract is present or not makes it possible to identify fiscal contracts in a country, who enters contracts with the state or, put differently, who the state enters contracts with. Thus, fiscal contracts as empirical phenomena can be unpacked and studied, and the effects of the presence or absence of a specific fiscal contract on, for example, sector policies or development, can be examined. It also makes it possible to examine the impact of one fiscal contract on another. One could ask, for example, whether a narrow fiscal contract between

a sector group and the state influences the state's ability or willingness to uphold a narrow fiscal contract with another sector or a broad-based fiscal contract with the wider population. Hence, the exchange-based fiscal contract makes it possible to break down the broader state-society relationship into narrowly delimited fiscal relations, enabling a dynamic analysis of the role of fiscal relations and, in particular, taxation in state-society accountability relationships.

For this thesis in particular, the exchange-based fiscal contract helps to identify how taxation can feature in social accountability. Since the fiscal relationship manifest in an exchange-based fiscal contract is all about the exchange, the expectations and the incentives inherent in the contract are all about this exchange. As discussed in section 5.1, both parties have an interest in upholding the contract and, therefore, there is an inherent threat and thus leverage for each of the parties. For societal actors engaged in an exchange-based fiscal contract, their leverage lies in taxation. In the situation where societal actors experience that a state actor does not live up to the contract or the societal actors are not satisfied with the performance of the state, they can use arguments such as, "if you do not deliver on your commitments, I do not pay taxes", or, "you should listen to us, because we pay our taxes". These examples are of course simplistic and reality may look completely different.

In the cases of social accountability in Senegal studied in this thesis, only one example of this "classic" kind of tax-related argument is found. Beyond that, taxation features in a different way than expected by the fiscal contract theory. To understand why taxation features as it does in Senegal, the norm-based fiscal social contract is useful. This is conceptualised in the following.

### 5.3. The norm-based fiscal social contract

The fiscal social contract is defined as *a norm-based, complex fiscal relationship between state and society*. This concept rests on the assumption that there is always a fiscal relationship between state and society as a whole, but it is complex and it is upheld by norms rather than an exchange. In the following, I define the attributes and discuss how norm-based fiscal social contracts change and how different kinds of complex fiscal relationships can lead to different fiscal social contracts. I then discuss the limitations of the concepts before concluding with a discussion of the analytical value of the norm-based fiscal social contract.

### 5.3.1. The defining attributes

The first defining attribute is that the fiscal social contract includes society as a whole as contract parties on the societal side. It is thus wide in scope, including taxpayers and non-taxpayers alike. Even if often implicit, the assumption is that there is a collective understanding of the terms of fiscal social contract on societal level, as discussed later. Each state has its fiscal social contract with society and there is only one fiscal social contract in a country. The terms are given by the norm-based, complex fiscal relationship as defined by the two other attributes below.

The second defining attribute is a complex fiscal relationship, which is structured around two dimensions: the provision of public revenue, i.e. who provides what public revenue, and the provision of public goods and political influence, i.e. the state provides what to whom. The same two dimensions structure the fiscal relationship in the exchange-based fiscal contract. In that case, though, the fiscal relationship is simple; a concrete exchange of tax from one group of taxpayers for a targeted, reciprocal action of the state in the shape of public goods or political influence. The fiscal relationship of the fiscal social contract is more intricate. It is a complex of exchanges, reciprocal as non-reciprocal, and non-exchanges between state and societal actors which will likely, but not necessarily, provide for some redistribution. In the fiscal social contract, the *public revenue dimension* represents a complex of public revenue providers, and the *public goods dimension* represents a complex of state provision of public goods and political influence to different societal groups. Together the complexes of the two dimensions constitute what I refer to as the *configuration* of the fiscal relationship. This configuration in practice manifests the redistribution of public revenue. Analytically, the complex fiscal relationship is interesting because it makes it possible to study how different configurations can be linked to political and economic development on a macro-level. Meanwhile, studying the micro-level, as this thesis, and unpacking the configuration of the fiscal relationship is instrumental for understanding the meaning-making and behaviour of different societal actors.

Table 5.1 illustrates the difference in the configurations of the fiscal relationship of the exchange-based fiscal contract and the norm-based fiscal social contract. It is tempting to infer that the fiscal social contract consists of a number of fiscal contracts, but this is a leap and not necessarily true. The fiscal social contract allows for contract parties not to be public revenue providers but still receive public goods and therein lies the possibility of redistribution, which is beyond the conceptual understanding of the exchange-based fiscal

contract. This is important because this is how the fiscal social contract concept gives room for theorising non-revenue providers’ (lack of) expectations of how public revenue is managed and used.

Table 5.1: Difference between the exchange-based fiscal contract and the norm-based fiscal social contract in terms of public revenue and public goods dimensions

	Who provides public revenue?	The state provides what to whom?
Fiscal contract	Taxpayer group 1	Service S to taxpayer group 1
Fiscal social contract	Citizen group 1 pays no tax	Service 1 to citizen group 1 and all taxpayer groups
	Taxpayer group 1 pays tax T1	Service 2 to taxpayer group 3
	Taxpayer group 2 pays tax T2	Service 3 to taxpayer group 2
	Taxpayer group 3 pays tax T3	Political influence to taxpayer group 3

Moving to the third defining attribute, the complex fiscal relationship creates an equilibrium which becomes the norm when stable. This norm will serve to uphold the fiscal social contract because norms create expectations about the behaviour of the other contract parties, leading the contract parties to react if the norms and expectations are transgressed. In other words, in the norm-based fiscal social contract, citizens react because the state is acting against the norm and expectation. This is theoretically different from the exchange-based fiscal contract where taxpayers react because they are not satisfied with the return on their money.<sup>31</sup> In reality, though, the two might look like each other in some cases but, as will be argued later, the empirical implications of the norm-based and the exchange-based fiscal social contract are different.

Reciprocity plays a rather abstract role in the fiscal social contract. The complex, fiscal relationship does not necessarily entail direct reciprocity between specific public revenue providers and state provision of specific public goods. As it is the case formally in most countries, all public revenue is pooled together in the state’s coffers and then redistributed. The fiscal social contract concept takes that situation seriously, partly because this was also a perspective I encountered during fieldwork in Senegal.<sup>32</sup> In the norm-based fiscal social contract, reciprocity lies within the mutual recognition of and performed

<sup>31</sup> There is some commonality with difference between outcome- and norm-processing frames of fairness evaluation. See Carroll (1987) or Kinsey et al. (1991).

<sup>32</sup> Presenting the fiscal contract proposition, some interviewees found it difficult to comprehend the argument that paying taxes could serve as leverage in negotiations with the state. One person working in the tax administration argued that taxpayers cannot demand that the light outside their door is turned on because they pay taxes.

commitment to the fiscal social contract (as also discussed by Levi & Sacks, 2009). Though abstract, this form of reciprocity is essential because it underpins the fact that the fiscal social contract is not something the state can perform unilaterally; it is expressed through interactions between state and societal actors.

This different kind of reciprocity points towards another point of clarification, namely the eventual difference between the fiscal social contract as I derived it from the literature (and described section 4.3.1.2) and the fiscal social contract as it is conceptualised here. Whereas the fiscal social contract was then described as ‘more than an exchange’, the fiscal social contract conceptualised here does not have a direct exchange at its definitional core. As discussed later in section 5.3.3, countries where public revenues are derived from large reserves of natural resources will still have a fiscal social contract, however, the terms will be immensely different from countries where public revenue is mainly derived from broad taxation.

The norms that develop from a specific, complex fiscal relationship specify what societal actors expect of the state, of each other and of themselves. Arguably, such expectations can develop independently of whether a group of societal actors actually pay tax. Thus, a societal actor might have expectations of how the state manages and uses public revenue, not based on a demand of exchange but for example on a sense of ownership over public revenue as part of society in a country. Importantly, the norm-based fiscal social contract allows for non-taxpaying societal actors to engage in how public revenue is managed and used, which is highly relevant in the context of low-income, developing countries. Conversely, the concept allows for a situation where even taxpayers’ expectations of the state are not based on an exchange and, thus, that taxation is not integral in the norms of redistribution. The concept provides a language for describing and understanding situations, such as in Senegal, where taxation is relatively widespread but where it does not feature strongly in societal actors’ demands to the state.

The norms that develop from a stable, complex fiscal relationship are comparable to what Bergman and Nevarez (2005) refer to as the norms of redistribution. This conceptualisation of the fiscal social contract is closely related to research that studies changes in redistributive policies in Latin American countries (Berens & von Schiller, 2017; Bergman, 2003; Bird & Zolt, 2015; Lledo, Schneider, & Moore, 2004; Melo et al., 2014). More broadly, norms

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Tax revenues are pooled, the National Assembly dialogue about priorities in the public budget. The government is elected based on the project they present and at election time, they are accountable for the priorities they have made (interview 87, Mbour, 27.02.2018).

have been discussed and studied in the literature, and are, for example, central to economic research on tax compliance (Luttmer & Singhal, 2014). Political science literature on taxation, governance and fiscal contracts pays little attention to theorisation on norms. Prichard and van den Boogaard (2017) do explore how norms influence local tax collection in Northern Ghana, and Prichard (2015) discusses and acknowledges the importance of norms and expectations for the governance effect of taxation. He argues that experiences of being taxed will have an impact on norm and expectations (2015, pp. 61, 68), but he steers away from this perspective because of the difficulties of observing individual-level norms, expectations and their influence on behaviour in case-based settings. I argue that it is necessary to place norms at the centre stage of the fiscal contract theory. Arguably, the norms manifest in the fiscal social contract are a determinant for whether we can expect taxation to feature in state-society accountability relations and, more broadly, the expectations interact with the potential governance effect of taxation in both positive and negative ways. This is the central theme of the analytical part of this thesis.

Besides the political influence and accountability provided by the state as terms of the fiscal relationship, the contract perspective implies that the norm-based relationship is inherently an accountability relationship, where the contract parties are mutually accountable for living up to the terms of the fiscal social contract. In contrast with the exchange-based fiscal contract, this level of accountability inherent in the contract perspective is very relevant for the norm-based fiscal contract understanding. Even if accountability is not a term in the fiscal social contract, societal actors have expectations of the state actors and might, when these are not met, react and hold the state to account.

Despite the likely difficulties in approaching the fiscal social contract empirically, the concept of a fiscal social contract is highly relevant for understanding broad state-society relations in parts of the world that do not have broad, exchange-based fiscal contracts. In most developed countries, the citizen group and the taxpayer group will overlap almost completely, but this is not the case in the developing world. In many developing countries, only a minority of the population fall clearly in both categories. Another group of the population will regularly opt in and out of a broad, exchange-based fiscal contract depending on whether they are able to pay and whether they are caught by the tax administration, while others might spend their entire lives beyond the reach of the tax administration. Thus, it is essential to recognise that a large part of the population does not pay formal taxes and, therefore, theories of the behavioural effects of paying taxes cannot be expected to be broadly applicable in developing countries.<sup>33</sup> The fiscal social contract concept regards

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<sup>33</sup> Unless the need for a broad definition of taxation is acknowledged and applied.

these groups as part of the complex fiscal relationship underlying state-society relations and thus provides an instrument for exploring and theorising their role in the fiscal contract theory, which as a result becomes more empirically relevant for the world it wants to describe.

### 5.3.2. How do fiscal social contracts change?

In the case of both the exchange-based fiscal contracts and the norm-based fiscal social contract, the contract parties on the societal side can, at least in theory, hold the state accountable for breaching the terms of the contract. If the state does not respond to these accountability demands, and the state continues to breach the contract or a taxpayer group decides to resist taxation, the consequences differ between the two fiscal contracts. The exchange-based fiscal contract breaks if the reciprocal, fiscal exchange ceases to exist; the fiscal social contract does not. In this case, the equilibrium becomes unstable which leads to a reconfiguration of the complex fiscal relationship and a renegotiation of the terms of fiscal social contract.

Many things can render the equilibrium unstable. Economic shocks, newly found natural resources reserves, loans *en masse* or the reduction of development aid all influence the public revenue dimension. The public goods dimension, on the other hand, changes if the state acts differently, but it can also change when expectations change, for example, if new ideas about the state's role spread. In some cases, a new, upcoming politician can influence the public debate or international ideas can influence expectations through development programmes. Moreover, expectations of what the state gives to whom might also change as a result of a (perceived) change in the public revenue dimension. For example, when a country finds natural resource reserves, societal actors might expect the new revenue to contribute to the provision of universal public goods, even if they did not expect it before because of an appreciation of their state's poor economy.

### 5.3.3. Different kinds of fiscal social contracts

Conceptually, the norm-based fiscal social contract does not describe a specific situation but it provides the means to describe and thus understand different situations from the same fiscal perspective. The concept synthesises important aspects of state-society relationships in a fiscal framework, relating the basis on which societal actors develop expectations of the state and to the complex fiscal relationship between the different parties. In the literature on taxation, governance and fiscal contracts, the expectation is that being taxed leads to expectations of getting something in return. With the norm-based fiscal social contract, I argue that theoretically this is not necessarily the case.

Studying what kind of norm-based fiscal social contract is present in a country implies exploring the norms of redistribution, i.e. who gives and who gets, which arguably provides a foundation for understanding societal actors' expectations based on their experiences.

Both theoretically and empirically, the complex fiscal relationship at the core of the fiscal social contract can have different configurations in different settings. It is no given that a specific complex fiscal relationship leads to certain norms and expectations on the part of the involved actors. Based on a priori assessments of the two dimensions of public revenue and public goods, one can develop expectations, but ultimately it is an empirical decision to explore both the complex fiscal relationship between state and societal actors and the derived norms and expectations upholding it. Nonetheless, in order to substantiate the analytical value of the norm-based fiscal social contract, I use as a hypothetical example a rents-centred fiscal social contracts. I thus draw on the well-known rentier state literature (Beblawi, 1987; Hammond, 2011; Mahdavi et al., 2017; Mahdavy, 1970; Ross, 1999, 2001) but use the conceptual language developed here to demonstrate the difference in narrative.

A rents-centred fiscal social contract is expected to be present in so-called rentier states. In terms of the public revenue dimension, a rents-centred fiscal social contract will often occur when a situation where public revenue mainly comes from a few formal companies that are engaged, for example, in natural resource extraction with relatively few employees and little connection with the wider economy. Concurrently, the tax base is narrow and not diversified, i.e. the wider population is generally not taxed or taxed minimally and locally, and revenues from formal income tax are virtually non-existent. In terms of the public goods dimension, the state is likely to give special (e.g., tax) deals to the companies that make up a large part of the economy and provide some more or less universal public goods to the general population. The population is likely have limited political voice beyond regular flawed elections.

The rents-centred fiscal social contract might imply that the societal actors largely do not see themselves as providing revenue to the state, and, as importantly, they might have experienced that the state actors mainly cater to the economic elites that own the large companies rather than to the broader needs in the population. Therefore, they have few expectations of getting anything from the state and are unlikely suddenly to demand better schools or hospitals. It might even be that some of the companies provide for schools and health clinics in local areas where they operate, so if communities need something they turn to the companies instead of the local government. In fact, the local government might not expect to get transfer from the central authorities and likewise go to the local companies to get funding for local infrastructure projects. Accordingly, if local societal actors expect only to get things from



these companies, they will hold the companies rather than the state to account for not delivering, even though they do not provide anything to the companies.

The fiscal relationship likely to underpin a rents-centred fiscal social contract is summarised in table 5.2 together with examples of other likely fiscal relationships in what I refer to as tax-centred fiscal social contracts and a suggested “in-between” situation. The main difference between these examples of fiscal social contracts is the extent to which taxation is central to the configuration of the fiscal relationship. Notably, the public goods dimension, i.e. who is getting what, is arguably as, if not more, important for understanding societal actors’ expectations.

Take a similar but ultimately very different hypothetical example from the one above; a country where the public revenue dimension is similar, i.e. the state widely relies on rents, but the public goods dimension is different because the state uses more of the public revenue to provide for the wider population. In such a case, the configuration of the fiscal social contract is different, more redistribution is expected and, if this expectation is not met, societal actors might react. Oppositely, there might be situations where people generally pay tax but where the state does not provide universal public goods. People do not expect anything from the state despite their positions as taxpayers, but might turn elsewhere to make demands for improved public services or seek to make their own solutions. Therefore, even if broad taxation is central to the public revenue dimension, it is not necessarily the basis on which societal actors develop their expectations and, therefore, they do not react or demand accountability when the state mismanages public revenue.

The expectations societal actors have to the state are thus given by neither the revenue dimension nor the public goods dimension. As discussed in relation to reciprocity within the framework of the exchange-based fiscal contract, the equilibrical fiscal relationship that contributes to norm-setting and expectations is also rooted in history and negotiated continuously within the public and political spheres. The kind of norm-based fiscal social contract present in a country is thus a product of endogenous factors, i.e. the two dimensions, as well as exogenous factors such as other social institutions that influence state-society relations beyond the fiscal relationship. Arguably, the conceptualisation of the norm-based fiscal social contract provides a language for describing the dimensions of the fiscal relationship in a non-deterministic manner allowing for taxation to be an important revenue source without necessarily being important for state-society accountability relations. Attentiveness to the norms, experiences and expectations of societal actors renders it possible within a tax-related conceptual framework to explore openly when taxation features in state-society accountability relations.

Table 5.2: Examples of the likely fiscal relationships in rents-centred, tax-centred and “in-between” fiscal social contract

	Rents-centred fiscal social contract	An “in-between” fiscal social contract	Tax-centred fiscal social contract
Who provides public revenue?	<p>A large part of public revenue comes from a few formal (often state or parastatal) companies in charge of extracting natural resource; they pay taxes and some royalties.</p> <p>A large part of the population does not contribute to public revenue perhaps except VAT (the rate of which is low).</p> <p>Income tax rates are low and primarily paid by people employed by the public sector.</p>	<p>A large part of the population does not contribute to public revenue perhaps except VAT.</p> <p>Taxes on income are not widely applied and primarily paid by people employed in the public or formal sector constituting a minority of the total population.</p>	<p>A large part of the population pays both income tax and VAT.</p> <p>All commercial entities are subject to company income tax.</p> <p>Taxes on externalities of commercial enterprises, for example carbon tax.</p>
The state provides what to whom?	<p>Special tax deals are given to companies extracting natural resources.</p> <p>Basic public goods are provided to the broad population.</p> <p>The broad population enjoys little political influence over policies.</p> <p>Elections are held regularly but are flawed.</p>	<p>Special tax deals are given to large companies.</p> <p>Basic public goods are provided to the broad population.</p> <p>The broad population has influence on politics via regular elections.</p> <p>Formal, horizontal accountability institutions are present but impunity among politicians is widespread.</p>	<p>Tax incentives are sector-wide and serve politically justified objectives.</p> <p>Basic, quality public goods are accessible to the population.</p> <p>The population has influence on politics locally and nationally via regular, free and fair elections.</p> <p>Formal, horizontal accountability institutions are present and effective</p>

### 5.3.4. Conceptual limitations of the norm-based fiscal social contract?

The norm-based fiscal social contract concept, arguably, suffers from two potential problems. The first is that the concept might be too broad to have any analytical value. Supposing it actually does have analytical value, the second problem is that norms are inherently difficult if not impossible to observe. In this section, I discuss the two in turn.

Admittedly, the conceptualisation of the norm-based fiscal social contract does imply a fairly wide scope on the part of the concept. It might seem that the fiscal social contract norms could, in theory, affect all behaviour of all state actors and all societal actors, which would also mean that it could explain all behaviour, which would render it analytically meaningless. While it might be true that the fiscal social contract norms do indeed inform behaviour everywhere, it is by no means the intention to make such a claim. Arguably, the norm-based fiscal social contract has little explanatory value in itself. Rather it could be understood as a heuristic, providing a framework for studying state-society relations as a fiscal relationship but with, as argued above, an openness to the opportunity that the taxation might not be important for understanding state-society accountability relations.

Within this analytical purpose of the norm-based fiscal social contract concept, how can we observe whether the fiscal relationship is important for the norms and expectations motivating societal actors' political engagement with state actors? Arguably, there is not one answer.

One means is to develop expectations about the empirical implications. For example, for a tax-centred fiscal social contract to be present, an empirical implication is that taxation as a structuring element of state-society relations becomes explicit in public and political debates, perhaps as references to society as revenue provider and the state as service provider. On the state actors' side, empirical implications could be that tax policies are a central issue in political debates and party politics; that the state is making an effort to ensure that revenues are spent properly or that it prioritises expanding the tax base even in areas where the administrative cost of taxing is higher than the revenue. Given their indicative nature, none of the above observations would suffice to determine that a tax-centred fiscal social contract is present, but together they could provide some evidence. Ultimately, what matters is societal actors' perception of taxation; if they do not see and express taxation as a binding, structuring element between society and the state, this indicates that the fiscal social contract is not revolving around taxation. The analytical part of this thesis suggests how the norm-based fiscal social contract can be assessed.

On a concluding note, a reasonable objective to this conceptualisation of the fiscal social contract is that it could lead to the emergence of fiscal social contracts with adjectives similar to what has happened in the regime literature. Some people will object to this, arguing that it unnecessarily complicates matters. I contend that it is more complicated when we are not explicit about what we are seeing or saying. It is more valuable to have different terms for different configurations of the fiscal social contract than one term that means something different to different people. At the same time, it is of course necessary to maintain the part of the name representing the analytical core of the concept which denotes the abstract, theoretical connection between sometimes seemingly vastly different empirical situations.

### 5.3.5. Summing up: The analytical value of the norm-based fiscal social contract

The norm-based fiscal social contract is defined as a norm-based, complex fiscal relationship between state and society. The fiscal social contract includes the whole society and is a web of complex fiscal relationships between the providers of public revenue and the state as provider of public good. The two sides are conceptually treated as two dimensions and, when stable, they establish an equilibrium which leads to the development of a norm of redistribution. This norm entails expectations of who gives what and who gets what from the state and constitutes the essence of the norm-based fiscal social contract. The fiscal social contract is theorised to change when the equilibrium becomes unstable. This happens if one dimension changes or if one party no longer acts as expected.

The concept synthesises important aspects of state-society accountability relations in a fiscal framework, relating the basis on which societal actors develop expectations of the state in the complex fiscal relationship between the different parties. The complex fiscal relationship can have many different configurations in different settings, and it is not given that a specific complex fiscal relationship leads to certain norms and expectations on the part of the involved actors. This will depend on the social, economic and historical context in which the fiscal relationship has developed as well as other institutions influencing state-society relations.

The norm-based fiscal social contract reflects the real-world complexity and is intended to gauge how, in the grand scheme of things, the complex fiscal relationship between the state and societal actors influences state-society accountability relations. Admittedly, the concept risks trying to explain too much and hence it might be difficult to see the analytical value of the concept.

Therefore, three implications of the norm-based fiscal social contract are highlighted to demonstrate the analytical value of the concept.

First, the norm-based fiscal social contract builds on the assumption that there is always a fiscal relationship between state and society and, inherent in the contract perspective, that this fiscal relationship entails an accountability relationship. Meanwhile, the fact that the conceptualisation does not assume a link between specific complex fiscal relationships and specific state-society accountability relationships facilitates an open enquiry of what is ultimately an empirical question, namely how they are linked. In practice, taxation can be present without being determinant for the norm-based fiscal social contract. This is significant in a literature where the governance effect of taxation is often assumed, functioning as the premise for studies of *how* rather than *if* taxation influences governance. This conceptualisation of the norm-based fiscal social concepts avoids this risk of confirmation bias.

Second, as argued in the discussion of rentier states, the public goods dimension is as important as the public revenue dimension for understanding expectations and thus behaviour of societal actors. Since there is no direct link between who pays and who gets, it allows for contract parties to not be public revenue providers but still receive public goods and, consequently, develop expectations of how public revenue is managed and used. Thus, it is beneficial for understanding what societal actors expect from the state and when they do or do not react and engage the state when expectations are not met. In practice, the two dimensions could serve as points of reference in the analysis of cases of social accountability, for example, by identifying the reasoning societal actors use and examining if these two dimensions are determinant for the societal actors' expressed expectations of the state.

Third, while acknowledging that both the complex fiscal relationship and its contexts are determined by the historical processes, the conceptualisation of the norm-based fiscal social contract serves to separate the fiscal relationship from the context. The conceptualisation specifies the public revenue and public goods dimensions as endogenous factors that influence the norms, and theorises social, economic and institutional contextual factors as exogenous to the fiscal social contract. This makes it possible to study how the context influences the fiscal relationship and the shape of the fiscal social contract.

All three points are significant for the analytical part of this thesis. They underpin that the norm-based fiscal social contract provides a framework for openly approaching and understanding the basis of societal actors' expectations as they manifest themselves in social accountability. The accountability demands raised by societal actors are linked to their expectations of the state. Whether or not public revenue provision, including taxation, features in their accountability demands depends on whether or not taxation is central to the

norms of redistribution and, hence, the norm-based fiscal social contract. By asking when they do or do not engage in social accountability and analysing the motivation of and arguments applied by societal actors when they do engage in social accountability, it is possible to approach the shape of the norm-based fiscal social contract and thus the role of taxation for the state-society accountability relations.

## 5.4. Conclusion

In the first chapter, I reviewed the broader literature on taxation, governance and fiscal contracts and argued that an important problem in the literature is the lack of attention to proper conceptualisation of key concepts including the fiscal contract. In the second chapter, I presented a conceptual review of the literature, which substantiated the claim that there is little consensus on the definition of the fiscal contract and categorised understandings of the fiscal contract.

In this chapter, using the conceptual review as foundation, I developed two new concepts, the exchange-based fiscal contract and the norm-based fiscal social contract. An exchange-based fiscal contract manifests itself in an exchange of taxes for public goods and possibly political influence. The norm-based fiscal social contract captures the complex fiscal relationship that sets the norms and expectations of who contributes what to public revenue and who receives which public goods from the state.

Arguably, the two concepts complement each other in the study of taxation and governance. On the one hand, the conceptualisation of the exchange-based fiscal contract breaks down state-society relations into different direct exchange relationships. This enables a relatively dynamic understanding of state-society accountability relations as one studies how different fiscal contracts emerge, change, disappear and interact as well as how these dynamics influence politics, governance and state-society accountability relations. On the other hand, the norm-based fiscal social contract conceptualises the fiscal relationship between state and society in a more stable way. It reflects real-world complexity of how the complex fiscal relationship between state and societal actors can influence state-society accountability relations while conceptualising this complexity in a way that renders it analytically approachable.

Throughout the chapter, I have given examples of possible empirical manifestations of the two fiscal contracts. These examples are included in table 5.3 together with the concept definitions. Importantly, the concepts are not set in stone, and the appertaining discussions of the defining attributes, different kinds of fiscal contracts, how they change etc. are as important for the conceptualisation as the definitions. It is the hope that this chapter will serve as a

stepping-stone for future conceptual discussions of fiscal contracts, what they are and are not, how to approach them empirically as well as their relevance for understanding the role of taxation in state-society accountability relations.

As argued in chapter 3, the literature on taxation, governance and fiscal contracts has had a strong influence on the international development agenda, informing donor priorities and NGO-programmes. It is not the expectation nor the intention that these actors are among the audience of the conceptualisation endeavour presented here. Rather the ambition is that the conceptualisation of these two fiscal contracts will advance the literature and provide the conceptual basis for a more nuanced narrative about the governance effect of taxation.

The two concepts were a first step towards this end and the analytical part of this thesis will be the next.

Table 5.3: List of all the mentioned variations of fiscal contracts and their definitions\*

<b>Fiscal contract, general definition</b>	<i>A fiscal relationship between state and societal actors</i>
<b>Exchange-based fiscal contract</b>	<i>a <b>reciprocal, exchange-based fiscal relationship</b> between <b>the state and a group of taxpayers</b></i>
Narrow fiscal contract	<i>a reciprocal, exchange-based fiscal relationship between the state and a <b>specific, narrowly defined</b> group of taxpayers</i>
Broad fiscal contract	<i>a reciprocal, exchange-based fiscal relationship between the state and <b>less specific, broad groups</b> of taxpayers</i>
Stronger fiscal contract	<i>An exchange-based fiscal contract supported by the presence of one or more of the following: <b>relevant accountability institutions, equitable taxation, taxpayer willingness to pay and taxpayer engagement</b></i>
<b>Fiscal social contract</b>	<i>a <b>norm-based</b> fiscal relationship between state and <b>society</b></i>
Rents-centred fiscal social contract	<i>a norm-based fiscal social contract where <b>the group of revenue providers is narrow</b> and where the <b>state provides little to few</b>*</i>
“In-between” fiscal social contract	<i>a norm-based fiscal social contract where <b>the group of revenue providers is relatively little</b> and where the <b>state provides some to many</b>*</i>
Tax-centred fiscal social contract	<i>a norm-based fiscal social contract where <b>the group of revenue providers is broad</b> and where <b>the state provides a lot to many</b>*</i>

Note: \* The description of fiscal social contracts should not be considered definitions as much as examples of how these fiscal social contracts could look like.





# Part II: Methodology



# Chapter 6: The methodological framework

Research is a journey. Research is messy. From beginning to the end, research is an iterative process moving back and forth between theoretical expectations and empirical observations, old knowledge and new insights, small curiosities and big revelations. In the course of this research journey, two junctures, out of the many, stand out as decisive for the shape and content of the final thesis. The first was a conceptual choice made at the outset, and the second when my theoretical expectations met reality in the field. In the first part of this chapter, I use these two junctures as vantage points to discuss the constructivist, interpretive methodology underpinning this thesis. After laying out the methodology, I discuss the abductive logic of enquiry guiding the research design. I finalise the first part by presenting the criteria relevant for assessing quality when doing interpretive research. In the second part of this chapter, I dive into the specifics of the research design that guided the thesis as it looks like today. As I do so, the long and winding road from case selection, data generation and processing to analysis and presentation appears as a straight motorway with no detours, but do not be fooled!

A note on language: A “potential case of social accountability” is a situation that could be expected to trigger social accountability, for example, corruption in a public enterprise. I refer to “potential cases” especially during case selection where I for the most part did not know whether a case was positive or negative. As I describe how I worked with the cases in this chapter and in the analytical part of the thesis, I simply refer to “cases” of social accountability including both the positive and the potential-cum-negative cases.

## 6.1. My methodological journey

The first step in presenting the methodological framework is giving proper attention to its methodological underpinnings based on the ontological and epistemological presuppositions. The following openly relates the project’s evolution, slightly winding, towards the relatively firm philosophical ground the thesis stands on today. While reflexivity and transparency are in themselves essential aspects of interpretivist research, they underlie other research criteria used to assess quality of interpretivist research (Schwartz-Shea & Yanow, 2012, p. 99ff). I return to the research criteria later.

This section begins by approaching first the ontological and then the epistemological underpinnings of the thesis. As these differ from the literature to

which I wish to speak, it is relevant to end by discussing the implications for the more general contributions I make.

### 6.1.2. Realising the ontological presupposition

Ontological and epistemological presuppositions denote how one sees social realities and their know-ability. These are at work even in the initial phases of shaping a research question (Yanow & Schwartz-Shea, 2014, p. xxii). Even if presuppositions more often than not are only elaborated on later in a research process, they lay the foundation for methodological choices guiding how to approach the research question (Yanow & Schwartz-Shea, 2014, p. xxii). In this case, initial conceptual considerations about how to observe accountability sowed the seeds for the methodological framework applied in this thesis. The pondering over how to approach accountability did not come out of thin air but developed in discussions with myself motivated by frustrating attempts to apply the conceptual understandings and methodological framework undergirding the literature on taxation, governance and fiscal contracts. Therefore, it is relevant to begin by briefly discussing the approach applied in the wider literature, before turning to how my conceptualisation of accountability ontologically sets me apart from the literature.

Methodology is not often discussed in the literature on taxation, governance and fiscal contracts. The claim that taxation can lead to improvements in governance including accountability is built on comparative historical analyses of state-building processes in Medieval Europe (e.g., Levi, 1988; Tilly, 1992). This theory, later labelled the fiscal contract theory, is a case in point of the purpose of comparative historical analyses; formulating and evaluating generalizing propositions about recurring relationships across different macro-social settings (Adcock, 2014, p. 90). Informed by the epistemological origins, the literature has often applied a similar approach to studying the links between taxation and accountability in low-income, developing countries. Prichard (2015) and several contributions in Bräutigam et al. (2008) are examples. Prichard (2015) describes the goal as, “capturing processing linking taxation, responsiveness and accountability” (2015, p. 35). Meanwhile, observing causal processes that are “likely to be diverse, contingent and – in many cases – both long-term and relatively implicit” (2015, p. 35) is methodologically challenging, but such challenges can be addressed through research design choices such as case selection, minimising potential biases and scrutiny to confounding or subverting contextual factors. These statements suggest a realist ontology where the causal processes and their respective steps are, even if difficult to observe, possible to discern.

Recently and in line with calls from comparative historical analysts such as Tilly (1997), the literature has focused on developing the micro-foundations of the fiscal contract theory to get closer to what drives causal processes observed most often on the macro-social level (e.g., L. Martin, 2013; Prichard, 2015). Because of these encouragements and with good intentions, I initially relied on this methodological framework as a point of departure for developing my project. Working on conceptualising accountability relations between state and society set me on a divergent path, however. Bringing into the picture both prior personal research experiences on related topics and strands of the literature on conceptualising accountability in low income, developing countries (e.g., Gaventa, 2006; Joshi & Houtzager, 2012; Tilley, 2016), I began to understand accountability as a process instead of, as it appears in the literature, an outcome. Accountability as a process is the encounters between, in this thesis, state and societal actors where it becomes clear what it means for the state to be accountable to society; around what issues are state actors expected to be accountable, i.e. which demands are raised, and around what issues are they actually accountable, i.e. which demands are met? And how are state actors accountable, i.e. how are demands met? Arguably, state-society accountability relations are constructed, negotiated, performed in these processes. Only later did I realise that such an understanding of accountability presupposes a constructivist ontology. This is in opposition to the realist ontology dominating the literature. Whereas realists perceive one reality to be observable with the right design, constructivists acknowledge that they are multiple realities constructed in encounters of actors in the field (Schwartz-Shea & Yanow, 2012). Accordingly, studying the role of taxation in state-society accountability relations implies studying whether it features in encounters over accountability demands between state and societal actors. These encounters have elsewhere been conceptualised as social accountability. Eventually, applying this different understanding of accountability has proved determinant for the knowledge claims I make and the derived implications for the fiscal contract theory.

Meanwhile, how I imagined approaching these encounters was not how it turned out to be. The reason for this and its implications for the thesis are described in the following.

### 6.1.3. The interpretivist turn of the thesis

When I went on fieldwork, I had with me pre-understandings and some expectations based on a simple theoretical framework that could be built from the literature on taxation, governance and fiscal contracts. Based on observations regarding the characteristics of Senegalese politics and tax revenues

combined with the simplistic conceptual understanding of the fiscal contract found in the literature, I expected Senegal to be a country with some extent of a fiscal contract and, accordingly, expected to find taxation as a feature of state-society accountability relations. The intention was to study “how and under what conditions” taxation features in state-society accountability relations rather than “if, how and under what conditions”. During my second and longest stay in Senegal, I went into the field with a strategy to identify social accountability cases concerning mismanagement of public funds. I wanted to explore how taxation features in societal actors’ motivation when they demand accountability by the state, as well as in the development and outcome of such processes. It proved a lengthy process to find and sufficiently inform positive cases of social accountability with which I could meaningfully study the processes and mechanisms in depth. Furthermore, it proved difficult to find any cases where taxation actually featured. I was not fully aware of it at the time, but this is where the interpretive nature of the study really showed its face. When you find, in positivist research, that a most likely case(-country) does not meet certain theoretical expectations, it calls for theory building. In interpretivist research, this is a common first step in an abductive logic of enquiry. As described by Schwartz-Shea and Yanow (2012, p. 29), abductive reasoning begins with a puzzle. While this PhD project did not begin with a puzzle, the thesis eventually became an endeavour to resolve one.

The puzzle to be solved can be summarised at its simplest in two observations: People in Senegal generally do pay some kind of taxes, and taxation is widely absent in daily discussions and encounters between state and societal actors concerning accountability demands. That is, even if people pay taxes, it seems that taxation is not meaningful for them to bring into their encounters with the state. This observation was unexpected, and to make sense of it, I have sought to understand it in a grounded manner based on the taxpayers’ and citizens’ perspectives as expressed in social accountability cases. The two observations indicated a mismatch between the theoretical pre-understandings I brought with me to the field and the meaning-making of societal actors constructing and performing social accountability in Senegal. The derived purpose became to understand what the fiscal contract theory could learn from this mismatch. Two new lines of enquiry came of this, a theoretical and an empirical one.

The result of the theoretical one has been presented in the preceding chapters. As I revisited the literature, I found that my empirical observations did resonate with observations presented in the literature but with no proper conceptual language to structure and understand the findings. The presented conceptual work is an attempt to develop such language. Since I did not have time

for another visit to the field, the conceptualisations of the fiscal contract remain ‘experience-distant’ (Geertz, 1983), even if they are nearer than they have appeared in the literature on taxation, governance and fiscal contracts so far.

The empirical enquiry became an analytical conversation between the theoretical pre-understandings and the empirical observations with the objective of understanding *why* societal actors in Senegal *do or do not* bring taxation into encounters with state actors. In interpretivist methodology, this “why” suggests “constitutive causality” (Schwartz-Shea & Yanow, 2012, p. 51ff). Constitutive causality is established as the researcher seeks to understand actors’ contextualised meaning-making, i.e. how do actors understand these contexts and why do they act in particular ways. Understanding and making sense of meaning-making provide a grounded explanation as opposed to an explanation abstract from the accounts of events which often given in positivist research (Schwartz-Shea & Yanow, 2012, p. 52). How, then, does this more experience-near question, “why do societal actors (not) bring taxation into encounters with state actors”, link up with the broader interest of the thesis? Recall the research question, if, how and under what conditions does taxation feature in state-social accountability relations in Senegal. Arguably, the “under what conditions” is translated into the “why” on actor-level. Understanding the why will point to aspects of the actors’ context that condition which acts and ideas are possible, impossible, meaningful or meaningless to the actors (Schwartz-Shea & Yanow, 2012, p. 52). I return to the link between contextual and general knowledge in the thesis in the next section.

Importantly, making an interpretivist turn implies recognising that the researcher is deeply entwined with the world under study (Schwartz-Shea & Yanow, 2012, p. 52). As is clear from the above, the development of this project was closely tied to my prior, personal research experiences. As human beings, researchers bring with them personal characteristics, socio-economic backgrounds and both personal and research-related experiences that determine where they go, what they see and how they make sense of it. Therefore, the knowledge generated will always only represent a partial view dependent on the positionality of the researcher (Schwartz-Shea & Yanow, 2012, p. 66ff). Following a constructivist ontological perspective, however, it is not a problem that research and the knowledge it generates is neither objective nor neutral; it is a given. Consequently, the quality of research is not assessed against its ability to approximate *a* truth about the world, as in positivist research, but on the researcher’s ability to make credible and trustworthy claims about contextualised meaning-making. I will elaborate on relevant research criteria such as trustworthiness later in this chapter.

#### 6.1.4. From contextualised encounters to general perspectives

The goal of (historical) comparatists is to develop general theories that can explain and therefore potentially predict macro-social developments across different contexts. Interpretivist research do not reconcile with this objective. The act of conceptually isolating factors in order to formulate propositions about their relationships is directly at odds with the epistemological perspective that actions and ideas can only be made sense of within the complex context in which they are situated (Schwartz-Shea & Yanow, 2012, p. 45ff).

In line with the applied interpretive epistemology, it is not the foremost goal of this thesis to demonstrate the generalizability of the knowledge claims. However, given the origin and motivation of the research, the thesis has an ambition to develop some general perspectives regarding the role of taxation in state-society accountability relations that could be meaningful in other contextualised settings beyond Senegal. Drawing on Adcock's (2014) discussion of former research, one way for interpretive scholars to make general perspectives is to unpack an abstract formulation of a general 'problem' as a concrete, particular problem to which actors respond. Following this, it is a prerequisite that the subject under study, the role of taxation, can be unpacked in a manner that is more directly meaningful for societal actors engaged in social accountability. I described above how such more "experience-near" research questions were developed as the research project took its interpretive turn. As I seek to make sense of *why* societal actors in Senegal *do or do not* bring taxation into social accountability, I begin to understand social accountability between state and societal actors in terms of the societal actors' expectations of the state as expressed in the social accountability cases. A perception continuously constructed, negotiated and performed in cases of social accountability. Making sense of why societal actors engage with the state in the manner they do and the underpinnings of the arguments societal actors apply, I will be able to understand why taxation does not feature strongly in state-society accountability relations in Senegal. And, arguably, abstracting the empirical findings might allow me to generate general perspectives and answer the overall research question. Ultimately, however, generating general perspectives from empirical findings is an analytical undertaking in relation to specific findings (Maxwell, 2012). It will be dealt with when relevant in the analytical chapters and in the discussion of the findings.

The ambition to provide general perspectives also relates to the theoretical framework. Based on the empirical work in this research, the revisiting of the fiscal contract concepts has served to develop more empirically relevant conceptualisations. This will ease the translation between abstract, general problems and concrete, particular problems. With these theoretical and empirical



perspectives, this thesis makes significant contributions to the wider literature on taxation, governance and fiscal contracts that are both meaningful and in line with its methodological underpinnings.

## 6.2. The abductive logic of enquiry and fieldwork

As most constructivist-interpretivist research, this thesis follows an abductive logic of enquiry. An abductive logic of enquiry recognises the research process as an iteration rather than as a move from the universal to the specific, i.e. deductive logic, or from the specific to the universal, inductive logic. In the following, I explain why an abductive logic of enquiry is beneficial in fieldwork and to the researcher's sense-making throughout the research process.

As discussed above, the abductive logic of enquiry was what brought about the puzzle that informs this thesis; the meeting between expectations and actual observations. However, the abductive logic of enquiry does not just bring about puzzles; it underpins the width of interpretivist research processes. When going into the field, the interpretive researcher often enters unknown space. She arrives with presuppositions and expectations about what to find based on readings and former experiences but, at the same time, she expects to be surprised. Soss (2014, p. 170) describes fieldwork as a dialogue between "fieldwork" and "framework". Being open to surprise and willing to be "abducted" by a surprise is inherent in the abductive logic of enquiry. Abduction is the back and forth between a puzzle and possible explanations, between expectations and experiences and between different observations made "here" and "there" (Schwartz-Shea & Yanow, 2012, p. 26). Abduction is stirred in meetings with the empirics in the field, during interviews, by documents or when reading research-relevant literature. Recognising the constant iteration happening during fieldwork, an abductive logic of enquiry allows for flexibility, openness to unexpected observations and to adjusting the research on-the-go to the empirical world.

Meanwhile, the abductive iteration is not just between expectations and observations. It is also the cognitive exercise of learning, making sense and trying to understand the gap between expectations and observations. In this way, the abductive logic of enquiry is closely related to hermeneutics. Accordingly, abduction as sense-making, even if described as moving back and forth, is in fact more moving round and round and deeper and deeper into the hermeneutic circle, oft-depicted as spiral. While the researcher is ideally moving towards a greater understanding of things, the experience of sense-making often feels more like being tangled up in a ball of yarn (Schwartz-Shea & Yanow, 2012, p. 32). Importantly, this abduction continues beyond fieldwork. In fact, it is often after coming home with time and continuous effort that it is possible

to untangle it and make sense of it in more patterned ways. Thus, abduction occurs throughout the interpretive research processes.

To a wide extent, interpretivists' abduction and sense-making can be compared to when positivists test hypotheses (Schwartz-Shea & Yanow, 2012, p. 17). In essence, both groups are placing doubts at the centre of knowledge claims, whether interrogating them in controlled or uncontrolled settings with a set or a flexible research design. Notwithstanding, given that the different ways of casting and addressing doubts rest on distinct ontological and epistemological foundations, the terms on which these endeavours are judged and evaluated also differ fundamentally. In the following, I present the research criteria that I have sought to adhere to throughout the thesis before turning to the research design.

### 6.3. Research criteria in interpretive research

There are several kinds of research criteria that can be applied to interpretive research (Maxwell, 2012; Miles, Huberman, & Saldaña, 2014; Yanow & Schwartz-Shea, 2014). Whereas positivist research is primarily assessed by its research design, interpretive research focusses on the quality of interpretations and conclusions, i.e. the sense-making.

I will briefly present Schwartz-Shea's (2014)<sup>34</sup> concepts for assessing interpretations and conclusions, which have been important guiding principles for this thesis. First, *reflexivity*, the awareness of the role and influence of the researcher's self and positionality in all phases of the research process. For example, reflexivity underscores the story about how my methodological underpinnings became known to me and how they shaped the thesis. Second, *thick description* is important because it is the testimony to the researcher being there and allows readers to engage with the basis of the researcher's sense-making. Third, *triangulation* is important for making sure that the researcher engages with different perspectives to enhance the understanding of a phenomenon.<sup>35</sup> Fourth, *member checking* is a means to ensure that interpretations are recognisable by actors in the field. Fifth, *transparency* refers to "keeping record" throughout the research process from design to data generation to analysis and presentation, enabling readers or reviewers to trace the

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<sup>34</sup> The remainder of this paragraph builds on this, but see also Schwartz-Shea and Yanow (2012) and Yanow (2014).

<sup>35</sup> Turner et al. (2015) refer to this kind of triangulation as "holistic triangulation", allowing "for a more complex and contextual portrayal of the units under study" (p.250). This differs from "convergent triangulation" where the purpose of applying different methods, perspectives, sources etc. is to enhance the validity of results by demonstrating agreement between the different perspectives (p. 248).

process between the researcher's decisions, evidence generated and inference made. While seemingly inherent in some of the other criteria, transparency implies making accessible reflections about choices made in the field, considerations about triangulation or records of member-checking, either by integrating it in the research output or being able to present it if it is requested. A final, overarching criterion is *trustworthiness*. This is perhaps the most important as it, in fact, underscores all the above criteria. A research piece characterised by thick descriptions, reflexivity, transparency etc. is likely to appear trustworthy and credible to the reader.

While validity in positivist research is assessed based on the research design, Maxwell (2012) ascribes a different meaning to validity which is more relevant for interpretivist research. Instead of depending on specific designs or methods, "validity of an account [is] inherent ... in its relationship to those things that it is intended to be an account of" (2012, p. 130). There are three different types of validity: descriptive, interpretive and theoretical. *Descriptive validity* refers to the accuracy of accounts (2012, p. 134), i.e. that observations, interviews, etc. are not distorted or leave out significant elements. *Interpretive validity* relates to the validity of accounts of "meanings" not directly observable but interpreted on the basis of an actor's words or actions (2012, p. 137). *Theoretical validity* refers to an account's validity as a theory of a phenomenon, i.e. whether the concepts developed and the postulated relationships among them concepts are valid (2012, p. 141).

Arguably, these three kinds of validity rely on some of the research criteria described above. For example, for me as a researcher to "check on" descriptive and interpretive validity, reflexivity and membership checking is imperative and for readers to check them, transparency is a prerequisite. For theoretical validity, reflexivity is necessary to ensure openness about what underlies the interpretations that lead to certain knowledge claims. Ultimately, discussing and demonstrating these three different kinds of validity is imperative for the trustworthiness of the research and its knowledge claims. As I present the research design in the following sections, these aspects are discussed when relevant. Essentially, though, attention to them is integrated throughout the thesis.

## 6.4. Research design

Having laid out the ontological and epistemological underpinnings of the thesis as well as the applied logic of enquiry, I now turn to the research design. I begin by discussing the research design. The remainder of the chapter goes into depth with the specific aspects of the research design from case selection to data generation, analysis and presentation. Table 6.1 presents an overview

of data generation methods, which will be discussed in turn later in the chapter.

The overall purpose of this thesis is to study if, how and under what conditions taxation features in state-society accountability relations in Senegal. As discussed above, state-society accountability relations are constructed and performed in encounters between societal and state actors over demands for accountability, i.e. social accountability. To answer why taxation does not feature strongly in social accountability in Senegal, we have to understand why *societal actors* do or do not bring taxation into these encounters. I study, interpret and contextualise the arguments applied by societal actors in order to identify their expectations of the state to which they hold the state accountable. I see these as expressions of features of state-society accountability relations. They form part of the conditions influencing both if and how taxation features in social accountability and, more broadly, state-society accountability relations.

The research is designed as an interpretivist study of cases of social accountability in Senegal. However, recalling the hermeneutic circle, the meaning of the parts, here the cases of social accountability, cannot be understood without paying attention to the broader context. Therefore, the case studies are based on extensive fieldwork resembling multi-sited, political ethnography (Rhodes, 2016; Schatz, 2009). Arguably, making sense of cases of social accountability is not possible from a distance but requires positioning oneself in that context. Fieldwork in Senegal placed me in the midst of the context in which the cases of social accountability occur. In this thesis, the context is everything that might contribute to the meaning-making happening in cases of social accountability. It includes among other things studying the functioning of the political system; what are salient and non-salient political issues; the characteristics of state-society relations beyond social accountability; the formal and informal tax system; and awareness of important social norms in Senegal. Even if I can never see and experience what societal actors in Senegal see and experience, being there puts me in a better position to grasp the context (Goffman, 1989). For example being stopped by Customs driving in a *sept-place* (an old, converted station wagon now with seven seats) from Dakar to Saint Louis, seeing that arm of tax administration in action, or learning about political rivalries between media house owners by listening to the radio with a taxi driver going home from a restaurant one evening. These instances make up the context to the individual studies of social accountability cases. At the same time, studying the individual cases of social accountability allows me to close in on specific cases, understanding on their own terms societal actors'

reasoning and social accountability actions. Eventually, it is only in an iteration back and forth between the context and the cases that I am able to make sense of both.

The thesis also applies other methods. Table 6.1 sums up data generation methods and sources in relation to relevant aspects of the context and the cases of social accountability. These are discussed in turn after the discussion of case selection.

Table 6.1: Analytical levels and data generation

<b>Context</b>	<b>Data generation method</b>
<b>Functioning of the political system</b>	Semi-structured interviews with a wide section of societal actors and state bureaucrats  Collection of reports from Senegalese authorities, civil society organisations and international organisations
<b>Salient and non-salient political issues</b>	Following the daily news in newspapers and online media  Semi-structured interviews with a wide section of societal actors and state bureaucrats
<b>State-society relations beyond social accountability</b>	Semi-structured interviews with a wide section of societal actors and state bureaucrats  A survey with 130 informal economic actors in Dakar
<b>The formal and informal tax system</b>	Semi-structured interviews with representatives from business associations, societal actors working on tax-related issues and employees of national and local tax authorities  A survey with 130 informal economic actors in Dakar  Documents from tax administration and reports by civil society organisations
<b>Cases of social accountability</b> - Public knowledge about a case - The development of the case (e.g., what happened when and who did what?) - Societal actors' motivation, actions and reasoning	Semi-structured interviews with involved actors  Systematic media search on LexisNexis.com and online Senegalese media  A survey with 130 informal economic actors in Dakar

In addition to data generation, data processing and analysis are important aspects of the research design. In interpretive research, how to process data and conduct the analysis is difficult to plan because it is not given to where the research abducts the researcher. In this case, the focus of case studies changed from the envisioned main focus on *how* taxation features in social accountability to include *why* and *why not* as well. I initially thought I would be mapping *how* societal actors did social accountability, but I ended up emphasising

*how* and *why* societal actors do social accountability, exploring their reasoning during the process, including their arguments for engaging the state and for pushing their demands. I wrote up case studies for each case of social accountability which combined serve as the foundation for broader claims about the role of taxation in social accountability and, more broadly, the features of state-society accountability relations. I elaborate on this in the section on data analysis towards the end of this chapter.

First, a note regarding what makes (for) a good interpretive research design. An interpretive research design does not lay out a comprehensive plan of steps one, two, three etc. but rather plans for flexibility and exposure (Schwartz-Shea & Yanow, 2012, p. 36). I save for later the more detailed discussions of flexibility and exposure during data generation, but here I want to make a point about two important prerequisites. The *first* is time. It is necessary to ensure that there is time to go to the field, be surprised, go home and regroup before going back to the field, perhaps to be surprised again, go home again and at least digest new experiences and observations. Only if not pressed on time is it possible to be flexible and to expose oneself to detours. In my project, three fieldwork stays allowed for those iterations as well as to go beyond the immediate observations. The second stay was on purpose the longest, which gave me time to go with the flow, follow up on new observations or links or spend days pursuing a specific topic. For example, I had time to reserve full days to go to several Senegalese fishing communities to talk to fishers as well as state actors in order to get grounded perspectives on topics discussed by interviewees in Dakar who had knowledge of but not necessarily experience with these areas. Meanwhile, time is never enough. As mentioned earlier, I did not have time to go back to the field to interrogate the newly developed fiscal contract concepts. Hence, this thesis is the product of an ongoing sense-making process. In specific situations in the field, having time is often about taking the time needed to be surprised, for example, by talking to someone “not on your list” because he or she was recommended by another interviewee or by allowing for detours in an interview. Making such decisions is not easy, and knowing when to take the time and when not to points to the *second* prerequisite, researcher competence. It is an acquired skill to remain open to unexpected observations and to be willing to revise one’s thinking (Schwartz-Shea & Yanow, 2012, p. 74). Experience with this kind of research from earlier research projects enabled me to keep going even when I was not sure if I would ever find the end of the yarn. I discuss this further in the section on fieldwork as a means for data generation.

### 6.4.1. Case selection

Senegal is a Francophone low-income, developing country in Sub-Saharan Africa. Senegal is a country where one could expect taxation to feature in state-society relations, but where this is only the case to a limited extent. This puzzle is a derivative of the mismatch between the expectations, based on *a priori* knowledge about the Senegalese context in relation to theory and other similar countries, and observations on how this contextual setting would manifest itself in cases of social accountability. In the following, I first present the theoretical expectations of Senegal, which motivated me to select it as case-country. Second, I describe the process and underlying considerations about arriving at twelve cases of social accountability.

#### 6.4.1.1. Why Senegal?

The choice of Senegal as case was motivated by the expectation that taxation would feature in social accountability. This expectation was developed based on the review of the literature on taxation, governance and fiscal contracts regarding the conditions under which societal actors engage with the state over tax-related issues. These were discussed briefly in section 3.2.3. With reference to this review, I argue in the following why Senegal is a likely case for observing taxation featuring in social accountability. I divide the argument into two steps. First, I discuss whether, independently of the role of taxation in Senegal, social accountability can be expected. Only as this is found to be likely is it relevant to discuss whether demands for accountability over the use of tax revenue are likely to be found in Senegal, which I turn to secondly.

I use the term “likely” despite its probabilistic connotations because this was the point of departure for selecting Senegal. The tension between the theoretical pre-understandings from where this project began, as represented in part by this likelihood, and what I eventually learned during fieldwork has been instructive for the analysis. Therefore, I allow myself to apply this kind of language here.

The following is based primarily on observations made *prior* to going to the field, but also on observations made in the field that confirmed the expectations, I brought with me.

##### 6.4.1.1.1. Senegal as a likely case for finding accountability demands

On the African continent, Senegal is praised as the most stable multi-party democracy, which is one reason researchers talk of the Senegalese exception (Cruise O’Brien, 1996; Leichtman, 2016). The Senegalese people have had no experiences with coups d’état, and in 2012 they saw the second, consecutive

and peaceful presidential turnover. This was despite the turmoil and public protests leading up to the Presidential election as the population, led by civil society organisations and a unified opposition, stood up against the changes of the electoral system then-president Abdoulaye Wade sought to make and his unconstitutional candidacy for a third term (Nossiter, 2012). Besides Abdoulaye Wade's move to consolidate power, elections are mostly free and fair (Freedom House, 2018)<sup>36</sup> and the 2011-12 protests along with similar events since, albeit smaller in scale, demonstrate that the Senegalese people are aware of and willing to protect the electoral institutions. Elections thus seem to be functioning relatively well as the vertical accountability mechanism they are believed to be. As the Senegalese people have demonstrated that they believe that the power in a democracy should ultimately lie with them, it is reasonable to expect that the broader state-society accountability relationship is imbued with the same kind of political engagement and sense of political influence among citizens. This is supported by the observation that Senegal is generally free in terms of civil and political liberties (Freedom House, 2018) and more than two thirds of 1200 respondents in the 7<sup>th</sup> round of the Afrobarometer answered that they never feared violence during political events or public protests (Afrobarometer, 2018). Accordingly, engaging in public expression of dissatisfaction does not imply risking life or health as elsewhere on the continent.

With regard to political institutions facilitating and supporting such expressions, the Senegalese civil society and private sectors are widely represented in a number of central political committees, for example, the Presidential council, *Le Conseil Economique, Social et Environnemental* (The Economic, Social and Environmental Council, henceforth CESE). Moreover, several institutions are charged with ensuring checks and balances of other political institutions, among others *L'Office National de lutte contre la Fraude et Corruption* (The National Office against Fraud and Corruption, henceforth OFNAC), *Inspection Générale d'Etat du Sénégal* (The State Bureau of Inspection in Senegal, henceforth IGE) and *Le Médiateur de la République du Sénégal* (The Ombudsman, henceforth *Le Médiateur*). OFNAC reports are made public and document poor administrative behaviour in state agencies, needs for restructuring as well as cases of corruption. IGE is placed directly under the President, and the reports are handed over to him personally. These reports are said not to be public,<sup>37</sup> but most of them are available online – at

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<sup>36</sup> See also the preliminary statement from the most recent presidential election held February 2019 (EU, 2019a).

<sup>37</sup> Interview 2, political activist, Dakar, 17.07.2017.



least in an edited version – from the bureau’s webpage. The relative effectiveness of such institutions implies that there is public information about governance performance and corrupt behaviour for societal actors to act upon.

Turning to capacity to react, civil society in Senegal is generally considered strong (BTI, 2018; CIVICUS, 2014; Gellar, 2005). There are several strong NGOs such as *Forum Civil* with more than 200 member groups around the country, besides the offices from which projects financed by bilateral and multilateral support are managed. There are a number of umbrella organisations where diverse societal actors come together to discuss and work towards consensus where possible. *Mouvement 23*<sup>38</sup> (M23) was created in 2011 when Abdoulaye Wade tried to change the electoral rules in order to consolidate his power, and consists of civil society, economic actors as well as political parties. *Plate-forme des Acteurs Non Étatiques* (Platforme ANE), an umbrella organisation for non-state actors from both civil society and the private sector including business associations, workers’ unions and employers’ organisations. Organisations such as Forum Civil and Platform ANE at least formally represent large parts of the population via seats in public committees and on boards of relevant state agencies (e.g., OFNAC). Accordingly, there are societal forces with the potential to organise, mobilise or represent people and their demands for accountability for governance performance.

Summing up, based on the above, Senegal is a likely case for finding positive cases of social accountability in reaction to, for example, large-scale corruption or dissatisfaction with public service provision. Arguably, Senegal not only exhibits an open political space in which social accountability could occur but also has a civil society that could be capable of promoting social accountability, both by ensuring a degree of public information about the state’s actions and non-actions and by mobilising and organising people.

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<sup>38</sup> M23 is the abbreviation for *Mouvement des forces vives du 23 juin*, i.e. the forces of civil society, economic actors as well as the opposition that stood together on 23 June in 2011, the day the Abdoulaye Wade tried to change the electoral rules to his advantage. More precisely, he suggested reducing from 50% to 25% the percentage that a presidential candidate must have to win an election in the first round. He did not succeed because within hours, civil society and opposition parties got together with millions of Dakarois who went to the streets and occupied the space around the national Assembly where the vote was taking place. This pressure led the National Assembly to vote down the suggestion. Afterwards, M23 formalised as an umbrella civil society organisation and has since worked to improve political institutions. M23 was involved in some of the social accountability cases studied.

#### 6.4.1.1.2. Senegal as a case for finding accountability demands over use of tax revenues

Having established that it is reasonable generally to expect social accountability in Senegal, it is necessary to discuss whether it can be expected to find taxation to feature in social accountability. Broadly speaking, the political and economic importance of taxation has increased across sub-Saharan Africa within the last couple of decades (Moore et al., 2018). Senegal is by no means an exception.

On the face of it, taxation seems to be important for the Senegalese economy. In 2016, Senegal's tax per GDP-ratio was 20.51% (ICTD/UNU-WIDER, 2018), which is above the average of sub-Saharan Africa. Meanwhile, because the tax per GDP-ratio is influenced by many factors, it cannot be taken as a single indicator for the importance of taxation and, therefore, other circumstances should be taken into consideration.

To assess whether the average Senegalese citizen is a taxpayer or feels like a taxpayer, it is relevant to study the contribution of households to total tax revenue. In Senegal, it appears that the tax burden is relatively high on the broader, poorer population; VAT constitutes almost half of total tax revenue (Forum Civil and Oxfam, 2015; ICTD/UNU-WIDER, 2018), and of this private consumption contributes half, implying that households contribute a lot compared to corporate taxpayers.<sup>39</sup> Moreover, informal economic actors, even if outside the formal tax system, do experience a great financial burden. For example, they pay a daily sum for the right to sell in the streets or in markets, and, at least in the larger Senegalese cities, tax administrators go on annual missions in the streets, collecting what is called *Contribution Globale Unique* (Unified Single Contribution, henceforth CGU), a yearly, lump-sum tax based on the goods that the sellers have within their more or less stable business structures.

Survey data from the Afrobarometer is also a relevant means to approach fiscal awareness among the Senegalese population. Over the last five survey rounds, agreement with the statement, "The tax authorities always have the right to make people pay taxes"?, has increased steadily (Afrobarometer, 2005, 2008, 2013, 2016, 2018). In Round 7, collected in spring 2018, 50% strongly agreed and 30% agreed with the statement. Only in Mali do more people, 51%, agree strongly with the statement. Though the question is problematic as a measure of whether the respondents believe that "people must

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<sup>39</sup> Interview 14, CSO employee, Dakar, 26.10.2017; interview 26, CSO employee working with tax, Dakar, 14.11.2017; and interview 32, public employee in tax administration, Dakar, 17.11.2017.

pay tax”<sup>40</sup> in Senegal, it can be considered a tentative indication of the awareness of taxation, which is theoretically an important condition for individuals to engage in accountability demands.

This indication is supported by the fact that Senegal, as many other African countries, has seen the multiplication of projects focussing on participatory planning and budgeting combined with sensitisation on the need for taxation in order to increase fiscal awareness, tax revenues as well as linking tax-paying to political voice. Forum Civil, Oxfam in Senegal, ONG-3D and Y’en a Marre<sup>41</sup> have been working in this area for several years, and Oxfam’s CRAFT-project has contributed to increasing the capacity of civil society. These observations add to the expectation that fiscal awareness is not only somewhat present in Senegal; taxation is a known phenomenon which, as a core task of the state apparatus, receives significant public and political attention. Moreover, these organisations can be expected to be capable of representing this narrative when engaging politically.

Lastly, even if there is no national taxpayers’ association in Senegal as there are in other African countries,<sup>42</sup> a large share of taxpayers and informal economic actors are organised and represented in unions and business associations (e.g., UNACOIS). These organisations are in the position to engage the state in case of tax reforms and have done so on several occasions, perhaps most prominently in the beginning of the 1990s (Thioub, Diop, & Boone, 1998), but also later for example in relation to reforming the tax regime for small, informal economic actors.<sup>43</sup>

Summing up, it is not only likely that Senegal is a country where social accountability is likely to happen, it is also reasonable to expect that taxation could feature therein. It is important to stress that Senegal is not necessarily special within the group of low-income, developing countries. While Senegal is arguably “above average” with regard to civil and political liberties and the

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<sup>40</sup> Which is the title of the question in the Afrobarometer’s dataset.

<sup>41</sup> *Y’en a marre* is a common French expression that translates into something along the lines of we or I am “fed up” or “have had enough”. *Y’en a marre* is a Senegalese youth organisation. It began as a movement, founded by a collective of rappers and journalists in response to widespread power cuts in Dakar in 2011 but soon grew to be about dissatisfaction with government performance in general. In 2012, they were important in mobilising the youth in reaction to Abdoulaye Wade’s bid for a third presidential term. Following the 2012 election, they became a registered civil society organisation.

<sup>42</sup> Recently, there have been calls for one in the media (A. Kane, 2018).

<sup>43</sup> Interviews 49 and 82, representative of a national business association, Dakar, 29.11.2017 and 23.02.2018.

immediate significance of tax, many of the observations in Senegal will resonate among observers of other similar countries. Arguably, it is therefore possible to create some general perspectives which are relevant beyond the specific Senegalese context to the extent that the general perspectives take similar expressions or can be meaningfully translated in contexts elsewhere.

#### 6.4.1.2. Cases of social accountability

In order to understand why taxation does or does not feature in state-society accountability relations, I focus on encounters between societal and state actors over demands for accountability. Demands for accountability can take many shapes and occur many places. As discussed in section 2.1.1., I approach them with the social accountability concept, defined as *political engagement by societal actors with the state with the purpose of demanding accountability*. Social accountability includes actions such as monitoring public officials, exposing governmental wrongdoing and activating horizontal accountability institutions. Social accountability can take the form of formal, institutional actions such as legal claims as well as informal, non-institutional tools such as social mobilisation or media exposure (Peruzzotti & Smulovitz, 2006). Two attributes thus help identify positive cases of social accountability. First, there needs to be an explicit demand for accountability, i.e. that the state actor take responsibility for a situation. Responsibility can be taken in many ways including but not limited to simply responding to the demands in words, by holding specific persons responsible or by taking steps to change the situation on the level of policy or policy implementation. Second, the accountability demand should target the state or state actors, as I am interested in vertical accountability demands and not state-state or intra-societal accountability relations. Importantly, coverage of a case in the media does not in itself imply social accountability. This is only the case if an accountability demand is explicit by the editor, an interviewee or in the reported content.

Deciding whether or not taxation features in social accountability is to a wide extent an empirical matter. There are generally two ways in which taxation might feature: first, in the arguments substantiating the accountability demands, for example, “this is a waste of our tax money”; second, in the identity taken on by the societal actors in justification of making the demands, for example, “we pay taxes and the state has not delivered proper education; therefore, we demand that the Minister of Education is fired”. Admittedly, these two examples are very simplistic; taxation is as likely to feature in different and possibly implicit ways. Throughout data generation, I have sought to stay open to other ways in which taxation might feature and, as will be clear

from the analysis, the few cases where taxation does feature exhibits how taxation can feature in very different ways.

#### 6.4.1.2.1. Case identification and selection

The approach to case identification and selection process resembled “theoretical sampling” (Glaser & Strauss, 1967) where data generation and analysis happen in parallel, and theory and concepts informing subsequent decisions on data generation and case selection are refined. As in interpretive research processes, here again, the abductive logic of enquiry is present allowing for the necessary iteration and some pragmatism.

My intention when I entered the field was to first identify *potential* cases of social accountability, where documentation of mismanagement or poor public service by state actors had been published, making demands for accountability possible. Examples could be state agencies or actors who have not satisfied their legal mandate, lacked proper accounting (indicating embezzlement or corrupt activities) or displayed dubious or suspicious activities (e.g., in formulating public tenders, buying office inventory or selling state property). I was interested in *potential* cases of social accountability, because this would provide a basis for understanding when social accountability did or did not occur and whether taxation featured when social accountability did occur. Whether a situation constitutes a *potential* case of social accountability depends on micro-situational expectations related to the specific context of the case. The micro-situational expectations were based on whether there was widespread public information of that, and whether specific state agencies or actors were identified as this is, if not necessary, then important for societal actors to be able to place responsibility and engage in social accountability. Identifying potential cases of accountability implies eventually ending up with a list of both positive cases of social accountability, where political engagement over accountability does occur, and negative cases, i.e. cases where one would expect such political engagement, but where it does not occur.

The potential cases were identified primarily via two channels. The point of departure of the case identification and selection was reports by the three main formal accountability institutions, OFNAC, IGE and *Le Médiateur*. Between its establishment in December 2012 and the beginning of my fieldwork, OFNAC had published one report covering activities and inquiries of 2014-15<sup>44</sup>; IGE has since taking its current form in 2005 published four reports, but only the recent three from 2014, 2015 and 2016 were available online in full; *Le Médiateur* did not publish a report between 2004 and 2012, so I selected

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<sup>44</sup> In October 2018, OFNAC published its second report covering the organisation’s 2016-activities.

only the at the time most recent, covering activities for 2010-11.<sup>45</sup> Based on the five reports, I identified all cases where specific state agencies or actors were shown not to satisfy their legal mandate or to engage in misconduct. Some cases were mentioned in more than one report. In total, this identification process provided more than 50 potential cases of social accountability.

Because such reports only include a certain kind of cases, a number of potential cases were found through a second means, namely formal and informal interviews. I would ask, for example, whether they recalled cases of societal or public engagement with state actors over poor governance performance in recent years or if they thought there were cases that should have created a public reaction but did not. When talking to representatives from non-state organisations, I asked about specific cases where they had engaged the state over issues of relevance to them.

Through these means of identifying cases, I ended up with a long list of potential cases of social accountability. Beyond places to look for social accountability, the list also gave me insights into the politics and polities in Senegal. For example, reading the reports from the accountability institutions, reading about them and discussing them with Senegalese people were relevant for understanding this one aspect of state-society accountability relations in Senegal. It demonstrated, on the one hand, the performance of these formal accountability institutions, succeeding in documenting corruption and, on the other hand, the public perception of these institutions as “lacking strong teeth” (Kuris, 2015). Furthermore, the list of potential cases provided a sense of the scale of corruption within the Senegalese state, where it takes place and who is engaged. This gave me a good foundation of reference points in later interviews and conversations.

As mentioned, case selection, data generation and analysis happen in parallel during fieldwork. While the list of potential cases of social accountability continued to grow, I was already narrowing the focus. It became relevant to focus on a number of case complexes, each potentially including several positive and negative cases of social accountability. For some case complexes, interviewees had told me that “something was happening” (e.g., concerning the artisanal fishing sector and off-shore exploration of oil and gas), while other cases were known from the outset to be positive cases of social accountability (e.g., parents taking the state to court over the closure of the private Yavuz Selim schools). Over time, I concentrated on the positive cases of social accountability, i.e. where something was or had been happening, in order to focus on whether or not taxation featured and understanding why. For some

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<sup>45</sup> Since October 2017, *Le Médiateur* has published two reports covering, respectively, 2014-16 and 2017.

potential cases, I did not know at the outset whether they were going to be positive or negative; for others, I knew from the outset that they were positive. This was crucial for being able to approach the question why societal actors did or did not bring taxation into social accountability when they engaged with the state. I kept coming back to old cases, asking new interviewees, when relevant, whether they knew of this case and if there had been some kinds of social accountability had happened. Revisiting of old cases with new interviewees ensured constant exposure to new and different perspectives on what did or did not happen as well as why. Not least, this nuanced my understanding of how meaning-making varies or is the same between similar or different groups of interviewees.

During the fieldwork, some case complexes and individual cases were left behind and new ones taken on board. Choices to do one or the other were based on discussions with my Senegalese research assistant, media searches and in interviews. But as discussed by Schwartz-Shea and Yanow (2012, p. 69ff), case selection presumes a level of control not always present. In interpretivist research, choice of cases and access are intertwined. New, highly relevant cases suddenly appeared while others proved impossible to study within the scope of the fieldwork or because of other circumstances. For example, a case I initially selected but then decided not to pursue was misappropriation of public funds in *Société Nationale des Habitations à Loyer Modéré* (SNHLM), one of Senegal's public housing associations. I was not able to pursue this case because I could not identify specific cases of misappropriation, which means that it was not really a potential case of social accountability. Therefore, this was not included in the final list of cases. Another case complex I stayed with throughout my fieldwork was three cases of social accountability provided by the university: embezzlement by the director of *Centre des Œuvres Universitaires de Dakar* (Dakar University Student Service Centre, henceforth COUD) mentioned by both OFNAC and IGE; the student-related parts of the university reform process beginning in 2013; and the poor food quality in restaurants on the university campus, which was the cause of student demonstrations. The first turned out to be a negative case of social accountability while the two latter were positive.

Only after coming home from the third fieldwork-stay was I able to revisit the data properly, and was less overwhelmed and tangled up. It was while processing and analysing data, working with individual cases of social accountability, that I arrived at a final list of cases. With more time, the list could easily have been longer. Nonetheless, I contend that the list of cases provides a sufficient foundation to credibly answer the research question and, on the basis hereof, develop general perspectives.

#### 6.4.1.2.2. The selected cases of social accountability

I ended up with a diverse set of twelve cases of social accountability, set in different contexts of various economic sectors, geographic areas and societal groups, both between and within the different case complexes. The variation across these different aspects provides wide exposure and enables me to see if observations in one case resonate across different contextual settings.

Table 6.2 provides an overview of the final list of cases, information about where they were found, whether there was widespread public information and knowledge and the specific state actor(s) seemingly responsible or made responsible in the process of social accountability. The cases will be introduced in chapter 7 where their significance for the analysis is discussed in further detail.

Importantly, the 12 cases of social accountability were not selected because taxation was expected to feature in each of them. While this was my intention at the beginning of my fieldwork, it proved to be difficult if not impossible to execute. Instead, the case studies represent a broad snapshot of social accountability in Senegal. Arguably, this provides me with a basis for studying social accountability in Senegal, exploring whether taxation features and understanding why this is or is not the case.

A drawback of this case selection is that my finding that the role of taxation in social accountability is relatively limited can be ascribed to the scope of the selected cases. This problem is addressed in two ways. First, it can generally be expected that taxation features in social accountability in Senegal. Therefore, the difficulties finding social accountability cases where taxation could be expected to feature are evidence of the limited role of taxation. Meanwhile, as I assess the validity of the analytical findings in the relevant chapters, I do discuss the findings from the fiscal contract perspective. Second, in line with the methodological underpinnings of the thesis, the analysis does not limit itself to studying the role of taxation in social accountability. It contextualises the limited role of taxation in social accountability more broadly, and this substantiates the validity of the interpretations and findings.



Table 6.2: Overview of final list of the cases of social accountability

Case complex	The cases	Where did I find the case?	Public information and knowledge?	Specific state actor (made) responsible	Social accountability?
The university sector	Reform of higher education financing	Interview	Broad media coverage and public knowledge	Minister of Education	Positive
	Poor on-campus service delivery	Interview	Widespread knowledge of the students' demonstrations	COUD	Positive
	Corruption in COUD	OFNAC 2016	Limited media coverage but extensive knowledge	COUD	Negative
The media sector	Reform of the Media Law	Interview	Broad media coverage	Minister of Communication and representatives, deputies, the president	Positive
	Embezzlement in SSPP Le Soleil	IGE 2015	Limited coverage in mainstream media/a few references to the general IGE-report	Ministry of Communication, the president	Positive
The fishing sectors	Reform of the Fishing Code	Interviews	Moderate coverage in the media; fishery is in general broadly covered.	Minister of Fishery and Maritime Economy	Positive
	New fishing agreement with EU	Interviews and media	Broad media coverage	Minister of Fishery and Maritime Economy	Positive
Various sectors	Yavuz Selim schools	Media	Broad media coverage	Minister of Education, Minister of Interior, the president	Positive
	#SUNU-radiothérapie	Interview	Broad media coverage, extensive public knowledge	Minister of Health, the president	Positive
	The Mbour Market	Interview	Media coverage within Mbour and some beyond	The mayor	Positive
	SONATEL	Interview	Broad media coverage, extensive public knowledge	Agency for Regulation of Telecommunications and the Post, the president	Positive
	Corruption in SN La Poste	OFNAC 2016	No coverage except for a few paraphrasings of reports, but widespread knowledge	Minister of Communication, the president	Limited

## 6.4.2. Data generation

This research is based on many different types of data generated through different means, which have taken me to different locations in Senegal, from Saint Louis in North and Palmarin towards the South, and exposed me to different societal actors, from fishers to local and state bureaucrats and a presidential candidate. Via a research assistant, I have gotten the perspective from informal economic actors in a survey mainly with open questions. From the desk, I have been able to do systematic media searches to extend the observations even further, though only because of the knowledge gained in the field regarding the language used in these different cases. Thus, data generation during fieldwork and beyond should be seen not as instances but as a “conjunction of interrelated activities” (Emerson, Fretz, & Shaw, 1995). Each day of fieldwork builds on the day before; the next interview is shaped by the former as well as by radio shows and discussions with taxi-drivers. Combined, the different means of data generation and their interaction provide width and depth that contribute to the credibility of my interpretations.

I use the term data *generation* instead of *collection*, because data is not something the researcher can go out and discover to take home. Data is rather *co-generated* by the researcher and actors who each bring prior knowledge and experience, in relation to the topic and to each other, into the encounter (Schwartz-Shea & Yanow, 2012, p. 79ff). Given the importance of these priors, the data generated in interviews and other encounters between researchers and the researched (whether represented by actors or in written sources) is closely linked to the research project and the research question. Therefore, as data becomes evidence in relation to a research question, it is imperative to reflect on the influence of the researcher’s prior knowledge, experiences and positionality to be able to assess the quality of the evidence. As I discuss the different means of data generation, I elaborate on these issues, considerations made and challenges met during the process.

While most of the data generation happened concurrently, the first meeting with Senegal happened as I went on the first fieldwork stay, so I begin with discussing fieldwork broadly. Next, I discuss what happened during fieldwork, namely embedded interviews and the collection of a small survey. Lastly, describe the systematic media search I carried out after I came home from the last fieldwork stay. Following this, I turn to data processing and analysis.

### 6.4.2.1. Being there: Fieldwork

During the course of this research, I went on three fieldwork stays in Senegal. Going to the field means positioning oneself in the midst of data generation

and “at the source” (Schwartz-Shea & Yanow, 2012, p. 65) where accounts are produced (Czarniawska, 2014, p. 5). It is distinct from other means of data generation because it situates the researcher in an uncontrolled environment that was there before she arrived and will be there after she leaves. In the following, I describe what I did during my fieldwork and discuss issues such as access and exposure in the field, being an experienced stranger, member checking in the field and the role of field notes. Among the many relevant aspects of fieldwork, these four convey some of the main considerations, benefits and challenges of fieldwork well.

#### 6.4.2.1.1. Access and exposure in the field

Gaining access in the field is not simply a matter of being there, calling people or knocking on their doors (Schwartz-Shea & Yanow, 2012, p. 57ff). Access is developed through engagement with the actors and the context. Below, I show how access proved closely related to exposure during my fieldwork.

There are different kinds of exposure. First, there is the random kind that, in my case, became a point of access to a network of contacts. This occurred during my first three-week stay. The purpose was to improve my French, to become familiar with Dakar and Senegal and, if possible, find a few contacts. Based on an intuition, I decided to live with a Senegalese family, which became my entry point to my first many interviews. The couple living in the house worked in civil society. They were willing to discuss openly and informally with me about my research and other things, and they gave me the first set of contacts, which allowed me to do more interviews than expected during my first stay. One of the contacts worked in a Senegalese NGO and was willing to host me when I returned. When I left for my second fieldwork stay, I thus had a place to work from and, after digesting the initial insights from the first stay, an idea where to start looking (cf. discussion of case identification and selection above).

Next, there is the more calculated exposure that gives access by signalling commitment. I experience this in two ways. First, the iteration between going there and coming home ensured that abduction was inherent in the research process, giving me breaks during data generation to reflect upon what I was doing, where I was going and whether I wanted to change the course. Second, it affected actors I met in the field. When at the end of my second stay people asked, “Why are you leaving already?”, I was able to say, “I’ll be back”. This indicated credible commitment on my part and made them willing to engage with me, giving me access even if I was about to leave, or promising to find time when I came back.

The second way to gain access through exposure was to move around in Dakar and in Senegal. During fieldwork, I was based in the capital, Dakar. In Dakar, one finds the central state administration and the main political institutions.<sup>46</sup> National civil society organisations and business associations have their main offices there, and several international NGOs have their West-African headquarters. However, Dakar is more than national and international institutions and organisations. Dakar is divided into several municipalities, including several distinct localities with clusters of different economic sectors and social groups. During my three stays, I stayed in three different areas in Dakar where I saw different parts of the city and learned different points of reference when I talked to people in the street or during interviews. Besides moving around in different areas, becoming aware of the significance of it was sometimes essential for engaging and understanding interviewees' perspectives on, for example, taxation of informal economic street vendors.

Based on similar considerations, I went on several trips outside of Dakar. I took day trips to cities within driving distance to Dakar, for example Mbour, one of the biggest fishing hubs in Senegal, to get a sense of state-society relations outside Dakar and to understand tax resistance in the central markets and general issues concerning regulation and taxation of the fishing sectors. In connection with Mauretania's decision to stop selling fishing licenses to Senegal, I went to Saint Louis in the very north of Senegal twice to talk to local actors dependent on the development of the situation. Being able to say that I had been to Mbour when people referenced it sometimes allowed a conversation to move beyond superficial descriptions because the interviewed actors trusted that I would understand. Thus, the priority of getting around, exposing myself to different perspectives, had the dividend of giving access by facilitating deeper conversations with people I met.

This also shows that field research, even in a single country, is often implicitly comparative (Yanow, 2014, p. 108).<sup>47</sup> Exposure to multiple observational "points" during interviews, reading the newspaper and listening to the radio provide endless opportunities to compare ideas from these different vantage points. Moreover, the researcher's expectations are in themselves an anchor for comparison as recognised in the abductive logic of enquiry. Additionally, comparison occurs as the researcher grows familiar with the context but continues to remember and revisit the earlier experiences from being a stranger. I now turn to how being a stranger, although an experienced one, was determinant for the data generation during fieldwork.

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<sup>46</sup> Soon, many ministries and other government agencies will be moving to the new town, Diamniadio, half an hour outside Dakar.

<sup>47</sup> See also Glaser and Strauss (1967).

#### 6.4.2.1.2. Being an experienced stranger

Being a stranger is actually quite important to interpretive research (Agar, 1996). Stranger-ness leads the researcher to be surprised and allows the newly arrived researcher to ask “stupid” questions about things that to local actors are common sense. As the researcher becomes familiar with the context and becomes at ease (Soss, 2014, p. 170), the researcher is able to make sense of what is only puzzling to a stranger (Schwartz-Shea & Yanow, 2012, p. 29). During this process, being reflective helps the researcher understand without also taking the commonsensical for granted.

First, the most obvious way being a stranger influenced data generation in the field was the language. The official language of Senegal is French, though only 40% speak the language fluently or partially fluently (ANSD, 2013). The *lingua franca* is Wolof, which around 85% has as either their first or second language (ANSD, 2013). Only few Senegalese people speak English, which they mainly learn at private, international schools in Senegal or by going abroad. I am fluent in English, but I had to learn French to do fieldwork in Senegal. Even if I did carry out interviews in French, I felt I was lacking a sense in the beginning, both in the streets, not being able to follow informal exchanges, and in interviews. Compared to when I do interviews in English, it was more difficult for me during the interview to refer back to things said earlier, and afterwards, my recollection of what had been said was not as strong. These issues were addressed by working with a research assistant, a young Senegalese, Amath Mbaye, with a Master’s degree and experience with research. I conducted the interviews in French and in case of language issues, Amath translated. When the interviewees did not speak French, Amath would translate to and from Wolof. If the interviewee was able to *and* comfortable with it, we spoke English.

Besides serving as a translator, Amath was an extra pair of eyes and ears in the room, and he also asked questions. We would always talk through the interviews in detail, writing through interview notes. We discussed what was said, for example, how the interviewee had reacted to a certain question. Amath was also able to clarify if the interviewee had made a reference to something I was unfamiliar with and relate statements or actions to cultural, social or political contexts when relevant. This has contributed to the descriptive and interpretive validity in the accounts of interviewees’ perspectives as well as in the case studies more broadly. Moreover, Amath was instrumental in getting interviews, especially outside Dakar. Here, he bridged my stranger-ness, often making the first contact with potential interviewees, for example, approached at the quays. He was himself a *Dakarois* and, thus, a stranger to localities such as Mbour and Kayar; however, since he was younger than most interviewees,

he was humble in the same way a stranger would be. Having Amath as a research assistant was imperative for gaining access in places where it would have been difficult for complete strangers, such as a researcher with a very limited Wolof vocabulary coming for only one day. Of course, the drawback was that sometimes I could only go where Amath could go. However, for the most part, I set up interviews and meetings myself or via different contacts, and I do not think it limited me significantly.

Although a stranger to Senegal, I had experiences with fieldwork in other African countries. In other words, this was not my first time doing fieldwork in a foreign country, spending days on the phone or patiently waiting in entry halls or street-side coffee shops, and nights alone writing up notes. This helped me navigate my stranger-ness and scaled down some of the overwhelming feelings that often occur during fieldwork. Perhaps most importantly, I found that my experience from living in Tamale in northern Ghana where the vast majority practice Islam in a manner comparable to Senegal's sufi-Islam was useful in navigating daily life and norms. It was not a surprise to me that on Friday afternoons, most people are unavailable because of Friday prayer, and it was not a new experience that roads were blocked on Fridays either by scooters or people praying because the mosques could not accommodate them. Nor was it unsettling that a few men did not greet me with a handshake. In fact, the first time it happened to me in Ghana, my face turned a deep, red colour, I started fuming and was unable to speak for some time. In an interview situation in Senegal, this could have strained the interview to say the least. All in all, I did not encounter many surprises in everyday life and I was not overwhelmed because of my experiences with similar situations although in different contexts.

Besides in data-generation per se, being a stranger was significant for my research in two ways. First, being a stranger was what led me, in the first place, to expect that taxation might matter. Had I been a frequent traveller in Senegal or had I worked there, I would probably have found it silly to expect this and, subsequently, to ask why. Without this unfamiliarity with Senegal, the puzzle would never have occurred to me. Second, as a stranger, I dug deeper into the role of taxation in social accountability than a Senegalese person would have done. When I asked some of the societal actors engaged in civil society or social work, they had many explanations for why taxation does not feature in social accountability. The three most common explanations were the large informal economic sector, high levels of illiteracy and a detachment between society and the state. These are all reasonable explanations, but they are fairly generic and hold true for other countries where taxation seems to be relatively more present in everyday life than in Senegal. For this and other reasons, I felt that the three explanations did not sufficiently explain what I

saw and experienced. Therefore, I looked beyond these explanations, trying to see what societal actors in Senegal see and, what turned out to be essential, their expectations of the state. The status of being a stranger allowed me to ask silly questions, which to some extent resembled the silliness of the assumptions and unaddressed gaps in theoretical framework in the literature on taxation, governance and fiscal contracts.

Ultimately, the fieldwork has been essential for cultivating a good understanding of the Senegalese context within which the social accountability cases can be understood. For example, had I not been in Senegal, I would not have recognised the importance of social norms for how Senegalese interact. So many people on the street and in interviews would say *Nio Far* which is Wolof and means “We’re together”. This sense of togetherness and the importance of community can be linked to the social norm of *masla*, which people emphasised when discussing social accountability.

Being there thus helped me develop firm ideas about state-society accountability relations in Senegal, which cases of social accountability I would finally select and what role they would play in my analysis. However, revisiting data after leaving the field as well as generating more confirmed some ideas and altered others. Therefore, a systematic analysis of data after exiting the field is always important (Soss, 2014). I return to data analysis later.

Moving along the scale of stranger-ness, the idea I had of state-society accountability relations in Senegal prior to fieldwork changed radically during and after fieldwork. What is easily forgotten when discussing fieldwork is that as I left the field, at least for a while, Senegal continues to be there and the topics I studied continue to evolve. I have sought to stay tuned by following the news and maintaining contact with some of the people I know in Senegal. However, it is important to stress that my knowledge claims limit themselves to the experienced reality I met and that interviewees lived within when I was there.

#### 6.4.2.1.3. Member-checking

A benefit of being in the field is the possibility to continuously engage in member-checking, also called informant feedback (Schwartz-Shea, 2014, p. 135). The researcher meets with members of the field, either interviewees or others, to check whether the accounts and interpretations are recognisable to them. Member-checking is a means to bridge the possible gaps in understandings between the researcher as a stranger and the members and to triangulate observations. Ultimately, it contributes greatly to the descriptive and interpretive validity of accounts and analyses.

I used member-checking for triangulation in relation to contextual aspects and accounts of specific cases. Asking one interviewee about an analysis made by another (of course anonymously), I was able to explore whether one interviewee's descriptions and explanations of a phenomenon resonated with other actors, either within or between different groups of actors. More importantly, though, member-checking regards my own sense-making of what I see. There were several people with whom I met several times to discuss how my research was going, what I was experiencing and what their perspectives on this were. Presenting my observations and reflections to them was a means to check whether my interpretations resonated with them while the discussions often set in motion new understandings and doubts that would lead me to revisit interpretations.

Most of the Senegalese people I met with like this were well-educated men, English-speaking and highly engaged in politics or social work. As a group, they represent a specific social segment; in fact, several of them at least knew of each other if they were not former schoolmates or even current friends, even if they have gone in different directions in terms of professions. While I got some of the contacts from my first host in Dakar, I got in contact with a couple of others through different channels and only by coincidence found out that they knew (of) the others. Even if they *de facto* often presented opposing views of Senegal's development, politics or cases, it obviously limits the foundation for checking my perspectives. Throughout my stay, I tried to address this issue by meeting with academics working on Senegal in Senegal and at every chance, I would discuss my research with locals as a means to do checks.

After returning home, checking with members of the academic community, for example presenting at conferences, is one way to continue being open to possible misunderstandings, misinterpretations as well as counter-interpretations.

#### 6.4.2.1.4. Field notes

Field notes make up the data generated day to day outside interviews and conversation, though never separate from them. During fieldwork, I took notes almost every day and often several times a day. My notebooks included almost all my thoughts during fieldwork; my time plans; discussions with myself about where to go, who to talk to next and who I eventually was not able to talk to; interview questions for specific interviews and questions I would just like to ask someone; pre-interview notes, notes from interviews and post-interview notes; and more personal diary-type entries. Field notes do not stop



evolving after you come home from the field. My field notes fill up eight notebooks, which in combination with notes written later amount to more than 100 word pages.

A distinct feature of field notes is that they are unstructured data, intertwining observations with interpretations about the observations and the researcher's reflections about it all. They are difficult to work with, but they are instrumental in especially two ways. They ensure transparency in the research process and they support the analysis.

First, my field notes are where I engaged in reflexivity. For example, I tried to make sense of it by discussing what I had heard or seen one day and what that meant for the overall framework. The fact that I handwrote my field notes gave me the opportunity to reread them as I typed them on the computer and in that process revisit earlier thoughts and reflections and reinterpret observations. I created a document called, "Notes from writing up notes from notebooks", and as I went through that, I had to create yet another document called, "Notes from reading through the notes from writing up the notes from notebooks". Field notes are essential in ensuring transparency in choices and reflections made throughout the research process.

Second, the notes served at least two purposes in relation to the analysis. As they record observations I made moving around Senegal, following the news, interacting and talking with people etc., they constitute primary data on the Senegalese context. As data on context, the field notes most often feature rather implicitly in the analysis, underpinning analytical points and interpretations. As data in relation to interviews, the field notes enable me to "go back in time" to revisit my immediate reactions and reflections. In this way, the notes are instrumental in supporting my later reading, coding and understanding of interviews. Taken together, the field notes are essential for ensuring descriptive and interpretive validity of the accounts substantiating the analyses.

#### 6.4.2.2. Talking with people

During fieldwork, the main data generation method was interviews. I conducted 98 interviews with local actors of which 72 were "formal", semi-structured interviews, i.e. the interviewee answered questions I had prepared. A list of the 98 interviews including who, when and where the interview took place is found in Appendix II. The interviewees' names and workplaces are not listed, but a description indicates their profession and area of work (e.g., "CSO representative working with taxation" or "Leading member, business association in the fishing industry").

In the following, I describe, first, how I got to talk to people; second, who I talked to; third, how I talked to them, specifically, elaborating on the purposive conversational mode of the interviews; and fourth, the content of the interviews and how it differed across time. Lastly, I describe the purpose and format of the open-ended survey of 130 informal economic actors in Dakar, conducted by a research assistant.

#### 6.4.2.2.1. Getting to talk to people

As mentioned above, the first interview contacts came from my host during the first stay. As I returned to the field, I asked these contacts if they could think of other people who would be relevant for me to talk to. Especially in the beginning, by asking new interviewees the same, this was how I got many of the interviews. This way of identifying interviewees and getting interviews is known as snowballing (Ritchie, Lewis, & Elam, 2003, p. 94). Snowballing is often the most effective way to get interviews in the field. In my case, recommendations from one contact almost always meant that the new contact would get back to me and be willing to meet (Adler & Adler, 2002). Snowballing can be problematic if it only has one point of entry as one risks meeting very similar perspectives from a homogeneous group of interviewees which does not represent different perspectives (Kjær, 2015; Ritchie et al., 2003). Therefore, I made sure to use several different channels for identifying and contacting possible interviewees. I found some contacts online, for example, on the webpages of the organisations they were working for, or a list of attendees from a conference or workshop held in Dakar. When on day trips, my research assistant and I approached people in the street or went to offices where we knew we would find someone of interest, relying on what has been called “opportunistic” sampling, i.e. taking advantage of unforeseen opportunities as they arise (Ritchie et al., 2003, p. 81). In the case of the tax administration, we gained access through a more formal process. We first talked to the head of communication with whom we made contact through an interviewee who was a friend of his. Ultimately, ensuring variation in perspectives is also to a large extent inherent in the research design as I study social accountability cases across different sectors, which required interviewees from different social, economic and political parts of society.

Several interviewees were willing to meet several times. In a few cases, this meant another formal interview. In other cases, the later meetings were informal. This meant that I would not prepare questions per se and did not record the interview. Of course, we would still discuss things related to my research, and I was always confirmed whether they were speaking on or off the record.

Generally, the vast majority of the interviewees did not mind that I recorded the interview. A few interviewees declined, and in some cases, I decided not to ask based on the intuition that it would influence the interview situation negatively even if the interviewee declined. Recording interviews is one way to ensure descriptive validity of the interview accounts. Therefore, when recording was not an option, I paid extra attention to the post-interview notes and discussions with my research assistant.

#### 6.4.2.2.2. Talking to whom?

The interviews can be divided into three groups according to three phases. In the first phase, I was interested in talking to people who can be seen as “experts” on political and social contexts in Senegal, either as academics or experienced in political or social work. These interviews revolved around broad topics such as the state of politics, political rights, public political engagement, performance of political institutions etc. I asked interviewees about potential cases of social accountability as described earlier. The interviews in the second phase focus on exploring identified cases of social accountability, what happened, why did the societal actors engage/not engage personally, and what were their arguments. The third group of interviews were primarily conducted during the third fieldwork stay. The objective was to clarify and dive deeper into some of the cases as well as to learn more about the tax regimes and, especially the organisation and functioning of the tax collection in relation to informal economic actors. Because of the developing focus across the three phases and as the cases of social accountability cover several different sectors, the types of actors interviewed differed greatly.

Between the 72 formal interviews, I met with 77 individuals plus a large group of women working with processing of fish produce in Kayar. Minus one politician, the 76 individuals can be divided into ten categories, keeping in mind that some individuals could fall within several, for example, a retired academic doing volunteer consulting in CSO with focus on the artisanal fishing sector. The distribution of interviewees is presented in table 6.3.

Table 6.3: Interviewees divided into different categories (total = 76)

Journal-ists	Social activists	Civil servants	CSOs	Business assoc./ union	Fishing sector	Consultants	Aca-demics	Students	Int'l organi-sations
7	5	16	16	9	11	2	4	2	4

#### 6.4.2.2.3. Talking how?

I wanted my interviews to be “purposive conversations” or “conversational interviews”, recognising the significance of the relational character of research encounters (Yanow & Schwartz-Shea, 2014, p. 150). The purpose of the interviews is not to interrogate but to learn about the interviewees’ ideas and experiences. This entails asking “real questions” (Gilligan in Maxwell, 2012, p. 105) that the researcher is really interested in knowing the answers to, and more than asking questions, it means relating to what is being said, showing interest and empathy (Soss, 2014) and really listening (Hermanowicz, 2002). This creates a room for the interviewee to relate their opinions and experiences and to explore and discuss them either by themselves or in dialogue with the researcher.

Two other means to facilitating this kind of interview are the setting and the language. Regarding the former, it is essential that the interviewee is comfortable in the setting. Depending on the topic and the person, this could be a café, their office or a park, and I therefore let the interviewee decide the meeting place. Second, in line with keeping it conversational, I strove to use more accessible terms than theoretical, abstract concepts such as accountability (often translated to *redevabilité* or *reddition de comptes*) or responsiveness (often translated to *réactivité* or *responsabilité*). Reading the reports from the accountability institutions was one way to obtain specific, illustrative examples often known to the interviewees that made it easier to convey what kind of encounters I was interested in. In cases where such language might be appropriate, for example when I interviewed a political scientist, I was always curious to have the interviewee elaborate on their understanding of it. Over time, as I became familiar with the language used by different interviewees, language became less of an explicit concern to me in the interview setting.

The example of applying theoretical, abstract terms in an interview with a political scientist or, for that matter, other people familiar with such language, for example, working in civil society, pinpoints another important aspect of conducting interviews, especially in a fieldwork setting, namely the research relationship (Schwartz-Shea & Yanow, 2012, p. 57ff). Research relationships are negotiated between the researcher and the interviewee. It can develop during an interview or over several interviews, but it has important implications for the data generated in the interview situations (Schwartz-Shea & Yanow, 2012, p. 57ff). However, a researcher also has to be strategic about it (Goffman, 1989). In the example mentioned above, using a difficult language is a way to develop a research relationship around our shared identities as well-educated or experienced with civil society work. In other cases, the research relationship is built not through language but through shared experiences, for

example, as expats in Senegal, or shared knowledge from working with taxation and governance in a developing context. In yet other cases, the relationship was meant to position me as a stranger with limited knowledge about a topic and the interviewee as the knowledgeable.

#### 6.4.2.2.4. Talking about what?

Because of the great variation in who I talked to, what I talked to them about and the evolution of this during fieldwork, there is not one representative interview guide. Generally, I prepared the questions from interview to interview. An example of a fairly typical interview guide from the second phase of interviewing is included in Appendix III.

Independently of the focus of the interviews, many of the interviews took as a point of departure the work of the organisation that the interviewee worked for; their goals, how they work to reach the goals, challenges and, particularly, how they engage the state in this. From there, questions would become more specific; delve into cases of engagement with the state mentioned by the interviewee or brought forward by me. I would end by asking more generally about challenges they experience, and I gave the interviewee the final word.

As discussed above, experience and knowledge from fieldwork elsewhere was with me during my stays in Senegal. In interview settings, I especially found that my knowledge about politics of taxation in other African countries was often useful in interviews and conversations with Senegalese. For example, when interviewees explained low fiscal awareness in Senegal with specific circumstances that I know to be present in other countries with seemingly higher fiscal awareness, I was able to question this explanation, in this interview or the next. Not least because many of the interviewees drew on comparisons with other African countries, neighbours as well as countries as far away as Rwanda, I was able to challenge them on the explanations they had given with reference to these countries. Arguably, the interviewer should if possible ask for elaborations when taken-for-granted explanations are applied; however, an important point here is that my prior experience and knowledge are determinant for noticing these as they are made. Questioning taken-for-granted explanations is at the core of abductive, interpretive research.

It is common that interviewees are reluctant to answer certain types of questions (Adler & Adler, 2002), for example, sensitive questions. In some interview situations, simply posing such questions may make it impossible to establish a rapport between interviewer and interviewee. In Senegal, I typically experienced that the interviewee frankly declined to answer, with no repercussions. Arguably, this suggests an extent of assertiveness on the part of

the interviewee and probably also that they had been interviewed before and therefore were familiar and comfortable with the continuous negotiation in the interview situation. I did experience reluctance from interviewees based on a critical engagement with the purpose of a question. For example, some interviewees did not understand why a question was relevant or why I was asking *them* (and not someone else). Importantly, I rarely experienced it as a patronising act. While it is not necessarily strange that interviewees have an opinion about what I do, it did take me by surprise a couple of times. When interviewees question their own position to answer a question it can be a signal of strong norms about who can speak about a certain matter (van den Hoonaard, 2005) or it indicates that the interviewee is comfortable not taking for granted my expertise in conducting interviews. Responding to the reluctance, I most often successfully explained my reasoning behind the question or why their contribution would be valuable to me (Adler & Adler, 2002). Whereas a positivist would reject this response because of the risk of creating bias in the interviewee's answers, it is a natural response in interpretivist research and conversational interviews, and it emphasises how important it is that the researcher brings herself and, in this case, her intentions into the interview situations.

One challenge often arises when talking to people about processes (e.g., when did you meet with state actor X and what came of it?), motivations (e.g., why did you engage state actor X?) and applied arguments (e.g., why should state actor X be accountable in relation to this situation?) that are history by now, whether one or several years ago. In some interviews, I often experienced near unwillingness to go into the specifics of processes. This could be an unconscious extension of those difficulties, i.e. when you do not remember, it is easier not to speak about it. Another reason, not necessarily independent of the former, is that the interviewee did not see the point or importance. Rather, importance was ascribed to the "highlights" of a process.

#### 6.4.2.2.5. Survey

An open-ended survey of 130 informal economic actors based in Dakar was conducted in December 2017. The objective of the survey was to gain information about taxes paid by informal economic actors in Dakar, their interaction with different state authorities concerning demands for accountability as well as their knowledge of some of the cases of social accountability. The survey was conducted in Wolof by Salimata Faye, a Senegalese master student with experience in conducting surveys. In the following, I first describe the design of the survey and its role vis-à-vis the other means of data generation. Second, I give a brief overview of the groups of respondents targeted. Third, I

describe the different themes informing the questions and discuss their purposes. Finally, I discuss some challenges with doing surveys. The full survey questionnaire in English can be found in Appendix IV.

Many surveys consist only or mostly of close-ended questions, providing easily quantifiable answers which allow for descriptive and statistical analyses. However, the purpose of this survey was to gather a broad representation of perspectives on the topics under study. For this purpose, the survey format provided a basis for a large number of structured interviews, and the survey served as an extension of the interview data with the ability to reach beyond the group of societal actors who were interviewed (Kapiszewski, MacLean, & Read, 2015a). Unlike the majority of the interviewees, informal economic actors are often not educated, some are even illiterate, and they are in the lowest income groups in Dakar. For many reasons, they are less likely to engage politically and, therefore, getting their perspectives widens the understanding of state-society relations in Senegal. Because I was as interested in the lived experiences and meaning-making of the informal economic actors as I was in those of the interviewees, the survey questions were mostly open-ended. Open-ended questions allow the respondents to give elaborate, contextualised answers, which contribute to descriptive and interpretive validity in the researcher's later accounts (Kapiszewski et al., 2015a). I intended to follow up on some of the most interesting stories produced by the survey. Unfortunately, time and resources did not allow for this.

The survey was collected at six different market areas in Dakar (Sandaga, Dior, Alize, Castor, Syndicat and Yoff) and three quays (Hann, Soumbédioune and Yoff), which are spread across Dakar and were selected to obtain a broad representation of informal economic vendors. The respondents at the markets were selected from three categories of informal economic actors: street vendors with a roadside table, a wagon or the like; shop owners such as tailors or kiosk owners who own or rent the small building or room they sell from; and market vendors who have a stand in structured market area. At the quays, respondents were all engaged in the artisanal fishing industry and were selected from three groups: the fishers, *mareyeurs* (fish traders) and *transformatrices* (people, often women, processing fish).

The survey contained a maximum of 38 questions which can be divided into four themes. One group of questions gauged the respondent's conception of public finance (e.g., "In your understanding, who has paid for the public hospitals?"). This is relevant because it touches upon who the respondents perceive to be financing public services.

The second group of questions regards which taxes and fees (*redevance*) the respondents pay, how much they pay, how often and where. The respondents were also asked about their perception of the size of the tax/fee and to

what they believed this payment goes. For many low-income, developing countries, there is a perception that few people pay taxes (shared by my research assistant as well as my Danish university colleagues). While it is of course a matter of definition and relative perspective, recent research has shed light on the vastness of “small taxes” (Moore et al., 2018, Chapter 7). In the context of Senegal, I wanted to get an idea of whether informal economic actors do pay taxes (defined broadly) and how much. Asking about their perception of the amount of taxes gave a sense of the perceived burden which is likely to influence whether or not taxation is meaningful to bring into their encounters with state actors.

The third group of questions inquires about the respondents’ relations with different state actors, i.e. the President and the local government. They were asked to give examples of situations where the state actor did or did not respond to their needs and what the respondents did in cases where the state actor did not respond. These questions generated data about the responsiveness of the state and the extent to which societal actors engage with the state. Even if not asked about it, the respondents would often explain why they did not engage the state actor in absence of state responsiveness. This shows that the intention to create an interview-like situation was successful as the respondents felt comfortable offering more than they were directly asked for. More than that, it pinpoints the importance of having open-ended questions because such answers would not have been recorded in a close-ended survey.

The last group of questions evolved around the foci of some of the positive cases of social accountability that I had decided to focus on. These questions concerned the respondent’s knowledge of and engagement in the cases of social accountability. Regarding the respondents’ knowledge of the case, the first questions were formulated in the following purposefully vague manner: “Do you know the case of [...]?” and, “If yes, what is this case about?”. These questions allowed the respondents to describe the case, making sure which case the individual respondents were referring to. This proved relevant, for example, in the case regarding corruption in the student service centre at Cheikh Anta Diop University (UCAD) in Dakar. A large group of respondents described the case as being about poor quality food, while others thought of the embezzlement by the Director. Another benefit of this type of question was that it gave an idea about the knowledge the different respondents had of the case, i.e. if the person just knew that something had happened or, more specifically, what had happened. In relation to the SN La Poste, several respondents appeared to know how the corruption scheme in SN La Poste worked. The respondents were asked about their engagement with the case of social accountability, including where they heard about it, if they had engaged in discussions about it and why.



The questions were vetted by my supervisors as well as by Salimata. Discussing the survey with Salimata gave me an idea how to phrase questions in a manner that was sensible to the context and understandable for local actors. Because of the communal setting in which the survey was to be conducted, we did not include obviously sensitive questions and, according to Salimata, this was also how the questions were received. Nonetheless, it was stressed that the respondents could opt out of any questions they did not want to answer. Moreover, all respondents were given anonymity. Interestingly, my strangeness also kicked in in relation to some of the questions I wanted to ask. In several cases, Salimata thought that the answer to a question was obvious, but after conducting the survey, she was surprised at some of the observations concerning the respondents' tax payments. Though shopping at the local markets is normal for Salimata, a young, well-educated woman from a middle-class, politically engaged family, she was surprised how aware the informal economic actors were of how much they paid, to whom and so on.

Conducting a survey is not necessarily an easy task. While Salimata as a Senegalese had no problem making contact and making her purpose known, she did need to convince some respondents that she was working on behalf of a Danish researcher and not the government, which apparently would have made them unwilling to answer the survey. Thus, the potential respondents' perception of Salimata and her ability to adapt to the situation were vital to the success of the survey. Moreover, Salimata met some challenges collecting surveys in communal settings where neighbours get curious, listen in and often participate in answering a survey. These were just a couple of challenges involved in conducting surveys in this kind of setting.

The implications of such (methodological) challenges depend on the format of the survey and its intended use. For example, the circumstances render it unreasonable to assume that the survey generates a large number of independent observations representing a truly randomised sample of the population. From a positivist's perspective, the survey would thus have flaws, for example in relation to internal and external validity as well as replicability. An interpretivist is not concerned with this. Rather, the open-ended questions and sensitivity to context, for example conducting the interviews in Wolof, contribute broadly to the trustworthiness of the survey and the descriptive and interpretive validity of accounts based on it. Specifically, this is relevant as I use the survey observations to account for public knowledge of some of the cases. In relation to the broader research question, the survey serves as triangulation of context-related observations made during fieldwork and of interview data. Ultimately, this has implications for the theoretical validity of the broader claims of this thesis regarding the features of state-society accountability relations in Senegal and how they influence the role of taxation.

### 6.4.2.3. Reading written sources

Both during and after fieldwork, a third means of data generation was based on written sources. Like above, data generated from written sources provide information both about the local context and the specific cases of social accountability. Two aspects are important in relation to data generation based on written sources: collection of sources and how the sources have been used to generate data. Here, I discuss this broadly in relation to legal and official documents, grey literature and daily newspapers read during fieldwork. Afterwards, I discuss the two aspects more comprehensively in relation to data generated for informing the case studies.

The collected written sources include legal and official documents, grey literature, newspaper articles and posts from social media. Most of the legal and official documents were found online, and others (e.g., *Le Plan d'Aménagement de la Pêche de Poulpe Au Sénégal* by Directorate of Maritime Fishery (2016)) were received in relation to interviews. Not all pieces of legislation can be found online, but it often occurs that online media copy-paste new legislation. Likewise, there are gaps in the publication of minutes from the weekly Ministers' Council published by the government and in the publication of parliamentary debates. Again, several online media make some of this available by regularly publishing minutes from the Ministerial Meetings or by publishing summaries or excerpts from parliamentary debates. Minutes and debates from political institutions are useful for gauging the opinions of state actors, government or opposition. Legal and official documents have primarily been used to check on legislation in social accountability cases, for example, regarding policy reforms. In other cases, going back to legislation and perhaps changes in legislation has been imperative for understanding why some actors contradicted each other concerning the specifics of a policy.

Some written sources are only possible to collect during fieldwork and, indeed, would not be thought of if they were not mentioned by an interviewee (Kapiszewski, MacLean, & Read, 2015b). This is the case for most grey literature such as reports, flyers, analyses etc. covering anything from evaluations of projects written by local organisations to information material about paying taxes by business associations or the tax administration. On several occasions, I was unable to find a report referred to by an interviewee and supposedly published on the website of his organisation. Either the website was not updated, the report was not there or the website did not work. Thus, it is important and necessary to try to obtain such material in the relevant interview situation or to go where it can be found, for example, the office of the authoring organisation. Grey literature covers a vast variation of sources and can serve multiple purposes. In this project, grey literature has been applied as

context and, in a few cases, as representation of societal actors' perspectives. Of course, perspectives generated from reports differ from those presented in interviews because the former appears in unilateral, edited form and is not to the same extent negotiated in the meeting with the researcher. For that reason, they are never used alone without context or empirical support from other sources.

Another written source used only occasionally is posts from social media. I searched social media in relation to some cases when an interviewee mentioned that a case had been discussed online. However, using social media systematically is difficult and requires an effort beyond the scope of this project. I have used social media to gauge the reach of a social accountability case, but also specifically as expressions of arguments in these cases. This is not unproblematic, of course. Like reports, social media posts can be edited, unilateral expressions. On the other hand, social media sometimes provide a room for improvised, quick expressions of opinions and subsequent debate. I have only used posts from social media in the #SUNUradiothérapie-case where the social media was at the core of the social accountability case and thus unavoidable.

To stay updated on the daily news, I regularly bought an issue of Senegal's many different daily newspapers, some of them not available online. The purpose was to keep updated on public debates, political issues and specific cases of social accountability. When relevant, I both saved the articles and discussed them in my field notes.

Newspaper articles were my primary written sources. In relation to the case studies, specifically, the vast majority of news articles were found after I returned home. In the following, I focus on the collection and use of news articles for studying the different cases of social accountability. I begin by elaborating on how I systematically searched for and collected news articles before turning to a discussion of the implications of using data from news articles in combination with and sometimes in lieu of interview data.

#### 6.4.2.3.1. Reading news articles for case studies

News articles became an important source of observations in relation to the cases of social accountability for several reasons. During fieldwork, it was a priority to expose myself to as many potential cases of social accountability as possible. This ambition clashes with the ability to be everywhere and talking to everyone. Here, news articles served as a way to learn more about cases than in an interview. That case selection was still ongoing after I returned home meant that new questions about cases came up without the possibility of finding answers in interviews. Furthermore, in some cases (e.g., the carriers' strike

at the Port of Dakar), I did not gain access to the involved societal actors during fieldwork, but the significance of the case justified studying it. Most importantly, though, the inclusion of data from news articles served the principle of exposure. A main observation from fieldwork was that taxation did not feature in many of these cases of social accountability. Reading through several hundred news articles reporting on the social accountability cases as well as exploring publications was a means to consolidate this conclusion based on a broader data foundation than that generated from the interviews. Reading news articles allowed me to explore whether other societal actors than those I had been in contact with had been involved in the social accountability case, and whether their reasoning differed from those described by the interviewees.

It is important to note that the data generated from news articles is not the same as data from the interviews and survey. A news article describing a press meeting or citing a statement made by a societal actor is only a partial presentation of that situation. As I was not present in the situation and cannot ask the actor about the content of the account in the articles, I cannot know and so, for my purpose, I have to assume that the journalists are quoting societal actors correctly. Moreover, I do not necessarily know if and how a cited actor was prompted to speak, and if the citation has been shortened. In other words, using news articles in lieu of interview data to a large extent decontextualizes statements, restricting descriptive and interpretive validity of the account. Such issues have been addressed primarily by triangulating and comparing accounts in articles from different media outlets as well as between articles and interviews.

#### 6.4.2.3.2. Collecting news articles

The primary channel for collecting news articles regarding the cases of social accountability was the database, LexisNexis, which contains the three following daily Senegalese newspapers: *Le Soleil*, *Wal Fadjri* and *Sud Quotidien*. These three are among, if not the most significant media outlets in Senegal in size and in another sense. *Le Soleil* is a state-owned newspaper. *Wal Fadjri* is known as anti-government, which shows in the coverage and often in the language. *Sud Quotidien* can probably be positioned somewhere in between. When I talked to people about which newspapers to read while in Senegal, many recommended *Sud Quotidien* independently of each other. They described it as the most serious daily newspaper. *Le Soleil* and *Sud Quotidien* are both involved in social accountability cases studied; *Le Soleil* as the site of alleged corruption, and *Sud Quotidien* in the reform of the media code where

the owner and editor of *Sud Quotidien* was very vocal. That neither of the Senegalese newspapers included in the LexisNexis-database can be expected to cover topics in neutral manners is not a novel insight. Therefore, knowledge from fieldwork was invaluable for identifying articles that seem overly politicised and for distinguishing the articles with idiosyncratic perspectives from those presenting more commonly held perspectives.

For each of the cases, I have searched LexisNexis comprehensively both in terms of time period and search terms. A list of the search terms across cases would be many pages long. In the potential cases from reports from accountability institutions, I searched on the name of reports to see if a potential case was referred to in relation to coverage of the report. If I found that an organisation had been involved, I would do another search round with a combination of a case-specific search term and the name of the organisation. If that did not yield anything, I would do a search only with the organisation name in the relevant period, just to be sure I was not missing anything. In some cases, certain individuals were found to be vocal in a case, rendering it beneficial to search only on that person's name, again with or without a case-specific search term. Another complicating factor is that the spelling often varies, sometimes due to errors (e.g., the nylon fishing net was referred to both as *monofilament* and *monofilement*, and sometimes in two words with or without hyphenation). Also in this case, the fieldwork experience was invaluable in terms of being familiar with how certain cases were spoken of, individuals who were involved etc. For every search, I skimmed through all found articles, identifying those that were relevant for covering the case. For most positive cases, I ended up with more than 20 articles and even more for drawn-out cases (e.g., the reform of the media code). In some case complexes, some articles were relevant to several cases. In total, more than 250 articles contributed to the case studies.

When no or few articles were found relevant for a case between these newspapers searched in LexisNexis, it indicates that the potential case of social accountability was negative or only limited. To make sure, I turned to online media. I almost only used online media in these cases, both because the effort of systematically covering online media outlets in Senegal would have been overwhelming and because the online media sometimes allow for a lot of noise and (cf. the reform process related to the media law in Senegal) have been less regulated up until recently. In some cases, however, online media were essential for covering the width of a social accountability case in terms of who was involved and what they did and said. This included *ouestaf.com* and *PressAfrik*, both recognised as quality, independent media outlets in Senegal. Beyond those, I searched a range of other Senegalese online media outlets, national (e.g., *seneweb.com*) as local (e.g., *mbour.info*).

A problem with using news articles to trace a case of social accountability is that the media do not always follow up. In relation to several of the cases, I found articles reporting that a union has threatened to or has already announced a strike, but no articles on whether the strike actually took place. Often, this information can be implied from studying what happened otherwise or in lucky situations finding references in much later articles to the cancellation of the strike. Moreover, I discovered holes in LexisNexis' database. I found an article from *Le Soleil's* webpage in a google search that did not come up on LexisNexis. Unfortunately, it was common that the web-link for articles on *Le Soleil's* webpage did not work and, therefore, I was not able to make separate searches in *Le Soleil*. Meanwhile, it is also quite common that smaller Senegalese online media copy-paste articles from the bigger ones, and I was always able to find the article elsewhere.

### 6.4.3. Data processing and analysis

In the following, I describe data processing and analysis as three distinct steps; coding data and initial analysis and, lastly, the individual case studies and the case comparison. Of course, the analysis started long before and, in reality, the three steps greatly overlap. The coding process kicks off the analysis and provides pieces of empirical evidence for the cases, and writing the case studies includes comparing them both implicitly and explicitly. Before turning to these analytical steps, I begin by describing transcription of interview data and briefly discussing the processing and use of the survey data.

#### 6.4.3.1. Transcribing

All recorded interviews have been transcribed verbatim by professional transcription firms.<sup>48</sup> Following the transcription, I looked through the interviews prior to coding them to correct mistakes and to fill in, for example, names and locations, where detailed knowledge was a prerequisite for understanding what was being said in the recording. While transcription is the norm, it is important to remember that transcription is only a partial representation of the interview (Czarniawska, 2014, p. 40). During the coding process, I therefore regularly re-listened to parts of an interview to be able to link tone of voice and other features accessible in the recording to support the coding and analysis of the interview.

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<sup>48</sup> Rewmi.com translated the English-spoken interviews and gotranscript.com the French interviews.

#### 6.4.3.2. Survey data

As already argued, the purpose of the open-ended survey was threefold: first, to gain information about taxes paid by informal economic actors in Dakar; second, to gain information about these actors' interaction with state actors; and, third, to gauge their knowledge of some of the cases of social accountability. As the survey serves as an extension of interviews, reaching beyond the group of typical interviewees, the survey data is used in the same manner as the interview data. Thus, when relevant, they have been applied in developing the case studies.

To facilitate the use of the survey data, the survey responses were used to develop a database in Microsoft Excel. For transparency, a presentation of survey data on selected survey questions can be found in appendix IV.

#### 6.4.3.3. Coding data and initial analysis

I coded the data in Nvivo, using codes for two main purposes: to structure data and as heuristics prompting analysis. I use the definitions of different types of codes as described by Miles et al. (2014, Chapter 4) but was also greatly inspired by Charmaz (2014).

For the coding process, I roughly divided the interviews into three groups: interviews primarily covering the Senegalese context; interviews focussing on taxation; and interviews in which specific cases of social accountability and case complexes were discussed. The latter group can of course be further disaggregated into each of the case complexes and cases.

I began the coding process with open coding. To ensure broadness in the initial codes, I coded several interviews from each of the three groups. After coding around 20 interviews, I had more than 600 unstructured codes. This high number underscores the broadness in the topics discussed in different interviews, but it is also a consequence of the variation in the types of codes applied. Four main methods were applied (Miles et al., 2014, p. 74f). First, I used descriptive codes to summarize the basic topic of a piece of data, for example, "Formal sector", "Informal Sector" or "Religion". The descriptive codes also include names of persons, organisations and locations mentioned. Descriptive codes are especially important in terms of easily accessing data. Second, InVivo codes, which create codes based on the interviewees' own language (e.g., "Senegal is not a big democracy" or "L'Etat c'est le vampire qui prends"<sup>49</sup>). InVivo codes are important for staying close to data even as one begin to make abstractions and interpretations during the coding process. The

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<sup>49</sup> English translation: "The state is the vampire who takes".

third coding method is process coding where gerunds are used to connote actions in data such as “Making the link”, “Negotiating tax reforms”, “Meeting without meeting the demands” etc.

After the initial open coding, I worked with the 600 codes independently of data with the purpose of structuring them. Reflecting on the purpose of the data, I decided to distinguish between codes capturing the context and codes informing the focus of the analysis. As the analysis focuses on societal actors, it made sense to split the codes between those describing the “Political system” and those describing “Society”. Moreover, I decided to structure the codes around what the political system does under the overall code “Governance” and what the societal actors do included under the code “Political engagement”. Besides these four overall descriptive codes, I made a code termed “State-society accountability relations” for codes denoting interactions and relations between state and societal actors. Furthermore, because of the significance of taxation for the project and, more specifically, the fiscal contract concepts (termed Fiscal (Social) Contract), I decided to make these individual overall codes as well. The interrelationship between these overarching codes is illustrated in Appendix V.

In this process, I brought into play theoretical concepts to let data meet the research question. Besides the overarching, theoretical codes presented above, I had other somewhat detached, overall descriptive codes, for example “Foreign actors” and “Geography”. Moreover, I integrated other descriptive codes to structure the code, for example including all sectors under “Sector”, making it easier to navigate data. Find a list with the first two levels of codes and examples of third level codes in Appendix V.

Even after structuring the codes and coding in a more focused manner, I stayed open to new codes. This was especially necessary because turning to a new case or new case complex meant turning to new groups of actors, issues and dynamics and, consequently, new codes. This does not mean that completely new sets of codes were developed for each of the cases of social accountability, as this would defeat one of the purposes of coding. Recalling the hermeneutic circle, coding is a means to linking the specific parts to the whole and conversely. This is very clear when descriptive, context-related codes are relevant to specific social accountability cases, illustrating directly how context is inherent in these cases and how the cases thus manifest the context. At the same time, coding data is an important first step towards analysing data. For example, some processing codes turn out to be relevant across social accountability cases, while others are only applied in a subset, indicating for example how some forms of political engagement are applied by most societal



actors, while others are reserved for the few. In this way, coding is instrumental for approaching and developing an understanding of contextualised meaning-making by actors in the field.

A way to assist the analytical underpinnings of the coding process is to do jottings and analytical memos throughout the coding process (Miles et al., 2014, p. 93ff). I developed a system where I created a memo for each day of coding in which I accounted for the coding process, difficulties and new reflections. I also created a document where I highlighted, for each interview after coding it, what I found to be the most important codes, new as old, and always explained why I highlighted these codes as important. When relevant, I would also cover other aspects such as discussing how the content of a code relates to that of other, related codes or explaining the origin and significance of the code's name.

Ultimately, the coded data informs the case analyses as empirical evidence of arguments and interpretations made during the analysis. Because codes do not detach the pieces of data from its context, it is easy to ensure continuous descriptive and interpretive validity of accounts.

#### 6.4.3.4. Case studies

The last steps of the analysis were writing up individual case studies that naturally led to comparing the cases. Together, these steps generated observations about the role of taxation in social accountability in Senegal as well as both case-specific and broader contextual conditions that influence when and how taxation features.

The format of the case studies was inspired by ethnographic writings that emphasise and value the narrative element of case studies (Flyvbjerg, 2006). This entails writing case studies thickly “to capture context-specific nuances of meaning such that the researcher’s interpretation is supported by ‘thickly descriptive’ evidentiary data” (Schwartz-Shea, 2014, p. 132). Writing thickly does not mean including every little detail and all the *whats*. Rather it implies producing a nuanced narrative with awareness of *whys* and *hows* relevant for understanding the *whats* relevant to the researcher and the topic under study. Recalling the focus of this thesis, the *whats* are state-society accountability relations, conceptualised as social accountability. Thus, the case studies concern the potential or positive case of social accountability. The *hows* describe the process of social accountability including the actions of the societal actors, whereas the *whys* are the reasoning and arguments applied by the societal actors in these processes. It is within and across these case studies that understanding emerges with regard to why societal actors do or do not bring taxation into encounters with state actors.

The case studies are divided into three sections.<sup>50</sup> The first describes the background the case, i.e. the action or non-action by a state actor that underlies the case of social accountability. This entails arguing why it is a positive case of social accountability and discussing whether one would expect a tax-related argument to be present. Including micro-situational expectations in the case studies facilitates the analytical conversation between theoretical pre-understandings and the empirical observations. Tax-related arguments are literally any argument where a reference to taxation is made. In the second section, I describe the case of social accountability including the development over time, focussing on the societal actors involved, what they did and how the targeted state actor responded or reacted. The structure of the second section differs between cases depending on its specifics. For example, in the case of the reform of the media law, the lengthy process makes it meaningful to present the case in a temporal manner. In the Yavuz Selim-case, though, many different groups of societal actors were involved, and it made sense to structure this section around these. The third section describes the reasoning behind the social accountability case. In this section, I discuss whether or not tax-centred arguments were applied but, importantly, I describe indiscriminately the reasoning and arguments actually present. Ultimately, the arguments that the societal actors apply are instrumental for explaining the arguments that are absent.

The content of the three sections differs slightly between the positive cases of social accountability, making up the majority of the cases, and the potential but eventually negative or limited cases of social accountability. For the two negative or limited cases of social accountability, the first section describes the departure of the potential case of social accountability and argues why it is indeed a potential case, i.e. why it was expected to develop into a positive case of social accountability. In the second section, I dive into the awareness of the potential case of social accountability. In the third and last section, I discuss why societal actors did not engage in social accountability. For interpretivist researchers, negative cases can be another beneficial means for the researcher to become aware of the understandings and perhaps even assumptions developed on the part of the researcher in the process of becoming familiar with the topic (Schwartz-Shea, 2014, p. 139). The few negative cases studied nuance the understanding of the limited role of taxation in state-society accountability relations.

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<sup>50</sup> Two examples of the individually written case studies can be found in Appendix VI.

Writing up the studies for each of the cases of social accountability implied exploring and conveying the details of the individual cases on their own terms as a means to letting the data speak for itself.

However, even if the cases are worked with individually, commonalities and differences between cases to a wide extent appear themselves. Hence, the case comparison is implicit and deeply grounded in the case studies. The cases are not compared in a controlled way, based on predetermined specifics about the cases. Instead, the comparison follows from insights from the different cases as similarities and dissimilarities are observed among them. Lund's (2014) concept of resonance describes this way of linking cases well. Lund describes resonance as a recognition of different elements, dynamics, and relations between cases (2014, p. 226). The cases can be similar or quite different, yet there are some resonances between them. In the context of this thesis, the elements can be ways in which societal actors engage in collective actions, who they are and which state actors they target. The dynamics are often given in the contextual setting of the specific cases as well as in the broader setting of state-society relations in Senegal. As described in section 6.4., it is between these different aspects of the cases that the research question will be approached and answered.



## Part III: Analysis

When I learned that taxation plays a limited role in state-society accountability relations in Senegal, my purpose became to understand why. The theoretical part of this thesis contributed to this end by providing a conceptual language based on the literature and my observations from fieldwork in Senegal to characterise the role of taxation in state-society accountability relations within the conceptual framework of fiscal contracts. The methodological chapter contributed by relating my methodological journey that underpins this thesis and my endeavour to understand the limited role of taxation in social accountability in Senegal.

The analytical part will contribute with a contextualised, interpretivist study of social accountability in Senegal. It will begin by grasping social accountability broadly before narrowing the perspective to specific cases of social accountability where taxation did or did not feature. The main part of the analysis is grounded in the case studies and collected empirical data. The social accountability cases are the points of entry for approaching state-society accountability relations in Senegal, and with attention to context, these cases provide a basis for understanding how and under what conditions taxation does or does not feature. While the conceptual framework does not steer the analysis, it is not entirely absent. In relation to the individual social accountability cases, the fiscal contract perspective is included to discuss the relevance of this perspective for understanding the cases as well as the implications of the cases for fiscal contract theory. After a broad snapshot of social accountability, the conceptual framework provides a theoretical abduction, exploring how taxation could feature if it features in the social accountability cases. Lastly, in the final analytical chapter, the fiscal contracts in Senegal are characterised based on the key analytical findings. The conceptual framework is applied to contribute to understanding in theoretical terms and on the macro-level the limited role of taxation for state-society accountability relations.

The analytical part comprises five main chapters. The first offers a snapshot of social accountability in Senegal. This provides the empirical context in terms of social accountability, including the narratives about political engagement around accountability demands in Senegal that came forward in interviews, findings from the survey of informal, economic actors in Dakar and, lastly, characterisations of the twelve cases of social accountability.

The second chapter represents a theoretical abduction based on the fiscal contract perspective. It demonstrates how the fiscal contract perspective can

be applied to suggest the fiscal relationships that could be present in a social accountability case and the potential tax-related argument that societal actors can apply if the fiscal relationship is salient. The overall purpose is to explore how taxation can feature if it does feature.

The third chapter focusses on the three social accountability cases where taxation did feature. The purpose of this chapter is to understand under what conditions taxation features, and how it features when it features. The chapter is structured around the three cases. For each case, the arguments applied by the involved societal actors are analysed, contextualised and discussed in relation to the fiscal contract perspective. Combined, the three cases form a basis for understanding how and under what conditions societal actors do apply tax-related arguments when engaging with the state over accountability demands.

The fourth chapter focusses on social accountability where taxation did not feature. The chapter explores under what conditions taxation does *not* feature. By identifying and studying features of social accountability where taxation is absent, it is possible to deepen the understanding of state-society accountability relations in general and, hence, the role of taxation. The chapter is structured around three features identified as recurring across the twelve social accountability cases with a case illustrating each.

The fifth analytical chapter moves from the contextualised studies of the social accountability cases to a macro perspective. Relying on the key analytical findings, this chapter applies the fiscal contract concepts and the conceptual language developed in chapter 5 to understand in theoretical terms why taxation does not feature strongly in state-society accountability relations and why this is unlikely to change in the near future.

## Chapter 7: A snapshot of social accountability in Senegal

A lot of cases that should mobilise people, but none that comes to mind.<sup>51</sup> Senegal is known for its stable democracy, open political environment and respect for civil liberties. This is how many Senegalese people talk about Senegal, and it is also how many international actors talk about Senegal. Nonetheless, when asking Senegalese interviewees if they could mention any cases where a group of people in Senegal had been dissatisfied with the performance of the state or a case of corruption in state institutions and, in reaction, had demanded accountability on the part of the state, I generally got an answer along the lines of the quote above. There is corruption in Senegal, there is poor service delivery in some areas and there are cases of mismanagement of public funds or projects. However, despite the democratic and positive political traits, the broad narrative is that Senegalese do not mobilise around accountability demands.

This chapter will show that there is some truth to this narrative but also good reasons and important nuances to emphasise. Based on interviews, a survey of 129 informal economic actors in Dakar and studies of twelve social accountability cases, I am able to explore and discuss how people in Senegal perceive of social accountability, whether people claim to engage in it and what happens when people do engage. Whereas the two first perspectives will tell a story of limited social accountability in Senegal, the case studies will demonstrate that societal actors in Senegal make accountability demands in a variety of sectors, on different matters in different manners and triggered by different circumstances.

Recalling the conceptualisation in chapter 2, social accountability is vertical and non-electoral and is societal actors' political engagement in accountability demands targeting the state. Two attributes helped identify positive cases of social accountability. First, there needs to be an explicit demand for accountability, i.e. societal actors demanding that a state actor take responsibility for a situation. Responsibility can be taken in many ways, including simply responding to the demands in words, holding specific persons responsible or taking steps to change the situation. Second, the accountability demand should target the state or state actors. In the context of Senegal, where

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<sup>51</sup> Interview 8, social activist, Dakar, 24.07.2017.

elections seem to be free and fair, social accountability captures the state-society engagements that occur between elections and is thus a way to approach state-society accountability relations acted out in everyday life.

Exploring social accountability in Senegal is no easy task. As a stranger, I did not expect to gauge easily what is going on in Senegal, across different places, social groups and economic sectors. Even as I exposed myself to different geographic, social and economic settings, what I learned depended on whether individual societal actors had themselves been engaged with the state, if so, their personal experiences and the more general public narratives of social accountability, which develop both nationally and locally. The following constitutes what I refer to as a snapshot of social accountability in Senegal in the sense that, in the grand scheme of state-society accountability relations, it represents a snippet of social accountability in Senegal. It is a photograph taken at a certain point in time by a handheld camera, i.e. me. It is not representative of social accountability in Senegal, but I contend that it provides a comprehensive empirical foundation for observing and making sense of societal actors' engagement with the state and, thus, state-society accountability relations more broadly.

It is arguably difficult to describe social accountability without discussing some of the underlying structures. Indeed, in interviews, people answered questions about social accountability by explaining why societal actors do not engage in it. Therefore, in this chapter, I touch upon some of the reasons why societal actors in Senegal do or do not engage in social accountability. These are important for understanding the role of taxation in social accountability and will merely be previewed here. They will receive more attention in the analytical chapters that follow.

This chapter paints a broad picture of social accountability before the next chapters analyse the features of social accountability in Senegal as expressed in the arguments applied by societal actors.

The first part of the snapshot presents a broad narrative of social accountability as told by well-educated, politically engaged interviewees in conversations about politics, public engagement and accountability in Senegal. The second part presents findings from a survey with 129 informal economic actors in Dakar, which looks at social accountability from a different perspective than the interviews. It represents a different socio-economic group and asks what they do when the state does not address their needs. The third part presents the twelve cases of social accountability on which the analysis is based. In this part, I begin by briefly introducing the twelve cases before making comparative observations about the state actors targeted in the studied cases, the societal actors involved and the triggers of the cases. Fourth, I make an excur-



sus, discussing horizontal accountability institutions in Senegal and their relationship with social accountability, since they serve as both the point of departure for case selection (cf. section 6.4.1.2.) and a beneficial point of entry for understanding state-society accountability relations more broadly. I conclude by summarising what these general observations say about social accountability and state-society accountability relations in Senegal.

## 7.1. The broad narrative about social accountability

*They contribute in the social sphere,  
but control of public administration,  
we do not have that culture yet<sup>52</sup>*

During my first fieldwork stay in the summer 2017 and in the beginning of the second, longer stay in the fall the same year, I was lucky to meet and interview a number of mostly young people who were either politically engaged or working in civil society. I learned about how their organisations or they as individuals engaged with the state and engaged in broad discussions about whether and how the public engaged politically in debates, in public consultations and on the street.

As discussed earlier, I came with the expectation that political engagement in general would be thriving due to political openness, freedom of speech and a seemingly strong civil society. This was manifested in the summer of 2011, where civil society, the opposition and a large part of the population stood up against then President Abdoulaye Wade as he attempted to change the electoral rules and later, in February 2012, ran for an unconstitutional third term in order to stay in power. Abdoulaye Wade was eventually voted out, as civil society and the usually fragmented opposition supported the opposition candidate, Macky Sall, who went head to head with Abdoulaye Wade in the second round of the presidential election.

During fieldwork, I got the impression that this event, which in Senegal is referred to as a “citizen revolution”,<sup>53</sup> was not representative of social accountability in everyday Senegal. I developed this impression from people I interviewed in the first parts of my fieldwork. Many of them were well educated, well informed and, as mentioned, all politically engaged. As it turned out, they

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<sup>52</sup> Interview 2, political activist, Dakar, 17.07.2017

<sup>53</sup> For example, in 2014, an anthology entitled *M23, Chronique d'une révolution citoyenne* (M23, 2014) was published.

all subscribed to this broad narrative that political engagement around accountability demands is limited in Senegal.

It is not that people in Senegal do not discuss politics. They do and they do it often. As in many places around the world, everyone seems to be a political commentator. However, many interviewees emphasised that political discussions among ordinary citizens mostly focus on personal or partisan conflicts, scandals and rumours and rarely on policies. For example, a journalist described how they discuss the *size* of the public budget instead of the quality of public spending in different policy areas such as social security, health and education.<sup>54</sup> Most importantly, as expressed in the introductory quote, even if people are politically engaged in the broad sense, they do not engage in public control of the public administration or demand accountability. This was the broad perception among the interviewees who gave three reasons for why this is.

The first reason is culture, tradition and norms. As the introductory quote states, a political activist argued that the Senegalese do “not have that culture yet”.<sup>55</sup> Another interviewee, a journalist, talking about reactions to political corruption,<sup>56</sup> argued that, “the tradition of the public opinion protesting strongly against certain practices, we still don’t have it”.<sup>57</sup> “Still” and “yet” denote a modernisation narrative; the interviewees expect that such a culture or tradition will eventually develop. At the same time, though, the references to culture and tradition suggest that the lack of social accountability is seen as deeply rooted in what it means to be Senegalese. The reference to tradition and culture finds resonance with other interviewees who explained the lack of social accountability in Senegal with the influence of cultural norms. Many referred to cultural norms promoting consensus and dialogue over conflict<sup>58</sup> including *masla*. *Masla* is Wolof and translates only poorly into English along the lines of tolerance or living in social harmony. It is as much a virtue as a norm, informing both individual and social behaviour. At the personal level, *masla* implies that one should endure transgressive behaviour rather than react if reactions might cause conflict. Socially, *masla* is what drives dialogue

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<sup>54</sup> Interview 15, Dakar, 26.10.2017

<sup>55</sup> Interview 2, political activist, Dakar, 17.07.2017

<sup>56</sup> Reactions to corruption are a central issue in the negative case of social accountability relating to the student’s service centre, COUD. See section 10.1.

<sup>57</sup> Interview 64, journalist, Dakar, 07.12.2017

<sup>58</sup> It was mentioned by a local consultant working for international organisations in the social sectors (interview 53, Dakar, 20.11.2017) and a political activist (interview 55, Dakar, 02.12.2017) as well as in informal conversations, for example, with a journalist who showed me around in Mbour (24.11.2017).

and consensus within society and between society and state. A friend explained it to me with the following example: If a group of guys want to play football but the field is taken up by younger boys, they cannot simply kick them out. Instead, they discuss until they together find an agreement on how to share the football field. When *masla* is transferred to the political space, the implication is that Senegalese do not demand accountability because they do not like to be confrontational. Furthermore, it has a directive effect on both public officials and politicians. For example, public officials should strive to soften sanctions of people who break the law, even when the legal framework might tell them otherwise (Blundo, 2015). For politicians, it is frowned upon to be confrontational, and potential voters often approve less of politicians with a militant rhetoric.<sup>59</sup>

The second reason is, unsurprisingly, the lack of capacity (i.e. education, awareness and time) to demand accountability. Interviewees described that there is lack of political education and that people have little conception of the public budget. Several interviewees mentioned the dual education system with French-taught public schools and Arabic-taught private Koranic schools. Partly for that reason, illiteracy is still relatively high, and around half of the population does not speak and write French.<sup>60</sup> Capacity also means being aware of rights and knowing where to go to demand respect for such rights. Lastly, capacity is about having the time to stand in line at the mayor's office or protest in the street. As is common in many low-income, developing countries, large parts of the population are busy putting food on the table and handling economic challenges.<sup>61</sup>

Neither cultural nor capacity explanations are unique to Senegal, but the third reason is, although it might be relevant for countries with a certain level of electoral accountability. Several interviewees linked the lack of social ac-

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<sup>59</sup> Interview 55, political activist, Dakar, 02.12.2017

<sup>60</sup> In 2017, the literacy rate among Senegalese aged 15 and above is 51.9 % but 69.48 % for the age group 15-24 (both measured in 2017) (UNESCO, 2019). The link between the dual school system, illiteracy and poor capacity to engage in social accountability was mentioned in, for example, the following interviews: Interview 2, political activist, Dakar, 17.07.2017; interview 32, public employee working with tax, Dakar, 17.11.2017; interview 53, consultant, Dakar, 30.11.2017.

<sup>61</sup> According to the World Bank (2019a), 39 % of the Senegalese population live below the international poverty line (USD 1.90). In the most recent Afrobarometer survey, round 7 (2018), 29 % describe their present living conditions as "Very bad" or "Fairly Bad". Likewise, 29 % report than within the past year, they or someone in their family has gone without food "Several times" or "Many times", and 2 % answered that they always go without food (Afrobarometer, 2018).

countability to the presence of elections and electoral accountability. A political activist described how people only know their rights as citizens when they vote or concerning the constitution, but between elections, they do not see themselves as citizens.<sup>62</sup>

If you ask a variety of Senegalese people whether Senegal is a democracy, the majority will most likely say yes. In Afrobarometer Round 7 (2018), almost 90 % answered that Senegal is a democracy, though 31.3 % think Senegal is a democracy with major problems, 39 % think it has minor problems and 18.6 % believe that Senegal is a full democracy. Of course, democracy can mean different things to different people but narrowing the perspective to elections provides the same picture. When asked about the last national election, 38.7 % of respondents characterised it as completely free and fair, and only 15 % answered that it was not free and fair at all. The turnout rates prove that people use their electoral rights: 53.66 % in the legislative elections in 2017, and 66.27 % in the presidential election in 2019 (IDEA, 2019).<sup>63</sup> All of this strongly indicates that there is a public belief that elections matter. The seemingly limited extent of social accountability suggests that the Senegalese population, generally speaking, sees elections as where their political influence lies. The interrelationship between electoral accountability and non-electoral accountabilities has received attention in the literature on democratisation (for a good discussion hereof, see Bratton & Logan, 2006), and it speaks to a broader discussion of how different accountabilities shape state-society accountability relations broadly. I return to this in chapter 11.

According to the broad narrative among well-educated, politically engaged interviewees, social accountability in Senegal is limited, arguably, for good reasons. Cultural norms are taught and learned from an early age and a lack of capacity to demand accountability comes from low education levels or preoccupation with surviving. Discussing social accountability with people around Senegal, one is easily carried away by this simple narrative. Therefore, it is important to expose oneself to different perspective, and partly for that reason, I conducted a survey of 129 informal economic actors in Dakar, asking if and how they engage the state if they do not feel their needs have been addressed. The findings are presented in the following.

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<sup>62</sup> Interview 2, political activist, Dakar, 17.07.2017

<sup>63</sup> Compared to the average in French-speaking West Africa, voter turnout in Senegal is below the average (57.66 %) for the most recent legislative elections and above average (66.25 %) for the most recent presidential elections (IDEA, 2019)

## 7.2. What do you do when the state does not address your needs?

*Nothing, nothing can be done.*<sup>64</sup>

The data collected in an open-ended survey largely supports the broad narrative of limited social accountability in Senegal. In the survey, the informal economic actors were asked if, in their experience, the president and the local government (in separate questions) respond to their needs, and if they could mention situations in which the state actor did or did not respond. Subsequently, they were asked what they did in one situation where the state actor did not address their needs.

As displayed in figure 7.1, the most common answer, in relation to both the president and the local government, was that they did nothing.<sup>65</sup> In relation to the president, 72 respondents (56 % of all respondents and 73 % of all responses), answered that they did nothing. In relation to the local government, 52 responded nothing (40 % of the respondents and 59 % of all responses).<sup>66</sup>

The survey respondents' reasons for doing nothing resemble those stressed by the group of interviewees as discussed above. While the *mareyeur*, i.e. a person selling fish, quoted above simply said that nothing can be done, others emphasise their own lack of capacity to do something. For example, an owner of a grocery store answered, "nothing, we cannot force them to do things, we are uneducated and do not know the right people at the top," and a pirogue owner answered, "nothing, they do not care about us; what do you want us to do? Sometimes we just do not let our pirogues go, for a day but no more because we lose too much money." The two respondents refer to their lack of education and the high opportunity costs of "not letting the pirogues go", i.e. striking, as reasons for not being able to call on state actors to demand accountability.

The grocery owner adds another important aspect to social accountability and state-society accountability relations, namely access. In this case, access to accountability is not about access to voting but about "not know[ing] the

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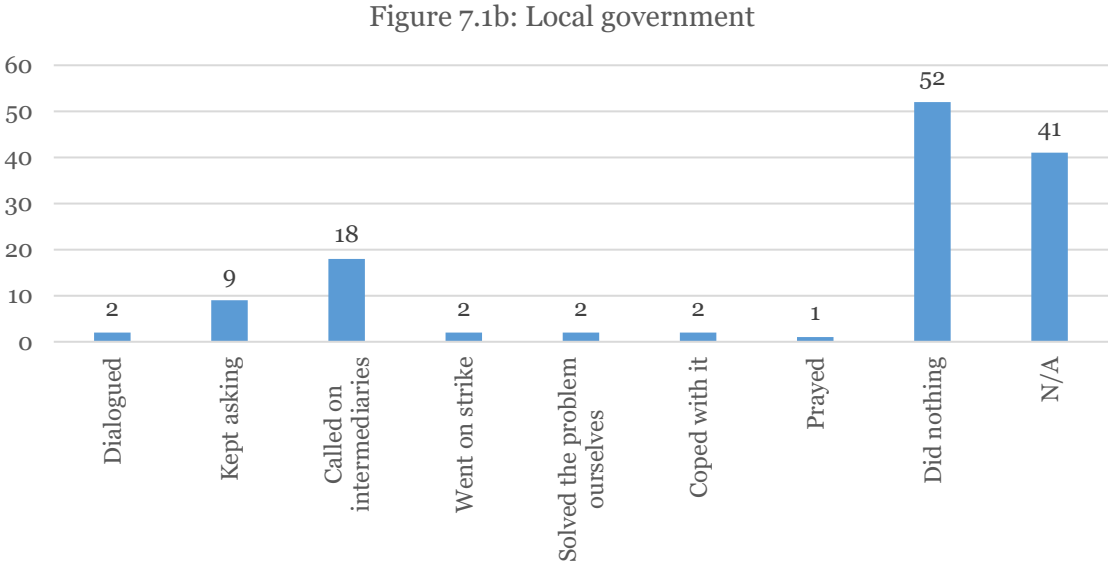
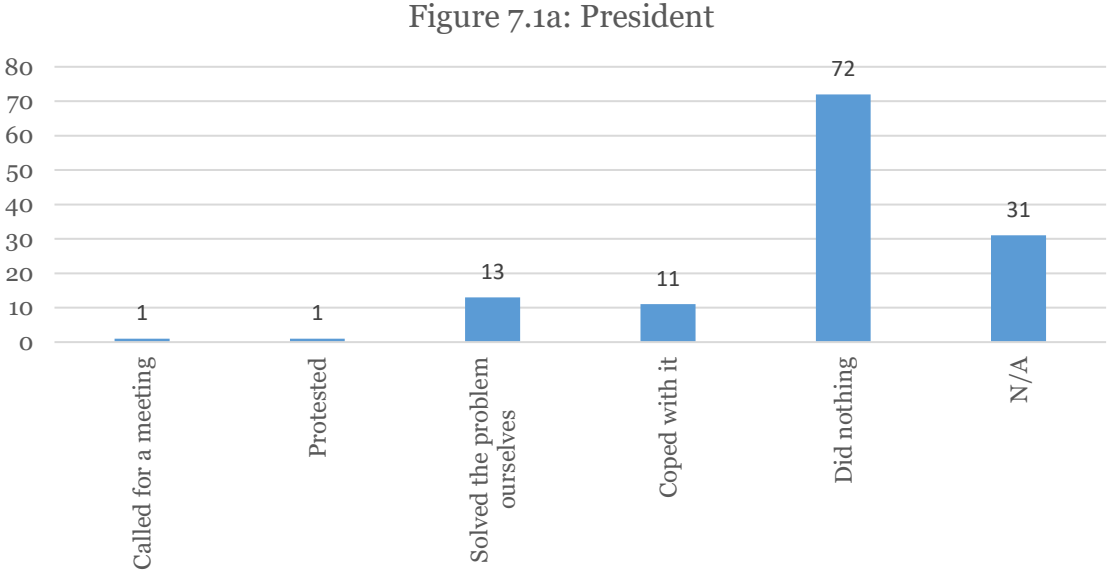
<sup>64</sup> Survey respondent, *mareyeur*, Dakar.

<sup>65</sup> For purpose of summarising, I openly coded the survey responses. Therefore, the answers differ between the two questions, as seen in figure 7.1a and 7.1b.

<sup>66</sup> This finding is supported by observations from the most recent Afrobarometer survey, round 7 (2018). For each of a battery of questions asking if, within the past year, the respondent had contacted local government councillor, MPs, official of government agency or political party official, more than 70% of the respondents answered, "Never".

right people at the top”. This points to the importance of relations and network for demanding and getting accountability in Senegal as has been explored in political and administrative ethnographies of Senegal (Beck, 2008; Blundo, 2006, 2012; Gomez-Temesio, 2016; Gottlieb, 2017; Poteete, 2018).

Figure 7.1: In the case where a state actor did not address your needs, what did you do?



The survey also underpinned the finding from the interviews that elections do matter. To the question about what he does, a respondent selling shells at a fishing site answered, “nothing, we just vote him out in the next election”. Combined, the answers indicate that elections matter in Senegal but in parallel with other non-electoral accountabilities. As mentioned, I will return to this in the chapter 11.

Otherwise, the two most common answers in relation to the president besides “Nothing” were coping (e.g., “I have no other choice than do everything with what I have”) or solving the problems themselves (e.g., creating their own jobs in response to a lack of public employment for young people). Combined, these answers suggest that there is an expectation that, even if they did demand change, the president would not respond. Instead, they focus on doing what they can do themselves; either cope with their problems or solve them.

Interestingly, the most common answers differ in connection with the local government. The second most common answer was to engage intermediaries, either unions or religious leaders.<sup>67</sup> The respondents related that the religious leader, i.e. the Marabout or, in Wolof, *Serigne*, will either solve the problem for them or talk to the local government on their behalf. For the unions, respondents described that they look for help from the unions because they are educated and therefore are able to help by talking to the local government. In both instances, the intermediaries provide access to making demands, albeit only indirect access via capable representatives. This connects with the comment referenced earlier about “not knowing the right people at the top”. Calling on intermediaries is a way to establish links to the political sphere – knowing someone who knows someone – i.e. the importance of relations and networking. Interestingly, though, research on brokers in Senegal has shown that intermediaries are influential *both* locally and nationally (Beck, 2008; Blundo, 2006, 2015; Poteete, 2018). Hence, even if implied by the survey data, it is not given that informal economic actors actually only call on intermediaries in relation to their local government. Perhaps this suggests a systematic difference between intermediaries’ role locally and nationally; locally, people use intermediaries to get things done; nationally, intermediaries’ role is more general, detached from people’s specific and immediate needs or demands.

Either way, intermediaries thus seem to facilitate social accountability by forming a link between societal and state actors. However, because of the influence intermediaries or brokers have in Senegal, they can be seen as different kinds of accountabilities, depending on the underlying social structures and power relations that shape the relations (Blundo, 2015). As independent channels through which societal actors can voice their needs, such accountabilities might also impede social accountability. For example, to the extent that intermediaries enable people to solve their own problems without the help of the state, social accountability is rendered relevant. I will return to this issue

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<sup>67</sup> Again, this finding corresponds well with observations from the most recent Afrobarometer survey, round 7 (2018). 52 % had contacted religious leaders within the past year, 25 % of them, “Often”.

in chapter 11, as I discuss how other accountabilities including elections influence the role of taxation in state-society accountability relations in Senegal.

Summing up, the survey data widely supports the broad narrative among the interviewees that social accountability in Senegal is limited. The reason provided by the survey data is primarily the informal economic actors' lack of capacity to demand accountability. Therefore, many respondents report that they either cope with a problem or perhaps solve it themselves. Meanwhile, the survey data also shows that the informal economic actors have means of making demands, most notably by seeking help from intermediaries. That responses concerning the president and the local government vary is to be expected, not least because the latter is much closer to the respondents than the former.

### 7.3. Summing up: What people say and what people do

*What people used to take for granted is not granted anymore.*<sup>68</sup>

Discussing social accountability with people around Senegal, one is easily carried away by the broad strokes of a simple narrative. Among many interviewees, a broad narrative that social accountability in Senegal is limited is prevalent, and the data from the survey of informal economic actors in Dakar largely supports this narrative. A few interviewees did contend that change is happening. The social activist quoted above argued that people take fewer things in politics for granted anymore, implying that people begin to demand that the state account for its actions and decisions.<sup>69</sup> A journalist gave the example that people in online fora are expressing that President Macky Sall has to be accountable for his wealth, saying “we don't know, but we want to know *now*”<sup>70</sup> [my emphasis]. A political activist quite simply said that, “in Senegal, people want accountability more and more”.<sup>71</sup>

Even if accountability demands are increasing, the reasons social accountability in Senegal is limited are still valid. Based on the above, three stand out.

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<sup>68</sup> Interview 46, social activist, Dakar, 28.11.2017

<sup>69</sup> Interview 46, social activist, Dakar, 28.11.2017

<sup>70</sup> Original quote: “... la plupart disent, ‘Le président doit nous rendre compte’, ‘Il doit nous dire qui l'a autorisé à dépenser l'argent public, ou à obtenir cet argent.’ ... si vous lisez ces - ces participations au discussions de la part de la société ... Les gens vous disent, ‘nous n'en savons rien mais nous voulons savoir maintenant’” (interview 70, Dakar, 11.12.2017).

<sup>71</sup> Interview 2, Dakar, 17.07.2017.



First, culture and tradition. Interviewees argued that especially the norm of *masla* is significant for how Senegalese engage with the state and with each other. Promoting consensus over conflict, *masla* implies that people dialogue rather than seek confrontations. While cultural explanations risk being deterministic, this norm proves important not only as a condition of social accountability but also for understanding state-society accountability relations more broadly. This will become evident from the chapters that follow.

Second, lack of capacity to engage in social accountability. The literature on taxation, governance and fiscal contracts has focussed on the capacity to act collectively as a condition of revenue bargaining (Deborah Bräutigam et al., 2008; Prichard, 2015). The findings from above concern more generally the capacity on the part of the individual that conditions whether people engage in social accountability or not. Determinants of capacity to engage in social accountability, based on data from interviews and the survey, were low education levels, high opportunity costs and what can be called poor access to accountability with reference to the literature on governance and public service delivery in Senegal. Low education levels imply that societal actors have little conception of what their rights are, where to go to demand their rights and how to do it in an effective manner. High opportunity costs imply that, for example, striking or protesting will mean loss of income, which many cannot afford. Lastly, poor access to accountability does not regard access to voting but “knowing the right people to go”. In addressing the challenges of these conditions, the survey respondents reported using brokers such as unions and religious leaders, the importance of which has been established in political and administrative ethnographies of governance in Senegal. Intermediaries could seem to facilitate social accountability by forming a link between societal and state actors; however, to the extent that brokers themselves respond to the needs of the societal actors, they may undermine social accountability.

Third, elections. The existence and importance of elections were mentioned by interviewees and survey respondents. As people in Senegal believe in the electoral institutions combined with high opportunity costs of engaging in social accountability, it seems that elections both directly and indirectly impede social accountability. The extent to which it can be thought to influence the role of taxation will be discussed in chapter 11.

Comparing the expectation that social accountability would be thriving<sup>72</sup> with the findings presented here, a need to distinguish between the political engagement and social accountability appears to be imperative.

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<sup>72</sup> As outlined in reasoning for selecting Senegal as case country (see section 6.4.1.).

Political engagement in Senegal is relatively high in terms of the proliferation and influence of civil society, business associations and unions, the mobilisation around elections, social responsibility and political discussions in the media, on the streets and online. Of course, it is imperative to acknowledge that some people have few means to engage. However, even if large parts of the population might not have regular contact with the state, many do have contact with or are engaged in unions, domestic civil society organisations and their religious groups (Lo, 2006). The political environment is open, civil liberties and political rights are largely respected and there is a space for civil society. At the same time, even if there are cases of social accountability, as presented shortly, the preceding sections indicate that political engagement *around accountability demands*, i.e. social accountability, is not common. There appears to be a fundamental difference between everyday political engagement, for example in associations, and social accountability.

Making this distinction between political engagement and social accountability helps make sense of why my expectation was not met. Arguably, the reasons or conditions summarised above explain this difference but there are other possible explanations, most prominent perhaps the lack of expectations of accountability. This point is not derived from the empirics above but from the definitions of contractual and accountability relations (section 5.1.). Political engagement in accountability demands presupposes that societal actors have an expectation of accountability on the part of the state, which, when unmet, triggers social accountability. In the survey data, there was an indication of expectations being absent, for example the pirogue owner saying, “they do not care about us”. In the following, it will become clear that societal actors in Senegal generally do have expectations of the state and as expectations are not met, social accountability is triggered; however, the lack of expectation of accountability is found to be an impediment in specific cases where social accountability could otherwise have been expected.

Acknowledging the presence of such conditions of social accountability has implications for how to interpret that so many informal, economic actors answered that they either did nothing or chose to cope when state actors did not respond to their needs. Doing nothing or coping could be understood as resignation in relation to the state, luring one to purport that there is no accountability relationship between society and the state.<sup>73</sup> Another interpretation more in line with the observations presented here is that the respondents have a clear idea about what they expect from the state and what they do not expect; how the scope of the accountability relations with different state actors varies; and crucially, what they can do to make accountability demands of the

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<sup>73</sup> Along the lines of Almond and Verba’s (1963) parochial or subject cultures.

state actors. Some would perhaps describe this as a “permissive” accountability relationship (Nugent, 2010), i.e. a deal of little accountability for little state intervention in people’s lives; however, as will become clear from the remainder of this analysis, there is more to state-society accountability relations in Senegal than *laissez-faire*.

Following the interpretation, two implications can be derived. First, there can still be social accountability under certain conditions, most importantly capacity to make demands, and by certain means, for example relying on intermediaries. Second, one place to look for social accountability is with these intermediaries, including religious leaders, unions or other business associations or, perhaps, civil society organisations. Both implications will prove themselves right in the studies of the twelve cases of social accountability.

In conclusion, the above sections paint social accountability with a big brush. The intention was not to characterise social accountability in Senegal in a definitive manner but to identify topics that are not only broadly held *ideas* about characteristics of the Senegalese society but significant, contextual conditions. Cultural norms, capacity to engage in collective actions and make demands, the role of elections, access to accountability and the importance of intermediaries are structural or actor-related conditions that either facilitate or impede social accountability. They are essential for understanding and making sense of state-society accountability relations, broadly, and they become significant for understanding the role of taxation.

As will become clear from what follows, there is social accountability in Senegal. To answer whether taxation features in social accountability in Senegal, it is instrumental to study the cases of social accountability in Senegal. Twelve cases of social accountability provide the empirical foundation for studying the role of taxation in state-society accountability relations in Senegal. These are introduced in the following.

## 7.4. Twelve cases of social accountability

In the first interviews during my fieldwork, I often asked the interviewees if they could think of a case where people had reacted to something the state did or did not do. As quoted earlier, one social activist answered negatively while indicating that there was a mountain of cases that could have prompted social accountability. Other interviewees suggested cases and together with cases identified in reports published by horizontal accountability institutions as well as those identified in media searches,<sup>74</sup> they constitute the main empirical

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<sup>74</sup> As described in section 6.4.12.2.

foundation of the analysis of the role of taxation in social accountability in Senegal.

Of the twelve cases of social accountability, ten are positive, one is negative and one concerns limited social accountability. In the next section, I briefly introduce the twelve cases and discuss why they were selected. This is followed by comparative observations about the targeted state actors, involved societal actors and the cases' triggers. These observations provide a basis for characterising state-society accountability relations in Senegal.

The social accountability case studies were based on a combination of data collected during fieldwork and data from an extensive media search. As the cases are introduced here, I do not discuss the reasoning underlying the cases. This is the focus on the analytical chapter.

#### 7.4.1. Introducing the cases

The twelve cases of social accountability are not claimed to be representative of social accountability in Senegal, but they do encapsulate political engagement in accountability demands across different localities, sectors, topics, targeting different state actors and involving different societal actors. The cases have been categorised according to the sectors they are set in, which is also the categorisation applied in the overview tables presented in this and the following chapters. Of the twelve cases, seven spread across three so-called case complexes divided by sector while the remaining five cases are set in each their sector. Combined, the case studies cover the following sectors: university; media; fishery; education; health; informal commercial; telecommunication; and the postal sector.

Brief descriptions of each case are presented in table 7.1 at the end of this section.

##### 7.4.1.1. The university sector cases

Empirically, the cases in the university sector are set within the *Université Cheikh Anta Diop de Dakar* (Cheikh Anta Diop University of Dakar, henceforth UCAD), and the societal actors are students. However, the cases reach beyond UCAD, engaging either students from other Senegalese universities or societal actors outside the university, including civil society actors and students' relatives. The case complex includes three cases.

The first case is related to the reform of the higher education system which began in 2013 (MESR, 2013). A part of the reform revolved around altering the financing of higher education system in Senegal. Higher education at public universities is in principle free in Senegal except for registration fees, and students are entitled to a stipend while studying. The reform plan proposed

increasing the student-paid registration fee as well as tying the size of the student stipend to high school grades and household income (Bao, 2017; MESR, 2016). The positive case of social accountability manifests in the students' demands for more influence as they did not feel properly represented in the reform process (Guissé, 2014)<sup>75</sup>. This case of social accountability is remembered across Senegal, because the subsequent student protests led to clashes with security forces on campus, resulting in the death of a student, Bassirou Faye (RFI, 2014b).

The second case in the university sector concerns the poor on-campus service delivery by COUD (the Student Service Centre at UCAD). It does not relate to a single event but comprises several instances of social accountability by students demanding that COUD or the Ministry improve on-campus services (A. Ba, 2011; *Le Quotidien*, 2014; *PressAfrik*, 2016c; *SeneNews*, 2012). Once, the students laid out fish from one of the restaurants in the streets of campus to protest the quality of the food (*SeneNews*, 2012). More recently, they demanded information and threatened to strike as an already delayed campus opening date came and went without COUD providing the students with information about when campus would actually re-open (Dakarmatin, 2018; Mansaly, 2018b; Sidibé, 2018).

The last case is a potential-cum-negative case of social accountability related to corruption in COUD. This potential case follows the OFNAC-report published in May 2016 that made the director of COUD, Cheikh Oumar Anne, personally responsible for embezzling 80 billion FCFA (equivalent to 12.2 million EURO) (OFNAC, 2016, p. 66ff). The report describes that money supposed to fund student stipends went to COUD-agents or the director without justification, and some stipends were paid without specified beneficiaries. The publication of the report did not spur social accountability on the part of the students, despite organisational capacity among the students at UCAD.<sup>76</sup> The students could also have been motivated by a sense of ownership over the embezzled money since, at least in principle, these are taken from the same budget that funds on-campus service delivery and student stipends.

The point of entry to the case complex was this last case concerning corruption in COUD, which I found reading the OFNAC-report in the beginning of fieldwork. The COUD-case concerns grand corruption and could be considered unlikely to trigger responses for a number of reasons.<sup>77</sup> However, the students at UCAD are organised and, as demonstrated in the two positive cases

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<sup>75</sup> Also discussed in interviews 24 and 48, students, Dakar, 13.11.2017 and 29.11.2017.

<sup>76</sup> Interviews 24 and 48, students, Dakar, 13.11.2017 and 29.11.2017.

<sup>77</sup> Over several decades, a large literature has dealt with the different negative links between corruption and, for example, political engagement and accountability (see

of social accountability in the university sector, they have often made demands of the exact same state actors, i.e. COUD and the relevant ministry, over other related issues. Comparisons of the three cases provide an opportunity to understand positive and negative cases of social accountability.

Furthermore, the findings in these cases prove to be transferable beyond the university walls. From visiting the universities and talking to students and professors, I find that the Senegalese universities embodies a micro-cosm of the broader society<sup>78</sup> in terms of demography, as universities are largely accessible beyond the urban middle classes, and the way student politics closely resemble national politics.<sup>79</sup> Thus, university-related explanations why social accountability does or does not occur, the collective actions used by students engaged in social accountability and the reasoning underlying their accountability demands, as discussed in depth in section 10.1, resonate strongly with what was observed in the other social accountability cases.

#### 7.4.1.2. The media sector cases

The media-sector case complex consists of two positive cases of social accountability. The first case occurred during the eight-year process of reforming the Media Law (I. Diallo, 2011; A. Diouf, 2013; Doucoure, 2012; Mane, 2013; Pires, 2012). The objectives of the reform were to update and improve regulation of the media sector, modify the scheme for public support to media outlets and, at least initially, to decriminalise journalists. The reform process was initially very inclusive, consulting and directly involving actors from the media sector (I. Diallo, 2011; Ndaw, 2013a; F. Ndiaye, 2017c); however, as the process went on, societal actors from the media sector felt more and more excluded. At the same time, the reform was moving slowly due to disagreement in the National Assembly over especially the proposal to decriminalise journalists (I. Ba, 2014; Ndaw, 2013b). In June 2014, this disagreement led the Minister of Communication to withdraw the law proposal (F. Ndiaye, 2014).

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e.g., Bardhan, 1997; Caiden, 1997; Caiden & Caiden, 1977; Kostadinova, 2009; Warren, 2004). Within the post-colonial African context, Ekeh (1975) has argued that the “civic public” inherited from colonial powers lacks the moral imperative present in the “primordial public” rooted in primordial groupings (p. 92). Corruption in the civic space is accepted and perhaps even expected because of how the two publics interact. The reasons the students did not engage in this case will be discussed at length in section 10.1.

<sup>78</sup> This was also expressed by the rector of University of Thies in an interview during a forum held at UCAD under the title *La crise des universités en Afrique* (The crisis of African universities) (Cisse, 2014).

<sup>79</sup> Interview 24, student, Dakar, 13.11.2017.

The exclusion and the withdrawal caused a strong reaction from the sector's societal actors, who demanded that the state again included them in the reform process (Bop, 2017b; Camara, 2015; Diatta, 2014; Djigo, 2016b, 2017a; M. I. Kane, 2017; F. Ndiaye, 2017a, 2017b).

The second case is embezzlement in the state-owned *Société Sénégalaise de Presse et Publicité Le Soleil* SSPP Le Soleil (Senegalese Press and Advertising Company The Sun, henceforth SSPP Le Soleil). This positive case of social accountability was identified in the IGE-report published in 2015, reporting extensive embezzlement (IGE, 2015, p. 131ff). The publication of the report spurred a reaction on the part of the employees (O. D. Kane, 2015; Le Quotidien, 2015; Mine, 2015; PressAfrik, 2015b), who demanded that the state take responsibility for the poor management of SSPP Le Soleil that facilitated embezzlement (Ayoba Faye, 2017; Mine, 2015; C. Sarr, 2017).

In contrast to the university case complex, these two cases are significant each on their own terms rather than as a complex. The case concerning the reform of the Media Law is interesting because it is a case of societal actors expecting and demanding political inclusion and thus a matter of procedural rather than substantive demand. The SSPP Le Soleil case is interesting, because one could imagine a case of social accountability that looked completely different. A group of societal actors outside the media sector could have demanded accountability for the waste of public money, or actors in the independent, private media with a capacity and perhaps interests could have demanded control of the public SSPP Le Soleil. Instead, social accountability was driven by employees who held the state rather than the company leadership responsible.

An important reason for focussing on the media sector is that it is a formal sector. Thus, the case complex expands the perspective, complementing observations in, for example, the university sector and the fishing sectors (see below). The formality implies, first, that the sector is, at least supposedly, taxed, which means that taxation as leverage could feature in their accountability demands. Second, formality could influence both the scope and types of collective actions used by sectoral, societal actors engaging in social accountability, rendering it disparate from what is observed in cases set in other sectors. As such, it contributes to a greater variation of cases.

#### 7.4.1.3. The fishing sector cases

The fishing sector comprises two large sub-sectors, namely the industrial sector and the artisanal sector. The case complex includes two positive cases of social accountability in which the two sub-sectors largely stood together in their demands of the state. Other cases where demands were made solely by a

group of actors in the informal artisanal sector were identified but were not studied in detail due to information limitations within the timeframe.

The first case relates to the reform of the Fishing Code. The reform had been under way for several years when a string of governance issues in 2015 revived the reform process (I. Diallo, 2014; A. Diouf, 2014; Sogui Diouf, 2015; Mbodj, 2013). Societal actors from the sector together with Greenpeace Africa demanded that the state took responsibility for the development of a sustainable fishery in Senegal by ensuring a progressive legislative framework for the fishing sectors (Diagne, 2015; Greenpeace, 2014; A. S. Ndiaye, 2013; Press-Afrik, 2014b).

The second case happened in the wake of the announcement of a new fisheries agreement between Senegal and the EU in April 2014 (EU, 2014). The societal actors in the sectors demanded to be included in the considerations of whether to enter a fisheries agreement as well as the negotiations of the agreement, and demanded that the state reconsidered the agreement (APS, 2014a, 2014b; Badiane, 2014; Dasyuva, 2014; A. Diallo, 2014; A. K. Niang, 2014; PressAfrik, 2014a).

Both cases are interesting because they provide an opportunity to study social accountability from the perspective of one of Senegal's most important economic sectors. The fishing sector contributes almost 5 % to Senegal's GDP, 10 % to Senegal's foreign exchange earnings (ANSD, 2019), employs around 600,000 people and is extremely important for food security in the country (CSE, 2015). The industrial fishing sector primarily exports the catches, pays an export tax and withholds taxes for their employees. The artisanal sector is very informal, and its contribution to government revenue is comprised of payments for pirogue licenses, permits to sell or process fish, and VAT on the inputs. Despite the significant contributions to the economy, the sector's relationship with the state is complex. The fishing sectors are highly dependent on state regulation and, yet, extremely difficult for the state to regulate and control, not least because especially the artisanal fishing sector is as much as social business as it is an economic affair. This complexity manifests itself in the accountability relationship with the state and, thus, in the cases of social accountability.

#### 7.4.1.4. Various cases

The last group of cases comprises five individual cases set in five different sectors. Four of the social accountability cases were positive while the last one was limited.

The first case is set in the educational sector. The positive case of social accountability occurred following a decision to suspend the operating license



of the company Başkent Egitim, which ran a group of well-renowned private schools called Yavuz Selim. The operating license was suspended following pressure from Turkey because Başkent Egitim was linked to the Gülen movement, which was allegedly behind the attempted coup in Turkey in July 2016 (Angey, 2018; Cisse & Gomis, 2017). The decision met a strong reaction from several groups of societal actors including parents, students and teachers, who demanded that the state reconsider the decision and to preserve the Yavuz Selim schools (Angey, 2018; Baldé, 2018; Gomis, 2016, 2017a, 2017c; Liberation, 2017). It is significant for especially two reasons. First, it was not driven by an association or organisation per se, but primarily by a group of parents. Second, the Yavuz Selim schools were generally recognised as some of the best private schools in the country, with the school fees comparable to the best French and American schools. Hence, the involved parents could be assumed to taxpayers and, therefore, perhaps expected to use this position as leverage.

The second case is set in the health sector and occurred as Senegal's only radiotherapy machine, treating some types of cancer, broke down in December 2016 (Bop, 2017a; Medang, 2017). The positive case of social accountability was led by a group of activists in cooperation with the civil society organisation *Ligue Sénégalaise contre le Cancer* (Senegalese League against Cancer, henceforth LISCA), which demanded that the state promptly purchase a new machine.<sup>80</sup> In parallel, the societal actors created a fundraiser to support patients going to Morocco for treatment in the meantime. This case is significant, partly because it concerns public health provision and partly because of its outlet, namely social media. Social media constitutes an increasingly important space for interactions between state and societal actors in Senegal and elsewhere.<sup>81</sup> The societal actors developed a social media campaign with the hashtag #SUNUradiothérapie<sup>82</sup> and a fundraiser with the hashtag #200millionchallenge, and succeeded in reaching beyond social media to the broader media landscape and into the streets.<sup>83</sup> According to data from the survey of informal economic actors in Dakar, around half of the respondents reported to have heard about the radiotherapy breakdown. Thus, this case was not necessarily limited to a narrow group of societal actors from a specific sector with

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<sup>80</sup> Interview 50, social activist, Dakar, 29.11.2017

<sup>81</sup> For studies related to Senegal, see for example a report by *Institut Panos Afrique de L'Ouest* (2013) or a comparative study with Ethiopia (Lemke & Chala, 2016). For important contributions on the role of social media and political participation, see Gil de Zúñiga (2009), Van Laer and Van Aelst (2010) and Anduiza et al. (2012). For case studies, see for example Ingrams (2015) on South Africa or Specht and Ros-Tonen (2017) on Columbia.

<sup>82</sup> *Sunu* meaning 'our' in Wolof.

<sup>83</sup> Interview 50, social activist, Dakar, 29.11.2017

a specific set of interests. In principle, it concerned the broader population since it revolved around public health care paid for by public funds. Interestingly, social accountability did *not* develop beyond the demand for new radiotherapy machines into a call for reprioritisation or reform of the health sector.

The third case is set in the commercial sector, more precisely the central market of Mbour, a small and busy hub on the Senegalese coastline, *Le Petit Côte*, reaching south from Dakar. This case is similar to the one concerning poor service delivery at the university campus as it comprises several recurring cases of social accountability. The positive case of social accountability was driven by market traders, organised both at market level with a spokesman and in the local section of one of Senegal's most influential business associations, *Union Nationale des Commerçants et Industriels du Sénégal* (National Union of Traders and Industrialists in Senegal, henceforth UNACOIS) (Dakaractu, 2015; Mansaly, 2018a). The market traders demanded better cleaning of market areas and improved regulation of the central market area, and directed the demands at the mayor (S. N. Ba, 2012; Dakaractu, 2015; Mansaly, 2018a; Mbour.info, 2015).<sup>84</sup> The main collective action of the market traders was the threat to resist taxation, which renders it a typical positive case of social accountability both in Senegal and beyond. It is the only case among the twelve cases of social accountability where taxation features centrally.

The fourth case is set in the telecommunication sector and revolves around the public enterprise *Société Nationale des Télécommunications du Sénégal* (National Company of Telecommunications in Senegal, henceforth SONATEL) against the backdrop of its privatisation in 1997 and Orange (then *France Télécom*) becoming de facto majority shareholder in 1998 when the Senegalese state sold 9 of its 33 % of the shares to Orange (A. O. Diallo & Clémencot, 2017; Malou, 2013). The positive case of social accountability began in December 2015 when *Syndicat national des travailleurs des Postes et Télécommunications-Section* (National union for employees in the Post and Telecommunications, henceforth SNTPT) together with *Confédération nationale des travailleurs du Sénégal* (Senegalese National Workers' confederation, henceforth CNTS) reacted to the prospects of SONATEL outsourcing

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<sup>84</sup> This social accountability case will for some overlap with their understanding of a revenue bargain. What renders this a case of social accountability rather than a revenue bargain is that its point of departure is dissatisfaction with poor performance of the state actor, in this case the local government. This differs at least from my understanding of revenue bargains, which begins with a change in the state's tax effort, often increased taxation, which prompts a societal reaction, for example, a demand for something in return.

Senegalese jobs to other branches of Orange elsewhere in West Africa (Diatta, 2015; Le Quotidien, 2016; PressAfrik, 2016a). SNTPT and CNTS demanded that the state took responsibility for the future of SONATEL. The significance of this case lies in the arguments applied expressing expectations of the state that resonates with other cases.

Lastly, the fifth case relates to another public enterprise, *Société National La Poste* (National Post Company, henceforth SN La Poste). The OFNAC report from 2016 described how poor management of a compensation scheme for postal checks enabled corruption within SN La Poste and how, as a result, the enterprise had accumulated a huge debt to the public treasury (OFNAC, 2016, p. 74). OFNAC's enquiry into the SN La Poste was caused by a grievance by M23 on behalf of a whistle-blower employed in SN La Poste.<sup>85</sup> Besides the grievance, no accountability demands were made in public following the publication of the report, which makes it a limited case of social accountability. Meanwhile, corruption in SN La Poste is well known in the public, and references are made to it regularly by civil society actors (Diatta, 2016; M. Niang, 2018), in news articles (Cisse, 2017; Ouestaf News, 2017f) and unprompted in some of my interviews.<sup>86</sup> Today, the debt has grown and the problem has become a focus of IMF, discussed in IMF staff reviews under the Policy Support instrument and the Senegalese government has committed itself to restructure SN La Poste in order to address the problem.

Together, the twelve social accountability cases provide a broad, comprehensive view of social accountability. They are not necessarily representative, but the broad empirical basis supports the empirical validity of the interpretations made later regarding features of state-society accountability relations in Senegal and the role of taxation.

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<sup>85</sup> Interview 20, CSO representative, Dakar, 09.11.2017.

<sup>86</sup> For example, interview 55, journalist, Dakar, 07.12.2017.

Table 7.1: Overview and description of social accountability cases

The case	Social accountability	Brief description
The university sector	Reform of higher education financing	Positive In 2013, a reform of the higher education policy framework began. It included a reform of the financing of higher education, including modification of student stipends and increased student-paid registration fees. The students felt excluded from the process and engaged in social accountability by demanding more influence.
	Poor on-campus service delivery	Positive COUD manages housing and food service on campus, but the students regularly engage in social accountability, demanding better services.
	Corruption in COUD	Negative OFNAC's 2016-report made the director of the student's centre, COUD, at the main university in Dakar personally responsible for embezzling 80 billion FCFA. The students did not engage in social accountability.
The media sector	Reform of the Media Law	Positive The process of reforming Senegal's Media Law lasted from 2010 to 2017. During the process, the societal actors in the sector engaged in social accountability, demanding a speedier reform process and more influence.
	Embezzlement in SSPP Le Soleil	Positive IGE's 2015-report found extensive embezzlement within the state-owned newspaper, SSPP Le Soleil. Employees from SSPP Le Soleil engaged in social accountability, demanding that the state take responsibility for the management and future of the newspaper.
The fishing sectors	Reform of the Media Law	Positive The process of reforming Senegal's Media Law lasted from 2010 to 2017. During the process, the societal actors in the sector engaged in social accountability, demanding a speedier reform process and more influence.
	Embezzlement in SSPP Le Soleil	Positive IGE's 2015-report found extensive embezzlement within the state-owned newspaper, SSPP Le Soleil. Employees from SSPP Le Soleil engaged in social accountability, demanding that the state take responsibility for the management and future of the newspaper.

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The case	Social accountability	Brief description
Yavuz Selim schools	Positive	In December 2016, the operating license of the organisation managing the private Yavuz Selim School was suspended. Staff, students and parents engaged in social accountability, demanding that the decision be revoked.
#SUNUradiothérapie	Positive	In December 2016, Senegal's only radiotherapy machine, treating some kinds of cancer, broke down. A group of societal actors together with the CSO, LISCA engaged in social accountability, demanding that the state to react promptly by buying a new machine.
The Mbour Market	Positive	The local government is responsible for cleaning and regulation of the central market areas in Mbour. Organised market traders regularly engage in social accountability, demanding cleaning and better regulation of mobile street vendors.
SONATEL-Orange	Positive	When it was announced in December 2015 that a number of Senegal-based positions in SONATEL would be outsourced to branches outside Senegal, the employees engaged in social accountability, demanding that the state take responsibility for the future of SONATEL.
Corruption in SN La Poste	Limited	OFNAC's 2016-report relayed issues with the management of a compensation scheme for postal checks and SN La Poste's resulting debt to the public treasury due to corruption within the enterprise. OFNAC's enquiry was a result of a grievance made to OFNAC, but the publication and broad public awareness of the problem did not induce any social accountability.

### 7.4.2. Comparing the cases

From the brief introductions of the twelve cases of social accountability above, it is evident that social accountability does happen in Senegal. Not only does social accountability occur across different sectors, it involves different societal actors and is triggered by different circumstances and events. The societal actors do engage the state; they have expectations of the state; and they make accountability demands. Given the broad narrative that social accountability in Senegal is limited, it is a key finding that social accountability occurs across socio-economic contexts in Senegal.

In the following, I dwell on three aspects of the cases; the state actors targeted by the societal actors, the societal actors involved in the cases and what triggered the cases. The comparative observations find especially three prominent characteristics of social accountability and, thus, state-society accountability relations. First, the observations widely show the same as the extensive literature on governance and accountabilities in Senegal (Beck, 2008; Blundo, 2006, 2015; Gomez-Temesio, 2016); relational networks matters, also in social accountability. This is evident from which state actors the societal actors target and, as will be argued, from references made to “the state” or “the president”, rendering these relatable and thereby accountable. Second, besides a representation of different sectors, I find that there is a great variation in the kinds of societal actors but that capacity to organise or support from other societal actors, national as international, seems to be a necessary condition of social accountability. Third, in analysing the triggers of the cases, I identify what will prove to be a significant feature of state-society accountability relations in Senegal. The societal actors expect that the state involves them in policy- and decision-making processes. In several cases, social accountability was triggered as the societal actors experienced being excluded. Thus, inclusion of societal actors is a positive expectation of the state against which the societal actors hold the state to account.

These three characteristics prove instrumental for understanding the scope of social accountability as well as the role of taxation in state-society accountability relations in Senegal.

The studies of the social accountability cases also explored *how* societal actors engage with the state over accountability demands, i.e. the types of collective actions applied. For reasons related to scope of the thesis, I refrain from diving into this here. For information, a table in Appendix VII presents the cases and the different kinds of collective action applied. Examples of the individually written case studies can be found in Appendix IV.

#### 7.4.2.1. Targeted state actors

Social accountability is defined as political engagement with the state around accountability demands. Therefore, it is imperative to consider which state actors were targeted in the social accountability cases. Across and within the twelve cases of social accountability, this varied from the immediately responsible state actor to the president as well as to the “state”. This section demonstrates how the cases show that the societal actors have an awareness of both formal and informal institutions designating both authority and accountability. Furthermore, it will be argued that the way the societal actors target the president and the state in cases of social accountability can be seen as expressions of a broad accountability relationship between the societal actors and the state and its institutions.

Across the cases, the societal actors generally do target the state actor most immediately responsible for the matter of the case. When demanding better service delivery, the students target COUD; when SSPP *Le Soleil* is being mismanaged, the employees target both the President and the ministry under whose supervision the newspaper is. The fishing sectors generally talk to and interact with the Minister of Maritime Economy, and the parents of students at the Yavuz Selim schools targeted the Ministry of Education. Furthermore, in the university cases, the students claimed that if COUD did not respond, they would let the authorities know, thus turning the accountability demand towards the state actor responsible for COUD.<sup>87</sup>

Quite extensively, the societal actors target *Le President Macky Sall, Le President de la Republique, Le chef du l'Etat*. For example, in the case concerning the new fishing agreement with EU, members from *Plateforme des acteurs de la pêche artisanale du Sénégal* (Platform for Actors in the Artisanal Fishery in Senegal, henceforth PAPAS), “invited the Head of State to respect his commitment to protect the fishing resources”<sup>88</sup> (A. Diallo, 2014). Many interviewees often referred to what the President does, decides or wants. For example, political plans are attributed to the president, such as when a representative of a national business association said, “The President of the Republic has two years ago announced that he wants Senegal to be self-sufficient in rice production.”<sup>89</sup> In several of the cases, President Macky Sall responded to

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<sup>87</sup> Interview 48, student, Dakar, 29.11.2017. See also Mansaly (2018b).

<sup>88</sup> Original quote: “Dans la foulée, ils ont initié une pétition et *invitent le chef de l'Etat à respecter son engagement de préserver les ressources halieutiques*” [in-text quote emphasised].

<sup>89</sup> Interview 49, Dakar, 29.11.2017. Original quote: “Le Président de la République, il y a deux ans a annoncé qu'il souhaite que le Sénégal soit autosuffisant en riz.”

some of the demands. For example in the #SUNUradiothérapie-case, the President addressed the campaigners indirectly during a speech in Abu Dhabi, United Arab Emirates. He argued, somewhat agitatedly, that these people had nothing to do in their lives besides wandering around and taking every chance to talk about things they do not understand, manipulating the Senegalese people<sup>90</sup> (Dakaractu, 2017a). In the case regarding the Media Law-reform, President Macky Sall suggested that instead of marching for a timely adoption of the new Media Law, the actors of the press should use the march to celebrate freedom of the press rather than to protest (Djigo, 2017b).

The fact that the president is a point of reference is not a surprise. Senegal does have a centralised, though formally semi-presidential system with many competences lying with the President himself.<sup>91</sup> These competences include appointing the government, the ministers and most directors of public enterprises and institutions. From an accountability perspective, it therefore makes sense for societal actors to target the president. This can indicate awareness of the formal institutions, giving the president the authority to appoint or re-appoint (and thus sanction) a state actor made responsible for mismanagement, as well as a recognition of the fact that the Senegalese president, both formally and informally, is in charge.

Besides targeting demands to immediately responsible state actors or the president, the societal actors in many of the cases also targeted, *l'État du Sénégal*, the Senegalese state. For example, in the SONATEL-case, the societal actors held a press conference to denounce “the silence of the Senegalese state”<sup>92</sup> (Diatta, 2015). Regarding poor service delivery at UCAD, a student argued that the problems called for adjustment “on the part of the state”.<sup>93</sup> Such references to the state as a unitary actor can, from an accountability perspective, seem ineffective, because who is to be accountable to demands made to the state? That the state is referred to as a unitary actor can be seen merely as

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<sup>90</sup> Paraphrased from the following excerpt from the speech in French: "Il faut que certains gens aillent chercher autre chose à faire que de dire des choses qu'ils ne maîtrisent pas. Des gens qui n'ont rien à faire de leur vie à part errer, profitent des situations dont ils ne savent rien, pour dire n'importe quoi et essayer de manipuler les Sénégalais. Ils ne connaissent rien de la situation actuelle, mais il faut qu'ils parlent tous les jours même si c'est pour ne rien dire."

<sup>91</sup> A presidential system that has recently become even more centralised with Macky Sall's government's suggestion to remove the prime minister, making the president the de facto leader of the government (Oteng, 2019).

<sup>92</sup> Original quote: "... [ils] ont dénoncé le mutisme de l'Etat du Sénégal ..."

<sup>93</sup> Original quote: "Les problèmes structurels et fonctionnels de l'UCAD sont nombreux et appellent à un nécessaire redressement *de la part de l'Etat*" [in-text in emphasis].



an easy point of reference for societal actors, or as an indication of a detachment between the state and societal actors. However, it could also suggest what appears almost an opposite phenomena. The state is somewhat anthropomorphised, described as a specific person one can relate to, who is attributed the ability to act and thus also to be responsible and accountable. This is discussed shortly.

Besides directing their demands towards state actors, for example in denouncements in the media, another important point here is that societal actors also target state actors by going directly to them. A student described that when there are problems with the restaurants, they go directly to the director of COUD. A leading member of a business association in the fishing sector said that when they want to complain, they call the minister and ask to get a meeting with him.<sup>94</sup> In some cases, these personal meetings are facilitated by personal relations. In the #SUNUradiothérapie-case, an activist described how they had gone to meet one of President Macky Sall's advisors, because someone in the group knew him.<sup>95</sup>

While this is a point of *how* societal actors engage with state actors, it does say something about *who* they target in an abstract sense. When societal actors go meet with a state actor, they are not meeting a stranger. They might be friends in the private sphere, as in the #SUNUradiothérapie-case or they might come from the same village, as Gomez-Termesio (2016) finds in relation to water provision in rural Senegal. Even when societal and state actors are strangers, they might not be; they might come from the same region or know each other's relatives. In the fishing sector, for example, the minister is a fellow fisher. In one way or another, these circumstances imply that the societal actor and the state actors are in an accountability relationship, allowing them to be someone to each other. As mentioned earlier, an extensive, primarily ethnographic literature on Senegal emphasises the dominance of relational networks in public service provision (Beck, 2008; Blundo, 2006, 2015; Gomez-Temesio, 2016). Blundo and Olivier de Sardan even conclude that there is "an extreme personalisation of administrative relationships" (in Blundo, 2015, p. 153).

This personalisation was expressed in some of my interviews. For example, an interviewee talked about someone becoming a billionaire by "befriending the state" and, furthermore, portrayed the state as "a stranger" to a large group of the Senegalese population.<sup>96</sup> In both statements, the state is anthropomorphised. In the first quote, "the state" is a reference to an actual someone

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<sup>94</sup> Interview 30, Dakar, 17.11.2017.

<sup>95</sup> Interview 50, Dakar, 29.11.2017

<sup>96</sup> Interview 13, CSO employee, Dakar, 26.10.2017.

or probably several people who, in the case referred to by the interviewee, can give access to public tenders. Within the understanding of the literature on brokers and intermediaries that state-society relationships are deeply personalised, the claim that the state is a stranger would simply imply that large parts of the population do not know someone in the state who can provide access; they are excluded because of their lack of network.

Meanwhile, a related but not contrasting point is that, generally, demands calling on the “state” can be understood as expressions of a broad accountability relationship between the societal actors and the state. Whereas reference to “the state” can be seen to indicate detachment from this abstract phenomenon, the anthropomorphism articulated in the quotes above could also imply that the Senegalese state is seen as a “someone”. The demands targeting “the state” render the state an actor who is relatable and, partly therefore, can be made responsible and accountable for something and is expected to do something. In this perspective, calls on the state do not differ from demands targeting the president. Both kinds can be understood as an expression of expected accountability, i.e. societal actors do feel that the state or the president is and should be accountable to them. This accountability relationship will for some be personal, because they actually know someone in the state, but it does not have to be. The observed significance of elections shows this; for example, the survey respondent who says that when the president does not respond to his needs, he votes him out in the next election (section 7.2.). That state-society accountability relations are more than network and brokers is substantiated by the expressed features of the state-society accountability relationship to be identified from the chapters that follow.

Summing up, the above demonstrates that the societal actors do target the immediately responsible state actors. This indicates an awareness of both formal and informal institutions defining authority, responsibility and accountability. Furthermore, societal actors often make demands of both “the state” and “the president”. As discussed above, this should not necessarily be interpreted as signalling distance between the state and societal actors but could just as well as be evidence of the presence of a broad accountability relationship between the state and societal actors.

#### 7.4.2.2. Involved societal actors

The twelve cases of social accountability involved several kinds of societal actors, from employees to market traders, from organisations with a history of political engagement to activists organised around the specific case. As expressed in these cases, it is found that there are many accountability relations between the specific groups of societal actors and the targeted state actors.

However, it is also found that in many of the cases, the societal actors work to make alliances or get active support from societal actors who are not immediately touched by the case.

In the case complex from the university, the societal actors under focus were the students. The two positive cases of social accountability in this sector demonstrate that the students are generally well organised and do mobilise around accountability demands targeting either COUD or the Minister of Higher Education. The explanation for why they did not engage in social accountability in reaction to the report of corruption in COUD is therefore not found in their lack of capacity to organise but in their expectation of what would come of it. This is discussed in detail in section 10.1.

In the cases set in the fishing sector and the Mbour Market-case, the involved societal actors were primarily organised in business associations. In the Mbour market-case, the market traders were organised both in a local business association on a market level and relied on the organisational power of the politically influential, national business association UNACOIS. In the cases set in the fishing sectors, the societal actors were mainly organised in business associations such as *La Fédération Nationale des Groupements d'Intérêt Economique de Pêche du Sénégal* (The National Federation of Economic Interest Groups in Fishery in Senegal, henceforth FENAGIE-PECHE), organising actors from across the value chain in the artisanal fishery, and *Groupement des Armateurs et Industriels de la Pêche au Sénégal* (Senegalese Association of Industrial Ship-owners and Manufacturers, henceforth GAI-PES), organising sectors in the Senegalese fishing industry.

In these cases, the role of Greenpeace Africa should not be downplayed. It is evident that Greenpeace Africa was important, especially, for the mobilisation of actors in the artisanal fishing sector. This is true at least with regard to the public campaign and a petition to push for a progressive legislation,<sup>97</sup> and when fishers invited members of the National Assembly to meet them at the quay the day before the vote on the Fishing Code (Diagne, 2015). That Greenpeace Africa was a driver of the public campaigns is substantiated by the following quote from an interview with two leading members of a national business association working in the artisanal fishing sector. One said, “it is very rare to see fishermen with stones, shouting on the beach. We go to the TVs, the radio to protest. But we haven't seen fishers go on strike in the past, uh, no. In any case, it is not the style of fishers in Senegal.”<sup>98</sup> On the one hand,

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<sup>97</sup> Under the parole *Oui pour un code de la pêche progressiste* (Yes to a progressive fisheries code).

<sup>98</sup> Interview 30, Dakar, 17.11.2017. Original quote: “Il est très rare qu'on voie les pêcheurs avec des cailloux - ou crient sur la plage, on va au niveau des télévisions, de

then, the involvement of Greenpeace Africa suggests that the cases cannot per se be taken as evidence that also informal actors in the artisanal sector engage with the state over accountability demands. On the other hand, the quote underlines the importance of being wary of where one looks for social accountability in making such conclusions. Independently of who drove these cases and how the societal actors engaged the state, the cases do suggest an accountability relationship between the fishing sectors and the state. This will become evident from the discussions of the cases in sections 9.2.2 and 10.2.3.

COUD, SSPP Le Soleil and SN La Poste are all cases of public enterprises or institutions where public finances have been embezzled. As a group, they are interesting because the embezzlement constitutes mismanagement of public finances why, in theory, a wide group of societal actors could claim that this is a waste of the public's money, with reference to their position as taxpayers or as citizens feeling ownership over public funds. The only positive case of social accountability between the three was the SSPP Le Soleil-case where, interestingly, it was the public enterprise's employees who drove social accountability, arguing that the state was responsible for ensuring SSPP Le Soleil's future. The same happened in the case of SONATEL. Though this latter case did not concern embezzlement of public funds or a public enterprise per se, the employees organised in their unions saw the state as responsible for SONATEL and engaged in social accountability.

Across the varying circumstances of the different cases, they show the importance of unions as actors in social accountability. The unions were central in the cases of SSPP Le Soleil, SONATEL and the Media Law reform but played a limited role in the Yavuz Selim-case where the teachers' union did make some comments in the press.

In the cases of Yavuz Selim and #SUNUradiothérapie, the most prominent societal actors had to a wide extent organised in response to the trigger of the social accountability case. In both cases, personal motivations were important for the organisation around social accountability. In the Yavuz Selim-case, both parents and teachers had a strong personal interest in the state revoking the decision to suspend the license to operate. In the case of #SUNUradiothérapie, a social activist involved in the case said that several of the activists driving the social media campaign had themselves had cancer or knew someone who had.<sup>99</sup>

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la radio pour revendiquer. Mais on n'a pas encore vu des pêcheurs aller en grève, euh non. C'est pas le genre en tout cas des pêcheurs au niveau du Sénégal.”

<sup>99</sup> Interview 50, Dakar, 29.11.2017

On a final note, in several of the positive cases of social accountability, the societal actors driving the social accountability were supported by other societal actors, such as the youth organisation *Y'en a Marre*, one of the largest Senegalese CSOs, Forum Civil, or other workers' unions. It is also common that the involved societal actors themselves actively engage with other societal actors possibly to build alliances and support for their cause. For example, in relation to the Media Law reform, *La Coordination des associations de la presse* (Coordinating council of Press Associations, henceforth CAP) and *Conseil des diffuseurs et éditeurs de presse au Sénégal* (Council of Press Distributors and Publishers in Senegal, henceforth CDEPS) held a collective press conference where they announced that they would be meeting with religious leaders, CS representatives and even diplomatic representations to get these national and international actors to support the push for getting the Media Law voted through in the National Assembly (Djigo, 2017a). In the Yavuz Selim-case, the demands were supported widely by teachers' unions as well as parts of the broader civil society (Baldé, 2016b; Baldé & Faye, 2017). These organisations participated in press conferences as well as demonstrations in Dakar and other cities where Yavuz Selim schools could be found (Angey, 2018; A. Fall, 2016; Ndarinfo.com, 2016). Most notably, the Caliph of the Mourids Brotherhood expressed his support of the schools (Sane, 2016), and *Y'en a marre* arranged a support concert on the grounds of one of the schools in Dakar in January 2017 (Gomis, 2017a).

Summing up, the societal actors involved in social accountability represent a wide group of Senegal society. This demonstrates that interacting with the state is not for a selected, exclusive group of societal actors, and it evidently shows that there is no omnipresent detachment between societal actors and the state. There are accountability relations between different societal actors and the Senegalese state, while the cases also show that societal actors tend to stand together, support "fights" in other sectors and form alliances when they engage with the state over accountability demands. It is of course important to be aware of the variation between different societal groups. The societal actors involved in the cases here all exhibit a capacity to engage, either because they are organised in employees' organisations, are well-educated and able to organise among themselves or with the support from an international organisation. Groups that are more capable will feel less estranged, and less capable group will find it more meaningful to do nothing or solve the problems themselves if they cannot get help from more capable actors, as it was expressed in interviews and survey responses. Hence, there is an inherent positive bias among the cases which should be taken into consideration as conclusions are drawn and assessed.

### 7.4.2.3. Triggers

The taxation literature has primarily focussed on cases of revenue bargains where the trigger of the interaction between state and societal actors has been a change in tax effort, either on the policy or implementation level. An important premise of the analysis is that it is relevant to look for the influence of taxation in other kinds of cases of state-society interactions. Therefore, I focus on social accountability cases.

In such cases, the primary trigger was expected to be dissatisfaction with a state decision, non-decision, action, non-action or performance generally. Evaluating on this expectation, I discuss the triggers of the positive cases of social accountability here. Importantly, the trigger did not establish the setting of the case but triggered social accountability within this setting as in accountability demands targeting the state. For example, the trigger of social accountability related to the reform of higher education financing was not the reform but the experience of being excluded from the process. In order to identify the exact trigger of social accountability, one thus has to rely on studying cases in some detail. Table 7.2 summarises the cases with each their trigger. The triggers were identified partly from what was expressed in interviews or in news articles as well as implied by the timing of the specific social accountability case.

First, a broad observation can be made. Between the positive cases of social accountability, the matter in many of the cases can be said to entail some relevance for the individual level. For example, as discussed above, personal motivations were very much present in the Yavuz Selim and #SUNUradiothérapie cases. Similarly, in the Mbour Market-case, lack of cleaning and regulation is an issue for the individual trader whose business is dependent on customers' willingness and ability to come to the shop. In the case with public enterprises, the employees were reacting because the matter of the case regards their workplace. They feel directly or indirectly touched by what had happened as in the SSPP Le Soleil-case or what was happening as in the SON-ATEL-case. The SSPP Le Soleil-case concerns corruption and compared to the negative and the limited cases in relation to COUD and SN La Poste, the individual component may explain why something happened in the former and not in the latter. However, there was arguably an individual component in the COUD-case, because the embezzled money was supposed to pay on-campus services and student grants. In this case, other contextual conditions proved important as discussed in section 10.1.

Table 7.2: Overview of social accountability cases and their main trigger

	The case	Social accountability	Trigger of social accountability cases
The university sector	Reform of higher education financing	Positive	Exclusion from the reform process
	Poor on-campus service delivery	Positive	Most recently, postponement of university opening day because COUD owed restaurant managers contract payments
	Corruption in COUD	Negative	N/A
The media sector	Reform of the Media Law	Positive	Slow pace of and exclusion from the reform process
	Embezzlement in SSPP Le Soleil	Positive	Publication of IGE-report and, later, the breakdown of dialogue between employees and dialogue
The fishing sectors	Reform of the Fishing Code	Positive	Governance issues exhibiting the need for progress in the reform process
	New fishing agreement with EU	Positive	The decision to enter a fishing agreement with EU as well as the exclusion from the preceding negotiations
Various sectors	Yavuz Selim schools	Positive	Senegalese state announced the closure of the Yavuz Selim schools
	#SUNUradiothérapie	Positive	The breakdown of the machine
	The Mbour Market	Positive	Lack of cleaning and regulation in the central market area
	SONATEL-Orange	Positive	The announcement that Orange would move a number of Senegalese jobs to outside Senegal
	Corruption in SN La Poste	Limited	A whistle-blower contacted M23

Beyond the personal motivation, three triggers account for a majority of the cases. The first two are dissatisfaction with a state decision and dissatisfaction with public service delivery. However, why dissatisfaction triggers social accountability in a specific case is often contextual.

In the cases of dissatisfaction with a state decision, this implies that it is not only the decision itself and its ramifications that prompt a reaction; it is as much what preceded it and thus what it represents. For example, when the state decided de facto to close the Yavuz Selim schools, it happened under pressure from the Turkish government, and some societal actors saw the decision as a blow to Senegal's sovereignty. In the case of the new fishing agreement with EU, two conditions contributed to the social accountability case. First, the de-

cision revoked the former regime's much-celebrated 2006-decision not to extend the agreement with EU. The 2014-decision to enter into a new agreement was therefore unexpected. Second, the decision was made without normal involvement of the societal actors representing the sector. In other cases, exclusion in itself serves as a trigger. This will be discussed shortly. Ultimately, these examples suggest the importance of contextual knowledge for truly understanding what triggered social accountability in a case.

In the cases of dissatisfaction with service delivery, the situation is a bit different. In some places, poor service delivery is the norm. Why then do societal actors suddenly react and demand change? In the case of #SUNUradiothérapie, it was the breakdown of the machine that served as a tangible element around which societal actors could mobilise. In the case concerning the reform of the Fishing Code, the governance issues had been present for years, and the new regime coming into power in 2012 had demonstrated a willingness to address the issues. However, a Russian vessel in Senegalese waters became a symbol of the lack of progress in the reform process and spurred social accountability. In some cases of social accountability, it can be difficult from the outside to identify one thing that really triggered the demand for better service delivery. In the Mbour Market-case, for example, it is difficult to say from the data collected. Here, rather than one event, it could as well have been the involvement of new societal actors, for example, a decision of a new president of a business association to show his members that he can make a change. In such cases, it is not only about contextual knowledge but about being close to where it happened and those involved and sometimes even being there when it happened.

A third, unforeseen trigger was the feeling of being excluded from influencing policy- and decision-making. This was the trigger in the cases relating to the reform of higher education financing and partly in the case concerning the fishing agreement with EU where societal actors were dissatisfied with the agreement but more so with the fact that the state had not held consultations prior to this decision. This was the case in relation to the Media Law reform as illustrated in the section that follows.

It is pertinent to make a side note regarding what one pragmatically could call "non-triggers", i.e. what happened in the two cases with no or limited social accountability. Both cases were potential cases of social accountability because corruption was documented in the public and widely known reports from the accountability institutions. Why these did not trigger a reaction is discussed elsewhere in the analysis chapters. From a broad perspective, the interrelationship between horizontal and social accountability is discussed at length in section 7.5. Section 10.1 will focus on the negative case of social accountability in relation to corruption in COUD. It will explore why, despite



capacity to organise and reasonable expectations of a salient fiscal relationship between students and COUD, the students did not engage in social accountability in reaction to extensive embezzlement and corruption in COUD.

#### 7.4.2.3.1. Expecting to be involved: Reform of the Media Law

In 2010, a seven-year process to reform the Media Law began. During the first four years, the reform process rested on institutionalised consultation of representatives of the press, and the law was even referred to as *Le Code Consensuel de la Presse* (translating into the Consensual Media Law) by both state and societal actors (I. Diallo, 2011; Ndaw, 2013b; F. Ndiaye, 2017c). Throughout the process, though, the societal actors in the media sector experienced being less included and having less influence on the drafting of the law. When the law was finally voted through in 2017, it happened quickly, and in the final legislation, several key issues had been changed by the ministry without the involvement of the actors in the press (Bop, 2017b; M. I. Kane, 2017).<sup>100</sup>

The road of the reform process was long and winding, beginning under then President Abdoulaye Wade in 2010, adopted in the inter-ministerial council but stalled in the National Assembly in 2012 because the president's own party alliance, *Sopi 2007*<sup>101</sup>, forming majority objected to the law even though it was President Wade's own law project (I. Diallo, 2011; Thiam, 2012). In 2012, after winning the presidency, and his coalition, *Benno Bokk Yakaar*<sup>102</sup>, won a majority in the legislative election, President Macky Sall and his new Minister of Communication, Abou Lô, showed proactiveness in getting the Media Law passed as soon as possible (Le Soleil, 2012; Pires, 2012). Between 2012 and 2014, more stakeholder meetings by the Ministry of Communication and in the National Assembly were held (A. Diouf, 2013; Doucoure, 2012; Mane, 2013). In June 2014, the Minister of Communication suddenly withdrew the law and claimed that it needed to be reviewed because the Senegalese press has undergone changes since the original drafting of the law in 2010 (F. Ndiaye, 2014; Sene, 2014). This happened only months after *Benno Bokk Yakaar* expressed opposition to the draft law and especially the provision decriminalising journalists (I. Ba, 2014).

The withdrawal of the code led to a reaction on the part of the societal actors in the media sector to two things that they felt characterised the reform process. First, in the period following the withdrawal, they expressed dissatis-

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<sup>100</sup> Interviews 70 and 74, journalists, Dakar, 11.12.2017 and 15.02.2018

<sup>101</sup> *Sopi* means 'change' in Wolof; 2007 was the year of the last legislative election in which the alliance was formed.

<sup>102</sup> *Benno Bokk Yakaar* means 'United in hope' in Wolof.

faction with the government dragging its feet in adopting the Media Law reform (Diatta, 2014; Djigo, 2015; Malou, 2015; Mane, 2014; Sene, 2014). Second and more important for the argument here, the societal actors reacted to the eventual exclusion from the final drafting of the law. As mentioned above, Ibrahima Khalil Ndiaye denounced the lack of transparency in the process after the draft law was withdrawn, but he also lamented the fact that SYNPICS had not been given an audience by President Macky Sall since 2012 (Malou, 2015). Between 2014 and 2017, different press associations regularly held press conferences (Bop, 2017b; Djigo, 2015, 2017a; F. Ndiaye, 2017b) or engaged in external communication featured in the media (Djigo, 2015, 2016a; B. Faye, 2017; Malou, 2015; Mane, 2014). As the state excluded them more and more, the societal actors became more proactive. In March 2015, the societal actors announced a march to express their frustrations with the reform process (Baldé, 2015), but the demonstration was postponed after a meeting between several ministers and SYNPICS, in which the Minister of Communication promised to relaunch consultations after the legislative election in July 2017 (M. Ndong, 2015). At a stakeholder meeting with the Minister of Communication in September 2016, the societal actors applauded that they were now being included in the process but also emphasised that the societal associations had not been involved in writing this new draft of the law with which they were being presented (Djigo, 2016b). In 2017, the societal actors announced another march on the International Day of the Press, 31 May, and held dialogue meetings with religious leaders, representatives from civil society and diplomatic representations in Senegal to express their concerns with the process (Djigo, 2017a; F. Ndiaye, 2017a).

When the inter-ministerial council eventually adopted a new draft law in March 2017 (Djigo, 2017c), societal actors expressed happiness with the news that the law they had been demanding for seven years seemed finally to be adopted (Bop, 2017b). However, they were also surprised. At a press conference, they related that they had had no knowledge of the wording of the draft law before it was approved in the inter-ministerial council, despite the Minister's announced commitment to share the draft with actors in the media sector (Bop, 2017b). In an op-ed published the day before the law passed in the National Assembly (F. Ndiaye, 2017b, 2017c), Mamadou Ibra Kane, the president of CDEPS, representing distributors and publishers in the press, argued that, "it is no longer possible to speak of a consensual law, as it is abusively declared

in the preamble to of the draft of Media Law”<sup>103</sup> (M. I. Kane, 2017). Accordingly, there was an expectation of inclusion on the part of the societal actors which became especially evident because of the stark contrast between how the process begun and how it ended.

Hence, the case concerning the Media Law reform shows that societal actors generally expect to be included in decision-making processes that concern them. Importantly, other cases show the same. Societal actors from the fishing sectors fiercely denounced the lack of inclusion in the negotiation of the new fishing agreement with EU in 2014 (Sogui Diouf, 2014; L’AS, 2014; Xibaaru, 2014), and in the case related to the higher education financing reform, the students took to the streets to get the minister to listen.<sup>104</sup>

There is an alternative interpretation, though. Another reason societal actors react could be that they were promised an inclusive reform process. Such a promise was made, first, by then President Abdoulaye Wade, who called the law *Le Code Consensuel de la Presse* (Thiam, 2012). Second, this promise was restated by the new regime, when in 2014, the president of the parliamentary group *Benno Bokk Yakaar*, Moustapha Diakhaté, assured that Macky Sall withdrew the draft law in order to review it together with stakeholders from the sector (Sene, 2014). Reacting to unkept promises also figured, at least partly, as a trigger in the #SUNUradiothérapie-case where the President had formerly promised LISCA that he would buy new radiotherapy machines before the old one broke down. Generally, promises of state actors were commonly referred to across the other cases of social accountability. For example, in the cases concerning the fishing agreement with EU, the general secretary of PAPAS argued that the minister and the president had deceived them because they had made the promise and commitment not to enter a new fishing agreement<sup>105</sup> (A. Diallo, 2014). Moreover, the article series in the online news media, Ouestaf News, investigated the outcome of the accountability reports with the exact purpose of holding President Macky Sall to account for his electoral promises (H. T. Sy, 2017). Following the importance of relational accountability, it makes sense that promises and the commitment they entail are seen as significant, and that broken promises will provoke prompt reactions.

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<sup>103</sup> Original quote: “Aujourd'hui, on ne peut donc plus parler de code consensuel, tel que cela est affirmé de manière abusive dans l'exposé des motifs du projet de loi N°14/2017 portant Code de la presse.”

<sup>104</sup> Interviews 24 and 48, students, Dakar, 13.11.2017 and 29.11.2017.

<sup>105</sup> Original quote: ” On peut dire que le ministre Aly Haïdar nous a déçus mais aussi le président de la République a failli à sa promesse de Kayar parce qu'à cette occasion il avait promis qu'il n'y aurait plus sous son magistère de nouveaux contrats de pêche. C'est un engagement qu'il avait pris devant tous les acteurs de la pêche.”

Accordingly, the importance of an unkept promise cannot be neglected. Nonetheless, the experience of diminishing influence on decision-making was found significant in several cases. It triggered the case of the reform of higher education financing and partly the case concerning the fishing agreement with EU. In other cases, though not a trigger of social accountability per se, the experience of exclusion or, similarly, that the state halted a dialogue or stopped responding the societal actors, prompted change in the kind of collective actions used by societal actors in some cases of social accountability. For example, a student described how they usually go and talk to COUD about the services on campus. However, when the state “turns the deaf ear”, they go on strike.<sup>106</sup> In the case of SSPP Le Soleil, the publication of the IGE-report led to a dialogue, but when that broke down in June 2017, the employees and their unions held a press conference and called on the president to intervene, threatening not to cover the upcoming legislative election ultimo-July (C. Sarr, 2017).

Furthermore, together with the findings from the analyses of the reasoning underlying and applied in the social accountability cases in chapters 9 and 10, it will be evident that the expectation of inclusion permeates most of the social accountability cases in one way or another. Therefore, as one example among several, the case concerning the Media Law reform serves as an illustration of the finding that in Senegal, it is expected that the societal actors to whom a policy reform or state decision applies should be involved in the process leading up to it.

The observation is interesting because it to some extent confirms one of the a priori characteristics of Senegal discussed in section 6.1. There is an open political environment with institutionalised inclusion of societal actors. Both civil society and private sectors in Senegal enjoy institutionalised participation in a number of central political committees, such as the presidential council CESE. This also happens on an occasional basis as, for example, in the case of #SUNUradiothérapie where LISCA was included in the ministerial committee established to manage the purchase of a new radiotherapy machine and ensure treatment of cancer patients in neighbouring countries in the meantime. That the state includes societal actors in decisions was also emphasised by interviewees. For example, one academic stated, “anything we do here, we do debate first”.<sup>107</sup> Ultimately, it suggests that societal inclusion is a norm and

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<sup>106</sup> Full original quote: “mais si négocie avec l'État et l'État s'il continue à faire la sourde oreille. On va directement en grève” (Interview 48, Dakar, 29.11.2017). See also Yanga (2013).

<sup>107</sup> Interview 40, Dakar, 22.11.2017

therefore expected. When this norm is broken, societal actors react. Consequently, inclusion can be deemed a feature of state-society accountability relations in Senegal.

However, even if societal actors expect inclusion, there is a recognised limit to this inclusion. This was expressed in several interviews when we discussed the Senegalese state's responsiveness generally and in relation to the different interviewees' sectors. An academic commented on what he referred to as the consensus culture in Senegal: "anything we do here, we do debate first. But the government has the last word".<sup>108</sup>

Even among the societal actors engaged in social accountability in relation to this reform process, there seemed to be a certain acknowledgement of this. A journalist commented on the final outcome of the reform process<sup>109</sup>:

And so, well, we said to ourselves, they tricked us, the text is already in the National Assembly, heard, voted on, after all, since 2010. We were campaigning for a vote on this text and so we are not going to oppose it.

Caught in a catch 22, the societal actors were unable to oppose the law because they would risk that the draft law was withdrawn yet another time, from parliament and their influence. Thus, they were forced to balance their demands of inclusion with getting the law passed, getting things done. Consequently, while it can be concluded that societal inclusion is a feature of state-society relations, it is as important to emphasise that societal actors ultimately recognise the authority of the state.

### 7.4.3. Summing up: Characteristics of social accountability in Senegal

The above sections have introduced the twelve cases of social accountability, highlighted their individual significance in the study of social accountability and presented comparative observations from which much can be learned about state-society accountability relations in Senegal.

The cases varied considerably in terms of context, matter, involved societal actors, and how they engaged the state. This variation and the significance of each case are evidence of the comprehensiveness of this snapshot as well as the case studies of social accountability in Senegal. This does not imply that

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<sup>108</sup> Interview 40, Dakar, 22.11.2017,

<sup>109</sup> Original quote: "Et donc, bon nous on s'est dit, ils nous ont piégé, le texte est déjà à l'assemblée nationale, entendu, voté depuis quand même 2010, on courait sur ce texte-là pour que ça soit voté et donc, on ne va pas s'opposer à ça" (Interview 74, Dakar, 15.02.2018).

the snapshot is representative of social accountability in Senegal, but it signals the broad empirical basis on which interpretations are made.

As far as commonalities between the cases, societal actors generally target the state actors that are immediately responsible for, e.g., a policy area. However, they often call on the “state” or the president to intervene as well. Rather than seeing this as a detachment from the state, I argue that it reflects the societal actors’ perception of their relation with the state or the president as one of accountability to them and society.

The variation in involved societal actors and among the twelve social accountability cases further substantiates the argument that, broadly, there are accountability relations between state and society. Obviously, the actors engaging in society accountability are capable of engaging in collective actions. For the most part, they were either organised in or supported by unions, business associations or civil society organisation. Only in two cases were the actors not previously organised. However, the involved societal actors represent both formal and informal economic sectors. In the Mbour market-case and in the cases set in the fishing sector, the involved informal economic actors resemble those included in the survey discussed earlier: They were both engaged and, to some extent, organised. Thus, many different kinds of societal actors engage with the state over accountability demands. Evidently, though, this should not be seen as overriding the broad narrative encountered in interviews or the survey responses. Rather it nuances the snapshot and emphasises the importance of staying keenly aware of the conditions that enable or prevent different groups or individual societal actors from engaging the state.

The comparison of the twelve cases identified three different triggers of social accountability: dissatisfaction with a decision made by the state, dissatisfaction with service delivery, and exclusion from a decision- or policy-making process. Meanwhile, though these are coined as the triggers, what exactly conditions a state decision to prompt a reaction or when exactly poor service delivery spurs social accountability is deeply contextualised. Understanding this requires case-specific knowledge and possibly even being there. While dissatisfaction was expected as a trigger of social accountability, the third trigger is more case-specific. That societal actors react to not being involved says something about their expectations of the state and the terms for which the state is held accountable. Consequently, inclusion is concluded to be a feature of state-society accountability relations in Senegal.

The comparative observations made above are relevant for a broader audience than those interested in taxation, social accountability or Senegal. Especially the findings regarding triggers of social accountability speak to the grand, global debate regarding actors or structures in explanation-oriented research of politics. The contextualised analyses of the social accountability

cases provide a basis for examining how both facilitative and impeding structural conditions interact with actor-level conditions for understanding when social accountability occurs. Two findings are relevant beyond the Senegalese context. First, it was demonstrated that it is necessary to contextualise a state decision in order to understand properly why it triggered social accountability. Second, the finding that exclusion in itself serves as a trigger in Senegal asserts, in a general perspective, that what triggers social accountability in a country depends on societal expectations of the state.

The group of cases provides a rich empirical material for making many analytical perspectives on the state-society accountability relations in Senegal. Unfortunately, it is beyond the scope of this thesis to dwell further on what can be learned from these cases, for example, about the progress and outcome of collective actions in reform processes or under what conditions social accountability does occur in reactions to grand-scale corruption.

The last part of this chapter is a detour from the direct focus on social accountability, but it contributes to explaining the scope for social accountability. As described elsewhere, the reports published by Senegal's horizontal accountability institutions were important for identifying potential cases of social accountability. Exploring the actual role of Senegal's horizontal accountability institutions for social accountability in Senegal is a valuable means to deepening the understanding of social accountability and, more broadly state-society accountability relations.

## 7.5. Excursus: The interrelationship between horizontal accountability institutions and social accountability

O'Donnell (2014) argues that horizontal<sup>110</sup> and social accountability are likely to interact in a positive way. In some cases, social accountability can be induced by horizontal accountability institutions and act on behalf of "teethless" institutions (Kuris, 2015). Social accountability can also stimulate horizontal accountability institutions to take responsibility (O'Donnell, 2014). Lastly, O'Donnell describes a "lateral effect" of horizontal accountability through generation of information that can support social accountability. In the case of Senegal, it seems that the potential interrelationship between horizontal and social accountability is not fully developed, but horizontal accountability institutions do play some part in generating information as well as, albeit indirectly, social accountability. Among the potential and positive cases of social

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<sup>110</sup> Horizontal accountability is defined by different political and state institutions holding each other accountable to formal rules and regulations.

accountability studied, three can be related to the reports even though the reports were used as a key point of entry for identifying potential cases of social accountability.

In the following, I argue first that these institutions could be expected to matter. Second, I illustrate how they could matter by presenting the case concerning embezzlement in SSPP Le Soleil. Lastly, I discuss more broadly the actual impact of the accountability reports.

### 7.5.1. The potential impact of the horizontal accountability institutions

There are three main horizontal accountability institutions in Senegal: the anti-corruption agency OFNAC, the state bureau of Investigation, IGE and the Ombudsman, *Le Médiateur*.<sup>111</sup> These three institutions regularly publish reports with well-documented information about poor public management, fraud in the provision of public contracts and large-scale corruption in state agencies and state-owned enterprises. Many of the interviewees knew about these reports. Of course, most of them were well educated and actively politically engaged. However, several circumstances suggest that this information is not only made available but also accessible to a relatively wide public.

First, OFNAC collaborates with *Plateforme des acteurs non-étatiques du Sénégal* (Platform for non-state actors, henceforth Platform A.N.E.). Together, OFNAC and Plateforme A.N.E. disseminate OFNAC's reports throughout the country in dialogue meetings where the Senegalese people can discuss and inquire about OFNAC's activities.

Second, publication of the reports is often covered widely in the written and spoken news media. The reporting is fairly superficial and mainly covers the ceremonial hand-over of the report from the leader of an accountability institution to the Senegalese president (e.g., see the videocast of the handover of OFNAC's most recent report RTS1 Sénégal, 2018), or online media articles with long quotes copy-pasted directly from the reports with little or no additional explanation (see e.g., Ahne, 2014; Dakaractu, 2017b). While the written media cover the reports and the cases mentioned in the reports a bit more comprehensively, denouncements from civil society such as Forum Civil (e.g., Diatta, 2016) take up space, and only few articles reflect actual journalistic

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<sup>111</sup> In addition, Senegal has *Cour des comptes* (Court of Auditors), focussing specifically on the management of accounts in the public institutions, and several committees with each their mandate to control the management of public finances. One example is *l'Autorité de Régulation des Marchés Publics du Sénégal* (Authority for Regulation of Public Procurement in Senegal).



work (e.g., F. Ndiaye, 2016). Generally, the media seem to convey information about corruption effectively. In the Afrobarometer Round 6 (2016) asked respondents how effectively the media reveals government mistakes and corruption, and 69% answered either somewhat or very effectively, and 23% answered not at all or not very effectively.

Lastly, one channel through which information about the reports can reach widely is the radio. Many interviewees described how all news is reported and discussed at length on the radio in both French and Wolof, the lingua franca in Senegal spoken by around 80 % of the population. Given the high rate of illiteracy and the dual education system discussed above, the radio is important for the broad Senegalese public's access to news in general. In the Afrobarometer Round 7 (2018), 51% of the respondents in Senegal answered that they listen to the radio every day, and 27% answered that they listen to the radio a few times a week. Several social activists and civil society actors mentioned in interviews that they regularly participate in radio programmes, commenting on political issues such as the findings published in the accountability reports.<sup>112</sup>

Thus, the reports do provide useful information to use and the above observations suggest that the reports are publicly available and accessible for societal actors. However, considering the long list of potential cases of social accountability found in the accountability reports and the potential and positive cases of social accountability studied in detail, the information has only induced little social accountability. Of the twelve cases studied, three relate to inquiries and information presented in an accountability report. OFNAC's enquiry of corruption in SN La Poste was a result of a grievance made by M23, which forwarded information on behalf of a whistle-blower. In the COUD-case, OFNAC provided well-documented information that proved that the director of COUD was directly responsible for embezzlement, but this did not lead students to engage in social accountability. In neither case has the director been removed. Lastly, a report seems to have had the biggest impact in terms of inducing social accountability in the case of embezzlement in the state-owned newspaper, SSPP Le Soleil.

#### 7.5.1.1. Triggered by the report: Embezzlement in SSPP Le Soleil

The case of embezzlement in SSPP Le Soleil was identified in the report published by IGE in 2015. The report presented findings from an audit of the state-owned enterprise. The audit found extensive embezzlement of different kinds including the purchase of cars that were never delivered, a digital printing

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<sup>112</sup> For example, interview 14, CSO employee, Dakar, 26.10.2017 and interview 46, social activist, 28.11.2017.

press only partially delivered and never put in use as well as a new rotary printing press bought without any preliminary study of its usability. Moreover, IGE found that SSPP Le Soleil had expanded staff without approval of the Board or managerial considerations of the company's future, that salaries were paid to ghost workers and that SSPP Le Soleil was not contributing to *Le Caisse de Sécurité Sociale* (Social Security Fund) and *L'Institut de Prévoyance Retraite du Sénégal* (IPRES – Institute for Pension Provision in Senegal), which they are required to by law both as employer and on behalf of their employees. Lastly, the audit observed an at least 2-year delay in the production of SSPP Le Soleil's consolidated accounts and the Board's approval hereof.

Following the publication of the report, traditional media paid little attention to this case. It is almost only mentioned when listed with all the main findings from the IGE-report (see e.g., Coulibaly, 2015; Gomis, 2015). Several online media outlets did cover, though sporadically, the publication of the report (O. D. Kane, 2015) and subsequent reactions. For example, SSPP Le Soleil's General Director, Cheikh Thiam reacted in a post on his personal Facebook page (PressAfrik, 2015b); there was news of a former internal audit in SSPP Le Soleil (Le Quotidien, 2015) to which some employees' reacted (Mine, 2015), demanding that the state "assume its responsibilities to safeguard this patrimony and help workers to redefine their working conditions while there is still time"<sup>113</sup> (Mine, 2015).

Following the publication, the inter-union associations (consisting of SYNPICS, CNTS and STLS<sup>114</sup>, representing the broad group of employees in SSPP Le Soleil) engaged in a dialogue with Director General Cheikh Thiam (C. Sarr, 2017) until June 2017 when it broke down. At this point, the inter-union associations accused the Director General of mismanagement and of being involved in the embezzlement (C. Sarr, 2017). They called on the president to intervene to save the newspaper. As the Director General of SSPP Le Soleil is appointed by the president, it was in the president's power to do so. The unions threatened not to cover July's legislative election campaign (Ayoba Faye, 2017; C. Sarr, 2017) and later announced a strike due to the lack of progress (Anne, 2017). In December 2017, their demands were met as Cheikh Thiam was replaced by Yakham Mbaye (Government of Senegal, 2017a).

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<sup>113</sup> Original quote: "l'Etat à prendre ses responsabilités pour sauvegarder ce patrimoine et aider les travailleurs à repositionner leur outil de travail pendant qu'il est encore temps."

<sup>114</sup> SYNPICS stands for *Syndicat des professionnels de l'information et de la communication du Sénégal* (Union for Professionals in Information and Communication in Senegal), CNTS stands for *Confédération Nationale des Travailleurs du Sénégal* (National Confederation of Senegalese Workers) and STLS stands for *Le Syndicat des Travailleurs Libres du Soleil* (The Union of Free Workers in Soleil).

In this case, the IGE-report set off a positive case of social accountability. This first led to a dialogue process between employees and the leadership of SSPP Le Soleil and, second, the president intervened and removed Cheikh Thiam, though not explicitly as a reaction to the conflict within SSPP Le Soleil. Even if the IGE-report clearly triggered the social accountability, it is not obvious that the process would not have occurred without it; not least, because the IGE-report did not feature strongly in the reasoning of the employees after the dialogue broke down in 2017.

### 7.5.2. The impact of horizontal accountability institutions

In the case of social accountability by employees of Le Soleil, at least one of the accountability demands was responded to eventually. The General Director was replaced but he has not been prosecuted on the corruption charges made by IGE. This case is characteristic of the impact of the reports. Even if individuals are made personally responsible for the embezzlement of public funds, actual prosecution is rare, and sanctioning in the form of removal from a post is unlikely.

In 2017, Ouestaf News, an online Senegalese media outlet, published a series of twelve articles examining the outcomes of the accountability reports, focussing on the cases that had been sent by the relevant institutions to the Public Prosecutor's office (Ouestaf News, 2016, 2017i, 2017c, 2017b, 2017e, 2017a, 2017d, 2017f, 2017g, 2017h; H. T. Sy, 2017). The series can perhaps in itself be considered social accountability as the purpose was to expose the lack of follow-up and accountability as in sanctions for the perpetrators. The motivation was to hold President Macky Sall to account for promises of accountability made after winning the presidential election in March 2012, when he made it clear that he would protect no one (H. T. Sy, 2017). The series found that out of 25 examined cases where individuals were made responsible, only eight had been arrested and prosecuted. Of those, five received provisional release even before prosecution and only in two cases was this explicitly justified by medical reasons (Ouestaf News, 2017e).

#### 7.5.2.1. Hampered by the president

When I discussed the impact of the reports from the horizontal accountability institutions with interviewees, most agreed that the institutions have made good reports but that their impact was hampered by the president. The president has, at least informally, the prerogative of deciding whether the public prosecutor will follow up on documented cases of mismanagement or corrup-

tion in public institutions. The reports from the horizontal accountability institutions are handed over to the president in an official ceremony<sup>115</sup> but the documentation is, according to the reports, sent directly to the public prosecutor.

This claim that the Senegalese president strongly influences the outcome of the reports is substantiated by the fact that the few who have been prosecuted are not among the president's allies and perhaps in direct opposition to him. One example is Mamadou Sèye, the General Director of SSPP Le Soleil between 2005 and 2009 under then President Abdoulaye Wade. Mamadou Sèye, like Cheikh Thiam, was accused of mismanagement and embezzlement in a report by *Cour des Comptes* (The National Audit Office), which led to his arrest, prosecution and imprisonment 2013-2015 (P. Ndiaye, 2014; PressAfrik, 2015a). Another more prominent example is Khalifa Sall, former Mayor of Dakar and member of the *Parti Socialiste*.<sup>116</sup> Khalifa was arrested following an enquiry by IGE and was convicted, in 2018, of unaccountable use of the *Caisse d'avance* (Imprest Fund) also referred to as a political fund, a budget for urgent expenses under discretion of elected politicians. Khalifa Sall has been seen as President Macky Sall's strongest competitor in the 2019 presidential election.

Furthermore, the influence of the executive on accountability institutions became apparent when in July 2016, the president of OFNAC, Nafi Ngom Keïta, was let go in the wake of the first OFNAC-report which accused several officials close to President Macky Sall of corruption (Freedom House, 2017) and announced an enquiry that would involve the president's brother, Aliou Sall (E. Kane, 2017; Ouestaf News, 2017f). It has been debated whether her three-year mandate actually expired 25 July 2016 (three years after her appointment), implying that she was not fired but merely that her mandate was not prolonged (PressAfrik, 2016b), or if her mandate actually should have run until March 2017 (three years after the date she was sworn into office), rendering her departure illegal according to the legal terms guiding the appointment of the president of OFNAC (Mane, 2016; Ouestaf News, 2017f). In any case, her departure has been seen as an example of executive interference in

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<sup>115</sup> See for example the coverage of the ceremony in October 2017 where the OFNAC-report for 2016 was handed over to the president by the current president of OFNAC, Seynabou Ndiaye Diakhate (RTS1 Sénégal, 2018).

<sup>116</sup> The successor of the *Bloc Démocratique Sénégalais* (Senegalese Democratic Bloc), which was the party of Senegal's first president, Léopold Sédar Senghor.

OFNAC and accountability more generally in Senegal, both internationally (e.g., BTI, 2018; Freedom House, 2017) and among Senegalese people.<sup>117</sup>

### 7.5.3. Summing up

Horizontal accountability institutions have been theorised to have a positive effect on social accountability. The above has shown that, in the case of Senegal, the three horizontal accountability institutions, OFNAC, IGE and *Le Médiateur* have a potential to influence social accountability positively. The institutions' reports are disseminated widely and discussed extensively, at least on the radio. The reports present strong documentation for their findings of corruption and mismanagement in public institutions and enterprises.

Generally, the cases presented do not go unnoticed. Senegalese civil society reacts to the reports, makes denouncements and makes general public demands of accountability. Moreover, cases like COUD, SN La Poste and the mentions of the president's brother, Aliou Sall, continue to be points of reference both in the media and among civil society representatives criticising the government for not addressing grand-scale corruption and the lack of accountability in Senegal (see e.g., Leral.net, 2017b).

In the case of embezzlement in SSPP Le Soleil, a report from IGE had the theorised effect as it triggered social accountability on the part of the employees. The director of SSPP Le Soleil was eventually removed though never sanctioned. As such, this case is both an outlier and a typical case for the real impact of horizontal accountability. Combined with the many instances of political allies of the president enjoying impunity while politicians from the opposition do not, the above strongly suggests that the impact of the reports is subverted by the influence of the president.

## 7.6. Conclusion

This chapter has provided a snapshot of social accountability in Senegal. Based on interview data, it was argued that there is a broad narrative of limited social accountability in Senegal. Survey data strongly indicated that informal economic actors in Dakar most often do not engage state actors when they experience that they do not respond to the economic actors' needs. The twelve cases of social accountability nuance this picture. They show that many different groups of societal actors do engage the state over accountability demands, and the way they target state actors, arguably, demonstrates that there is a

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<sup>117</sup> E.g. interview 4, CSO employee, Dakar, 20.07.2017; interview 2, political activist, Dakar, 17.07.2017; and interview 20, CSO representative, Dakar, 09.11.2017; as well as in for example opinion-pieces in media (e.g., M. Niang, 2018; Wathie, 2017).

state-society accountability relationship. Beyond this important nuance to the broad narrative, three findings from the above should be emphasised.

First, especially two conditions seem to impede social accountability. Perhaps foremost, lack of capacity. Data from interviews and the survey suggested that a general lack of capacity to act could be explained by low education, high opportunity costs and poor access to accountability. However, the twelve cases of social accountability show that there are organised societal actors and actors across sectors who are able to organise around social accountability. The other impeding condition, highlighted by interviews, is the social norm of *masla*, which promotes dialogue and consensus and discourages confrontations. As will become evident later, *masla* proves important for understanding cases of social accountability in Senegal, both when we focus on the societal actors and when we make sense of state actors' response to social accountability. This will be discussed in relation to the Mbour Market-case as well as the negative case of corruption in COUD.

Other factors can also influence the occurrence of social accountability. It was suggested that elections could possibly undermine social accountability because engaging in elections appears more meaningful than social accountability for societal actors to engage in. Moreover, the presence of intermediaries or brokers can facilitate social accountability by ensuring societal actors' access to state actors. However, the relationship between brokers and societal actors may partially substitute the state-society relations and hence undermine social accountability.

The second key finding derives from the three data sources. Between the interviews, the survey and the case studies, access to accountability and the societal actors' expectation of being included by the state strikes the same chord; that involvement of societal actors in policy- and decision-making policies is a feature of state-society accountability relations in Senegal.

Lastly, an excursus dwelled on the interrelationship between horizontal and social accountability. While the horizontal accountability institutions definitely have the potential to have a positive impact on social accountability, the president's influence on the outcome of the reports undermines the general impact, and perceived impact, of the institutions.

In sum, these findings primarily concern social accountability per se in Senegal. However, they prove important for understanding the role taxation has and could have. Before moving to the case studies where this will become evident, I make an abduction and present how, theoretically, taxation could feature in these twelve social accountability cases.

## Chapter 8: How taxation could feature in social accountability: An abduction

*If you pay your tax, you can call for your rights  
because you are contributing.  
But, it's not the perception that the wide public has.<sup>118</sup>*

Thus the words of a CSO representative working with taxation and governance in Senegal. In interviews where I ask about the role of taxation in Senegalese politics or the perceptions of taxation among people in Senegal, many would answer along the same lines. This perspective resembles what interviewees told me about social accountability; that it is not there. However, I did find cases of social accountability and therefore allowed myself to explore whether taxation really did not feature. If it did not, it would be curious given relatively broad-based taxation in Senegal, and it would be necessary to ask why. If or when taxation did feature, how so and on what conditions? Now, as discussed on several occasions throughout this thesis, taxation only features to a limited extent in social accountability in Senegal. Nonetheless, guided by these questions, this and the following chapters will explore the role of taxation in social accountability and, thus, in state-society accountability relations in Senegal.

A first indication that taxation features only to a limited extent in social accountability in Senegal came when during fieldwork, I found it difficult even to find cases of social accountability where taxation could be expected to feature centrally. Therefore, the objective became to identify and select potential and positive cases of social accountability to understand it more broadly. None of the social accountability cases were selected based on expectations that taxation would feature. Nevertheless, I ask in this chapter, how taxation *could* feature if and when it features in the twelve social accountability cases. I refer to this as applying a fiscal contract perspective.

The fiscal contract perspective has not informed data collection nor the case studies. However, the fiscal contract perspective did form part of the cognitive framework I brought with me into the field, and the development of the underlying conceptual framework does constitute an important contribution of this thesis. In the light of this, applying a fiscal contract perspective is, partly, a gesture of transparency displaying the abductive reasoning underlying this thesis and, partly, a means to illustrate how the perspective can be

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<sup>118</sup> Interview 26, CSO representative working with tax, Dakar, 14.11.2017.

applied to understand social accountability as well as state-society accountability relations. Ultimately, though, it provides an instrument to substantiate the argument that this perspective proves un-useful for understanding the majority of the cases, which underpins the conclusion that taxation plays a limited role in social accountability and state-society accountability relations in Senegal.

In the following, I first specify what I mean by applying a fiscal contract perspective, including how the fiscal contract concepts, developed in the theoretical part, contributes to suggesting fiscal relationships and potential tax-related arguments. Second, I present and discuss these suggestions for each social accountability case.

## 8.1. Applying a fiscal contract perspective

Applying a fiscal contract perspective implies suggesting fiscal relationships that could be salient in the social accountability cases and, subsequently, to develop potential tax-related arguments that, if the fiscal relationship were to be salient, could be applied by societal actors in their reasoning when engaging in social accountability.

To take these two steps, I first outline which societal actors are receiving what services from which state actors and who is providing the revenue paying for it. The suggested fiscal relationships can be either broad and exchange-based, broad and complex or narrow and exchange-based. A broad exchange-based fiscal relationship consists of taxpayers and citizens, on the one side, and the state actors, on the other side. A broad and complex fiscal relationship describes instances where taxpayers provide revenue and citizens can feel ownership over the public funds while public service recipients are only a delimited group. A narrow, exchange-based fiscal relationship denotes the cases where the group of revenue providers and service recipients overlap and consist of a delimited group of societal actors.

Second, based on a suggested fiscal relationship, I consider which expectations societal actors could have and the potential tax-related arguments that follow, which they could apply when they experience that their expectations are not met. Importantly, the suggested arguments take into consideration the specific contexts of the different social accountability cases including the point of departure of the case, the actual matter of the case and its trigger.

The potential tax-related arguments are derived from the suggested fiscal relationships considering the exchange-based fiscal contract and the norm-based fiscal social contract. The exchange-based fiscal contract is defined as *a reciprocal exchange-based fiscal relationship between the state and a group of taxpayers*, while the norm-based fiscal social contract is defined as *the*



*norm-based, complex fiscal relationship between state and society*. Both concepts provide a basis for suggesting expectations that societal actors might develop depending on the fiscal relationship they have with state actors. However, between the two exchange-based fiscal contract and the norm-based fiscal social contract, the former is to some extent more useful.

In an exchange-based fiscal contract, the exchange is assumed to be direct, and therefore it is fairly easy to observe who gives what services to whom and who provides the revenue funding them. The societal actors' expectations are theorised to follow from this exchange, i.e. they expect that they get some given service for their taxes. When the expectation is not met, the potential tax-related arguments are that they should get this service in exchange for their taxes. The societal actors involved in the suggested direct, exchange-based fiscal relationship are all per definition taxpayers.

The norm-based fiscal social contract, on the other hand, is not useful for developing a priori suggestions as to which expectations societal actors might have of the state. From this conceptual perspective, expectations are studied as they are expressed by societal actors engaging with the state. Accordingly, as argued in chapter 5, the norm-based fiscal social contract concept is beneficial for ex-post describing and understanding the role of taxation in social accountability and thus state-society accountability relations.

Yet, one defining attribute of the norm-based fiscal social contract is beneficial to consider a priori, namely the notion that fiscal relationships are not only direct but can also be complex. This complexity underpins the recognition that citizens can feel ownership over public funds or expect certain public services, independently of whether they pay tax. This sense of ownership could manifest itself in the reasoning underlying social accountability and, therefore, such arguments are also included when relevant. Like taxpayers in exchange-based fiscal relationships, societal actors who might feel this sense of ownership can both comprise the broadest group possible, i.e. citizens, or be more narrowly defined, e.g. the students in the COUD corruption-case.

In this analysis, I talk primarily of fiscal relationships and not fiscal contracts. The reasons are, first, that I do not want to assume that there is an established reciprocal exchange between the societal and state actors and, second, because I have not been able, within the scope of this thesis, to assess systematically across the cases whether there is an exchange or not. Hence, in relation to the cases, I talk only about fiscal contracts when it is warranted, or when I discuss on more broadly whether there are exchange-based fiscal contracts in Senegal in chapter 11.

Lastly, a note on language. When discussing the fiscal relationships, I use the most meaningful terms to describe a group of societal actors. This implies that even if they are taxpayers and the suggested tax-related arguments are

derived from them paying taxes, I refer to them by the characteristic defining the delimited group of societal actors. I use the term taxpayers when talking about the big, broad motley group of taxpayers from across sectors and socio-economic layers. In the cases concerning broad, complex fiscal relationships, I use citizens when describing service recipients, because the services can be deemed universal, while taxpayers are the ones funding the services. When I consider the potential tax-related arguments, taxpayers and citizens are grouped together when their potential arguments overlap and separated when they differ.

Summing up, the above describes how fiscal relationships are suggested for each case by outlining which societal actors receive what from which state actors and who provides the revenue funding it. Based on these and the contextual settings of a case, potential tax-related arguments are derived using the conceptual framework underlying the two fiscal contract concepts. Based on these two concepts, the potential tax-related arguments could either revolve around demanding something in return for their taxes and, perhaps, applying taxation as leverage, i.e. threatening to resist taxation; or be based on a sense of ownership over public funds. Based on these considerations, the following presents the suggested fiscal relationship and potential tax-related arguments for each of the twelve social accountability cases.

## 8.2. Suggested fiscal relationships and potential tax-related arguments in the twelve social accountability cases

In the following, I apply the fiscal contract perspective as described above, presenting fairly briefly the suggested fiscal relationships and potential tax-related arguments for the twelve social accountability cases. The suggestions are presented in table 8.1 in the end of this section.

The cases are divided roughly into two groups. The first group comprises the cases where broad fiscal relationships, either exchange-based or complex, are suggested to be present. The second group consists of cases where the suggested fiscal relationships are narrow. The two groups cover the vast majority of the cases but the two cases related to SONATEL and Yavuz Selim stand out. I will discuss these last.

In all cases concerning management, mismanagement or embezzlement of public funds (#SUNUradiothérapie, SN La Poste and SSPP Le Soleil), broad, exchange-based fiscal relationships between citizens, taxpayers and state actors could be salient. In the #SUNUradiothérapie-case, the state has responsibility for providing public healthcare using public funds. In the SN La

Poste and SSPP Le Soleil cases, the embezzlement and corruption entail a loss of public money. Taxpayers are on one side of a fiscal relationship, providing revenue and receiving services, and the state is on the other side as the service provider.

The fiscal relationships are broad because citizens, independently of whether they pay taxes or not, are touched by the cases. In Senegal, citizens receive and can expect to receive healthcare, so it is reasonable to suggest that they would react to the lack of it in the #SUNUradiothérapie-case. The two other cases concern embezzlement and corruption in public enterprises. Citizens could expect and demand to receive, respectively, well-managed public news and a well-functioning, not-corrupt postal system. However, given that these public services are somewhat abstract, it is more likely that they could expect and demand that state actors are accountable for the (mis)management and (mis)use of public funds. The potential tax-related arguments are included in table 8.1.

The university cases are to some extent similar. There is a broad, exchange-based fiscal relationship between taxpayers and the state though it is fairly indirect. As COUD's budget derives primarily from public funds, it is funded by taxpayers. Since students can widely be assumed not to be taxpayers, taxpayers only gain from it indirectly; they might know someone attending university or they profit from the yields of public investments in advancing higher education in Senegal. For these reasons, taxpayers and citizens could feel that they have a stake in what happens at university. Hence, they could demand accountability from COUD or the Ministry of Education responsible for COUD for both the embezzled funds as well as the mismanagement of the campus impeding students' ability to succeed in their studies.

The fiscal relationship in the university cases becomes complex, though, when we include the students. The students are not taxpayers but they do contribute to COUD's budget, for example, by paying rent for the dorms. Thus, they could both use exchange-based tax-related arguments (e.g., better housing for their money) or arguments that link the embezzlement in COUD with the poor on-campus service delivery through feelings of ownership over the embezzled money (e.g., I am not getting my stipend on time because COUD is embezzling my money). All potential arguments are included in table 8.1.

The second major group is comprised by cases where a narrow, exchange-based fiscal relationship could be salient. A narrow, exchange-based fiscal relationship is most prominent in the Mbour Market-case. Market traders pay to the local government who is responsible for cleaning the market areas and ensuring regulation and control around the market. Thus, the market traders can use exchange-based tax-related arguments, demanding more cleaning or better regulation in exchange for these taxes.

Likewise, narrow, exchange-based fiscal relationships could be salient in the Media Law reform-case and the two cases set in the fishing sectors. The settings of these three cases revolve around regulation and control, and societal actors could have an expectation that, in exchange for their tax contributions, the state provide legislation to regulate the sectors as well as the budget to implement it. Such expectations could manifest themselves in tax-related arguments where taxation is used as leverage when the state is held accountable for developing, adopting and implementing proper legislative frameworks.

As described in chapter 7, the cases concerning the Media Law reform and the new fishing agreement with EU were triggered, at least partly, by an experience of not being included by the state in policy- and decision-making processes. Taking this into consideration, potential tax-related arguments could also apply references to taxation as leverage for demands of more inclusion. This is reflected in the arguments presented in table 8.1.

In the Yavuz Selim-case, it is difficult to suggest a potentially salient fiscal relationship because it revolves around private service provision. Most of the parents belong to Senegal's middle class for a few even to the economic and political elites in the country. They are therefore assumed to be taxpayers and thus revenue providers. If the school closed had been a public school, the matter of the case would have been access to and provision of education; however, the central issue is the closure of a group of *private* schools, provided by the organisation Başkent Egitim but regulated by the state. Therefore, in this case, the service provided by the state to the societal actors, the parents, appears rather abstract. One suggestion is that the state ensures a space for private quality education, and this is the parents' expectation. The potential tax-related arguments that follow are that the parents could claim that because they pay taxes, the state should let them choose schools for their children.

The suggested fiscal relationships only comprise service recipients, revenue providers and service providers based on the matter of the cases. This implies that the societal actors included in the suggested fiscal relationships do not necessarily overlap with those actually involved in the social accountability cases. This is the case when it is not obvious that the societal actors involved would figure, as a narrowly defined group, as either revenue provider or service receiver. The employees in the public enterprises, SSPP Le Soleil and SN La Poste, are examples of this. From a fiscal contract perspective, narrow exchange-based fiscal relationships between the employees and the state are not present in cases concerning embezzlement and corruption. It is not obvious why the state would be especially accountable to the employees in relation to these issues. Meanwhile, the employees can of course be considered a part of the broad, motley group of taxpayers, and as citizens they receive the services

of public news or a public postal system. Therefore, as organised representatives of the Senegalese population, they could apply tax-related arguments based on the expectations that arise from being party to a broad fiscal relationship.

The implication is that a fiscal contract perspective is not useful for understanding the basis on which employees in public enterprises engage with the state over what could be seen as internal issues. Still, it is interesting to explore why the employees engage the state in these cases and what we can learn about the broad state-society accountability relations in Senegal.

As emphasised, the matter of these cases set in public enterprises – embezzlement of public funds and corruption – was defining for the suggested fiscal relationships. The SONATEL-case is different and not just because SONATEL is no longer a public enterprise. The main theme is the outsourcing of Senegalese jobs. Arguably, the employees of SONATEL are in a narrow, exchange-based fiscal relationship with the state in relation to this matter; the employees as revenue providers and the state providing job protection. Accordingly, the employees could apply potential tax-related arguments, e.g. that the state will not benefit from their tax contributions if their jobs are outsourced. Since the case does not concern public funds, taxpayers or citizens are not parties to the suggested fiscal relationship. This is reflected in table 8.1.

The above has focused on the societal actors of the suggested fiscal relationships but it is important briefly to discuss who the state actors are. Quite simply, the service providers outlined only included the state actors immediately responsible in the cases, i.e., for the most part, the ministry responsible for the policy area or the public enterprise or institution. For the university case concerning on-campus service provision, COUD is included as responsible for service provision. In the Mbour Market-case, the local government is responsible for service provision.

In addition to the immediately responsible state actors, I included the president. As discussed in the former chapter, the societal actors often target the president when engaging in social accountability. The president's responsibility for ensuring accountability is perhaps most evident in the cases of corruption in public enterprises or institutions, where the president formally appoints the directors. While the public enterprise or institution is formally under the supervision and instruction of the ministry, the president has the power to dismiss a director involved in corruption. In the cases regarding poor performance by state actors, the president is also able to ensure accountability, for example, by sanctioning the immediately responsible state actor, be it the a public official, the responsible minister or someone else. For simplicity, the president is only included as service provider in the former types of cases.

Table 8.1: Suggested fiscal relationships and potential tax-centred fiscal narrative

The case	Fiscal relationship		Potential tax-related arguments
	Service recipients	Service providers	
The university sector	Reform of higher education financing	<b>Minister of Higher Education</b> , responsible for the reform	<b>Students</b> : No tax-related arguments expected <b>Taxpayers</b> : Reform higher education financing to prioritise public budget differently
	Poor on-campus service delivery	<b>COUD</b> , providing services <b>Minister of Higher Education</b> , as responsible for COUD	<b>Students</b> : Better services for their money; accountability for embezzling money that should fund on-campus services <b>Taxpayers</b> : Poor management of their money that should contribute to good conditions during education; accountability for the waste of their money
	Corruption in COUD	<b>Minister of Higher Education</b> , as responsible for COUD <b>President</b> , responsible for ensuring accountability	<b>Students</b> : Accountability for embezzling money that should fund stipends and on-campus services <b>Taxpayers/citizens</b> : Poor management of their money that should contribute to good conditions during education; accountability for the waste of their money
The media sector	Reform of the Media Law	<b>Ministry of Communication</b> , providing regulation and control <b>Ministry of Communication</b> , responsible for SSPP Le Soleil and able to sanction corruption	<b>Media sector</b> : Better regulation and control as well as policy influence for their taxes
	Embezzlement in SSPP Le Soleil	<b>President</b> , responsible for ensuring accountability	<b>Private media actor</b> : The money embezzled in SSPP Le Soleil belongs to the media sector more broadly as well as the Senegalese people <b>Taxpayers/citizens</b> : Accountability for the waste of their money

The fishing sectors	Reform of the Fishing Code	<b>Fishing sector</b> , receiving regulation and control	<b>Ministry of Maritime Economy</b> , providing regulation and control	<b>Fishing sector</b>	<b>Fishing sectors:</b> Better regulation and control as well as policy influence in exchange for taxes
The fishing sectors	New fishing agreement with EU	<b>Fishing sectors</b> , receiving regulation and control	<b>Ministry of Maritime Economy</b> , responsible for negotiating the agreement with EU	<b>Fishing sector</b>	<b>Fishing sectors:</b> Policy influence in exchange for taxes; prioritisation of Senegalese fishery over foreign actors because of its contribution in taxes
Various sectors	Yavuz Selim schools	<b>Parents</b> , the opportunity to choose private education	<b>Ministry of national Education and Ministry of Internal Affairs</b> , ensuring a space for private education	<b>Parents</b>	<b>Parents:</b> We pay taxes so let us choose which education our children should receive
#SUNUradiothérapie	<b>Citizens</b> , receiving public healthcare and accountability for poor service provision	<b>Ministry of Health</b> , providing public health care	<b>Taxpayers</b>	<b>Taxpayers</b>	<b>Taxpayers:</b> Healthcare in exchange for taxes; accountability for the use of their money <b>Citizens:</b> The state should provide healthcare and be accountable for poor service provision
The Mbour Market	<b>Market traders</b> , receiving clean market area and regulation	<b>Local government</b> , providing market cleaning, regulation and control	<b>Market traders</b>	<b>Market traders</b>	<b>Market vendors:</b> Clean market areas and better regulation in return for taxes
SONATEL	<b>Employees</b> , receiving protection of local jobs	<b>Ministry of Posts and Telecommunication</b> , providing protection of local jobs	<b>Employees</b>	<b>Employees</b>	<b>Employees:</b> The state would lose out on taxes if jobs were outsourced
Corruption in SN La Poste	<b>Citizens</b> , receiving a well-functioning public postal system and accountability for the use of public funds	<b>Ministry of Posts and Telecommunication</b> , responsible for SN La Poste and able to sanction corruption <b>President</b> , responsible for ensuring accountability	<b>Taxpayers</b>	<b>Taxpayers</b>	<b>Taxpayers/citizens:</b> Accountability for the embezzlement of public money

### 8.3. Conclusion

This chapter demonstrates how a fiscal contract perspective can be applied to explore whether and how taxation could feature in social accountability and state-society accountability relations. It presented and discussed suggestions for fiscal relationships that could be salient in the different cases of social accountability and the potential tax-related arguments that follow. This shows that it is possible to find reasonable fiscal relationships for all the social accountability cases. Imperatively, though, they do not make up an exhaustive list and they are not expectations to be tested, but empirical implications of the fiscal contract perspective to be discussed in relation to the grounded and contextualised observations made in the chapters that follow.

This chapter embodies an abduction, exhibiting the logic of enquiry underlying this thesis. The fiscal contract perspective was the point of departure for the project, and the suggestions for how taxation could feature in the social accountability cases represent the theoretical backdrop of the thesis. However, the fiscal contract perspective has not structured the case studies, and, therefore, the suggestions made in this chapter do not play a prominent role in the chapters that follow. When relevant, the fiscal contract perspective is used as a basis for discussing the cases where taxation does feature, the cases where taxation features but in a different way than could be expected and the cases where taxation does not feature although expected. More specifically, the two main types of tax-related arguments, i.e. the use of taxation as leverage and the sense of ownership over public funds, are key heuristics for exploring whether the reasoning and arguments applied by societal actors can be seen as expressions of fiscal relationships or even contracts, or if something else lies underneath.

Ultimately, the fiscal contract perspective is also the basis for making the argument that taxation plays a limited role in social accountability in Senegal. As will become clear from the next chapter, societal actors only rarely apply tax-related arguments in social accountability, and, in the few cases where taxation does feature, it is not necessarily in the way suggested or expected by the fiscal contract theory. Based on these cases, suggestions and actual findings, I study social accountability in Senegal, and specifically, how and under what conditions taxation does and does not feature.



## Chapter 9: How and under what conditions does taxation feature in social accountability in Senegal?

*... accountability for the application of taxes generates a conscience  
that in order to win an election we need to tell people:  
“This is the taxes we took from you and this is where we used it”.  
And people can observe.<sup>119</sup>*

This is how an employee of Senegal’s tax administration *Direction Générale des Impôts et des Domaines* (Directorate General for Taxes and Customs, henceforth DGID) describes the ideal link between taxation and accountability. But as he continued, he argued that this is not the case in Senegal. This chapter will demonstrate, however, that taxation does feature, to a limited extent, in non-electoral encounters between societal and state actors in demands over accountability, i.e. social accountability. The findings in this chapter will not challenge the employee’s perception of the situation in Senegal nor will it find hints that this ideal could be present in Senegal. Instead, it will show that taxation features in a different way than envisioned by the fiscal contract theory, and that this can largely be ascribed to the contextual setting of Senegal.

By now, the analytical part of this thesis has presented each of the twelve social accountability cases, the matter of the cases, discussed which state actors were targeted, who the involved societal actors were, and what triggered the social accountability cases. Furthermore, in the abduction above, I suggested the fiscal relationships present in each of these cases and the potential tax-related arguments societal actors could apply if these were salient. Both preceding chapters form part of the backdrop of what follows.

This chapter focuses on the reasoning applied by societal actors who engage with state actors concerning demands for accountability. The reasoning and the derived arguments convey why state actors should be accountable to them and are thus expressions of the societal actors’ expectations of the state.

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<sup>119</sup> Original quote: “... la redevabilité quant à l'utilisation des impôts ça fait naître une conscience où pour gagner des élections on a besoin de dire aux populations: " Voilà les impôts que nous avons pris de vous et voilà là où on l'a mis". Et les populations peuvent observer” (Interview 32, public employee working with tax, Dakar, 17.11.2017).

The first section of this chapter provides an overview of the arguments applied in the twelve cases of social accountability before outlining the remainder of the chapters.

## 9.1. Reasoning in the twelve social accountability cases

Table 9.1 provides an overview of the arguments applied in the different cases of social accountability. For simplicity, the table only includes the arguments applied by the main societal actors engaged. The tax-related arguments applied are emphasised in bold.

Not surprisingly, the arguments vary significantly across the cases. Some arguments are quite specific to the context of the cases (e.g. the students arguing that COVID is responsible for the students' health; the media sector arguing that Senegal should have free press); others are seemingly relevant across contexts (references to the promises of state actors and demands for inclusion (see chapter 7)).

The main purpose of table 9.1 is to provide the empirical foundation for making the observation that taxation features only in three social accountability cases. Comparing this observation to the backdrop of the former chapter, it is evident that although all social accountability cases could have salient fiscal relationships, taxation only rarely features. The table thus substantiates a key finding in this thesis: that taxation does not feature strongly in social accountability and, hence, not in state-society accountability relations in Senegal.

Table 9.1: Arguments applied in the social accountability cases with emphasis on those related to tax

The case	Main societal actors	Arguments underlying social accountability
The university sector	Reform of higher education financing	Students <ul style="list-style-type: none"> <li>- No real influence over the reform that regard us</li> <li>- The state should invest in the future</li> </ul>
	Poor on-campus service delivery	Students <ul style="list-style-type: none"> <li>- COUD has responsibility for the students' health</li> <li>- Protesting in order to get COUD to listen</li> </ul>
	Corruption in COUD	N/A <ul style="list-style-type: none"> <li>- N/A</li> </ul>
The media sector	Reform of the Media Law	Media sector <ul style="list-style-type: none"> <li>- Senegal should have a free press</li> <li>- The law should be passed to ensure better regulation of the media sector, more support for journalism and improved education</li> <li>- The state should maintain stakeholder influence on the reform</li> </ul>
	Embezzlement in SSPP Le Soleil	Employees in SSPP Le Soleil, organised in unions <ul style="list-style-type: none"> <li>- SSPP Le Soleil is a patrimony which the state should protect and save</li> </ul>
The fishing sectors	Reform of the Fishing Code	Greenpeace together with business associations representing both fishing sectors <ul style="list-style-type: none"> <li>- The state is responsible for adopting a progressive legal framework to ensure a sustainable fishery</li> <li>- Stakeholders should have been included in the negotiation</li> <li>- The minister and president did not keep their promise</li> </ul>
	New fishing agreement with EU	Business associations representing both fishing sectors <ul style="list-style-type: none"> <li>- Senegalese fishing industry should be prioritised</li> <li>- The fishing agreement risks damaging the artisanal fishing sector, creating social problems</li> <li>- <b>The state will not earn more from the agreement with EU than from the industry's tax contributions</b></li> </ul>

- continues -

The case	Main societal actors	Arguments underlying social accountability
Yavuz Selim schools	Parents together with Yavuz Selim management	<ul style="list-style-type: none"> <li>- The state should not let Turkey interfere in Senegalese affairs</li> <li>- Yavuz Selim is a part of Senegal's educational patrimony</li> <li>- Blocking schools breaches rule of law and private property rights</li> </ul>
#SUNUradiothérapie	Social activists	<ul style="list-style-type: none"> <li>- President did not keep his promise</li> <li>- A country like Senegal should have at least one machine</li> <li>- <b>Public officials should contribute to fundraising, because their salary comes from our taxes</b></li> </ul>
The Mbour Market	Market traders	<ul style="list-style-type: none"> <li>- <b>There is little to show for our tax payments</b></li> <li>- <b>A lack of regulation will impede our ability to pay taxes</b></li> <li>- <b>We will not pay taxes unless the issues are resolved</b></li> </ul>
SONATEL-Orange	Employees in SONATEL	<ul style="list-style-type: none"> <li>- SONATEL is a Senegalese patrimony that the state has a responsibility to protect</li> <li>- The state should protect Senegal's national, economic interests over those of the French company, Orange</li> </ul>
Corruption in SN La Poste	M23	<ul style="list-style-type: none"> <li>- Support the work OFNAC to demonstrate belief in the institution's potential in fighting corruption</li> </ul>

Note: Tax-related arguments are emphasised in bold.

Various sectors

### 9.1.2. Outline of the remaining analytical chapters

The analyses that follow will serve to make sense of the finding that taxation plays a limited role in social accountability. The remainder of this chapter focuses on the three cases of social accountability where taxation did feature: the Mbour Market-case, where taxation featured centrally, the new fishing agreement with EU, and #SUNUradiothérapie. In the two latter cases, taxation only featured peripherally, but together with the Mbour Market-case, they contribute to making sense of *how* and *under what conditions* taxation features in social accountability. This chapter concludes by summing up the findings and the implications for the fiscal contract theory.

The next chapter focuses on the social accountability cases where taxation did not feature, exploring the conditions that render tax-related arguments less meaningful for societal actors to apply. In the first part of that chapter, the negative social accountability case related to corruption in COUD will exhibit the importance of expectations and social institutions. In the second part, the cases concerning the closure of the Yavuz Selim schools and the reform of the Fishing Code will provide further features of state-society accountability relations in Senegal and opportunities for discussing what these features imply for the actual and potential role of taxation in Senegal.

The last analytical chapter moves away from the contextualised analysis of the social accountability case and instead apply the conceptual framework developed in the theoretical part of this thesis to understand from a macro-perspective and in theoretical terms why taxation does not feature strongly in social accountability.

## 9.2. Social accountability cases where taxation did feature

Taxation did feature in three social accountability cases. With these three cases, the purpose is to understand under what conditions taxation features and how it features when it does. Together, the three cases give rise to discussions where the findings made here are sought understood either with reference to the literature on taxation, governance and fiscal contracts, or by relating the findings to the contextual settings of the specific sector or state-society relations more broadly. Eventually, this chapter provides the basis for understanding under what conditions and how it is meaningful for societal actors to bring taxation into their engagement with the state over accountability demands.

The remainder of the chapter is structured around the three cases. I begin with the Mbour Market-case where market traders on several occasions threatened to resist taxation if the local government did not clean up and regulate the market area. This argument strongly indicates the salience of a narrow, exchange-based fiscal relationship between the traders and the local government. This is as suggested in the former chapter and is in line with the expectations of the fiscal contract theory. Exploring the relations between market traders, street vendors and the local government in detail shows that taxation, even if salient, under certain conditions is not necessarily effective as leverage in this fiscal relationship. One condition is the lack of mobility on the part of the traders, an important aspect which has received attention in the literature on taxation and fiscal contracts. The influence of immobility and other relevant conditions are discussed with reference to the literature on the topic. Furthermore, it is considered whether taxation or if a more common feature of state-society accountability relations is at the core of social accountability in this case.

Second, I move to the fishing agreement with the EU where societal actors argued that the state would lose in tax revenues from the fishing industry what they got from EU for the fishing agreement. This is thus a case where taxation featured, albeit peripherally. Meanwhile, two other arguments were very prominent, namely the demand for influence and the protection of Senegalese resources and interests. Taking into consideration other cases of interactions between the fishing sectors and the state, this case contributes with an apprehension of what the Senegalese state is expected to do and not to do. Consequently, it helps to identify non-tax-related arguments that are meaningful for societal actors to apply as well as the interrelationship between these and the tax-argument actually applied.

Third, I turn to #SUNUradiothérapie. In this case, taxation did not feature in the publicly expressed arguments which were dominated by references to the notion that a country like Senegal should have a well-functioning radiotherapy machine. Taxation was mentioned in an interview I did with an activist engaged in the social media campaign. The activist argued that a public official should contribute to their fundraiser because his salary was paid with taxes. Here, taxation features as a means of leverage, though on a more personal level. This indicates that one way taxation can feature in social accountability is as an integral to the generally personalised state-society accountability relations, as discussed briefly in chapter 7. I discuss the implication of this finding for the fiscal contract theory.

### 9.2.1. Market traders in Mbour

Many of the traders in the Central Market in Mbour enjoy a neat market structure; a large building with small shops for each trader, all with gates that can be pulled down and locked. In here, the traders mostly sell goods like clothes and garments, shoes and jewellery. Next to this building is a simple structure with a roof under which loads of tables are set up with vegetables, spices and cheap plastic things from China. These structured parts of the market are placed in the middle of a hectic city centre with streets on end lined with more shops and filled with streets vendors, constantly moving and yelling, promoting their goods. The market begins right where the fishing quay by the beach stops with the fish market directly on the beach where pirogues come in all day long. Mbour itself is the hub of this part of the Senegalese coastline, *Le Petit Côte*. It is only a few hours out of Dakar and with the new airport, its status as a centre for tourism, shared with its twin city, Saly just north, has been boosted. Around the Central Market in Mbour, one crosses paths with birdwatchers, resort-dwellers and *Dakarois* getting out of the city for the weekend.

I stumbled on this case of social accountability when reading the online local news media on my way to Mbour (Mbour.info, 2015). The article described how the traders in Mbour Central Market were upset about conditions due to several issues including poor hygiene, lack of security and the illicit occupation of the public roads surrounding the market restricting access. It was not a recent event and a more thorough media search covering a longer period made it clear that this case was evolving (S. N. Ba, 2012; Kandé, 2017; Mansaly, 2018a). The case is actually made up by several instances, none of which were covered comprehensively in the media.<sup>120</sup> Thus, I rely on articles from the different instances of market traders engaging in social accountability, especially a joint interview with two garment traders who owned shops inside the structured part of Mbour Central Market and were active members in a business association.<sup>121</sup>

The case is common to many markets in rural and urban Senegal as well as beyond, which makes it possible to study a typical role taxation can play in social accountability as well as limits to this role.

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<sup>120</sup> For example, it is possible to find an article announcing that market traders have threatened to resist taxes, but impossible to find any articles on whether and how the situation was resolved. This challenge also existed in relation to other social accountability cases. For example in the SSPP Le Soleil-case, information on an announcement of a strike and the underlying reasoning was the topic of an article (Anne, 2017) but there is no article discussing whether the strike actually took place.

<sup>121</sup> Joint interview 90, Mbour, 27.02.2018

### 9.2.1.1. Cleaning and regulation for taxation

In this case of social accountability, the traders use their role as taxpayers as leverage, threatening to resist taxation, and apply tax-related arguments as they raise their demands to the local government and the mayor.

In the case from 2015, traders threatened to resist taxes if the mayor did not respond to their demands. They were represented by a spokesperson for the market and by members of the local section of UNACOIS. According to the *mbour.info* article, the traders anticipated that it would be “difficult for them to meet their commitments to the municipal and central governments”<sup>122</sup> (*Mbour.info*, 2015). A quote from the vice-secretary of the local section of UNACOIS put it a bit more bluntly; “until the situation is resolved, we have unanimously decided not to pay any more taxes”<sup>123</sup> (*Dakaractu*, 2015). In another case from 2017, the president of the *Marché Ocass*, an important fruit market in Mbour, used an exchange-based, tax-related argument to substantiate demands to rehabilitate a market area. The president stated that, “we contribute a lot to the municipal budget, but nevertheless, the municipal authorities who only come here to collect millions from this market through taxes, do not take any action to rehabilitate this market”<sup>124</sup> (*Kandé*, 2017).

In the two former quotes, it is not obvious that the market traders actually use taxation as leverage; it might be that tax resistance is the only means they have to get the attention of the local government. Meanwhile, in the last quote, the exchange-based fiscal relationship is spelled out, and here it is clear that the societal actors feel that they, as taxpayers, have a right to demand something in return.

Following the latter, this is a case of whether taxation features because the traders see themselves in what can be described as an exchange-based fiscal relationship with the state; the traders provide revenue to both the local and the central governments in exchange for cleaning, regulation and even rehabilitation of the market areas. Interestingly, the market traders do not actually

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<sup>122</sup> Original quote: “À cause de ces facteurs, les commerçants du marché central estiment qu’il leur sera difficile de respecter leurs engagements vis-à-vis de l’administration municipale et de l’administration centrale.” [in-text quote emphasised]

<sup>123</sup> Original quote: “Tant que la situation ne sera pas décantée, nous avons décidé, à l’unanimité, de ne plus payer de taxe.”

<sup>124</sup> Original quote: “Nous réclamons des autorités municipales la modernisation de notre marché. Nous contribuons pour beaucoup au budget communal, mais pourtant, les autorités municipales qui ne viennent ici que pour encaisser des millions provenant de ce marché à travers des taxes, ne posent aucun acte allant dans le sens de réhabiliter ce marché.” [in-text quote emphasised].



pay a demarcated market tax but *duty* and *patente*.<sup>125</sup> *Duty* provides the traders the right to sell in the public space and constitutes only a small, fixed amount to be paid in advance either daily, weekly or monthly. The *patente* was a yearly business tax, primarily assessed based on a business' turnover and contributed local governments' finances. Whereas *duty* is paid by traders with a more or less stable structure, it is less so with *patente*.<sup>126</sup> Even though the traders do not pay a demarcated market tax, they are well aware that the mayor is the state actor responsible for ensuring that the market is clean. The fiscal relationship thus resembles a narrow, exchange-based fiscal contract, a contract from which the traders threaten to withdraw when they experience that their expectations of a clean and well-regulated market area are not met.

An interview with two garment traders in the structured part of Mbour Central Market confirmed this conclusion.<sup>127</sup> Both were active in the local section of a national business association. They expressed that they want to pay taxes but that the government does not protect them in return. The roads are bad, there is no cleaning of market and no security. The narrow, exclusive relationship with the state actors was articulated especially in the situation regarding the problems with regulation of the non-taxpaying street vendors, i.e. people selling goods without stable structures, moving more or less around in the streets. The traders experience that the street vendors put pressure on the poor market infrastructure, block entrances to the structured markets and de facto take the traders' customers.<sup>128</sup> Because of the street vendors' mobility, most of them pay neither *duty* nor *patente*.<sup>129</sup> The garment traders felt that, as taxpayers, they had a right to demand better control with and regulation of street vendors, most importantly, with the objective of levelling competition.

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<sup>125</sup> In January 2018, a reform of *patente* was implemented. *Patente*, the principal source of revenue for local governments, was to be replaced by *Contribution économique locale* (Local economic contribution), taxing value added generated by a company (interview 95, public employee, Dakar, 01.03.2018).

<sup>126</sup> Smaller businesses are also liable to paying the flat-rate turnover tax, CGU. To pay this, though, business owners need to register and self-declare, which is still rare. In Mbour, there were 376 registered under the CGU-regime per 31 December 2017, whereas there were 1114 paying *patente* (interview, public employee working in the tax administration, date omitted to ensure anonymity). It has not been possible to obtain the figures for the national level.

<sup>127</sup> Joint interview 90, market traders, Mbour, 27.02.2018.

<sup>128</sup> Joint interview 90, market traders, Mbour, 27.02.2018. See also Diallo (2012a).

<sup>129</sup> Joint interview 90, market traders, Mbour, 27.02.2018.

### 9.2.1.2. Conditions of leverage of taxation: With little to show for their taxes

In the literature on taxation, governance and fiscal contracts, tax resistance has been found to be an important means through which citizens can manifest the leverage they gain from paying taxes. Levi (1988) and Bates and Lien (1985) described taxpayer resistance as an important aspect of taxpayers' bargaining power. To mention a few empirical examples, Scott (1985) showed that, in Malaysia, tax resistance is one of the "weapons of the weak" that were often applied in situations where the societal actors enjoyed neither organisational capacity nor political voice. Fjeldstad and Semboja (2001) found that more coercive taxation prompts more tax resistance and, more broadly, Fjeldstad and Rakner (2003) reported that some people were hiding in the bush when tax collectors approached (p.8). Prichard (2015) finds that, more recently, taxpayer resistance has been a common societal response to a government's increasing tax effort in Ghana, Kenya and Ethiopia, and in several cases has prompted concessions on the part of the government in these countries. These examples of empirical evidence show that tax resistance happens and leads the state to concede.

The Mbour Market-case is seemingly another example of this. At least, the *threats* of tax resistance prompt a reaction on the part of the local government. For example, in 2015, the mayor responded to the traders' threat of resisting taxation with a promise of 8 million FCFA (approximately €12,200) to clean and decongest the city centre (Dakaractu, 2015). Thus, this social accountability case resembles what one could call a core case in the literature on taxation and fiscal contracts. Taxpayers threaten to resist taxation and the state actor concedes.

However, the case also illustrates the conditioning effect of mobility. Even if they feel they have a special right to make demands as taxpayers, the two traders experienced that because of their *lack* of mobility, they cannot actually use their position as taxpayers as leverage.<sup>130</sup> Asking them whether they ever refused to pay taxes as a means to raise their demands of the mayor, they answered yes but elaborated that, really, resisting taxation was not possible. When the tax collectors come to collect taxes, they would, in response to the traders' refusal to pay tax, simply shut down their shops and lock the gates until they paid. The fact that these traders work under more ordered and secure conditions than the street vendors is also what enables the local government to coerce them to pay taxes. Thus, whereas Fjeldstad and Semboja

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<sup>130</sup> Joint interview 90, market traders, Mbour, 27.02.2018.

(2001) found that coercive taxation prompts tax resistance, immobility renders tax resistance difficult if not impossible. Ultimately, the taxpaying market traders feel that they do not have much to show for their taxes.<sup>131</sup>

The implication is that market traders cannot easily opt out of what resembles an exchange-based fiscal contract because they are immobile. Levi (1988) and Bates and Lien (1985) emphasised mobility as a condition of taxpayers' bargaining power vis-à-vis the state. Immobility of traders implies that from an administrative perspective, the taxpayers are easier to control, regulate and tax. The assumed power balance between societal and state actors that would make tax resistance a viable means for bargaining is not present. Interestingly, this is despite the fact that the market traders have some level of organisational capacity; as mentioned, they were in at least one case represented by UNACOIS, one of the most influential business associations in Senegal. Furthermore, the two garment traders described that they also had access to meeting the mayor; for example, he had an audience every day where they would go and raise their demands.<sup>132</sup> Hence, there are both capacity to engage in taxpayer actions and institutionalised channels for seeking influence, which Prichard (2015) emphasised as facilitating conditions. Consequently, the impeding condition that a lack of mobility is seems to be more significant than the facilitating conditions of capacity and access. Ultimately, the lack of mobility undermines their ability to resist taxes and renders their threat non-credible. Therefore, as also emphasised by the two interviewed garment traders, taxation is not an effective means of leverage for demanding accountability.

Two other conditions undermine the traders' ability to use taxation effectively as leverage. First, the high opportunity cost. When I asked the two garment traders whether they engage in a strike to put pressure on the mayor, they answered positively but they emphasised that a strike mostly imposes a high economic cost on themselves. They lose income every hour their shop is closed, while other market traders who cannot afford to strike opt out, overtaking the lost business of striking traders. More than that, the mobile street vendors outside continue to sell the goods under all circumstances; goods often bought from the striking traders.<sup>133</sup> When market traders threaten to strike or resist taxes, the local government is unlikely to lose out financially because it does not put the market at a complete standstill. Second, from a fiscal contract perspective, this observation illustrates how one exchange-based fiscal contract will always be a part of a larger complex of fiscal relations between

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<sup>131</sup> Joint interview 90, market traders, Mbour, 27.02.2018.

<sup>132</sup> Joint interview 90, market traders, Mbour, 27.02.2018.

<sup>133</sup> Joint interview 90, market traders, Mbour, 27.02.2018.

different groups of societal actors and the state that might or might not constitute fiscal contracts. This implies that the credibility and force of one group's threat of tax resistance or other collective actions will rely on, for example, support from other groups or whether their contributions can easily be substituted, not necessarily by alternative sources of taxes but also simply by other actors ensuring an active market economy.

Summing up, immobility, high opportunity costs and complex fiscal relations are all conditions of the leverage of taxation and, ultimately, traders' bargaining power. The two former conditions are on the actor-level and both are, to some extent, given by the latter, structural condition. The relevance of these three conditions is, as indicated, not a novel finding; however, the brief discussion of complex fiscal relations indicates the opportunity provided by the developed conceptual framework for exploring the complex interrelations between different exchange-based fiscal relationships and contracts.

#### 9.2.1.3. Not even about taxation?

It seems evident that taxation features centrally in the Mbour Market-case when the matter of the case is that market traders are dissatisfied with what they get in return for their taxes. However, based on the experiences of market traders, it was argued that the traders actually have little to show for their taxes, both in terms of service delivery and in terms of leverage. Why, then, do the market traders engage in social accountability and continue to apply tax-related arguments when they experience taxation as coercive and their demands and arguments to be effective in the long term?

In relation to the fiscal contract theory, an immediate interpretation is simply that taxation does not have the leverage effect that is expected and promoted across developing countries. Meanwhile, two other interpretations suggest that maybe it does not have to do with taxation.

From an alternative theoretical perspective, the answer to the above question is that societal actors' expectations matter. From the broad perspective of social accountability, it demonstrates that the social actors' expectations are at the centre of social accountability. Arguably, the market traders engage the local government and apply tax-related arguments because they expect market cleaning and regulation from the local government. It also confirms the argument made when conceptualising the exchange-based fiscal contract: that an exchange-based fiscal contract is present independent of whether taxation is more or less coercive as long as there is a reciprocal exchange (see section 5.2.). In Mbour, even if the market traders experience taxation as coercive, they know they provide revenue to the local government, and they know that

the local government is responsible for delivering this service. The responsibility of the local government and the appertaining expectations on the part of the societal actors are independent of the coercive taxation and the skewed power relation between the tax-paying market traders and the local government.

According to this interpretation, the traders continue to apply tax-related argument because they still expect the state actor to deliver, independently of the notion of an exchange-based fiscal relationship. An implication is that societal actors' expectations of the state actors serve as an important condition for the extent to which taxation can feature in state-society accountability relations.

A contextualised, empirical perspective provides another, though related, alternative interpretation. The point of departure is still the curiosity that market traders engage in social accountability despite the lack of credibility in their threat to resist taxes and, perhaps because of this, the lack of long-term changes on the part of the mayor and the local government.

An interpretation of this situation is that, perhaps, the threat to resist taxes does not intend to push for long-term changes but rather to get the state to listen. As mentioned, the garment traders reported that the mayor has an audience every day where they can go talk to him. It is when they feel that the mayor does not respond, they threaten to resist taxation or to strike. Shortly thereafter, the market traders get the attention of the mayor and the local government will have someone clean the market once<sup>134</sup> and there might even be a commitment, as that of 8 million FCFA mentioned above. Following this interpretation, the threat to resist taxation has little to do not with pressuring the mayor on financial terms. The purpose is simply to get the mayor and the local government's attention.

This resonates with other social accountability cases. For example, the students went to protest as soon as "the state turned its deaf ear" or, in the SSPP Le Soleil-case, where the breakdown of the dialogue between the employees and the leadership led the employees to threaten not to cover the upcoming legislative elections in order to get the president's attention. The purpose is to get access and to be listened to by the state.

The state actor, on the other side, is obliged to listen and to respond, at least in some way. This is provided for by the cultural norm, *masla*. As argued in chapter 7, *masla*, which promotes dialogue and consensus, can impede social accountability because accountability demands might be seen as too confrontational. On the part of the state, this translates into the obligation to listen. This is well accounted for in the literature on intermediaries and brokers

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<sup>134</sup> Joint interview 90, market traders, Mbour, 27.02.2018.

in Senegal. Blundo (2015) finds that interventions from many different actors serving as brokers are accepted by state actors because they serve as means for people to get access and to be listened to. A quote by a commander in the Senegalese Forest Services (in Blundo, 2015, p. 154) underscores it:

It is part of our culture, even our religion. The punishment should be softened. 'Interventions' always take place. That is our conception of things (...). You are obliged to listen to people.

I argue that the brokers' interventions serve the same end as students' protests and, importantly, a threat to resist taxes, to get the state to listen to people. Furthermore, Blundo argues that the interventions contribute to "the significant public good ... social stability" because they calm tension between state and societal actors (2015, p. 156). Drawing on this strongly norm-based obligation to listen and the importance that Blundo ascribes to social stability, it can be suggested that this Mbour Market-case is, at least, not just taxation per se but as much about the threat of instability and conflict that prompts the local government to react and concede.

From this contextualised empirical perspective, taxation still features in the case of social accountability; however, by implication, taxation is not key to understanding the case of social accountability. Consequently, the Mbour Market-case is not an example of how a direct, exchange-based fiscal relationship informs the scope of state-society accountability relations. Instead, threats to resist taxation can be better understood "merely" as a tool for getting the attention of the state actors and to get access as is a key issue in state-society accountability relations in Senegal.

Following this interpretation, the implication for the fiscal contract theory is not that the leverage of taxation is ineffective and, hence, that the theory is ultimately disproven. Rather the finding is that an otherwise typical case of state-society interaction over taxation is, within this context, actually irrelevant for determining the role of taxation.

#### 9.2.1.4. Summing up: Conditions of taxation's role in social accountability

As one example of social accountability in Senegal, the Mbour Market-case shows that taxation does feature in state-society accountability relations in Senegal where there is a narrow, exchange-based fiscal relationship between societal and state actors. In this case, taxation features as leverage applied by the societal actors as they demand cleaning and more regulation and control in the market area.

The Mbour Market-case also demonstrates that the extent to which taxation actually constitutes leverage is conditioned by several factors: the lack of mobility of traders with shops in the structured parts of the market renders taxation unavoidable and hence somewhat coercive; the high opportunity costs of resisting taxation or striking and, underlying these conditions, that the traders' narrow fiscal relationship with the local government is interrelated with more complex fiscal relations, including the non-taxpaying street vendors.

As expressed by market traders, these conditions undermine the extent to which they see taxation as giving them leverage in relation to the local government. An immediate implication is a questioning of the fiscal contract theory; however, the market traders continue to make non-credible threats of tax resistance, so taxation must play some role. Two interpretations were suggested. The first is that the traders' unmet expectations of the local government are the determinant of their social accountability independently of the notion of an exchange. Comparing to other empirical observations of social accountability and state-society accountability relations in Senegal, another related interpretation is that taxation, or the threat to resist taxation, is a tool to gain the state actor's attention and to get access. It is impossible to determine whether this is a case of taxation not providing leverage or simply a case where taxation is instrumental for societal actors but is not key to understanding the social accountability case. Regardless of which interpretation is the more convincing, the Mbour Market-case has provided some suggestions as to how and under what conditions taxation features in social accountability in Senegal.

I end on a broader note. In the beginning of this section, I argued that the Mbour Market-case is a typical case of state-society interactions in rural and urban Senegal and beyond. In this perspective, the conditions found to influence the leverage of taxation are likely to be found in similar cases elsewhere. However, a more general point is that the relevance of taxation cannot and should not be assumed just because taxation features in the state-society interaction. This argument is especially pertinent for the literature on taxation, governance and fiscal contracts, which, driven by a belief that taxation can play a positive role for accountability, risks ascribing too much to the notion of taxation. In this regard, applying a more contextualised and process-oriented perspective makes it possible to write a different story, which for the fiscal contract theory includes a word of caution.

### 9.2.2. New fishing agreement with EU

The second social accountability case where taxation did feature concerns the fishing agreement (EU, 2014) between Senegal and the EU, announced in

April 2014 (RFI, 2014a). It was negotiated under the auspices of Minister of Fishery and Maritime Economy, Haïdar El Ali, who is known as an environmental activist in Senegal and beyond. The fishing agreement allows 36 industrial vessels from Spain and France to fish tuna with seiners or pole-and-liners as well as two trawlers from Spain to fish hake. The agreement is valid for a five-year period ending November 2019. In payment for access, Senegal will earn around 9 billion FCFA (approximately €14 million) over the five years, partly from fees paid by the industrial companies and partly from a yearly contribution paid by the EU to support management of local fishing sectors and address governance issues in the fishing sectors mentioned earlier.

When the new fishing agreement was announced, it had been eight years since the last fishing agreement between Senegal and EU expired in 2006. At that time, President Abdoulaye Wade's government decided not to renew the agreement, reportedly because the presence of European vessels was seen as a threat to Senegalese fishery (RdS & UNDP, 2010, p. 63). This decision was generally celebrated by the actors in Senegal's fishing sectors who shared that view (Poteete, 2018).

Probably therefore, the new fishing agreement came as a surprise, and its announcement saw a strong reaction from societal actors across the fishing sectors, industrial as artisanal. The reaction was so strong that Minister of Fishery Haïdar El Ali reacted (Seneweb, 2014b), and the Head of EU's Delegation in Senegal held a press conference to address concerns and accusations made by actors in the Senegalese fishing sector (APS, 2014a). In the wake of the case of social accountability, Haïdar El Ali stepped down as minister of fishery after being defeated in the local election in Ziguinchor, and when the fishing agreement was finally signed in Brussels in November 2014, both GAI-PES, representing ship owners and manufacturers in the fishing industry, and UPAMES, representing fish vendors, were present.<sup>135</sup>

I identified this case based on interviews with actors from the fishing sectors who kept mentioning this fishing agreement as something in relation to which they had engaged the state. Two lines of reasoning dominate the arguments applied in this social accountability case, the lack of inclusion and that the state should protect Senegalese interests. Only after having worked with this case for some time did I find that a tax-related argument had been applied and, to the best of my knowledge, only by one societal actor on only one occasion. Since the expectation that societal stakeholders should be included in

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<sup>135</sup> Interview 27, Employee in CSO working with fishery, Dakar, 15.11.2017. See also PressAfrik (2014c).



decision-making processes has been discussed comprehensively in chapter 7, I refrain from dwelling on it here.<sup>136</sup>

Since the arguments concerning the state's responsibility to protect Senegalese interests were dominant in the social accountability case, I begin there. Second, I elaborate on the complex relations between the fishing sectors and the state, exploring the implications for the scope of the accountability relationship between the two parties. Third, I discuss the significance of the tax-related argument from a fiscal contract perspective.

#### 9.2.2.1. Not protecting Senegalese resources and interests

Both industrial and artisanal fishing sectors reacted to the announcement of the fishing agreement. A leading member of a business association in the artisanal fishing sector stated that, with regard to the fishing agreements, "we are together".<sup>137</sup> The arguments in the two subsectors differed slightly, but ultimately pushed the same narrative that by entering the fishing agreement with EU, the Senegalese state does not live up to its responsibility to protect Senegalese interests.

The industrial sector, represented mainly by GAIPES, argued that the agreement constituted "a sell-out of Senegal's fishing resources"<sup>138</sup>(C. M. Sarr, 2014) and that the right conceded to EU is more than Senegal has to offer<sup>139</sup> (Xibaaru, 2014). UPAMES, the association for fish vendors, argued that the agreement did not guarantee that the European vessels land their catch in Senegal and thus supply the local industries. Therefore, there will be no added-value generated in Senegal on the basis of the agreement (APS, 2014b).

The actors in the artisanal sector focused primarily on the potential detrimental impact of the agreements for the artisanal sector. The actors argued that European industrial vessels would also catch smaller species, undermining the livelihood of the artisanal sector (A. Diallo, 2014; Seneweb, 2014a) and the fishing resources would diminish even more. This would increase prices further, undermine local actors' engagement in processing activities and threaten food security in the poorest parts of the Senegalese population

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<sup>136</sup> In brief, the announcement was denounced by societal actors across the artisanal and industrial sectors who argued that the agreement should not be signed before the stakeholders in the sector had been properly consulted (A. Diallo, 2014; Sogui Diouf, 2014; L'AS, 2014; Poteete, 2018; Xibaaru, 2014).

<sup>137</sup> Interview 30, Dakar, 17.11.2017.

<sup>138</sup> Original quote: "l'accord de pêche qui a été conclu constitue *un bradage des ressources halieutiques du Sénégal*" [in-text quote emphasised].

<sup>139</sup> Original quote: "Le droit cédé à l'Europe est 'supérieur à ce que le Sénégal peut offrir'."

(Xibaaru, 2014). Because of the socio-economic importance of the sector in Senegal, such a development would eventually become a social problem. The following quote by General Secretary Abdoulaye Ndiaye from PAPAS, representing actors in the artisanal fishing sector, is fairly representative of these arguments (A. Diallo, 2014):

We launched this petition at the Mbour fishing quay. We want to show the Minister of Fishery that Senegal is not in a position to sell its fish. We cannot tell the Senegalese people to tighten their belts, not to make new pirogues, that industrial shipowners are not building new ships and, on the other hand, force us to accept 38 European ships.<sup>140</sup>

In this quote, Abdoulaye Ndiaye describes how the Senegalese people will have to tighten their belts and that Senegal is not in a position to sell their fish. These arguments are indirect references to the potential threat against food security. Furthermore, the reference to “building new ships” resonates with arguments by actors in the industrial sector that the fishing agreement is expected to subvert the positive development of the Senegalese fishing sectors.<sup>141</sup>

This quote also makes it clear that the rhetoric against the fishing agreement with EU was strong. A self-titled political analyst wrote an open letter to Minister El Ali Haïdar in a similarly potent tone (A. K. Niang, 2014):

This agreement, which has the appearance of an unequal contract, in no way defends Senegal's interests and is more reminiscent of the dark hours of the colonial occupation to which the Senegalese people were subject for over a century and a half.<sup>142</sup>

With the reference to colonialism, Abdel Niang further substantiates the argument that the Senegalese state giving away the fishing resources resembles how resources and people were being taken away in colonial times. The state is complicit in EU's scrambling for Senegalese resources.

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<sup>140</sup> Original quote: “On a lancé cette pétition au niveau du quai de pêche de Mbour. Nous voulons montrer au ministre de la Pêche que le Sénégal n'est pas à un stade où l'on peut vendre son poisson. On ne peut pas dire aux Sénégalais de serrer la ceinture, de ne pas faire de nouvelles pirogues, que les armateurs industriels ne construisent pas de nouveaux navires et, de l'autre côté, nous forcer à accepter 38 navires européens.”

<sup>141</sup> Even though the fishing agreement explicitly includes, among other things, investments in infrastructure supporting the value chain in the fishing sectors.

<sup>142</sup> Original quote: “Cet accord aux allures de contrat inégal ne défend en rien les intérêts du Sénégal et rappelle plus les heures sombres de l'occupation coloniale dont le Peuple Sénégalais a été victime pendant plus d'un siècle et demi.”

This kind of reasoning invokes a common argument in political debates in Senegal that the state is not protecting or prioritising Senegalese interests. Combined, the arguments raised by the societal actors against the fishing agreement with the EU imply that the state is giving away fishing resources to Europe and undermining the livelihood and food security of the Senegalese population.

Similar arguments were made in other cases of social accountability. For example, in the SONATEL-case, the 2015-announcement that Senegalese jobs were to be outsourced to Orange (formerly France Télécom) subsidiaries elsewhere in West Africa was described as a “new form of economic colonialism” (Diatta, 2015). In the SONATEL-case, the societal actors expressed the need for *patriotisme économique*<sup>143</sup> (economic patriotism), a term that is graffitied on walls across Dakar. The argument of economic patriotism has been applied widely to denounce the state’s role in facilitating a negative impact of international actors on the Senegalese economy, for example, public-private partnerships as the toll-road connecting Dakar and the new airport, run by the French company Eiffage (Saliou Diouf, 2013). In 2016, the *Alliance pour le Patriotisme Economique* (Alliance for Economic Patriotism, henceforth APE) launched a petition to protest the high prices and the lack of transparency of the public-private partnership surrounding the toll-road (APE, 2016). Another example is the *Auchan Dégage* campaign (meaning “Auchan get out of here”), protesting the proliferation of branches of the French supermarket chain throughout Senegal in demonstrations (RFI, 2018) and via a petition (Semou Diouf, 2018). In this case, the argument of economic patriotism also targeted consumers in Senegal who are encouraged to buy local; however, the main argument is that the state should not allow Auchan to open shops across the country because they outcompete small Senegalese businesses.<sup>144</sup>

The arguments applied in the case of social accountability in relation to the fishing agreement with EU strikes the same patriotic chord. The underlying reasoning that the Senegalese state is not protecting Senegalese resources and economic interests reflects a broadly held positive expectation of the state to which societal actors hold the state to account. It is the role of the Senegalese state to protect Senegalese resources, be it fishing resources, jobs or something else.

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<sup>143</sup> Interview 20, CSO representative, Dakar, 09.11.2017.

<sup>144</sup> Interview 29, Leading member of business association in the fishing industry, Dakar, 16.11.2017.

### 9.2.2.2. Taking responsibility for but not ownership over Senegalese resources

Dwelling on this finding, there seems to be a tension between the state's responsibility to protect, in this case, Senegalese fishing resources, and an observed resistance to state intervention, especially in the artisanal sector.

I interviewed various actors working in and with the artisanal fishing sector, in Dakar and elsewhere in Senegal, and when we discussed regulation and taxation of the artisanal fishing sector, the interviewees would often said, "fishing is the culture",<sup>145</sup> or "it is a social business".<sup>146</sup> In Senegal, artisanal fishery is a private, social affair as much as it is an economy. When I inquired about the implications, I often heard a narrative of some resistance among fishers, not against regulation per se but at least against too much state involvement or intervention in this social affair.

An example regarding the registration of pirogues used in the artisanal fishing sector illustrates this resistance. An effort to register all the pirogues has been under way for several years, not least pushed by a World Bank project (The World Bank, 2019b). When talking to fishermen along the coast of Senegal, it is clear that this is a difficult if not impossible endeavour. Many would say that they do not need a permit to fish because the ocean is just there; or why should they go to the quay, pay for a pirogue license and pay to land their catch at the quay?<sup>147</sup> Meanwhile, registering pirogues is the way to improve security at sea, which is generally requested by economic actors in the fishing sectors.<sup>148</sup> Through registration, it is easier to control that each pirogue has the required security equipment on board, including life jackets for all, a GPS, drinking water, a light etc.<sup>149</sup> In other words, there is a conflict of interest within the artisanal fishing sector between wanting more security and resistance to state interference. This also regards the regulation of how much

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<sup>145</sup> Original quote: "La peche est la culture" (interview 19, restaurant owner, Mbour, 06.11.2017).

<sup>146</sup> Original quote: "It's a social business. It's an economic business, but there is some social builds, social contracts between all those stakeholders" (interview 91, representative of CSO working with fishery, Dakar, 28.02.2018).

<sup>147</sup> For example, interview 17, locals, Palmarin, 05.11.2017, and interview 33, former active member in business association related to fishery, Kayar, 20.11.2017.

<sup>148</sup> Interview 29, Leading member of business association in the fishing industry, Dakar, 16.11.2017; interview 30, leading members of business association in the artisanal fishing sectors, Dakar, 17.11.2017. See also Malou (2014).

<sup>149</sup> Interview 30, leading members of business association in the artisanal fishing sectors, Dakar, 17.11.2017.

pirogues can fish in response to the diminishing fishing resources. A representative of a CSO working with the artisanal fishing sector put it like this:

In their mind, the fish product is for them; it's not for the government to give them the right or to deny them the right to go to fish or not to go to fish.<sup>150</sup>

The argument that the state has no legitimate right<sup>151</sup> to give the fishers the right to fish or not resonates with the arguments applied in reaction to the fishing agreement with EU. If the state does not have the right to give fishers the right to fish, it does not have a right to sign over or sell the rights to Senegalese fishing resources either.

Furthermore, the tension or internal conflict of interests as present in relation to the regulation of the artisanal sector is arguably also present in the case concerning the fishing agreements with EU. While this aspect was somewhat neglected in the public debate (as argued by Sogui Diouf, 2014), the fishing agreement with EU only concerned species, mainly tuna, not caught by the Senegalese fishers at that time. According to some actors, this fact is irrelevant because it comes down to a priority of the state. For example, UPAMES, representing fish vendors, argued that the state should invest in developing the Senegalese tuna industry instead of selling off the tuna licenses (APS, 2014b).

Discussing the fishing agreement in an interview with two leading members of a business association in the artisanal fishing sectors, one of them recognised this<sup>152</sup>:

We don't yet have the means to capture them, and that's it. If a state signs fisheries agreements, it is on the excess. Then as soon as the Senegalese are able to catch this fish, the state does not have the right to sign agreements.

In other words, to the extent that fishing agreements only concern species not caught by the Senegalese, the state is allowed to enter them. However, the problem of the state overstepping this boundary is right under the surface.

Summing up, there is a fine line between the state taking responsibility for the Senegalese resources and not taking ownership over the resources that do not belong to the state from the perspective of the actors in the fishing sectors.

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<sup>150</sup> Interview 91, representative of CSO working with fishery, Dakar, 28.02.2018.

<sup>151</sup> *De jure*, the fishing resources are national property under the jurisdiction of the Senegalese state, so legally it is of course the right of the state to give or not to give the right to fish (Code de la Pêche, 2015).

<sup>152</sup> Original quote: “On n'a pas encore, nous, les moyens de pouvoir les capturer, et c'est ça. Si un État signe des accords de pêche, c'est sur le surplus, donc tant que les Sénégalais sont en mesure de prendre ce poisson, l'État n'a pas le droit de signer des accords.” Interview 30, Dakar, 17.11.2017.

The former expresses a positive expectation of the state, defining the state's role as protecting and prioritising Senegalese interests. The latter defines the state's role negatively as not having authority over fishing resources caught by Senegalese actors and as not being allowed to intervene in the social economic business of the artisanal fishing sectors.

### 9.2.2.3. Won't earn more than they pay in taxes

The arguments regarding the protection of Senegalese interests have received the most attention here. First, this was by far the most dominant argument in this social accountability case, and second, it resonates with other social accountability cases studied here. Taxation was mentioned by a representative from the industrial sector, as quoted in an article by a Senegalese newspaper. As argued in the following, the tax-related argument does not express saliency of the narrow, exchange-based fiscal relationship between the fishing sectors and the state. Instead, it simply seems to represent the same line of reasoning and arguments discussed above.

Based on the fiscal contract perspective, it was suggested in chapter 8 that a narrow, exchange-based fiscal relationship could be salient between the state and the fishing sectors. This is true especially with regard to the actors in the formal industrial sector who pay formal taxes. Most actors in the artisanal sector do not pay formal taxes but pay many informal taxes and fees. Moreover, the artisanal fishing sector contributes significantly to Senegal's fish export.<sup>153</sup> Considering the sectors' capacity to organise and their political influence,<sup>154</sup> it seems reasonable to expect that taxation would be meaningful to apply by the involved societal actors as leverage. They could argue that they should be included in the negotiation of the fishing agreement because they pay tax. Alternatively, it could be argued that Senegalese fishery should be prioritised over the involvement of foreign actors because the former will contribute to tax revenue in Senegal.

As mentioned, the societal actors did denounce the lack of involvement in the negotiation of the fishing agreement; however, they did not apply tax-related arguments to support their demand. This makes sense given that their involvement was found to be a feature of state-society accountability relations across sectors, as concluded in chapter 7. Since it is taken as a given that the

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<sup>153</sup> Two interviewees stated that the artisanal sector contributes 70-80% of all exported fish (interviews 29, leading member of business association working in the fishing industry, Dakar, 16.11.2017; interview 91, representative of CSO working with the artisanal fishing sector, Dakar, 28.02.2018).

<sup>154</sup> This was confirmed by almost all interviewees with whom this was discussed. See also Poteete (2018).

societal actors in the fishing sectors should have been involved, taxation is irrelevant to apply as an argument for societal actors.

The way taxation did feature resembles the latter of the suggested arguments presented above. The tax-related argument was made by GAIPES' vice-president, Fatou Niang, in an interview with a Senegalese newspaper. Fatou Niang argued that the amount Senegal was receiving from the fishing agreement with EU was no more than what local industrial companies pay in taxes (L'AS, 2014).<sup>155</sup> With this comparison, Fatou Niang claims that Senegal will not earn more from entering the fishing agreement than it does from the industry's tax revenues. She refers to the fact that there is a fiscal relationship between the fishing industry and the state. Ultimately, though, the phrasing of the argument differs in an important way from that derived from the fiscal contract perspective. It does not refer to an *exchange*-based fiscal relationship between the industry and the state. Fatou Niang does not argue that the Senegalese state should prioritise Senegalese companies because they will contribute to tax revenue. She merely compares the industrial sector's tax revenue with Senegal's earnings from entering the fishing agreement with EU.

Based on the argument, it is difficult to make sense of why Fatou Niang applies this tax-related argument and why taxation is not more salient. Considering that this argument was mentioned once, while the arguments concerning the need to protect Senegalese resources dominated the case of social accountability, the tax-related argument seems to serve simply as an argument for why the state should not sell off Senegalese resources. Why do so if the gains are not significant. Hence, little more significance can be ascribed to this case in terms of the role of taxation.

One circumstance might condition the minimal role of taxation in this case, namely that another fiscal contribution is much more important, for both the societal actors and the state. As described earlier, the industrial sector pays taxes, while the artisanal sector primarily pays informal taxes and fees and contributes significantly to Senegal's fish export. More important for the point made here are the sectors' contributions to the Senegalese economy in general: almost 5% to Senegal's GDP, employment of around 600,000 people (CSE, 2015), and, last but not least, 10% of Senegal's foreign exchange reserve (ANSD, 2019). On a societal level, especially the artisanal sector is extremely important for food security and, as indicated earlier, social stability in Senegal. In light of this, taxation seems less relevant and non-defining for the rela-

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<sup>155</sup> Fatou Niang is paraphrased in the article: "Selon elle, les entreprises locales versent, à travers leurs impôts et taxes, l'équivalent de cette somme." "Cette somme" refers to the sum that EU pays the Senegalese state for the fishing licenses.

tions between state and the fishing sectors, which could explain why the narrow exchange-based fiscal relationship between the two is not salient in this case or, perhaps, also generally.

#### 9.2.2.4. Summing up: A minimal role of taxation and the importance of Senegalese resources

When the new fishing agreement with EU was announced in April 2014, it took Senegal and especially the societal stakeholders of the fishing sectors by surprise. Dissatisfied with not being involved in the processing leading up to this and with the state entering such an agreement, actors from both the industrial and the artisanal sectors reacted strongly.

The societal actors used strong rhetoric, for example, with references to colonial times. The state is perceived to be facilitating an exploitation of Senegalese resources to the detriment of the Senegalese people in general and the artisanal sector in particular. The dissatisfaction can be seen as an expression of a positive expectation that it is the state's role to protect Senegalese resources and interests. The call for protection and prioritisation of Senegal over involvement of foreign actor resonates with other social accountability cases such as SONATEL and calls for economic patriotism in political debates, speeches and graffiti in Dakar. I contend that this denotes a positive feature of the perceived role of the Senegalese state to which the societal actors are holding the state accountable, and thus, it is a feature of state-society accountability relations in Senegal.

Comparing this observation with a general resistance to state intervention especially in the artisanal fishing sectors contributed to identifying a negative delimitation of the role of the state. While the state is responsible for protecting Senegalese fishing resources, it does not have the right to take ownership over these. Per implication, this denotes another, negatively defined, feature of state-society accountability relations.

From a fiscal contract perspective, the fishing sectors, both as taxpayers and major contributors to Senegal's economy, are in a narrow, exchange-based fiscal relationship with the state that could be expected to be salient. Taxation did feature in this case of social accountability, but it was only mentioned once. Furthermore, the tax-related argument simply compares the contributions to tax revenue with the earnings from the fishing agreement. It does not invoke leverage from taxation or make reference to an exchange, as it would have been expected from a fiscal contract perspective. Instead, this argument arguably beats the same drum as described above: the state is selling out Senegalese resources instead of protecting them.



Exploring why the exchange-based fiscal relationship is not salient in this case, a suggestion is that taxation is not defining for the relationship between the state and fishing sectors. Senegal's fishing sectors are important in terms of contributions to Senegal's GDP and foreign exchange reserve, employment, food security and not least social stability. These contributions might be much more significant than their tax revenues, so tax-related arguments appear irrelevant when societal actors engage in social accountability. On a broader note, this could imply that taxation does not feature when other fiscal contributions are more relevant than taxation. This is explored in further detail in section 10.2.3, where the social accountability case related to the reform of the fishing code is studied.

Another interesting finding in this case is that although it is a case where the narrow interests of the fishing sectors are at play, societal actors mainly legitimise their demands by invoking national interests. Given the importance of the fishing sectors for the Senegalese economy, food security and employment for a large group of the population, it is not far-fetched. However, as will be discussed in section 10.3., this occurs in several of the social accountability cases, also where the primary interests can be more narrowly defined.

In conclusion, this case is another example of a situation where taxation does feature in some cases of social accountability. Therefore, taxation should not be deemed irrelevant for state-society accountability relations in Senegal. However, as in the Mbour Market-case, studying the tax-related argument in detail and in context, the actual role of taxation is not as expected from the perspective of the fiscal contract theory. Even if a fiscal relationship is present and tax-related arguments are applied, taxation arguably serves a limited role in this case. In the case concerning the new fishing agreement with EU, there are other more prominent features of state-society accountability relations behind the social accountability.

In the #SUNUradiothérapie-case, the third and last case where taxation did feature, it also did so peripherally. This case, however, sheds light on how the role taxation can play is shaped by features of state-society accountability relations, including societal norms.

### 9.2.3. #SUNUradiothérapie

The third case where taxation featured in an argument applied by societal actors began in reaction to Senegal's only radiotherapy machine breaking down in December 2016. The machine was at *l'Hôpital Aristide Le Dantec* in Dakar and was more than two decades old. According to a social activist, President Macky Sall had already in 2012, shortly after taking office, been made aware

by LISCA that the machine would not last more than a few years.<sup>156</sup> Macky Sall reportedly promised to buy a new one. This promise was not kept, and in late 2016, the radiotherapy machine broke down. A social media campaign under the hashtag #SUNUradiothérapie was launched along with a fundraiser under the hashtag #200millionchallenge to support patients going abroad for treatment.

The societal actors behind this hashtag were a group of friends. They knew each other either in real life or via social media, where they were all active also prior to the campaign. The case went well beyond this group of friends, though. It was discussed widely in the radio,<sup>157</sup> probably not least because of President Macky Sall's agitated speech in Abu Dhabi, United Arab Emirates (see section 7.4.2.1.). In the survey of informal economic actors in Dakar, more than half had some knowledge of the case.

From a fiscal contract perspective, this is a social accountability case where it could be expected that the broad fiscal relationship between the population and the state became salient and tax-related arguments applied. The breakdown of the machine implied quite literally that the relevant state actors could not provide public health care to the population. Hence, the involved societal actors could demand accountability with an argument that the state was not managing public service delivery or the use of public funds properly.

A caveat often raised against the expectation that the fiscal relationship is salient is that many societal actors lack awareness of taxation and have a poor conception of how public finances work. In this case, such a caveat is not warranted. The group of friends engaged in social accountability were all well-educated, middle-class, and several of them were social activists. They pay taxes and can reasonably be expected to understand public finance. Moreover, as one of the interviewees involved in the social media campaign described, this group of activists see it as a responsibility to explain things, as well-educated to inform people, for example via social media.<sup>158</sup> They could have used taxation as leverage on their own part or for the broader Senegalese population. Even more, they could have used this opportunity to make people aware of the link between taxes and service provision.

Nonetheless, taxation did not feature in the public debate, and as mentioned by a social activist, taxation featured in a different way that would have been expected from a fiscal contract perspective. In the following, I first dis-

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<sup>156</sup> Interview 50, Dakar, 29.11.2017.

<sup>157</sup> Interview 46, activist, Dakar, 28.11.2017.

<sup>158</sup> Interview 46, social activist, Dakar, 28.11.2017; interview 74, journalist, Dakar, 15.02.2018.

cuss the dominant line of reasoning applied by the societal actors before dwelling on what merely amounts to a mention of taxation, which, nevertheless, proves significant for understanding the role taxation can play in social accountability in Senegal.

### 9.2.3.1. In a country like Senegal

This case of social accountability had many different sources of motivations. One of the interviewed activists described how many of the actors engaged in social accountability had had cancer themselves or knew people who had.<sup>159</sup> Thus, there was a clear personal motivation among the societal actors. It was also emphasised that the President had promised to buy a new machine before the old one broke down. As discussed in chapter 7, this broken promise was a part of what triggered the case. The main arguments in interviews and social media posts with the #SUNUradiothérapie-hashtag referred to a notion about what is normal for a country like Senegal. One social activist expressed it in the following way<sup>160</sup>:

It's not normal that, in a country like Senegal, we have 14 million inhabitants, there is one radiotherapy that is not working.

Many activists had lived or travelled abroad and that reportedly provided a foundation for comparing their experiences outside to what they experienced happening inside Senegal. A social activist described how it had become evident to the group that, “there are some things the government is supposed to do, and they are not doing it right,” and the activist continued, “#SUNUradiothérapie was one way”.<sup>161</sup>

Out of this comparison with experiences from other countries came the curiosity that a country like Senegal with 14 million people to have only one radiotherapy machine. A Facebook post using the hashtag #SUNUradiothérapie highlighted the paradox that, “they will tell you that they have one of the best medical schools in Africa ... that they have trained great doctors from all over the world ... but they will never tell you that they have 7000 new cases of cancer among adults and 600 among children for a 27-year-old #radiotherapy machine”<sup>162</sup> (M. F. Sy, 2017). This narrative of Senegal as an at least former

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<sup>159</sup> Interview 50, social activist, Dakar, 29.11.2017.

<sup>160</sup> Interview 46, social activist, Dakar, 28.11.2017.

<sup>161</sup> Interview 50, social activist, Dakar, 29.11.2017.

<sup>162</sup> Original quote: “Ils vous diront qu’ils ont l’une des meilleures facultés de médecine en Afrique ... qu’ils ont formé de grands médecins à travers tous les coins du monde ... Mais ils ne vous diront jamais qu’ils ont 7000 nouveaux cas de cancers

frontrunner in the health sectors was even highlighted by interviewed employees in the Ministry of Health.<sup>163</sup> One told that Senegal had the first medical school in West Africa.

These arguments by no means refer to a broad exchange-based fiscal relationship between state and society. Rather, the arguments are arguably underpinned by the notion of national identity as expressed through an idea of what Senegal should be and should stand for in the area of health. Per implication, this idea denotes an expectation that the state in Senegal should safeguard what it means to be Senegal.

### 9.2.3.2. It is not even their money

A tax-related argument did feature in this case, although not in any public arguments and not even in relation to the demand for a prompt reaction to the breakdown of the radiotherapy machine. The comment was made in an interview with a social activist involved in the #SUNUradiothérapie-case<sup>164</sup> as we were talking about the use of informal channels for demanding accountability.

The social activist had described how some activists had met with a director of a public institution who is, according to the interviewee, also close to the president. The activists went to talk to him about #SUNUradiothérapie and #200millionchallenge, and a couple of days later, he got back to them to support. In the meantime, his niece had been diagnosed with breast cancer. I asked whether the use of informal channels of accountability, such as informal meetings, was important for succeeding with demanding accountability through formal or public channels, such as public campaigns or grievances. The interviewee answered the following:

Well, I guess we put the two [social media campaign and informal meetings] together and then we had done a post about that person without saying his name. And I think it kind of was a wake-up call for some people because after that, some people who work for the government saw the post and called us. **And the thing is like it's not even their money. It's our money. We're paying them with our taxes. So I mean they were supposed to be the first ones to put money on the table for the people.** The thing is, of course, you need all the channels. If you want to reach the maximum number of people, you need all the channels, right? Okay. This person is taking care of this. He needs to talk to his employees because it's a huge agency. He needs to talk to his people. And I think they even raised money inside the institution and gave it to LISCA for

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chez les adultes par année, 600 chez les enfants pour une machine de #radiothérapie vieille de 27 saisons.“

<sup>163</sup> Interview 16, Dakar, 31.10.2017; interview 80, Dakar, 22.02.2018.

<sup>164</sup> Interview 50, social activist, Dakar, 29.11.2017.

#200millionchallenge, but, of course, social media was our first channel, but we also need like the informal channels.

As should appear from the quote, the reference to taxation was made in what can be considered a side-note. The reference to taxation came unprompted in a discussion about informal channels of accountability. However, it is significant because the underlying reasoning falls in line with what has been discussed several times in this part of the thesis; the importance of personal relations for state-society accountability relations. In this case, taxation is used as a form of leverage applied on a personal level. The societal actor has a say over the state actors' personal income, because the income is funded by taxes. In state-society relations in Senegal, personal relations and networks matter tremendously. This quote suggests that, within this context, the meaning of taxation is constructed along those lines. Taxation serves to substantiate a personalised accountability relationship between a public employee, i.e. a state actor, and a societal actor.

Of course, an alternative interpretation of this quote is that it demonstrates a misperception, that the social activist does not fully comprehend the concept of public finances. Disregarding for a moment the fact that this social activist has an education and has lived and worked overseas for many years, the lack of fiscal awareness and what many interviewees referred to *civisme fiscal*<sup>165</sup> was reportedly common in Senegal. When I discussed taxation with interviewees, many would say something along the lines of, people “do not make the link”<sup>166</sup> between the taxes they pay and the money spent by the politicians, or, as stated by an employee working in the tax administration: “People do not really have a sense that they are paying the bill for public spending.”<sup>167</sup> However, this kind of misperception of public finances is not what this quote suggests. The social activist does make the link and shows awareness that taxes pay the salaries of public employees.

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<sup>165</sup> *Civisme fiscal* can be translated into a number of English terms including fiscal civicism, tax morale, tax compliance and fiscal awareness. Across the interviews, *civisme fiscal* was applied to mean any of these.

<sup>166</sup> E.g., interview 14, CSO employee, Dakar, 26.20.2017, and interview 26, CSO representative working with taxation in Senegal, Dakar, 14.11.2017.

<sup>167</sup> Full original quote: “C'est nous de [organisation] qui nous intéressons à, qui essayons de cultiver ça ... le rapport entre l'impôt que tu paies et l'utilisation qu'en font les gouvernants, il n'y a pas encore ce rapport-là. *Les populations n'ont pas véritablement une impression que c'est eux qui paient le coût des dépenses publiques.*” [organisation omitted for purposes of anonymity; in-text quote in emphasis] (Interview 31, Dakar, 17.11.2017).

What the quote does pinpoint is that in a post-colonial context, taxation as a construct will likely exist in between what Ekeh (1975) refers to as the two publics. Ekeh argues that in post-colonial Africa, the norms of the private realm transgress into the civic public. The fiscal contract theory with its governance effect rests on the assumption that accountability is sought in the public space. By demonstrating that this is not necessarily the case, this case exposes the post-colonial aspects of the fiscal contract theory with regard to what state-society accountability relations are presumed look like – if “healthy”. Taxation can also feature in social accountability sought through informal and even personalised channels, and here, taxation matters but in the manner expected by the fiscal contract theory.

### 9.2.3.3. Summing up: Taxation as personalised leverage in social accountability

When the only radiotherapy machine in Senegal broke down, it became a tangible element around which a capable group of societal activists could mobilise and show their dissatisfaction with the government’s performance. The #SUNUradiothérapie-case remained limited to demanding that the government bought new machines, however, and it widely refrained from engaging in a broader debate about the problems in the health sector or calling for reforms. For one interviewee, a social entrepreneur, the #SUNUradiothérapie-case was just another example of a “buzz”,<sup>168</sup> meaning something that caught the attention of the Senegalese population momentarily but with little to show for it in terms of real change. After all, it was easy for the president to buy two radiotherapy machines, not least in an election year. Hence, the #SUNUradiothérapie-case should not be ascribed much significance from an accountability perspective. Of course, whether the #SUNUradiothérapie-case was just a buzz or not is irrelevant for the purpose here: to identify and discuss the arguments applied by societal actors engaging in social accountability.

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<sup>168</sup> Interview 25, Dakar, 13.11.2019. “Trying to create a buzz” was used by several interviewees as a derogatory term referring to sensationalism in Senegalese media (Interview 25, social entrepreneur, Dakar, 13.11.2017; Interview 15, journalist, Dakar, 26.10.2017). Others argued that the state and the president are afraid of the buzz on social media (Interview 80, public employee, Dakar, 22.02.2018; interview 70, journalist, Dakar, 11.12.2017; interview 74, journalist, Dakar, 15.02.2018), because they have difficulties steering the conversation and it often has the potential to reach beyond social media and mobilise a wide group of people (Interviews 46 and 50, social activists, Dakar, 28.11.2017 and 29.11.2017; interview 74, journalist, Dakar, 15.02.2018).

The main arguments applied by societal actors referred to an immaterial notion of what Senegal should be and have. Senegal is a country that should have a well-functioning radiotherapy machine, which in this case serves as a symbol of a contemporary health sector. This line of reasoning suggests that the Senegalese state is responsible for safeguarding Senegal's national identity.

Although the matter of the case is healthcare provision and knowledge of the case was widespread, the suggested broad exchange-based fiscal relationship was not salient in this case. Neither did the involved social activists I interviewed refer to a narrow, exchange-based fiscal relationship between them as taxpayers and the state as service provider.

Taxation did feature but as personalised leverage between the societal actors pushing a public employee to contribute to the private fundraiser to support patients going abroad for treatment. This role of taxation makes sense in the context of "an extreme personalisation of administrative relationships" (Blundo and Olivier de Sardan in Blundo, 2015, p. 153). Arguably, this general feature of state-society relations constitutes a condition under which taxation features when applied in social accountability.

From a fiscal contract perspective, this observation could easily be disregarded; it does not constitute a fiscal contract because it occurs on the individual level. It is significant, though, because it renders it imperative to consider, more generally, the conditions under which taxation can have a governance effect. If taxation reinforces the existing social institutions rather than providing a platform for developing new norms, it is questionable whether the taxation will have the effect suggested in the literature and promoted by development partners.

That the societal actors in this case are holding the Senegalese state accountable to an expectation of what "a country like Senegal" is resonates with a central aspect in several other social accountability cases to be elaborated on later, namely that the Senegalese state is held accountable to protecting Senegalese patrimonies (see section 10.2.1).

### 9.3. Conclusion

This chapter has dealt with the three social accountability cases where taxation did feature. As these comprise only a minority of the twelve cases studied, it has been concluded that taxation only plays a limited role in social accountability in Senegal. Nonetheless, the three cases provided an empirical foundation for exploring and discussing how taxation does feature when it features and under what conditions this is the case.

Beginning with the *how*, taxation featured in three different ways. In the Mbour Market-case, the market traders used tax-related arguments to push the local government to deliver a clean and well-regulated market area. This indicated the presence and salience of a narrow, exchange-based fiscal relationship between the traders and the state. In the case concerning the new fishing agreement with EU, a representative from the industrial fishing sector argued that the earnings from the agreement did not exceed what the fishing contributed to tax revenues. In this case, I argued, taxation merely featured as yet another reason for why Senegal should not enter a fishing agreement with EU. In the #SUNUradiothérapie-case, taxation featured in an argument not targeting the state as service provider but a public employee as a potential support to a private fundraiser. Taxation served as leverage on the part of the societal actor, but in a personalised, private way rather than a formalised, public manner. Combined, the three cases exhibit a large variation in how taxation features in social accountability in Senegal.

The case studies also considered the case-specific as well as the broader Senegalese context. These constitute conditions of taxation, but not just by setting the scope for *when* taxation is or is not meaningful for societal actors to use. The contextual conditions also influence *how* taxation features.

In the Mbour Market-case, the market traders experienced that they have little to show for their taxes both in terms of satisfactory service delivery and because they cannot actually resist taxation as a means to pressure the local government because of lack of mobility and high opportunity costs. Under these conditions, the threat of tax resistance arguably served as a means to get the attention of the state rather than as a means to hold the state accountable to the terms of an exchange-based fiscal contract. Another finding from the Mbour Market-case was the importance of expectations for social accountability. In this case, it is arguably the expectation that explains why the market traders engage in social accountability although it is costly and with no long-term success. Accordingly, expecting something from the state actor is imperative for making accountability demands and, per implication, these expectations precede and thus condition any role taxation might play in supporting such accountability demands. This point is substantiated in the negative social accountability case in relation to corruption in COUD where it is argued that when there is no expectations of accountability, there is little role for taxation play.

In the #SUNUradiothérapie, the tax-related arguments were applied in the context of a personalised relationship between the social activist and the public employee. In a country like Senegal, where it is seen as necessary to use informal as well as formal channels to have your accountability demands



heard, taxation will be applied in a manner common to and conditioned by this context.

In the case concerning the new fishing agreement with EU, the role of taxation was minimal and therefore difficult to ascribe much significance in terms of its broader implications. It was suggested, that perhaps the reason tax-related argument was not applied was that the fishing sectors' broad contributions to the Senegalese economy were more significant than their tax revenues. Hence, tax-related arguments appear irrelevant. In this case, the role of taxation is conditioned by other, more significant contributions that provide more leverage on the part of the sectors than tax-related arguments would. This is a suggestion that appears speculative because there were no observations in this case to substantiate it. However, the point will be elaborated in the case concerning the reform of the Fishing Code.

Overall, these findings demonstrate the limited extent to which taxation matters for societal actors and state actors engaged in social accountability.

From a fiscal contract perspective, these findings suggest that even where exchange-based fiscal relationships are present, they are not necessarily salient and, therefore, do not serve as an underlying reasoning for societal actors engaging in social accountability. Instead, the Senegalese state is held accountable to expectations based on other aspects of state-society accountability relations. Ultimately, this is one important reason why taxation does not feature strongly or as expected. Consequently, at least the exchange-based fiscal contract perspective proves widely unbeneficial for making sense of the arguments applied by societal actors engaging in social accountability.

One could stop there, make an overall conclusion and discuss the implications for the literature and for practitioners working with taxation and accountability.

However, there is still room for exploring the interrelations between the role of taxation, as expected from a fiscal contract perspective, and the features of state-society accountability relations. Is there something essentially different between the salient features of state-society accountability relations in Senegal and those associated with exchange-based fiscal contracts? The answer to this question will hold implications for whether taxation could play a different or even bigger role in Senegal in the future, as suggested by believers in the fiscal contract theory.

To answer this question, it is imperative to understand the context and to explore more thoroughly the features of state-society accountability relations in Senegal. Identifying salient features of state-society accountability relations will provide a foundation for exploring such questions. This will be the purpose of the next chapter.



## Chapter 10: Under what conditions does taxation *not* feature in social accountability in Senegal?

*It could have been a debate, but there was not a real debate about the health system, infrastructure, on what kind of health system we need. Questions of “why is it failing even though we pay taxes?”<sup>169</sup>*

Prior to this quote, the interviewee had referred to the tragic death of a young girl in a hospital in a suburb of Dakar in October 2017. The circumstances of her death were debated in the media for several days where responsibility was put on doctors and parents alike. Despite widespread media coverage, the debate did not go beyond what some would probably call a buzz (cf. above) and no one enquired whether their taxes were put to good use.

In this chapter, I focus on the cases where no tax-related arguments were applied. Though the three cases in the last chapter primarily served to establish that taxation does feature in social accountability in Senegal, they also indicated the presence of other features of state-society accountability relations. This chapter will highlight such features from the cases presented and exploit the opportunities they provide to discuss the implications of the characteristics of state-society accountability relations in Senegal for the actual and potential role of taxation in Senegal.

The preceding chapters have provided some first pieces in this regard, which I will briefly review here. For example, it was concluded that an important feature is the inclusion of societal actors in the state’s policy- and decision-making processes and, as discussed in relation to the EU-fishing agreement, this renders tax-related arguments unnecessary or obsolete. In that case, the societal actors reacted strongly to not having been included prior to the announcement of the agreement. Though the fishing sectors are in an exchange-based fiscal relationship with the state, they did not apply taxation as leverage for why they should be included. Given that inclusion is observed to be general expectation present across sectors, the demand for inclusion does not need to be underpinned by other than the intrinsic reasoning. Hence, the

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<sup>169</sup> Interview 15, journalist, Dakar, 26.10.2017.

exchange-based fiscal relationship is not salient in this case because a different feature is salient.

Furthermore, from two of the three cases studied in the preceding chapter, three other features were identified. In the cases related to the fishing agreement with EU and the #SUNUradiothérapie, three expectations of the state were expressed in the arguments applied by the societal actors. First, the Senegalese state should protect Senegalese resources and prioritise Senegalese interests while, second, not overstepping this role by intervening in social affairs or taking ownership over resources that are perceived to belong to the Senegalese population. Third, the state should safeguard aspects that form part of the Senegalese national identity such as an up-to-date health sector. Two of these are positive expectations, i.e. what the Senegalese state has a responsibility to do, while one is negative, i.e. what the Senegalese state cannot do. These expectations are seen as expressions of features the state-society accountability relations; they are terms against which the Senegalese is held accountable. As with the feature of societal inclusion, these features all proved themselves salient when expressed by the societal actors and, per implication, more salient than the exchange-based fiscal relationships arguably present in these cases.

The argument might come off rather simplistic; because other features are salient, the exchange-based fiscal relationship is not. However, as will be indicated in this chapter and developed in detail in the next, the features of state-society accountability relations in Senegal observed across the twelve social accountability cases do not indicate that societal actors' expectations of the state are shaped by taxation nor other kinds of exchanges. Specifically, it will be argued that, even though there is a broad, exchange-based fiscal relationship in Senegal, taxation is not a structuring element of the norm-based fiscal social contract in Senegal. The norms and expectations of who gives, who gets and who provides revenue are not shaped by taxation. Therein lies the means to understanding why taxation features only to a limited extent in Senegal. This chapter will elaborate the empirical foundation for this argument, while the next chapter will formulate the argument applying the conceptual framework developed earlier in this thesis.

In the first part of this chapter, I study a social accountability case where taxation did not feature but, based on micro-situational conditions, could have been expected to feature. Here, I focus particularly on the negative case related to corruption in COUD but with references to the two remaining cases also set within the university setting. As a negative case of social accountability where, therefore, tax-related arguments do not feature, it provides a basis for discussing the conditions under which taxation did *not* feature in this case and the limits of the role of taxation beyond university walls.

In the second part of the chapter, the structure exhibited up until now is turned on its head. Drawing on the entire group of social accountability cases, two kinds of arguments has been observed and, from these, two features of Senegalese state-society accountability relations have been derived. This part of the chapter is not structured around the cases but instead around these features, though each are illustrated with case observations.

The first of the two features can be observed in table 10.1, which is a slightly modified version of table 9.1. From a comparison of the twelve cases of social accountability, societal actors engaged in social accountability from different sectors and concerning different matters used the same kind of argument, namely that the Senegalese state has a responsibility for protecting Senegalese patrimonies. This is highlighted in bold in table 10.1. This reasoning is present in the cases concerning SSPP Le Soleil, Yavuz Selim or SON-ATEL.

The second observation is that in two cases, there was an expressed expectation that the Senegalese state is responsible for providing a proper legal framework. The two cases are those related to the reforms of the Media Law and the Fishing Code. The relevant arguments are underlined in table 10.1. Both observations pinpoint societal actors' expectations of the Senegalese state, as expressed in the arguments they apply, and can be seen as manifestations of features of state-society accountability relations. The two features will be discussed in turn and illustrated by the cases of Yavuz Selim and the reform of the Fishing Code respectively.

Table 10.1: Arguments applied in the social accountability cases with emphasis on those related to protection of patrimonies and provision of a legal framework

The case	Main societal actors	Arguments underlying social accountability
The university sector	Reform of higher education financing	Students - No real influence over the reform that regard us - The state should invest in the future
	Poor on-campus service delivery	Students - COUD has responsibility for the students' health - Protesting in order to get COUD to listen
	Corruption in COUD	N/A - N/A
	Reform of the Media Law	Media sector - Senegal should have a free press - <u>The law should be passed to ensure better regulation of the media sector, more support for journalism and improved education</u> - The state should maintain stakeholder influence on the reform
The media sector	Embezzlement in SSPP Le Soleil	Employees in SSPP Le Soleil, organised in unions - <b>SSPP Le Soleil is a patrimony which the state should protect and save</b>
	Reform of the Fishing Code	Greenpeace together with business associations representing both fishing sectors - <u>The state is responsible for adopting a progressive legal framework to ensure a sustainable fishery</u>
The fishing sectors	New fishing agreement with EU	Business associations representing both fishing sectors - Stakeholders should have been included in the negotiation - The minister and president did not keep their promise - Senegalese fishing industry should be prioritised - The fishing agreement risks damaging the artisanal fishing sector, creating social problems - The state will not earn more from the agreement with EU than from the industry's tax contributions

- continues -

The case	Main societal actors	Arguments underlying social accountability
Yavuz Selim schools	Parents together with Yavuz Selim management	<ul style="list-style-type: none"> <li>- The state should not let Turkey interfere in Senegalese affairs</li> <li>- <b>Yavuz Selim is a part of Senegal's educational patrimony</b></li> <li>- Blocking schools breaches rule of law and private property rights</li> <li>- President did not keep his promise</li> <li>- A country like Senegal should have at least one machine</li> <li>- Public officials should contribute to fundraising, because their salary comes from our taxes</li> </ul>
#SUNUradiothérapie	Social activists	<ul style="list-style-type: none"> <li>- There is little to show for our tax payments</li> <li>- A lack of regulation will impede our ability to pay taxes</li> <li>- We will not pay taxes unless the issues are resolved</li> </ul>
The Mbour Market	Market traders	<ul style="list-style-type: none"> <li>- <b>SONATEL is a Senegalese patrimony that the state has a responsibility to protect</b></li> <li>- The state should protect Senegal's national, economic interests over those of the French company, Orange</li> </ul>
SONATEL-Orange	Employees in SONATEL	<ul style="list-style-type: none"> <li>- Support the work OFNAC to demonstrate belief in the institution's potential in fighting corruption</li> </ul>
Corruption in SN La Poste	M23	

Various sectors

Note: Arguments making references to protection of a Senegalese patrimony are emphasised in bold and arguments making references to the state's responsibility for providing proper legal frameworks are underlined.

## 10.1. Expectations and societal institutions: Corruption in COUD

The OFNAC-report from 2016 documents how the director of COUD at *Université Cheikh Anta Diop de Dakar* (UCAD) was personally involved in corruption and embezzlement of more than 600 million FCFA (almost one million euro) (OFNAC, 2016, p. 66ff). Auditors found that money supposed to go student grants were handed out to COUD-agents and the director of COUD without justification, and a large number of grants were paid out without specified beneficiaries. OFNAC recommends that the director be fired from his current positions and that he should not hold public office in the future; however, nothing has happened in this regard (Ouestaf News, 2017i).

This is a case where social accountability could have been expected and where the fiscal relationship between students and especially COUD could be expected to be salient.

In terms of social accountability, generally, the students have proven capable of engaging in collective action and social accountability in several cases, two of which have been introduced earlier, namely the cases concerning a reform of higher education financing and poor on-campus service delivery. Besides these two cases, the university students often protest when their grants are not paid out on time. Moreover, the students are well aware of who COUD and the director are. Student grants, dormitories and restaurants are all managed by COUD, and students often target the COUD-management when engaging in social accountability.

Therefore, one could expect that the publication of the OFNAC-report could have triggered social accountability because of the widespread dissatisfaction with COUD. Furthermore, if this had happened, because the embezzled money was supposed to pay grants and on-campus service delivery, the students could have applied tax-related arguments, for example, based on a sense of ownership of the lost funds. The fiscal relationship between the students and COUD could have been salient.

I discussed the case with several interviewees, including two students who are active in student politics at UCAD-campus<sup>170</sup>. All interviewees reported that this case had not motivated social accountability on the part of the students. Given the circumstances just discussed, the finding that nothing happened is curious. Notably, the argument that the cases of poor service on-campus delivery could be linked with the corruption in COUD is not just a theoretical construct. One interviewee, a journalist, made a similar argument: “the

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<sup>170</sup> Interviews 24 and 48, students, Dakar, 13.11.2017 and 29.11.2017.



students will protest if their scholarships are delayed, I don't know, if the food is not good. Yeah. But ... the day they link the mismanagement of COUD with the condition of study ... then probably you might have something happening".<sup>171</sup> The journalist suggests that the students do not "make the link" either,<sup>172</sup> and it is, according to the following, not the students' lack of awareness of the link that explains why they did not engage in social accountability in this case. The short answer is that they saw no meaning in engaging in social accountability in reaction to this case. Based on an interview with two students, both very active in student politics, there are two reasons. These reasons are presented in turn.

### 10.1.1. No expectations of accountability

The first reason was that the students had no expectation that engaging in social accountability would lead to accountability in terms of removal or sanctioning of the director of COUD. As one of the students said: "the director of the COUD is a little close to the President of the Republic, that's why he can't be fired quo."<sup>173</sup> Recalling the discussion of the impact of the horizontal accountability institutions, this resonates with what was stressed in almost every conversation about the horizontal accountability institutions. The president exercises great influence on whether the documented instances of mismanagement and corruption are prosecuted.

Generally, there was a matter-of-factness present when the students as well as other interviewees commented on the situation of corruption in COUD. As is evident from the following exchange between a student and my research assistant, it is not that the students do not care; this is just how it is in Senegal:

**Amath:** In relation to this report, do you – do the students feel that they are a part of it? Was there an outrage or did you just hear that and say, "Well, that's not our business"?

**Student:** No, it is everyone's business. In this case, the law is above all ... The law is above all else.

**Amath:** What was the reaction then?

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<sup>171</sup> Interview 64, Dakar, 7.12.2017.

<sup>172</sup> Other expressions of a similar perspective were discussed in section 9.2.3.2.

<sup>173</sup> Original quote: "Le directeur du COUD est un peu proche au président de la république c'est pourquoi- Il ne peut pas être viré quo." Interview 48, Dakar, 29.11.2017.

**Student:** The reactions can only be to see justice do its part. But unfortunately, in Senegal, if you are in politics, a politician you are always covered. If you are a politician who belongs particularly to the current regime, you'll be protected.<sup>174</sup>

There is an interesting tension in this quote. On the one hand, the student argues that the law is above all and the only reaction is to let justice do its part, and, on the other hand, the ascertainment that in Senegal, politicians enjoy impunity.

One interpretation is that even if it is everybody's business, this corruption-case is "beyond" the students. Since the case lies somewhere between OFNAC, the public prosecutor and the president, the students have little influence. This interpretation has implications for the interrelationship between horizontal and social accountability. It suggests that the interrelationship need not only be positive, as when reports provide information that societal actors can use in accountability claims, or neutral as in nothing comes of it. In this case, the report might actually have had a directly negative effect on social accountability. Arguably, there was widespread dissatisfaction with COUD's management of the on-campus services and corruption in COUD was well known.<sup>175</sup> This basis of dissatisfaction could have been triggered by OFNAC's report, but because this is a case for justice to handle, the students do not engage. Consequently, the publication of the OFNAC-report might have demobilised the students, though it is difficult to decide definitively.

Meanwhile, the key point here is that the students know per experience that corruption among politicians in general and allies of the president in particular is not sanctioned. Therefore, they do not see the point in engaging in social accountability.

This finding is significant beyond the interrelationship between horizontal and social accountability. It demonstrates an important aspect of state-society accountability relations, which could be termed a learning effect. Experiences of accountability processes shape future accountability demands; they define and redefine which kinds of accountability demands the state responds to and,

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<sup>174</sup> Exchange in exchange: Amath: "Par rapport à ce rapport, est-ce que les étudiants se sentent concernés ? Est-ce qu'il y a eu une révolte ou bien vous avez juste entendu ça et vous avez dit, 'bon c'est ça ne nous concerne pas?'" - Student: "Non ça concerne tout le monde. Dans ce cas la loi elle est au-dessus, je l'ai dit tout au début de mon propos. La loi elle est au-dessus de tout." - Amath: "Quelle a été les réactions alors ?" - Student: "Les réactions ne peuvent être que voir la justice faire son travail. Mais malheureusement le Sénégal-là si on est en politique, un homme politique on est toujours couvert. Si on est un politicien appartenant surtout au régime actuel, tu seras protégé."

<sup>175</sup> As discussed below, the students even take part in and gain from the corrupt practices.

hence, the most effective means for the societal actors to apply the next time. The learning effect can both expand what the state can be held accountable for and, as in the case discussed here, constrain it. When students and the Senegalese people more generally know that friends of the presidents will not be held accountable for corruption, there is no reason to demand it. The learning effect is at the core of the social accountability approach as it underpins the inference from cases of social accountability to the scope of state-society accountability (as discussed in section 2.1.1).

Following the fiscal contract theory, the learning effect is arguably one way taxation can contribute to expanding accountability. The theoretical expectation is that expanding tax collection will render it a feature of state-society interactions, which will improve state-society accountability relations. Prichard (2015) found that, in Ghana, revenue bargaining over a raise in VAT-rate led to the earmarking of the revenue earned from the 2,5% increase. In Ethiopia, resistance to a new flat-rate tax of the informal sector led to expansions in public consultation around this tax. In both cases, the establishment of new accountability institutions creates new avenues for societal actors to demand accountability in the future and, perhaps, new expectations of accountability.

In the COUD-case, there is no expectation of accountability and, therefore, taxation has not role to play. It can seem like an obvious point that taxation cannot feature in social accountability if there is no social accountability. The broader argument is, though, that societal actors will not apply taxation as leverage unless there is an a priori expectation of accountability. This resonates with the Mbour Market-case where it was found that the traders' expectation of the local government was independent of their exchange-based fiscal relationship. The derived argument was that expectations of accountability precede any role taxation might play.

Another related argument is that taxation will not necessarily contribute to the establishment of new accountability institutions where expectations and institutions work against this. This has implications for the fiscal contract theory. To make such argument based on a negative case of social accountability might be a stretch, but the derived argument does not appear controversial. According to fiscal contract theory, there is an expectation that expansions in tax collection will improve state-society relations and make the state more accountable. I essentially argue that there is a risk of neglecting that taxation, as a construct, will venture into a space where expectations and institutions have already defined the scope of state-society accountability relations. The relevant institutions in this case are, first and importantly, those that provide the president with a strong prerogative in terms of who is prosecuted, and second, that the justice system is where such cases are pursued. When such

circumstances are present, taxation will not contribute to expanding accountability even where the fiscal relationship might be highly salient.

This argument is not only based on this negative case of social accountability. It also resonates with the #SUNUradiothérapie-case. In that case, the construct of taxation as a means of leverage reinforces the personalised state-society accountability relations present in Senegal (as argued in section 9.2.3). On a broader note, it implies that instead of contributing to the establishment of new accountability institutions, taxation complements those already present. It is impossible to say within the scope of this thesis whether this actually improves the institutions present. It is possible to say, though, that this is not in line with the expectations of the fiscal contract theory that have informed the international development agenda in the last decade.

Summing up, one reason the students did not engage in social accountability was the assumed impunity of politicians, especially those tied to the current regime, and perhaps the impact of horizontal accountability institutions. Given the theoretical expectations, these observations arguably have implications for the fiscal contract. Specifically, it was argued that taxation will neither feature nor contribute to the improvement of accountability institutions when there is no expectation of accountability in the first place.

### 10.1.2. Some situations can only be solved with corruption

That there is no expectation of accountability is not necessarily the same as accepting corruption. In this case, though, the second reason for the lack of social accountability in reaction to the corruption in COUD was exactly that, an acceptance of corruption.

When discussing the OFNAC-report on the director of COUD, one of the interviewed students said: “as it is designed, the COUD, it cannot manage without corruption.”<sup>176</sup> As I asked why, he elaborated:

Because we are at the university, and at the university there is so much pressure on some people – there are some situations, only corruption can solve them ... Because there are pressures that students often apply. Because the university is so tense that the state authorities do not want the university to strike. Because if the university is on strike, there is so much press, public opinion is talking about it, and the governors do not want the cause of social unrest to be the university.<sup>177</sup>

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<sup>176</sup> Original quote: “tel qu’il est conçu, le COUD, il ne peut pas faire une gestion sans la corruption. ” Interview 48, Dakar, 29.11.2017.

<sup>177</sup> Original quote in full: “Parce que nous sommes à l’université, et à l’université il y a tellement de pressions à certaines – il y a certaines situations, seule la corruption peut les régler ... Parce que il y a des pressions que les étudiants font souvent. Parce

The student's argument is that because there are so many issues at university campus, the students' demands generally apply extensive pressure on the university management and, sometimes, the only way to relieve this pressure is through corruption, for example, if the COUD-management de facto co-opts student associations by paying them not to engage in social accountability. This way, corruption can solve some charged situations and create or sustain stability, which is, at least to some extent, probably in the interest of both parties. In situations where the students demand improved living conditions or that their stipends are paid out, this solution resembles accountability in the sense that the students who go to COUD get what they demand for themselves; either financial relief or means to improve their living conditions themselves. However, per implication, it undermines collective action and demands for accountability more broadly.

This circumstance can explain the lack of social accountability on two interrelated levels. First, the corruption in COUD is seemingly not (only) about personal gains on the part of the director and employees of COUD. Corruption facilitates a solution to a tense situation. Second, it cannot be excluded that this is *the* reason students did not engage in social accountability in the wake of OFNAC's report; they were co-opted by the director to prevent them from mobilising.

In any case, the key observation is that corruption is used to ensure social stability. The imperative of social stability has been suggested several times in this analysis, for example in the Mbour Market-case. Underpinned by the cultural norm, *masla*, the imperative of social stability informs behaviour of both societal and state actors, also when they interact over accountability demands.

The case of corruption in COUD is thus another example of the two publics that Ekeh (1975) argued to be present. Recognising that this tension is key to understanding state-society accountability relations in Senegal, it contributes to making sense of the role of taxation. Specifically, as taxation appears in fiscal contract theory and is theorised to contribute to state-society accountability relations, it is based on a certain idea about the state and the institutions through which state and societal actors interact.<sup>178</sup> From the fiscal contract perspective, cases of corruption are obvious situations where taxation could serve as leverage for why state actors should be accountable; it is a waste of people's money whether they are taxpayers or citizens. However, if not only

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que l'université est tellement sensible que les autorités étatiques ne veulent pas que l'université est en grève. Parce que si l'université est en grève, il y a tellement la presse, l'opinion publique en parle, et que les gouverneurs ne veulent pas que la cause d'une fissure sociale soit à cause de l'université.”

<sup>178</sup> As argued in chapter 3.

impunity is expected but corruption is also accepted, taxation does not have a role to play. This is arguably the case in some situations in Senegal. Between strong norms and societal institutions that permeate the broad narrative of social accountability in Senegal and feature across the cases of social accountability, there is little room for taxation to play the role it is expected to. This serves to underpin, yet again, that how taxation features and will feature in social accountability and, thus, state-society accountability relations in Senegal is likely to be constructed along the lines of norms and societal institutions already present.

### 10.1.3. Summing up: The role of taxation in a case of corruption

The 2016 OFNAC-report documented that the director in COUD was personally responsible for the embezzlement of a large amount of public funds. Given that university students in Dakar are organised and often mobilise when they are dissatisfied with COUD's management of on-campus services, it could have been expected that the publication of the OFNAC-report would trigger a case of accountability. Furthermore, since the embezzled money was supposed to fund on-campus services and student grants, students could have felt ownership, rendering the fiscal relationship between them and COUD salient and tax-related argument relevant. Neither of these expectations was met, however.

The students gave two reasons for the lack of social accountability. First, there was no expectation that the director of COUD would be removed or sanctioned. Second, corruption in COUD is seen as necessary for solving some on-campus tensions.

This has implications for the fiscal contract theory, according to which taxation is expected to strengthen citizens' sense of ownership over public funds and increase their willingness to fight corruption (Prichard, 2018a). Various experimental research supports this theory (de La Cuesta et al., 2017; L. Martin, 2013; Paler, 2013). The case here does not contradict those findings, but it underscores the importance of expectations and institutions. When accountability in the case of corruption is not expected, taxation is less likely to trigger or substantiate accountability demands. Furthermore, where societal institutions render corruption acceptable and even necessary, the role of taxation is limited. In this particular case, the norm of *masla* and institutions that render social stability an imperative subvert the potential role of taxation, specifically the sense of ownership over embezzled public funds, as a trigger of social accountability. This implies that researchers and practitioners alike

should take into considerations such contextual factors when seeking to understand or promote the link between taxation and reactions against corruption in particular and accountability demands more broadly.

Within the scope of this thesis, these are not new arguments. Though developed from the basis of a negative case and in the quite particular context of corruption, the importance of expectations and social institutions resonates with and provide nuances to findings and arguments made earlier. The broad variation across the social accountability cases, set in different sectors, involving different societal actors and revolving around different matters underpins the validity and trustworthiness of these arguments. The fact that they echo existing research on Senegal, as referenced earlier, strengthens the argument further.

In this case as well as in others, it has become clear that the individual social accountability cases can be taken as manifestations of the state-society accountability relations, though conditioned by the specific contextual settings. In what follows, this continues to be the motivation and justification for making inferences about the features of state-society accountability relations based on tendencies observed across cases of social accountability.

## 10.2. Protecting and regulating: The central roles of the Senegalese state

The cases presented here will elaborate on the features of social accountability and state-society accountability relations in Senegal.

So far, four features have been identified. First, societal actors should be included in policy- and decision-making processes. Second, the Senegalese state should protect Senegalese resources and prioritise Senegalese interests while, third, not overstepping this role by intervening in social affairs or taking ownership over resources that are perceived to belong to the Senegalese population. Fourth, the state should safeguards aspects that form part of the Senegalese national identity such as an up-to-date health sector.

This second part of the chapter demonstrates that particularly two further expectations of the state were present across the set of twelve social accountability cases. The first expectation is that the Senegalese state has a responsibility for protecting Senegalese patrimonies. This reasoning featured in the cases concerning SSPP Le Soleil, SONATEL and Yavuz Selim. The second expectation is that the state is responsible for providing a proper legal framework. This is evident specifically from the cases related to the reforms of the Media Law and the Fishing Code. As expressed in the societal actors' arguments, these expectations are each manifestations of features of social accountability and, thus, state-society accountability relations in Senegal.

These two features will be presented, illustrated and discussed in turn. That the state is expected to protect Senegalese patrimonies is exemplified with and illustrated by the case of Yavuz Selim. That the state is responsible for providing a proper legal framework is illustrated by the case concerning reform of the Fishing Code. Each feature provides a basis for exploring more broadly the scope and structure of state-society accountability relations.

### 10.2.1. The state should protect its patrimonies

That the state should protect Senegalese resources and interests was established in relation to the case concerning the fishing agreement with EU. From a comparison of the twelve cases of social accountability, it was observed that societal actors across sectors applied an argument stating that the state should protect its patrimonies<sup>179</sup>.

Patrimonies are things or properties are valorised most often by their historical or cultural importance. They are and signal heritage carried from one generation to the next. Patrimonies can be material properties such as old buildings or natural resources or it can be immaterial properties in an abstract sense such as skills, identity traits or cultural traditions. An illustration of how the importance of patrimonies is expressed in social accountability is found in the case concerning the closure of the Yavuz Selim schools.

#### 10.2.1.1. Closure of Yavuz Selim

Following the failed coup attempt in Turkey in 2016, the Turkish government launched a global clampdown on organisations and individuals who could be linked to the alleged orchestrators, namely the transnational Gülen movement. This included Başkent Egitim, the organisation running the Yavuz Selim-schools. Already in August 2016, the Turkish government began pressuring the Senegalese state by denouncing the schools as linked to a terrorist organisation and voiced intentions to increase their investments in Senegal (Angey, 2018). By September 2016, the state decided to suspend the operating license of Başkent Egitim (Cisse & Gomis, 2017). Pending a legal process (Baldé, 2016a; Liberation, 2017), the Yavuz Selim schools stayed in operation until the end of the 2016-2017 school year, but as the new school year began, Senegalese military blocked school entrances, and the schools were closed. By this time, the story had made news internationally (Carrier, 2017; Fillion, 2017; Liffra, 2017; Maillard, 2017).

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<sup>179</sup> In French *patrimoine*.



The state's decision led to spirited reactions from students, parents, school administration, members of parliament and the wider civil society as described in section 7.4.2.2. The students engaged on social media, drawing on international social media campaigns with hashtags such as #Jesuis-YavuzSelim or #TouchePasAMonEcole<sup>180</sup> (Angey, 2018). Members of parliament, several of whom were parents of Yavuz Selim students, brought the matter to the National Assembly during debates regarding the budget of the Ministry of Education. The sovereignty of Senegal and freedom from foreign intervention featured as key arguments (Cisse & Gomis, 2017; Gueye, 2016). The parents together with the Yavuz Selim management began a legal process and even managed to establish a new company, Yavuz Selim S.A. They did so with the financial backing of a French company, Horizon Education, who bought a majority of the shares. Başkent Egitim, the by then former owner of the schools, sold the school premises to this new company, making the Yavuz Selim schools a French-Senegalese affair (Baldé, 2017b; Gomis, 2017c). This step did not succeed in changing the decision of the state. Neither did the meeting between the head of the school board, Madiambal Diagne with the Minister of Education in early October 2017, even as it was proposed to sell all shares to Senegalese buyers (Cisse & Gomis, 2017; Seneweb, 2017).

During the period where this case happened, it was suggested that the management of the Yavuz Selim schools should be transferred from Başkent Egitim to the Maarif Foundation, supported by the Turkish government (Angey, 2018; Carlier, 2017; Gomis, 2017c). This had happened in other countries as well. Faced with a concrete threat, the Yavuz Selim management made reference to their experience as a kind of leverage on their part. Madiambal Diagne argued that Maarif Foundation, only established in the wake of the coup attempt in Turkey, had little experience in the education sector compared to Başkent Egitim's more than 20 years of experience in Senegal alone (K. Diallo, 2017; Gomis, 2016). As the Senegalese military blocked the entrances of the Yavuz Selim schools at the beginning of the school year October 2 2017, a lawyer for Yavuz Selim, Moussa Sarr, applied the same line of reasoning in the following quote (Cisse & Gomis, 2017):

In a state governed by the rule of law, as Senegal pretends to be, it is unacceptable to stand in front and block the entrance of the property of others, especially in a school responsible for educating tomorrow's elites. Yavuz Selim has been a part of country's educational patrimony for years and is one of the best schools in

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<sup>180</sup> Translated respectively: "I am Yavuz Selim" and, "Don't touch my school". The former draws on the #JesuisCharlieHebdo used following the attack on the Paris office of the weekly satirical magazine, Charlie Hebdo. The latter references the SOS racism's 1985 slogan "Hands off my pal" (Angey, 2018, p. 62).

Senegal, educating the country's future executives. Senegal's most valuable resource is its human capital. Yavuz Selim, who owns the group of schools, will not let this happen. We continue the fight until the law triumphs.<sup>181</sup>

Combined, these arguments highlight the potential loss in terms of experience within the Senegalese educational sector and for Senegal more broadly. The lawyer uses an argument that invokes the importance of Yavuz Selim as a patrimony of Senegal as a reason for not closing the schools, not transferring the management and even for not transgressing the rule of law.

The Yavuz Selim-case is but one example where the state's role as a protector of Senegal patrimonies is applied as an argument in social accountability. It also happened in the cases of SSPP Le Soleil and SONATEL. In SSPP Le Soleil, the employees argued that the state should "assume its responsibilities to safeguard this patrimony and help workers to redefine their working conditions while there is still time"<sup>182</sup> (Mine, 2015). In the SONATEL-case, M23 and with the inter-union association representing employees from SONATEL held a public conference under the title, "SONATEL: a jewel of the economy or a symbol of looting of national heritage?"<sup>183</sup> (Malou, 2016). Arguably, it is widespread expectation that the state should protect its patrimonies. When state actors behave in a way that transgresses this expectation, societal actors react by engaging in social accountability.

In conclusion, it is necessary to recognise that the patrimony argument was one among several. Senegal's sovereignty was being questioned by members of parliament, as mentioned, and referred to by other engaged actors (Baldé, 2017a, 2017c). Unions for teachers and educational inspectors stressed that the right to education should stand above other concerns, including diplomatic ones (Baldé, 2017a; Adama Faye, 2017). Lastly, Yavuz Selim's lawyer invokes the rule of law. While earlier discussions of the role of taxation have given much attention and ascribed much significance to informal and social

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<sup>181</sup> Original quote: "Dans un Etat de droit, comme le prétend le Sénégal, il est inadmissible qu'on vienne devant la propriété d'autrui et bloquer l'accès, surtout dans une école chargée de former l'élite de demain. Yavuz Selim fait partie du patrimoine éducatif de ce pays depuis des années et est l'une des meilleures écoles du Sénégal qui forme les futurs cadres de ce pays. La véritable ressource du Sénégal est sa ressource humaine. Yavuz Selim Sa, qui est propriétaire de l'ensemble des écoles, ne se laissera pas faire. Nous allons continuer le combat jusqu'au triomphe du droit."

<sup>182</sup> Original quote: "l'Etat à prendre ses responsabilités pour sauvegarder ce patrimoine et aider les travailleurs à repositionner leur outil de travail pendant qu'il est encore temps."

<sup>183</sup> In French: "La SONATEL: fleuron de l'économie ou symbole de pillage du patrimoine national?"

institutions in governance and politics in Senegal, the lawyer's quote underscores that, of course, formal legal institutions are relevant and do feature in social accountability and state-society accountability relations.

#### 10.2.1.2. Summing up: An exchange of mutual recognition?

The social accountability case that came in response to the announced closure of the Yavuz Selim schools illustrates another feature of state-society accountability in Senegal, namely the positive expectation that the state protects its patrimonies not as in fishing resources but in a more immaterial sense. In this case, it is the contribution of Yavuz Selim schools to Senegal's educational sector that should be protected.

By adding another feature, the finding expands the responsibility of the Senegalese state and, thus, the scope of state-society accountability relations. However, it is arguably along the same lines of some of the other features identified, at least in two ways.

First, the significance of patrimonies to some extent resonates with the main reasoning present in the #SUNUradiothérapie-case. In the cases mentioned here, Yavuz Selim, SONATEL and SSPP Le Soleil, the patrimonies are linked to specific enterprises, which of course differs from the case of #SUNUradiothérapie, where the state was held accountable to an idea of what ought to be "in a country like Senegal". To the best of my knowledge, patrimonies were not mentioned, but elements of history and heritage are closely tied to the notion, "in a country like Senegal". As mentioned, several interviewees told me that Senegal used to be a frontrunner in health compared to other similar countries. The breakdown of the radiotherapy machine was perceived to break with this narrative of Senegal. Hence, it could be argued that underlying the demands that "a country like Senegal" should have a well-functioning radiotherapy machine is a protection of the heritage or patrimony inherent in the narrative of Senegal as a frontrunner and, thus, as argued earlier, this aspect of Senegalese national identity. In the #SUNUradiothérapie-case, the patrimony is thus not just immaterial but also more abstract than in the cases of Yavuz Selim or SSPP Le Soleil. Combined, however, the cases indicate the importance that societal actors ascribe to the symbols representing Senegalese history and identity and the state's responsibility to protect them.

Second, and on a broader note, it is expressed that the state has a responsibility to *protect*. In the cases discussed here, the state should protect the patrimonies and, as suggested above, national identity. Also, the Yavuz Selim-case concerned the exercise and protection of Senegal's sovereignty. In the case concerning the new fishing agreement with EU, the state was to protect Senegal's resources and interests. As a group, these responsibilities indicate

that the Senegalese state is perceived by societal actors as a protector of Senegal. Neither of the social accountability cases indicate a foundation for this protector role. To some extent, it appears almost as intrinsically given. Within a defined space,<sup>184</sup> the role of the state as protector seems to be recognised as legitimate in its own right.

Why do the Senegalese people see the state as a protector? As established throughout this analysis, it is not a strong, broad, exchange-based fiscal relationship that underpins this expectation of protection. However, several of the observed contextual circumstances could serve as basis for the legitimacy of the state as protector. Elections do matter, inclusion is to a wide extent institutionalised, and accountability can be sought through more informal, personalised manners, via brokers or simply by knowing someone representing the state. Even if not applied as points of reference in arguments in the individual social accountability cases, these accountabilities have all been highlighted by interviewees or survey respondents, as discussed in chapter 7, as well as in the literature on governance in Senegal. Arguably, such circumstances could provide legitimacy to the Senegalese state as a protector.

Another suggestion is that it is all about mutual recognition. In the cases of Yavuz Selim, SSPP Le Soleil and SONATEL, the involved societal actors see themselves as taking part in shaping what Senegal is, and when invoking these immaterial contributions on their part, they could be seen as demanding that the state acknowledge and recognise their contribution to Senegal by revoking the decision and thus protecting them from influence of Turkey. This would reveal an underlying notion of exchange. In the case of Yavuz Selim, for example, by invoking the importance of schools for Senegalese educational patrimony, the lawyer demands the state to acknowledge and recognise the contribution of Yavuz Selim. Per implication, if the state recognises this contribution, the state should revoke the decision to close the schools in order to safeguard and protect the schools' contribution. This would comprise an exchange of an immaterial contribution on the part of the societal actors in return for which the state, when recognising this contribution, should serve to protect. Underlying this exchange is also the societal actors' recognition that the state is a legitimate protector.

This finding adds an important nuance to the characterisation of state-society accountability relations in Senegal. Based on the analyses of the social accountability cases studied, state-society relations appear otherwise relatively rid of expressions of a mutual exchange between state and society. This

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<sup>184</sup> Recalling the discussion concerning the EU-fishing agreement, the legitimate space within which the state can act is delimited by, for example, social spheres and institutions.

is indicated by both the limited role of taxation and the notion of the state as a protector if understood simply as given by legitimacy. That there is a state-society accountability relationship is not up for discussion, though, and given the above argument, perhaps one element that ties state and societal actors together, beyond networks and elections, is mutual recognition. As argued in chapter 5, mutual recognition is a core element of state-societal contractual relations. Combined with the observations regarding other features of state-society accountability relations in Senegal and the role of taxation, this furnishes information about the kind of norm-based fiscal social contract that is present in Senegal. This argument will be elaborated in chapter 11.

The following section will explore the case concerning the reform of the Fishing Code. This case will illustrate the societal demand for the state to provide proper legal frameworks for regulating, in this case, the fishing sectors. The case also allows us to explore the relationship between the state and the fishing sectors and whether it is supported by some kind of exchange.

### 10.2.3. The state should provide a proper legal framework

While there is little doubt that more or less informal institutions such as norms, intermediaries and personalised accountabilities are key to understanding state-society accountability relations in Senegal, it is clear that formal institutions also matter. Not just electoral institutions or horizontal accountability institutions, as discussed in chapter 7, or the notion of rule of law as just observed. Two of the social accountability cases revolve around formal legal institutions. Specifically, the societal actors involved in the cases demanded that the state secure a proper legal framework for regulating the fishing sectors. In the case concerning the reform of the Media Law, the societal actors for many years wanted the state to “do its part” to ensure that the law was passed.<sup>185</sup> The other case concerning the reform of the Fishing Code is presented in the following.

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<sup>185</sup> Original quote: “Et ça c'est du ressort du gouvernement de piloter le dossier pour le soumettre à l'assemblée nationale. Nous avons fait notre boulot. C'est au gouvernement *de faire le sien* afin que ce code soit voté. En définitive nous appelons le gouvernement à prendre courage pour faire avancer ce dossier. C'est un grand travail que les gens ont abattu pour rédiger ce nouveau code de la presse, en épilquant sur les éventuels maux de la profession” [in-text quote emphasised] (Malou, 2015), quoting Ibrahima Khalil Ndiaye, general secretary of SYNPICS.

### 10.2.3.1. Reform of the Fishing Code

On 23 December 2013, the Senegalese authorities seized the Russian vessel Oleg Naydenov after it had repeatedly been fishing in Senegalese waters without permission (Mbodj, 2014). The story made international news (BBC, 2014; Vidal, 2014). Though it signalled state authority, it became a symbol of the governance problems in the Senegalese fishing sectors and a point of reference in the subsequent reform process of Senegal's Fishing Code.

The governance issues in the sector had roots in the former regime. The then Minister of Fisheries and Maritime Economy was celebrated when he decided not to extend Senegal's bilateral fishery agreement with the EU expiring in 2006. However, by 2012 it had become public knowledge that he had secretly and extra-legally given fishing authorisations to foreign industrial vessels (Poteete, 2018). These authorisations were halted when Macky Sall came into power in 2012. However, the Oleg Naydenov-case made it evident that the problem of foreign vessels in Senegalese waters had not disappeared. Therefore, societal actors called on the new regime to adopt harsher sanctions of what is known as illegal, non-reported and non-regulated fishery.

Two other governance issues persisted. One was general under-implementation of the legislation that was in place, as illustrated by the lack of enforcement of a ban on using nylon fishing nets (monofilaments), prescribed by the 1998 Fisheries Code (I. Diallo, 2014). Since it was still not illegal to sell *monofilaments*-nets and there were no affordable alternatives, the artisanal fishing sector has continued using it, and the state has not had the will or capacity to stop it (I. Diallo, 2014; DuBois & Zografos, 2012, p. 1218; K. Fall, 2015; Gomis, 2013). Second, already in 2014, the fish population in Senegalese waters was observed as diminishing,<sup>186</sup> while the number of pirogues and the

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<sup>186</sup> This was also mentioned by many interviewees including former and leading members of a national business association in the artisanal fishing sector (interview 33, Kayar, 20.11.2017 and interview 30, Dakar, 17.11.2017) and journalists (interview 58, Saint Louis, 04.12.2017). A representative from a CSO working with fish said four times during the interview that in Senegal, there are no fish. Elaborating, he argued that, "by their [the fishers'] practice, the fish in Senegal are gone, because we don't really preserve the marine environment. We don't really preserve the fisheries resource. And now there are no more fish. We really need to make efforts in the management, in the, in a sustainable way for the fisheries resource. We need to reduce fishing. We need to reduce the number of boats. We need to reduce the number of pirogues," and, lastly, "if you go to the landing site, you will see lot of boats. Which will not go to fish, because there are no fish, no more fish in Senegal" (interview 91, Dakar 28.02.2018).

people going to sea for their livelihood were increasing (CSE, 2015, p. 58). Accordingly, there was a general need to improve regulation of the fishing sectors, industrial as artisanal.

A reform of the Fishing Code had actually been underway since 2007 (Sogui Diouf, 2015), and in the wake of the change of power in 2012, President Macky Sall sought to revive the process in an inter-ministerial meeting in June 2013 (Mbodj, 2013). Following the Oleg Naydenov-affair in January 2014, President Macky Sall restated the governance issues and a call to address them during a meeting with actors in the artisanal fishing sector in Kayar, a hub for artisanal fishery two hours north of Dakar (A. Diouf, 2014).

In reaction to the governance issues, societal actors engaged publicly to push forward the reform process. Denouncements were made, calling for the state, the minister and the President to take responsibility for sustainable fishery in Senegal by adopting a proper and progressive legislation to manage the sector (Diagne, 2015; S. Diop, 2015; A. S. Ndiaye, 2013; PressAfrik, 2014b).<sup>187</sup>

The demands for proper legislation had two dimensions. First, largely driven by Greenpeace Africa, the argumentation applied stroke the chords of good governance, making reference to transparency and accountability through greater involvement of civil society in the reform process (Badiane, 2014; Dakaractu, 2016b; Sogui Diouf, 2015; Greenpeace, 2012). Greenpeace Africa and local societal actors launched a petition, inviting President Macky Sall to “give the country a Fisheries’ Code capable of ensuring an environmentally sustainable and socially equitable exploitation of its fish resources”.<sup>188</sup> The petition argued that, “it is imperative to close the legal, operational and scientific gaps that hinder the implementation” and that “President Macky Sall cannot ignore this demand from the Senegalese people”<sup>189</sup> (PressAfrik, 2014b).

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<sup>187</sup> Besides the public campaign, another impetus came from the World Bank-financed project, West African Regional Fisheries Program (WARFP). The WARFP-programme ran from 2010-2016. One of the programme objectives was to “develop clear principles and policies” in the fishing sector (The World Bank, 2016) and, thus, the project supported Senegal in improving the Fisheries Code as well as fisheries management plans.

<sup>188</sup> Original quote: “à travers une pétition des milliers de Sénégalais se sont joints à l’appel de Greenpeace et d’autres organisations actives dans le secteur de la pêche, pour inviter le Président Macky Sall à agir *pour doter le pays d’un code de la pêche maritime capable de garantir une exploitation écologiquement durable et socialement équitable de ses ressources halieutiques*” [in-text quote emphasised].

<sup>189</sup> Original quote: “*Il est impératif de combler ces lacunes d’ordre juridique, opérationnel et scientifique qui font obstacles à la mise en œuvre d’une législation qui assurera une exploitation durable et équitable des ressources marines du Sénégal.*”

Second, societal actors working in the fishing sectors directly gave the state the responsibility for the problematic fishing practices. Though recognising that the fishing sectors are partly at fault, one local fisher still sees the state as the responsible: “[The overfishing] is everyone’s fault. Everyone believed that the resources were inexhaustible. The state is now more accountable for the fact that it had done nothing to reverse the trend”<sup>190</sup> (A. Diallo, 2012b). The responsibility put on the state by societal actors can be seen as evidence of their expectation that the state is the provider of legislation, regulation and control. However, it also implies a recognition among the economic actors within the fishing sectors that they cannot themselves to solve this problem. A commentator argued that, in the context of resource scarcity, “the artisanal fishing sector has established itself as a place where anarchy rules”<sup>191</sup> (S. N. Ba, 2014), and the general secretary for *Le Cadre national de concertation des ruraux* (The National Forum for Rural Consultation, henceforth CNCR), Adama Sall, argued that, “the only remedy for the fishing sector is effective enforcement of the Fishing Code on the part of the state”<sup>192</sup> (A. S. Ndiaye, 2013).

Accordingly, faced with the situation of diminishing fishing resources and general under-regulation of the sector, the societal actors perceived the state as responsible for improving regulation to solve these problems. This is despite the societal actors’ awareness of the state’s poor governance performance, effectively proving widely unable to manage the sector. Furthermore, it is despite the general resistance in especially the artisanal fishing sectors to state regulation as discussed in detail in section 9.2.2.

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C’est l’avenir de la pêche qui en dépend et *le Président Macky Sall ne saurait ignorer cet appel du peuple sénégalais*” [in-text quotes emphasised].

<sup>190</sup> Original quote: “La faute incombe à tout le monde. Tout le monde croyait que les ressources étaient inépuisables. L’Etat est plus responsable du fait qu’il n’a rien fait pour renverser la tendance et gérer de manière responsable les ressources halieutiques.”

<sup>191</sup> Original quote: “La pêche artisanale s’illustre comme un cadre d’activités où l’anarchie semble s’ériger en règle. Dans un contexte de raréfaction de la ressource, le repos biologique peine à être observé de manière pérenne. Chaque année, des humeurs et des reports accompagnent la fixation et l’observation du repos biologique concernant le poulpe.”

<sup>192</sup> Original quote: “le seul remède pour la pêche, c’est l’application effective du code de la pêche par l’Etat du Sénégal.”



### 10.2.3.2. Summing up: No taxation for regulation?

The case of the fishing reform is yet another example of the finding that the Senegalese state is accountable to the Senegalese society. This thesis has by now shown many examples of societal actors in Senegal who have and express their expectation of the Senegalese state. Earlier cases have shown that the state is expected to involve societal actors, protect economic interests and Senegalese patrimonies. In this case, the expectation is that the state takes responsibility for providing a proper legal framework to regulate the fishing sectors.

Even if taxation did not feature in the argumentation, it is still relevant to speculate whether there is some kind of salient fiscal relationship. As argued in section 8.2, a narrow, exchange-based fiscal relationship between the state and the fishing sectors could be salient and tax-related arguments could be meaningful to apply. A potential tax-related argument could be that the societal actors in the fishing sectors demanded regulation and control in return for their taxes. As demonstrated above, such arguments were not applied.

When enquiring about this notion of taxation for regulation in interviews with people engaged in or working with the fishing sectors, they responded in two ways. One group of interviewees stressed that the artisanal fishing sector is mostly informal and therefore, economic actors generally do not pay taxes. Thus, to these actors, fees and small, informal taxes, in French called *redevance*, are not considered relevant.<sup>193</sup> This observation seemed to be irrelevant to another group of interviewees because of a second perspective: the fishing sectors do contribute considerably to the Senegalese economy. As mentioned earlier, the artisanal fishing sector directly and indirectly employs around 600,000 people and contributes significantly to food security in Senegal.<sup>194</sup> An employee in a CSO working with the artisanal fishing sector described it like this:

The contribution of artisanal fishing ... the economists here have not calculated it well. We must look at its contribution to GDP. How much is the contribution after all the spill-over effects, the jobs created, the machinery ... Although fishermen practically don't pay [taxes], there are the other activities induced by

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<sup>193</sup> Recalling section 2.2., I include fees and informal taxes in the definition of taxes because these do ties state and societal actors together. That the societal actors in Senegal seemingly do not agree substantiate the argument that taxation is not a structuring element in state-society accountability relations in Senegal.

<sup>194</sup> Interviews 33-35, active or formerly active members of business associations working with the fishing sectors, Kayar, 20.11.2017, interview 30, leading members of business association working with the fishing sectors, Dakar, 17.11.2017, interview 91, representative of CSO working with the artisanal fishing sector, Dakar, 28.02.2018.

fishing, the sale of fuel, the sale of engines, the sale of spare parts, stuff like that, the people who come from outside who buy products to go market in Burkina, Ghana or whatever, all these induced activities that fall within the scope of the GDP, and that's where the state gains from the artisanal fishing activity. That's it. And so far, we have not fully understood, um, all the elements that make up the contribution to GDP from the artisanal fishing, which is about 2 or 3%, but it is more than that.<sup>195</sup>

Hence, there is a fiscal relationship between the artisanal fishing sector and the state but the important contribution of the artisanal sector is not taxation. Instead, it is its broad-based contribution to the Senegalese economy. The state's role is to ensure a regulatory environment that facilitates this. Rather than being a direct, exchange-based fiscal relationship, this is complex. The artisanal sector is not just important for the state, and a proper legal framework regulating the sectors is not just important for the fishing sectors. This matter concerns the wider Senegalese society. Two implications can be derived from this observation.

First, because the societal actors do not perceive it to be a narrow exchange, taxation is not meaningful to apply as leverage. When the artisanal fishing sector holds the state to account for providing a proper legal framework for regulating the fishing sectors, it is not in regard to a narrow, exchange-based fiscal contract but to a broader state-society relationship. Where does this leave the societal actors who are holding the state accountable? They could put pressure on the state by not going fishing for a day because it halts the whole value chain. As in the Mbour Market-case, the opportunity costs are high for the individual fishers, though, and exchange-based leverage is difficult to exercise.

The answer is found in the second implication. Under the conditions of complex fiscal relations and high opportunity costs, the state-society accountability relationship to some extent comes down to mutual recognition. This resonates with the argument developed in relation to the Yavuz Selim-case.

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<sup>195</sup> Original quote: "L'apport de la pêche artisanale ... les économistes là ici ne l'ont pas bien calculée. Il faut voir sa contribution dans le PIB. C'est combien la contribution après tous les effets d'entraînement, les emplois créés, les machins. ... Si les pêcheurs ne paient pratiquement, il y a les autres activités induites par la pêche, la vente de carburant, la vente de moteurs, la vente de pièces détachées, des trucs comme ça, les gens qui viennent de l'extérieur qui achètent des produits pour aller commercialiser au Burkina, au Ghana ou machin, toutes ces activités induites-là, donc, qui rentrent dans le cadre du PIB, et c'est là où l'État gagne à partir l'activité de la pêche artisanale. Voilà, c'est ça. Et là jusqu'à présent, on n'a pas complètement cerné euh tous les éléments constitutifs de ce PIB-là de la pêche artisanale à quelques 2 ou 3 %, mais c'est plus que ça." (Interview 27, Dakar, 15.11.2017)

When the artisanal fishing sector emphasises their general contributions to Senegal, they are trying to get the state to recognise this contribution. If the state recognises the contribution, it will need to demonstrate such recognition by meeting the accountability demands and adopting a progressive Fishing Code that regulates the fishing sector and ensures sustainable fishery.

Summing up, the provision of a proper legal framework for regulating the fishing sectors is an expectation that societal actors have of the state. It is possible to identify an underlying complex fiscal relationship that underpins the societal actors' accountability demands, at least if the state recognises the contribution of the fishing sectors to the broader Senegalese society.

### 10.3. Conclusion

The chapter has presented three social accountability cases where taxation did not feature. The chapter explored under what conditions taxation does *not* feature and expanded the characterisation of state-society accountability relations in Senegal in terms of features and by improving the understanding of the underlying dynamics.

The negative social accountability case related to corruption in COUD highlighted the importance of expectations of accountability and societal institutions shaping state-society relations more broadly. It was found that when accountability is not expected, taxation is less likely to trigger or substantiate accountability demands. From a fiscal contract perspective, this indicates that expectations of accountability serve as a scope condition for when taxation can feature or contribute to expanding accountability. Second, a part of the reason students did not engage in social accountability in this case was found in the observation that at least some of them accept corruption in COUD. While it cannot be ruled out that acceptance can be partly ascribed to co-optation, the key point was that corruption in COUD is seen as a necessary solution to social tension on campus. This point resonates with findings in other cases underscoring the importance of social stability. For the fiscal contract theory, the implication is that taxation, or in this case the sense of ownership over embezzled funds, does not trigger social accountability. Although the matter of this negative case was corruption, the findings might apply beyond corruption cases.

The second part of the chapter concerned two identified features of state-society accountability relations in Senegal. These were illustrated respectively by the social accountability cases related to Yavuz Selim and the reform of the Fishing Code. The first feature is that the state is expected to protect Senegalese patrimonies, i.e. things that hold immaterial value due to their im-

portance for Senegalese history, cultural heritage or national identity. The second feature is that the state is seen as responsible for providing a proper legal framework to regulate the fishing sectors.

Together, these cases substantiate the characterisation of state-society accountability relations in Senegal. Particularly, by exploring the dynamics underlying these expectations of the state, it was argued that the state is recognised as a protector and, in return for this recognition, the societal actors involved in these two cases are demanding recognition of their contribution to Senegal. Whether the societal actors demand the state to protect them by revoking a decision to close Yavuz Selim schools, by intervening in SSPP Le Soleil or SONATEL or by adopting a progressive Fishing Code, the underlying demand is arguably recognition of the contribution that the societal actors or their institution make to the Senegalese society or economy. These contributions are in themselves meaningful arguments for why the state should be accountable, independently of the societal actors' respective narrow, exchange-based fiscal relationship with the state.

It is relevant to emphasise that by making reference to the patrimony or to the broader contribution to the Senegalese economy, the societal actors are invoking national interests. This point was also discussed in relation to the new fishing agreement with EU. In that case, the immediately concerned interests were narrowly delimited to the fishing sectors but the societal actors made it a national matter by referring to, for example, food security. In the fishing sectors, it is not far-fetched to refer to the broader interests of the Senegalese population, because the sectors do imply a large part of the population and they do contribute to food security and the economy more generally. In the Yavuz Selim case, with regards to the particular argument of the lawyer, the concerned interests are arguably far more narrow and the importance of these schools for the nation as such is not given.<sup>196</sup> By emphasising the importance of the schools for Senegal's educational patrimony, it could seem that applying a patrimony argument is perceived as a means to mobilise a base for accountability demands beyond the immediately concerned parents and students. Alternatively, the lawyer is simply trying to legitimise the schools' demand for accountability by making it an issue for Senegal at large rather than for a particular group of the Senegalese population.

In general, the discussions in these chapters have been informed by the fiscal contract perspective and the focus has been on how taxation has featured

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<sup>196</sup> Of course, the closure of the schools could signify an infringement on Senegal's sovereignty and would thus be a matter of national interest. I contend that this can be disregarded, because in the context of this argument, the lawyer does not refer to sovereignty or similar concerns.

in social accountability and whether the applied arguments could be understood signifying the presence of some kind of exchange-based fiscal relationship. Of course, other kinds of state-society exchange-based relations could underpin different state-society accountabilities. For example, political support for service around elections or patron-client relations more generally (Blundo, 2015). As discussed especially in chapter 7, elections in Senegal do matter, and it is pertinent to consider whether the arguments and social accountability cases can be seen as expressions of this feature of state-society accountability relations. For example, the artisanal fishing sector is an important group of voters (Poteete, 2018). Though not explicated in the cases, this could be the real leverage underpinning the demands for a proper legal framework or inclusion in the negotiation of the fishing agreement with EU. It is beyond the scope to examine this on the case-level. The next chapter will discuss on a broader note the interrelationship between different kinds of accountabilities and the implications for the role of taxation.



## Chapter 11: Fiscal contracts in Senegal

*And we don't ask them to be accountable to us  
because we have no awareness  
that these people ... work on the basis of our own taxes,  
our own money, so we don't hold them to account.<sup>197</sup>*

The analytical part of this thesis has so far made three overall findings. First, based on the snapshot of social accountability in Senegal, it was established that there is a state-society accountability relationship. Societal actors do have expectations of the state, and they do engage in social accountability. Second, it was demonstrated that taxation features only in three of the twelve social accountability cases studies. Exploring the role of taxation in those cases showed how and under what conditions taxation does feature. It was found that taxation tends to feature in a different way than expected by the fiscal contract theory, and importantly, that this is conditioned by contextual circumstances such as economic structures and social institutions. Third, a comparison of the twelve cases of social accountability revealed several features of state-society accountability relations in Senegal. These features provide a foundation for characterising state-society accountability relations as well as the role of taxation. Combined, the preceding chapters have demonstrated that taxation plays a limited role in social accountability and that whether and how taxation features in social accountability depends on contextual conditions such as norms and social institutions.

The reason for selecting Senegal as a case-country from the outset was the expectation that taxation would feature more or less in social accountability in Senegal, and that Senegal would display some sort of fiscal contract. This expectation was based primarily on the two following observations: that Senegal enjoys a relatively open political environment, democratic stability and capacity to mobilise people around accountability demands; and that taxation appeared to be relatively broad-based. The preceding chapters have not substantiated these a priori observations further, nor were they supposed to. Instead, the purpose has been to understand why the expectation that taxation

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<sup>197</sup> Original quote: "Et nous leur demandons pas de nous rendre compte parce que nous n'avons aucune conscience que c'est des gens qui nous, je veux dire, qui fonctionnent sur la base de nos propres impôts, de notre argent, donc nous leur demandons pas de rendre compte" (interview 23, academic, Dakar, 13.11.2017).

would feature in social accountability was not met and to explore how and under what conditions taxation does feature. The argument that follows from the analytical findings is not that there is no fiscal contract in Senegal but that it is imperative to distinguish between the exchange-based fiscal contracts and the norm-based fiscal social contract in order to understand the role of taxation in state-society accountability relations.

In this chapter, I draw on the key findings from the preceding chapters to move from the case-level to a macro perspective. I argue that relatively broad-based taxation, some level of public service provision and political influence and inclusion in Senegal indicates the presence of a broad, exchange-based fiscal contract. At the same time, the twelve cases of social accountability gave few examples of the fiscal relationships being salient for societal actors' expectations of public services as expressed in the arguments they applied in social accountability. The limited role of taxation in social accountability demonstrates that the norm-based fiscal social contract is not tax-centred; the norms of redistribution do not have taxation as their reference, and paying taxes in Senegal appears not to be linked with the expectations of public service provision. Studying the norm-based fiscal social contract in Senegal and the basis of expectations helps understand why, despite a *de facto* fiscal exchange between state and society, taxation does not feature strongly in social accountability and state-society accountability relations in Senegal.

Furthermore, I argue that to understand the (potential) role of taxation in state-society accountability relations, also beyond Senegal, it is imperative to take into consideration norms, expectations as well as the contextualised meaning of taxation. I argue that contextual structural and actor-related conditions such as social institutions and the presence and significance of other accountabilities in Senegal impede the potential for taxation to feature more strongly in state-society accountability relations in the near future. This does not mean that the limited role cannot be explained partially by a generally poor conception of public finances or a lack of fiscal awareness as suggested in the introductory quote. Nor that the argument that people in Senegal do not pay enough taxes for it to matter to them is invalid. Both are probably true, but neither directly contradict the argument that norms, expectations and the contextualised meaning of taxation are significant for the role of taxation in state-society accountability relations.

Crucially, within the scope of this project, neither the exchange-based fiscal contracts nor the norm-based fiscal social contract have been direct objects of study. Therefore, the following relies primarily on the observations presented so far, which to some extent can only serve as indication per implication. Hence, the following is a discussion rather than a definite answer. This



implies that I am not able to characterise positively the norm-based fiscal social contract as much as I am able to demarcate its content negatively.

In this chapter, I first substantiate the argument that there is a broad, exchange-based fiscal contract in Senegal. Second, I move on to the shape of the norm-based fiscal social contract, discussing the expectations and norms of redistribution in Senegal, the meaning ascribed to taxation as well as the influence of contextual conditions. I conclude by arguing the value added by the developed fiscal contract concepts.

## 11.1. A broad, exchange-based fiscal contract

The exchange-based fiscal contract has been defined as *a reciprocal exchange-based fiscal relationship between the state and a group of taxpayers*. Recalling the conceptualisation in section 5.2, this fiscal contract concept is all about the exchange. To approach the exchange-based fiscal contract analytically, one can study the possible fiscal relationship between groups of taxpayers and the state, i.e. whether something is exchanged between the contract parties and what. If there is taxation, and if the state provides some public services and perhaps political influence, there is a de facto exchange between the contract parties, and an exchange-based fiscal contract is present. Whether the exchange-based fiscal contract is used as a point of reference for societal actors when they engage in accountability demands targeting the state is another question, the answer to which, as in the case of this thesis, furnishes information about the shape of the norm-based fiscal social contract, as discussed later.

In the following, as I focus primarily on the broad, exchange-based fiscal contract, I will restate the argument<sup>198</sup> that taxation in Senegal is relatively broad-based, and I will demonstrate that the Senegalese state does provide some public services, political influence and inclusion.

Beginning with the reach of taxation, three observations indicate that it is relatively broad-based. First, the role of taxation in Senegal in terms of the tax burden, especially on households, seems relatively high; second, there is some taxation of even small taxpayers such as informal, economic actors; and third, there is popular support for taxation in Senegal. I review the three in turn.

First, looking at the tax burden, in 2016, Senegal's tax per GDP-ratio was 20.51% (ICTD/UNU-WIDER, 2018). This is above the average of sub-Saharan Africa. This ratio suggests that taxation is important economically for public revenues, and that there is a certain tax burden on the population. Admittedly, a significant part of tax revenues are likely to be provided by a group of large

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<sup>198</sup> From section 6.4.1.1 on why Senegal was chosen as case-country.

companies; however, VAT contributes half of the total tax revenue of which private consumption accounts for around half, according to interviewees working with taxation in Senegal.<sup>199</sup> Thus, while tax revenue from personal income tax is relatively low (OECD, 2018), Senegalese households do contribute significantly to tax revenues.

Second, informal economic actors do pay taxes. In Senegal, there is a perception that informal, economic actors do not pay taxes (AfBD, 2010; OECD, 2017), which mirrors the general perception across developing countries that informal, economic actors are outside the tax base. While this is of course true to some extent, recent research has shown that they pay many small, informal taxes (Moore et al., 2018). This supports my observations in Senegal. For example, in the survey of informal economic actors in Dakar, all respondents reported to pay at least one tax.<sup>200</sup> Most report to pay a daily or monthly fee for the right to sell in the streets or in markets (called *duty*) and around a fifth of the respondents reported to pay the then local government tax, *patente*. Furthermore, there are formal tax schemes aimed at informal economic actors that do not have formal accounting. For example, the CGU (*Contribution Globale Unique*) is a flat-rate tax targeting informal, economic actors with a turnover below 50 million FCFA (approximately €75,000). As is evident from the data presented in Appendix IV, the streets vendors' tax payments are on average low, and the actual number of informal economic actors registered under the CGU regime is low. For example, in the city of Mbour with a population of around 600,000, only 376 were registered per 31 December 2017,<sup>201</sup> and in Dakar with a population of 1 million, only 1791 were registered (Rouhana, Ranarifidy, & Chomentowski, 2014)<sup>202</sup>. Admittedly, it is not the small taxes paid by informal economic actors that render the Senegalese state economically dependent on its population. Nonetheless, such small payments also form part of a fiscal exchange between the state and broader groups of taxpayers.

Lastly, survey data from the Afrobarometer show that there is some level of support for taxation. In Round 7, collected in spring 2018, 50% of the 1200 survey respondents strongly agreed and 30% agreed with the statement: "The tax authorities always have the right to make people pay taxes"

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<sup>199</sup> Interview 14. CSO employee, Dakar, 26.10.2017; interview 26, CSO employee working with tax, Dakar, 14.11.2017; and interview 32, public employee working in tax administration, Dakar, 17.11.2017.

<sup>200</sup> See Appendix IV.

<sup>201</sup> Interview, public employee working in the tax administration, date omitted for reasons of anonymity.

<sup>202</sup> It has not been possible to acquire more recent and national-level data.

(Afrobarometer, 2018). This is a higher than the average of other low-income countries included in the Afrobarometer (32% strongly agreed, 40% agreed with the statement). While this does not provide any evidence concerning taxpayers' contributions to tax revenues in Senegal, it is at least an indication that the Senegalese people accept that they are supposed to provide public revenue to the state in some way.

Turning to public service provision, I rely on the following three, admittedly simple, observations: social spending levels in Senegal, satisfaction with public services and societal actors' political influence and inclusion.

First, social spending levels in Senegal suggest that some of the most important universal public goods are prioritised in the government expenditure. For several years, social spending in Senegal has constituted more than 35% of the budget (IMF, 2019; Rougeaux, 2017) and, over the last few years, initiatives to widen the social safety net have been implemented (Rougeaux, 2017; World Bank, 2018). Senegal prioritises a significant portion of the budget to social expenditure and shows willingness to cater to the poorest. Of course, social spending is only one way to approach public service provision, and higher social spending does not equal quality public service provision. Therefore, this is only a simple indicator.

Second, however, people in Senegal appear to be relatively satisfied with public service delivery. Table 11.1 presents data from the Afrobarometer round 7 (2018). Across ten different topics concerning public service provision, a majority of the Senegalese respondents assess the government's performance to be fairly or very good in six cases. For the group average of other low-income countries included in the Afrobarometer survey, this is only the case in relation to six topics. The public service area where Senegal seems to be doing less well relates to the very poor, improving living standards, and ensuring enough to eat, and job creation. In the case of the former, Senegal still does better than the group-average of the other low-income countries. Though these survey data do not directly gauge public service provision in Senegal, the satisfaction levels do indicate some level of public service provision in Senegal, or at least that the Senegalese recognise that the government is making an effort to perform.

Table 11.1: Satisfaction with public service provision in Senegal

Question: “How well or badly would you say the current government is handling the following matters, or haven’t you heard enough to say?”

	Senegal		Low-income countries*	
	Very or fairly badly	Very or fairly well	Very or fairly badly	Very or fairly well
Managing the economy	47	48	61	35
Improving living standards of the poor	59	40	71	27
Creating jobs	78	20	73	23
Reducing crime	43	54	46	52
Improving basic health services	46	54	49	50
Addressing educational needs	45	51	44	54
Providing water and sanitation services	42	58	57	41
Ensuring enough to eat	62	37	70	28
Maintaining roads and bridges	32	67	55	43
Providing reliable electric supply	39	61	60	36

Note: Based on survey data from Afrobarometer round 7 (2018). Figures are percentages of all responses. Where the two groups of answers for Senegal and low-income countries respectively do not add up to 100%, the remaining percentages are mainly “Don’t know”-responses, and in a few cases refusal to answer. \*Average of low-income countries in the Afrobarometer round 7, including Benin, Burkina Faso, Gambia, Guinea, Liberia, Madagascar, Malawi, Mali, Mozambique, Niger, Sierra Leone, Tanzania, Togo, Uganda and Zimbabwe.

Lastly, the Senegalese population enjoys a certain level of political influence and inclusion. This has been argued and demonstrated throughout this thesis. Elections are mostly free and fair (Freedom House, 2018), and institutionalised inclusion of societal actors in policy formulation and assessment is the norm (see section 6.4.1.1). Furthermore, the observation that societal actors demanded accountability for being excluded substantiates the argument that inclusion forms part of what the state provides.

The above, undeniably simple, observations suggest a de facto broad-based exchange of taxation for public service and political influence in Senegal. Moreover, while taxation is relatively widespread and there is a certain level of public service provision, both are constrained by the fact that Senegal is a low-income country. Hence, the exchange should be described as a low equilibrium, which nonetheless suggests that the exchange is actually reciprocal. As argued in section 5.2, reciprocity cannot be assessed objectively. It is negotiated, deeply rooted in history and the exchange can be as much about

mutual recognition as an exchange in material terms. In addition to the indications of a reciprocal broad-based exchange of taxation for public services and political influence and inclusion, it is therefore instrumental to recall that in several of the social accountability cases, an expectation of mutual recognition arguably underscored some of the applied arguments. For example, as discussed in relation to the cases concerning Yavuz Selim and the fishing sectors,<sup>203</sup> the arguments expressed an expectation that the state recognise the societal actors' contribution to Senegal, for example as a part of educational patrimony or to food security. Admittedly, this is an observation per implication; the fact that societal actors expect recognition suggests that the state usually gives them recognition. However, combined with the observations above, it supports the claim that there is a broad, exchange-based fiscal contract in Senegal.

Obviously, the exchange-based fiscal contract appears to be relatively weak. Recalling section 5.2.2, the four attributes theorised to make an exchange-based fiscal contract stronger are presence of accountability institutions, equitable taxation, willingness to pay and engagement of taxpayers.

It has already been established that vertical accountability in the form of elections is prominent in Senegal, while horizontal accountability institutions are well functioning but have limited impact (cf. section 7.5.). Regarding equitable taxation, households carry a relatively high tax burden compared to companies<sup>204</sup> and, hence, as is common in many African countries, the tax system is relatively regressive. Moreover, rich people are, at least perceived to be, able to use their personal connections to avoid taxation while “ordinary persons” are not<sup>205</sup> (Afrobarometer, 2018), which is one circumstance that can render taxation inequitable. In terms of willingness to pay, the general support to taxation, as expressed in the answer to the question whether tax authorities always have a right to make people pay taxes, suggests some willingness to pay, but there is little doubt that low tax compliance is an issue in Senegal as in many low-income developing countries.

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<sup>203</sup> Especially in sections 10.2.1.2 and 10.2.3.2.

<sup>204</sup> Interview 14. CSO employee, Dakar, 26.10.2017; interview 26, CSO employee working with tax, Dakar, 14.11.2017; and interview 32, public employee working in tax administration, Dakar, 17.11.2017.

<sup>205</sup> Based on the answer to the question, “And in this country how likely do you think it is that a rich person could pay a bribe or use personal connections to get away with avoiding paying taxes they owe to government?” 55% answered “Very likely”, 21% answered “Somewhat likely”, 7% answered “Not very likely” and 12% “Not at all likely”.

Lastly, the twelve social accountability cases showed that societal actors rarely engage as taxpayers. As argued in chapter 8, broad exchange-based fiscal relationships could have been salient in several of the cases, including the cases concerning embezzlement of public funds and the breakdown of the radiotherapy machine. The only social accountability case where the exchange-based fiscal relationship did appear salient, as expressed in the applied tax-related arguments, was in the Mbour Market-case. This was a case of a narrow, exchange-based fiscal contract between market traders and the local government and therefore does not provide evidence concerning the strength of a broader exchange-based fiscal contract.

Summing up, a broad, exchange-based fiscal contract is present, albeit weak, in Senegal. Economically, taxation does play a role in Senegal, as public revenue for the state and as a fiscal burden for the population. With a *de facto* exchange of taxation for public services and political influence and inclusion, there is a fiscal foundation for taxation to be a feature of state-society accountability relations. In the following section, I turn to the norm-based fiscal social contract in order to argue and understand why, despite that, taxation only features to a limited extent in state-society accountability relations in Senegal.

## 11.2. The norm-based fiscal social contract

The norm-based fiscal social contract has been defined as *the norm-based, complex fiscal relationship between state and society*. It regards the whole society and it rests on a complex fiscal relationship of multiple, reciprocal as non-reciprocal exchanges. As discussed in section 5.3, it can be approached from two dimensions, the public revenue dimension and the public goods dimension. The former denotes who provides what public revenue and the latter what the state provides to whom. The configuration of the complex fiscal relationship and these two dimensions manifests an equilibrium, which when stable becomes the norm of redistribution and creates behavioural expectations on the part of all involved parties. As a concept, the norm-based fiscal social contract is primarily a heuristic, providing a conceptual framework and language for openly approaching and understanding state-society accountability relations from a fiscal perspective.

As emphasised in section 5.3.5, the norm-based fiscal social contract holds three implications for the argument here. First, the two dimensions are not assumed to be interdependent, which implies that taxation can be present and important for the public revenue dimension without being determinant for the public goods dimension. Second, the public goods dimension is as important as the public revenue dimension. Therefore, expectations of who gets what are as important for the shape of the norm-based fiscal social contract as who pays

what. Lastly, social, economic and institutional contextual factors are treated as conceptually exogenous allowing one to study how these influence the complex fiscal relationship as well as the shape of the fiscal social contract. These three implications are significant for understanding the shape of the norm-based fiscal social contract in Senegal.

The argument that the norm-based fiscal social contract in Senegal is not centred around taxation is based primarily on the findings from the social accountability cases. As discussed earlier, a premise of this argument is that accountability demands raised by societal actors are linked to their expectations of the state. Whether taxation features in accountability demands has been theorised to depend on whether taxation is central to the norms of redistribution, i.e. who gives and who gets, and, hence, the norm-based fiscal social contract. Based on the study of the twelve social accountability cases, it is thus possible to approach the shape of the norm-based fiscal social contract and understand the role of taxation in the state-society accountability relations.

First, the most important finding is that taxation only features in social accountability to a limited extent. In the preceding chapters, it was demonstrated that tax-related arguments are used only in three social accountability cases and that in only one of these cases is it used to support the accountability demand in as a means of leverage. That the fiscal relationships are only referred to in this limited extent in the twelve cases suggests that taxation is not integral to the societal actors' expectations of the state. Also in cases where societal actors could have expressed ownership over embezzled public funds, it became clear that the accountability demands most often built on expectations that did not have taxation as their point of reference.

Within the scope of this thesis, this strongly suggests that the norm-based fiscal social contract is not centred on taxation, and that relatively broad-based taxation can be present in a country without being determinant for the expectations and the state-society accountability relations. In order to substantiate this claim, two points help make sense of why this is so despite relatively broad-based taxation. First, based on the arguments applied in the social accountability cases, it is argued that the expectations of norms of redistribution are not centred around taxation, and that contextual circumstances shape the norm-based fiscal social contract, conditioning the meaning and thus the potential role of taxation.

### 11.2.1. The norms of redistribution are unrelated to taxation

In order to show that taxation is not central for the norms of redistribution in Senegal, two arguments are made. First, the arguments applied in the social accountability cases explicate seemingly collectively held expectations of what

the state should provide without reference to who gives, which suggests that the public revenue and public goods dimensions are detached and that the latter is decisive for societal actors' expectations of the state. The second and related argument is that taxation carries a different meaning than a means to get something in return.

In addition to the tax-related arguments applied in three cases, recurring arguments applied by the involved societal actors across the twelve different social accountability cases expressed a number of nontax-related expectations of the state. For example, the Senegalese state is generally expected to include societal actors in policy- and decision-making processes (e.g. the cases concerning reforms of the Media Law and higher education financing). Second, the state is expected to protect Senegalese resources and prioritise Senegalese interests (the cases concerning the fishing sectors and, to some extent, SONATEL). Lastly, several cases suggested that societal actors expect that the Senegalese state safeguard aspects of Senegalese national identity, including what can be categorised as Senegalese patrimonies (the #SUNUradiothérapie and the Yavuz Selim cases). Since these different expectations resonate in different cases across different contexts, it appears that there is a shared understanding across groups of societal actors about what the Senegalese state is supposed to provide, and importantly, these expectations as expressed in the arguments generally did not make reference to who gives.

There are a few exceptions to this finding. In the Mbour Market-case, taxation featured centrally, and in the #SUNUradophtérapie-case, taxation featured as leverage, although in a personalised manner. Besides these two cases, there were only references to what the societal actors do provide in the cases concerning the new fishing agreement with EU and the reform of the Fishing Code. However, the social actors' contributions in the fishing sector were not taxes. The fishing sectors contribute both to the Senegalese economy and to social stability in Senegal. The wider Senegalese society is highly dependent on these contributions, for example in terms of food security and employment. As expressed in the cases of social accountability, the state's role is to protect the fishing sectors by securing a proper regulatory environment and to protect Senegalese interests and resources vis-à-vis foreign actors. Within the present conceptualisation of the fiscal social contract, however, this is not relevant for the shape of the norm-based fiscal social contract because it does not regard public revenue provision per se. It is debatable whether it should be, but unfortunately, this discussion is beyond the scope of this thesis.

The case studies generally suggest not only that the expectations of public goods provision are not related to taxation, but also that, for many of the cases, expectations seem not to be related to public revenue provision at all. This indicates a detachment of the public revenue and the public goods dimensions



of the fiscal social contract. Though there is a *de facto* exchange of public revenue for public goods, societal actors' expectations about the latter are not linked to the existence of the former.

If expectations of who gets what are not based on who pays, the opposite could also be true, i.e., that who pays is independent of the expectations concerning who gets what. The meaning applied to taxation differs from what has usually been assumed within the fiscal contract theory; taxes are not paid to get something in return but for other reasons, and therefore, taxation does not create an expectation of getting something in return.

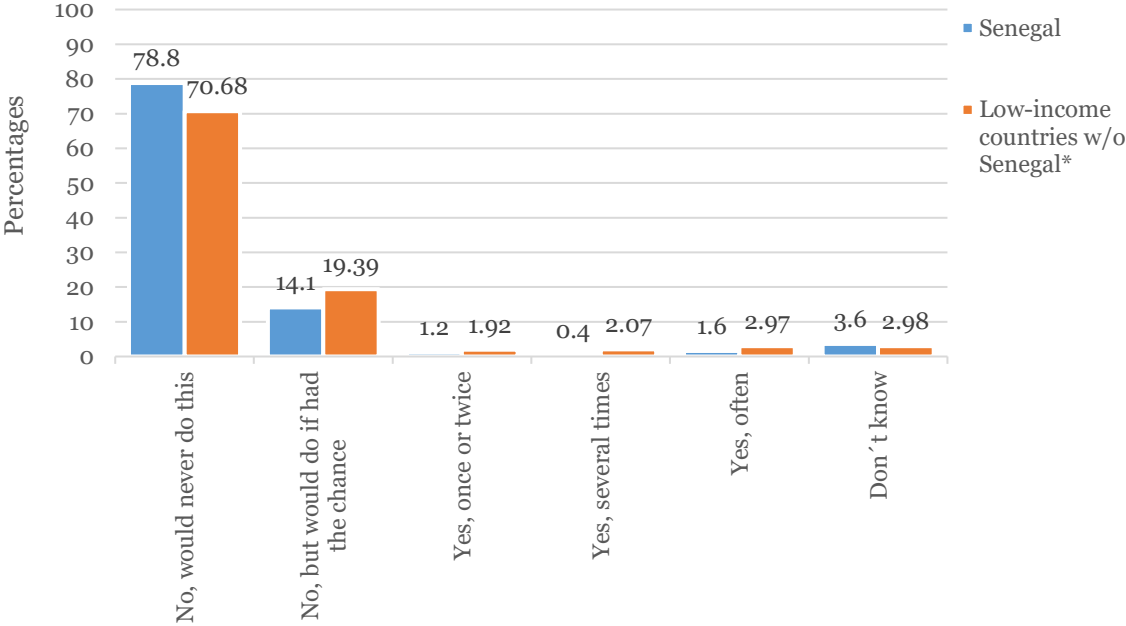
While interviewees who work with taxation in civil society or have been engaged in international networks were familiar with and believed in the fiscal contract proposition, others expressed scepticism of the notion that taxation creates a link. Some interviewees highlighted the lack of awareness and people “not making the link” as reasons (see introductory quote to this chapter and discussion in section 9.2.3.2). However, a few took issue with the underlying assumption that paying taxes gives people a say in policy. Most notably, one interviewee working in the tax administration argued that taxpayers cannot demand that the lightbulb outside their door is turned on because they pay taxes. The interviewee did accept the notion of a fiscal contract on a local level where specific taxes are paid, for example a market tax; however, at the national level, tax revenues are pooled into one public account at the Treasury. It is up to the National Assembly to dialogue about national priorities, and the government is elected based on the project they present. At election time, they will be accountable to the population for the priorities they have made.<sup>206</sup> This perspective resonates with a detachment of taxation from political influence.

Data from the Afrobarometer, presented in figure 11.1, seem to support the suggestion that taxation is not seen as a means to pressure government or gain political influence. In Afrobarometer round 7 (2018), 79% of respondents in Senegal answered that they would never refuse to pay a tax or fee as a means to show dissatisfaction with government performance. This is of course indirect evidence, and this number may be a bit too high if survey respondents think this is the “right” answer. However, considering that this figure is higher than the average percentage in other low-income countries and the percentage of respondents who would refuse to pay a tax or fee if they had the chance is considerably lower, it is reasonable to ascribe some significance to this survey data.

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<sup>206</sup> As also referred to in section 5.3.1, footnote 32; Interview 87, Mbour, 27.02.2018.

Figure 11.1: Using tax resistance as means to show dissatisfaction with government performance



Question: “Here is a list of actions that people sometimes take as citizens when they are dissatisfied with government performance. For each of these, please tell me whether you, personally, have done any of these things during the past year. If not, would you do this if you had the chance? Refused to pay a tax or fee to government.”

Note: Based on Afrobarometer round 7 (2018). \*Average of low-income countries in the Afrobarometer round 7, including Benin, Burkina Faso, Gambia, Guinea, Liberia, Madagascar, Malawi, Mali, Mozambique, Niger, Sierra Leone, Tanzania, Togo, Uganda and Zimbabwe.

Findings in the case of Mbour Market point in the same direction. Though there were instances of threats of tax resistance, the interviewed traders expressed how both structural and actor-related conditions made it difficult to evade taxation. Because taxation was experienced as coercive, these market traders did not experience taxation as providing leverage vis-à-vis state actors, and therefore, this was not the meaning ascribed to taxation.

If taxation is not seen as providing public goods, leverage or political influence, why do people pay? A historic reason for paying taxes has been as an expression of recognition and loyalty to a king. Today, this would translate into recognition of the public authority of the state (as for example argued by Lund, 2006). As discussed in section 10.2.1.2, it is possible to interpret societal actors’ demand for the state to be a protector as a signal of perceived legitimacy of the Senegalese state. The general satisfaction with elections could also contribute to legitimacy. Along these lines, taxation might be a token of the same.

Summing up, based on the absence of tax-related arguments in social accountability, I claim that the norm-based fiscal social contract in Senegal is

not about tax. This claim is substantiated by a general detachment of expectations of public service provision and political influence from public revenue and indications that a different meaning than expected by the fiscal contract theory is applied to taxation. Hence, the norms of redistribution seem to be given by something else than taxation.

### 11.2.2. Contextual conditions shaping the norm-based fiscal social contract

I now turn to the contextual conditions that arguably shape the fiscal social contract, namely social institutions and the presence of other accountabilities. These will be discussed in turn. The contextual conditions contribute to understanding the shape of the norm-based fiscal social contract and why taxation features only to a limited extent in state-society accountability relations in Senegal. Furthermore, given the significance and the influence of these contextual conditions, it is suggested that they subvert a potential role for taxation as a feature of state-society accountability relations in the near future.

#### 11.2.2.1. The influence of social institutions

The importance of the cultural norm, *masla*, has been discussed several times in the analytical chapters. Interviewees described *masla* as a reason why, in their understanding, political engagement in accountability demands is limited. *Masla* is Wolof and translates into tolerance or living in harmony, it motivates consensus, dialogue and inclusion over confrontation and conflict. It was argued in relation to the Mbour Market-case that the threats of tax resistance were a way to get the local government to listen in the situations where it had stopped the continuous dialogue and stopped listening to the traders. At the university, the student interviewee argued that the students would take to the street when the state, represented by COUD or the minister, “turned a deaf ear”. In the case of corruption in COUD, the imperative of *masla* and social stability subverted social accountability and rendered co-optation of students acceptable.

Thus, *masla* proves important for understanding social accountability, even if it is not always given how it will be influential. In terms of the current shape of the norm-based fiscal social contract, *masla* might be an important reason why societal actors’ expect political inclusion independently of revenue provision. In relation to the potential role of taxation as promoting more accountable governance, i.e. the fiscal contract proposition or the governance effect of taxation, *masla* might have two conditioning effects. First, the extent to which corruption is accepted in Senegal because of its role in ensuring social

stability together with the expected impunity, it seems unlikely that taxation and a sense of ownership over public money can play the expected role of triggering accountability demands around embezzlement and mismanagement of public funds. Second, in a future situation of the Senegalese state increasing its tax effort, *masla* could mean that conflicts around taxation do not occur, and hence, that the public revenue and the public goods dimensions remain detached.

It cannot be concluded for sure that *masla* will subvert the potential role of taxation or whether increasing taxation will render the fiscal exchange-based relationship between state and society more salient. However, since *masla* has proven instrumental to understanding the cases of social accountability, it is imperative to acknowledge the importance of *masla* and, more broadly, social institutions for the potential role of taxation in Senegal as well as beyond.

#### 11.2.2.2. The influence of other accountabilities

In the snapshot of social accountability in chapter 7, the significance of seemingly well-functioning accountabilities became clear from interviews, data from the Afrobarometer and the survey of informal economic actors in Dakar, and it resonated with findings in the literature on governance and accountabilities in Senegal (e.g., Beck, 2008; Blundo, 2006, 2015; Gomez-Temesio, 2016). Elections were emphasised as influencing the Senegalese's political engagement between elections. In cases where state actors do not respond to people's need, a common reaction among Senegalese seems to be that they do nothing now but will not vote them out in the next elections. In addition to elections, personalised accountability through intermediaries and personal networks served as important means to getting access to and response from state actors in situations, for example, for informal economic actors who do not have capacity to demand accountability. The presence of these other accountabilities, i.e. elections and personalised state-society accountability relations, could shape the norm-based fiscal social contract in two ways: they can crowd out taxation as a feature of state-society accountability relations, and they can influence the role of taxation when it features.

First, the findings regarding these accountabilities suggest that they are relatively effective for large parts of the population, and that there is little societal demand for the kind of leverage taxation could give societal actors, at least in theory, when they demand accountability from state actors. The Senegalese seem to perceive themselves as empowered by the well-functioning elections, not least substantiated by the experience in 2012 when they suc-

ceeded in ousting the then President Abdoulaye Wade by the ballot. In addition to elections, being attentive to personal networks, being a part of religious groups, knowing someone who knows someone or engaging in unions are all experienced as successful means to get access, influence or at least to be listened to by state actors. As these two accountabilities are central features of state-society accountability relations in Senegal, there could be limited space or need for taxation to feature and serve as a link between state and society.

Second, the #SUNUradiothérapie-case is an example of how the meaning of taxation is shaped by the importance of personal networks and thus personalisation of state-society accountability relations. In this case, taxation features differently than expected by the fiscal contract theory as it is used as personalised leverage, giving the societal actor a say in the use of a public employees salary. As argued in section 9.2.3, this is an example of transgression between Ekeh's (1975) two publics and exhibits how the meaning of taxation is constructed in the meeting with existing institutions, in this case, personalised state-society accountability relations. Accordingly, this contextualisation of the meaning of taxation is likely to be decisive in other post-colonial, low-income countries.

### 11.2.3. Summing up: A networks-centred fiscal social contract?

This section has had the purpose of arguing that and understanding why the norm-based fiscal social contract in Senegal is not centred on taxation. Based on the study of twelve cases of social accountability, it has become clear that taxation features to a very limited extent in social accountability and thus in state-society accountability relations.

This key finding is substantiated by two points. First, the norm of redistribution is not centred on taxation since societal actors' expectations about who provides public revenue appears detached from who gets which public services. An implication is that taxation is not perceived to provide leverage in a fiscal exchange but could be a token of recognition of the Senegalese state's public authority and legitimacy. Second, contextual conditions that were found significant for understanding social accountability in Senegal arguably shape the norm-based fiscal social contract. It was argued that *masla*, elections and personalised accountability combined influence the present role of taxation and possibly subverts the potential future role of taxation in state-society accountability relations.

My argument might appear tautological; that the relative absence of tax-related arguments suggests that the norm-based fiscal social contract is not tax-centred, which again "explains" why tax-related arguments are relatively rarely applied. However, it is important to stress that this is not supposed to

be an explanation, but a means to understanding this finding by contextualisation. Applying the conceptual language related to the norm-based fiscal social contract helps us understand the role of taxation for state-society accountability relations even when limited. The way it is absent from arguments applied by societal actors engaging in social accountability indicates a detachment of public revenue provision from expectations about public service provision. Understanding the role of taxation from this perspective, it makes sense that taxation, despite its fiscal relevance for both state and society, does not feature strongly in state-society accountability relations. It is not central for norms of redistribution and therefore not the basis of societal actors' expectations of what public services the state does or does not provide and to whom.

It is argued that because of the contextual conditions, there is little room for taxation to feature in the nearby future. It is possible to speculate how this situation could change, though. For example, a change in the public revenue provision would change the equilibrium of the complex fiscal relationship and probably shift the norms of redistribution. In Senegal, offshore gas and petrol reserves are currently being explored, and exploitation will begin soon. When Senegal begins receiving large rents, it could change the interdependency between the political elites and the ruling class, and, given the importance of these networks, disrupt the equilibrium and possibly lead to change. Given the importance of elections, another way the meaning ascribed to taxation could change is top-down, if politicians begin to make taxation an election issue. Civil society organisations in Senegal working with taxation are trying to change the societal perspective of taxation through sensitisation and public debates on especially local budgets, telling people that they can use taxation as leverage vis-à-vis the state. However, this approach is dependent on the change of social institutions, which, as discussed, render conflicts over tax-related issues less likely in Senegal. If civil society does not take these seriously, change is unlikely to occur. If politicians made taxation a political issue in elections, taxation would feature directly in state-society accountability relations. Some change has happened in this regard. A former employee of the tax administration, Ousmane Sonko, who was fired for whistleblowing, came in third in the 2019 presidential elections. Ousmane Sonko has tried to put taxation on the agenda, discussed taxation of deputies (Dakaractu, 2016a) and raised a political debate on tax havens, for example, when Senegal recently entered a double-tax agreement Luxembourg (Dakaractu TV, 2018). Gener-

ally, though, politicians do not discuss taxation, and according to interviewees, the state does little to strengthen the link between taxation and public service provision.<sup>207</sup>

As argued in the beginning of this chapter, it has not been possible within the scope of this thesis to characterise the norm-based fiscal social contract positively. However, indications can be found in the literature on Senegal. One suggestion is that the expectations and norms of redistribution are centred around networks of brokers that according to for example Beck (2008), take a more or less clientilistic character. These networks link the political elite, the government and, perhaps most importantly, the president with the ruling class, including religious groups, most prominently the Mourids, economic elites and associations such as the unions. The networks manifest themselves in the inter-linkages and overlaps between the political elite and the ruling class. Along the same lines, a social activist described what he called the social contract in Senegal as three layers with the political spheres on the top, the religious groups in the middle and the population at the bottom.<sup>208</sup> According to him, the two upper layers negotiate redistribution among them with, ensuring political stability, and the intermediary groups engage with and distribute to the population.<sup>209</sup> He argued that this is less true today than 20 years ago, and as argued in chapter 7, there are indications that the Senegalese population is not as detached from the state as this layers narrative might suggest. Nevertheless, it resonates with the significance of intermediaries including religious groups and unions, business associations and even civil society according to some interviewees.<sup>210</sup> The intermediaries are a means to get access to the state, as also argued in chapter 7. Combined with the layers of redistribution, access seems to a means to demand accountability and to get public services.

Two implications can be derived from this. First, if the redistribution through such intermediary networks is perceived as a norm, the lack of reaction to grand corruption cases can be understood along these lines. Rather than disrupting public perceptions and expectations, the cases of grand corruption by allies or members of the ruling class confirm expectations that this

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<sup>207</sup> Interview 32, public employee working with tax, Dakar, 17.11.2017.

<sup>208</sup> Interview 8, Dakar, 24.07.2017.

<sup>209</sup> This narrative resonates with the literature on the origins and development of state power, the socio-political system in Senegal (Boone, 1992; M. C. Diop & Diouf, 1990) and specifically the role of religious groups and Sufi Islam. (e.g., M. Diouf, 2013; Gifford, 2016; Villalón, 1995, 1999).

<sup>210</sup> Interview 13, academic, Saint Louis, 23.10.2017; interview 31, CSO representative, Dakar, 17.11.2017; interview 40, academic, Dakar, 22.11.2017;

group of people get access to public funds but also further distribute as described in relation to the COUD-case. Second, it underscores the claim that who gets is not about who provides public revenue, but beyond provision of universal public goods and broad political influence in elections, about who has access and, at the intermediary level, who can contribute to political stability.

Personal networks are not only important for redistribution as a means to get access to the state, though. An observation not formerly discussed in this thesis is the presence of informal redistribution. In the survey of informal economic actors in Dakar, a group of respondents said that they solved their problems themselves, for example, by taking contact to their religious leader. Problems such as education and health financing in the local setting, employment problems and other social needs are often accommodated by societal actors according to the prevailing social institutions and socio-economic structures. This happens in religious groups where *addiya*, a voluntary payment is paid to the Mosque. When in need, the *Serigne*, the religious leader, uses the *addiya* to contribute to the religious followers' health costs or stays abroad, or he connects those of his followers in need with those who have money to support.<sup>211</sup> Informal redistribution also occurs in the artisanal fishing sector though in an even more informal way. There is no informal tax, but the economic and social interdependence between different actors in the value chain that emerges when the persons trading fish, the *mareyeurs*, or the pirogue owners hire fishers in low season or pay education of the fishers' children.<sup>212</sup> The importance of community-provided services for the role of taxation has been a topic in recent research (Bodea & Lebas, 2014; Meagher, 2018). The findings from this research resonate with what is suggested here: that the presence of social institutions and structures that can ensure goods and services otherwise provided by the state undermines the demand for state-driven fiscal redistribution.

Following these observations, it is clear that personal networks are significant for state-society accountability relations, broadly. Intermediaries play an important role in ensuring access for some to accountability and possibly also public services. The first are indications that the norm-based fiscal social contract in Senegal is characterised by the centrality of networks for expectations of who gets and perhaps also who pays, though not discussed above. Informal redistribution is a contextual condition, which supports this characterisation

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<sup>211</sup> This was mentioned by several interviewees (e.g., interview 2, political activist, Dakar, 17.07.2017; interview 6, social entrepreneur, Dakar, 22.07.2017;

<sup>212</sup> E.g., interview 86, *mareyeur*, Mbour, 27.02.2018 and interview 91, representative of CSO working in the artisanal fishing sector, Dakar, 28.02.2018.



by showing how networks permeate the whole society and further substantiate the observation made earlier: as social institutions and structures negatively influence the societal demand for redistribution, the role of taxation is somewhat undermined. To characterise the norm-based fiscal social contract positively would of course require placing it at the centre of another research project.

### 11.3. Conclusion

In the preceding analytical chapters, a contextual analysis of twelve cases of social accountability has examined how and under what conditions taxation features in social accountability in Senegal. This chapter has moved from the case-level to macro-level, applying the conceptual framework developed in the theoretical part of this thesis to understand the finding that taxation seemingly plays a limited role in state-society accountability relations in Senegal. It has been argued that there is a broad, exchange-based fiscal contract in Senegal, which provides a fiscal foundation for taxation to matter for state-society accountability relations. However, the absence of tax-related arguments suggests that the norm-based fiscal social contract is not tax-centred, which is substantiated by the role of taxation for the norms of redistribution and the meaning applied to paying taxes as well as the influence of contextual conditions such as social institutions, electoral and personal accountabilities.

Applying the conceptual language of the developed fiscal contract concepts demonstrates the importance of norms, expectations and the contextualised meaning of taxation for understanding the role of taxation in state-society accountability relations. In Senegal, these are arguably more important than the presence of a *de facto* fiscal exchange between state and society. The norm-based fiscal social contract in particular provides a language for understanding the role of taxation without placing taxation at the centre of analysis. Thus, this concept is a means to nuancing the debate on the potential role of taxation in governance in developing countries.

While it is a key argument here that norms and expectations are important for understanding the limited role of taxation in social accountability in Senegal, it is not the intention to argue that other circumstances do not also contribute to this situation. For example, it might be that though taxation is relatively broad-based, individual people do not pay enough for it to matter to them. While this is probably true, it does not *per se* counter the argument that norms matter, but it does weaken the suggested importance of contextual conditions *vis-à-vis* paying taxes. Meanwhile, given that it can be problematized whether a large part of the Senegalese population could even pay more taxes due to their economic status, more taxes would not necessarily lead to a

greater role of taxation for state-society accountability relations. In the case of Senegal, the importance of contextual conditions could simply be exacerbated; personal networks becoming even more important for access to influence, and rents if capacity is challenged further because of a higher fiscal burden and informal redistribution might be even more important locally, straining state-society relations altogether.

In relation to the fiscal contract theory, these findings give grounds for discussing and questioning the key expectation, and at times assumption, that the population will engage politically when experiencing an increase in the state's tax effort. Though this has not been studied directly in this thesis, the findings suggest that many contextual conditions are central for whether this would happen. The contextual condition highlighted in this chapter moves beyond the conditions most commonly emphasised in the literature, including representative political institutions and capacity of taxpayers to act collectively (cf. Prichard, 2015). The findings here even suggest that the presence of elections might subvert a strong role of taxation for societal actors because the intrinsic value of elections renders state-society interactions around tax-related issues irrelevant. Generally, the fiscal contract theory assumes that there is a societal demand for a "tax-centred" accountability relationship with the state but in cases where existing accountabilities are relatively well functioning, this assumption is challenged.

## Chapter 12: Conclusion

This thesis began with a number of questions regarding what people in Senegal do when they experience that the government is not keeping its promises, public funds are embezzled, public services not provided or what they perceive to be bad political decisions are made. Do they demand accountability? If yes, how, what arguments do they use, and does taxation feature in these arguments? These questions express an interest in the relationship between taxation and accountability in Senegal, which was intensified when I found that taxation did not feature strongly in state-society accountability relations in Senegal as expected from a fiscal contract perspective. The curiosity to understand this puzzle combined with an intention to engage critically with the literature on fiscal contracts have been the drivers of this thesis, guided by the overall research question, whether, how and under what conditions taxation features in state-society accountability relations in Senegal.

With the ambition of answering this research question, the thesis makes two broad contributions: It develops a core part of the conceptual foundation of the fiscal contract theory in the form of two fiscal contract concepts, and an interpretivist, case-based study of taxation in social accountability in Senegal. Both contributions form part of the foundation of an overall argument of this thesis: whether and how taxation features in state-society accountability relations depends on contextual conditions such as norms, expectations and existing accountabilities that all shape the contextualised meaning of taxation. The focus on these contextual conditions helps explain why, despite relatively broad-based taxation in Senegal, taxation does not feature strongly in state-society accountability relations. Acknowledging the importance of local context, norms and expectations is key to understanding the actual and potential role of taxation in state-society accountability relations in Senegal and beyond.

This concluding chapter elaborates on the above in four parts. First, it sketches the field within which this thesis is set. Second, it presents the main theoretical and empirical contributions of the thesis and the lessons they hold for future research on taxation and accountability. Third, it elaborates on the overall argument of the thesis and pinpoints the implications for researchers and practitioners.

## 12.1. Taxation and accountability in academia and beyond

The literature on taxation, governance and fiscal contracts in low-income, developing countries has blossomed globally over the last two decades. Building on historical narratives about state-building processes and the emergence of representative institutions in Medieval Western Europe, research has studied whether taxing and being taxed incentivises states and populations to engage in bargaining over taxes, populations to demand returns on their taxes, and states to provide concessions to accommodate people and minimise political and administrative costs of taxation. Bargaining and state-society interactions over taxes are believed to lead to the development of contractual relations, create dependence of the state on citizens and thus more accountable governance. This is referred to as the governance effect of taxation or the fiscal contract proposition.

The simple narrative of taxation and accountability has informed the international development agenda with Addis Tax Initiative, Financing for Development and Domestic Revenue Mobilisation being important points on the contemporary agenda towards the Sustainable Development Goals. Taxation has been a concern of development partners for more than two decades, but with the fiscal contract proposition, tax reforms were linked to the good governance agenda and today many programmes. For some years now, expansions in taxation have been promoted as a means to improve governance and state-society accountability relations. Only recently have researchers and civil society organisations shown awareness of the potential pitfalls of the tax and governance agenda. For example, it has been argued that the Financing for Development-agenda should not just be about expanding tax collection but doing so in a manner that improves social and economic equity (Oxfam International, 2019; Prichard, 2018b).

In the academic literature, there is widespread empirical support for the fiscal contract proposition and a relationship between taxation and accountability, both quantitative (Baskaran, 2014; Baskaran & Bigsten, 2013; Broms, 2015; de La Cuesta et al., 2017; Dom, 2018; L. Martin, 2013; Paler, 2013; Ross, 2004) and qualitative case-based (Eubank, 2012; S. S. Jibao & Prichard, 2015; Prichard, 2015; Rakner, 2017; Rakner & Gloppen, 2002). However, research has also emphasised the importance of nuancing and conditioning the relationship (Bodea & Lebas, 2014; Broms, 2017; Fjeldstad, 2001; Joshi & Ayee, 2008; Kjær, 2009; Meagher, 2018; Prichard, 2015; Prichard & van den Boogaard, 2017). This research has shown how capacity for collective action, how taxes are collected, the presence of community-based service, and social

circumstances such as gender, ethnic identity and patronage ties all influence whether societal actors engage with the state around tax related issues.

Because of the influence of this research agenda on international development policies, it is imperative to highlight these conditions and generally to ensure that the research does not get lost in translation. This thesis contributes to this end by improving the conceptual foundation of the literature and by studying the role of taxation in state-society accountability relations in an interpretivist, contextualised manner. These steps provide the foundation for the overall argument that norms matter and demonstrate the need to be cautious in one's belief that taxation can contribute to improving accountability in low-income, developing countries.

## 12.2. The thesis' main contributions

### 12.2.1. Improving the conceptual foundation of the fiscal contract theory

There have been calls to improve the micro-foundations of the literature (L. Martin, 2013; Prichard, 2015) and better theorise the link between taxation, accountability and fiscal contracts. While research has provided empirical support for a link, the absence of a theoretical foundation implies that we still only have a modest understanding of how taxation, accountability and fiscal contracts are linked. To begin with, discussions of what kinds of accountability taxation might relate to, or what fiscal contracts are and what they look like are scarce. Therefore, I argue that it is essential to improve the conceptual foundation, beginning with concept formation. I take the first step in this direction by revisiting the fiscal contract concept. The focus on the fiscal contract was not least given by my intuition that parts of the explanations for why my expectations that taxation would matter in Senegal were not met could be found in the poor conceptualisation of the fiscal contract.

Based on a review of conceptual understandings expressed in the fiscal contract, I identify two clusters of fiscal contract understandings that are developed into two separate concepts, namely the exchange-based fiscal contract and the norm-based fiscal social contract. An exchange-based fiscal contract manifests itself in an exchange of taxes for public goods and possibly political influence. It provides a dynamic understanding of state-society accountability relations enabling the study of how different fiscal contracts emerge, change, disappear and interact as well as how these dynamics influence politics, governance and state-society accountability relations. The norm-based fiscal social contract captures the complex fiscal relationship that creates the norms and expectations of who contributes what to public revenue and who receives

which public goods from the state. This denotes a stable understanding of the fiscal relationship between state and society, reflecting real-world complexity of how the complex fiscal relationship between state and societal actors can influence state-society accountability relations. Both concepts prove beneficial for understanding expectations that state and societal actors develop when they are in contractual fiscal relationships with each other.

The two concepts constitute an important contribution to the fiscal contract theory that embraces the fiscal contract understandings present the literature but is more empirically grounded and analytically relevant. They are thus instrumental for advancing the literature on taxation, governance and fiscal contracts both theoretically and empirically. Moreover, it is my hope that they provide the conceptual foundation for a more nuanced narrative about the governance effect of taxation.

### 12.2.2. Studying the importance of expectations and context for role of taxation

The empirical contributions of this thesis come out of a contextualised, interpretivist study of social accountability in Senegal. The study builds on more than four months' fieldwork in Senegal, more than 90 interviews with people across Senegal, work in and with different economic and social sectors, a survey with 125 informal economic actors in Dakar and more than 250 Senegalese news articles. Combined, this data informed twelve interpretive case studies of social accountability, i.e. societal actors' political engagement with state actors over accountability demands. These cases served as points of entry for approaching state-society accountability relations in Senegal and the role of taxation. By studying the arguments applied by societal actors, it was possible to explore not just how and under what conditions taxation did or did not feature but also other features of state-society accountability relations that form part of the context that shapes the actual and potential role of taxation. Furthermore, as the cases of social accountability were set in different economic and social sectors, motivated by different triggers and involved a wide range of societal actors across different geographic locations in Senegal, they allowed for taking into consideration the changing context within which taxation did or did not feature.

The empirical analysis made four overall findings. First, based on the snapshot of social accountability in Senegal, it was established that there is a state-society accountability relationship. Societal actors do have expectations of the state, and they do engage in social accountability. Second, a comparison of the twelve cases of social accountability identified several features of state-

society accountability relations in Senegal based on the expectations expressed in arguments applied by societal actors. It was found that societal actors in Senegal expect to be included in decision- and policy-making processes, and they expect the state to take responsibility for but not ownership over Senegalese natural resources, prioritise Senegalese interests over those of foreign actors, recognise the value of and protect Senegalese patrimonies and national identity, and lastly, they expect that the state provide a proper legal framework to regulate and control economic sectors.

Third and more importantly, it was demonstrated that taxation features only in three of the twelve social accountability cases studies. Exploring the role of taxation in these cases showed that taxation tends to feature in a different way than expected by the fiscal contract theory, and importantly, that this is conditioned by contextual conditions. In one case, taxation did feature as expected by the fiscal contract theory; market traders in Mbour threatened to resist taxation if the local government did not ensure cleanliness, regulation and security at the Mbour Central Market. Meanwhile, capacity constraints and lack of mobility indicate that this is as much a case of attracting the attention of the local government who is obliged to respond because the social norm of *masla* makes it imperative for state actors to prioritise dialogue with people and consensus to ensure social stability. In the second case, actors in the fishing sectors argued that Senegal's gains from a new fishing agreement with EU did not provide more revenue than the fishing industry's tax contributions. In this case, the tax-related argument was not used as leverage, but considering the broader contributions of the fishing sectors to employment and food security, taxation is not central for the state-society accountability relations. In the third case concerning the breakdown of Senegal's only radiotherapy machine for treating some kinds cancer, a societal actor argued that a public employee should contribute to a fundraising campaign because the public employee's salary was paid by taxes. In a country where state-society accountability relations are deeply personalised, the meaning of taxation is shaped by this context, and the leverage between societal and state actors becomes personalised as well. While taxation does feature in accountability, it does so in a different way than envisioned by the fiscal contract theory, which is based on a different understanding of what state-society accountability relations look like. Briefly recalling the findings in these three cases shows how taxation features dependent on the local context, including structural, institutional and actor-related conditions, and that the meaning ascribed to taxation is deeply contextualised.

Fourth and lastly, the analysis not only demonstrated how taxation features when it features. More importantly, the findings from twelve case studies provided an empirical foundation for applying and characterising the fiscal

contracts in Senegal, which ultimately contributed to understanding why taxation only plays a limited role in state-society accountability relations in Senegal. It was argued that there is a broad, exchange-based fiscal contract in Senegal, which provides a fiscal foundation for taxation to matter, justifying the pre-fieldwork expectation that taxation would feature in state-society accountability relations. However, the broad absence of tax-related arguments suggests that the norm-based fiscal social contract is not tax-centred; taxation is not decisive for the norms of redistribution, i.e. the expectations of who provides public revenue and who gets public services and political influence, and taxation is not perceived as a means of leverage for societal actors engaging with the state but should perhaps be seen as a token of recognition of the Senegalese state's public authority and legitimacy. Furthermore, it was demonstrated that contextual conditions shape the norm-based fiscal social contract. Especially, the social norm of *masla*, promoting consensus and dialogue over conflict and confrontation, the presence and significance of elections as well as the deeply personalised state-society accountability relations influence the shape of the fiscal social contract and thus the present and potential role of taxation in state-society accountability relations.

Overall, the empirical findings suggest that to understand the limited role of taxation in Senegal, it is imperative to take into consideration the contextual conditions, especially social norms and existing accountabilities, which shape both the basis of societal actors' expectations of the state and the meaning of taxation. I find that people in Senegal do react when they experience that the government does not keep its promises, when state actors embezzle public funds or when poor political decision are made. However, their arguments depend on the expectations of the state, and in Senegal, other features appear more important and subvert the role of taxation. Hence, taxation is simply not a central feature of state-society accountability relations.

### 12.2.3. Lessons for future research on taxation and accountability

The contextualised, interpretive approach to understanding the role of taxation in state-society accountability relations differs from mainstream research on taxation and accountability. Empirical research in the field has featured both quantitative and qualitative research, and common for the majority of works in the literature is that accountability is treated as an outcome of changes in or specific structures of taxation. The approach applied in this thesis differs from this in three interrelated ways.

First, instead of taxation, accountability has been at the centre of attention changing the empirical perspective from cases of revenue bargaining or the



effects of paying tax to accountability. Second, this implies that accountability is not treated as an outcome; instead, a process-oriented understanding of accountability is applied, conceptualised as social accountability, i.e. ongoing political engagement by societal actors with the state around accountability demands, constituting expressions of state-society accountability relations. Third, this means that taxation is not conceptualised in technical terms, i.e. as a payment and a fiscal burden, but as an ideational construct ascribed meaning according to individual and collectively shared experiences, socio-economic and political structures as well as the broader context.

In the literature, case-based studies on the link between taxation and changes in governance, including expansions in accountability and responsiveness, have focussed on revenue bargains, that is state-society interactions motivated by changes in formulation and implementation of tax policies (e.g., Eubank, 2012; Prichard, 2015). Highlighting the benefits of the approach applied in this thesis vis-à-vis the revenue bargain approach provides two important recommendations for future studies of revenue bargains.

In revenue bargains, accountability features as an outcome of these state-society interactions. In terms of the role of taxation, studying revenue bargains entails a confirmation bias with regard to the fiscal contract proposition: when studying state-society interactions around tax-related issues, taxation will matter. Meanwhile, such studies provide little insight into other important factors for accountability and therefore say little about the extent to which taxation matters and whether the role of taxation extends beyond issues related directly to taxation. The approach applied in this thesis accommodates these issues. Studying accountability processes allows for the possibility that taxation might not matter for accountability and for staying open to other important features explaining why or why not as well as how taxation matters. Comparing cases where taxation does and does not feature gives insights into the relative importance of taxation vis-à-vis other contextual factors and conditions.

Arguably, it is possible to integrate these aspects into the study of revenue bargains. One way is to identify expansions in formal accountability institutions and exploring whether revenue bargains or any tax-related issues occurred prior to and might have caused the expansions. The important point is that, by design, as the researcher moves backwards to identify possible causes of changes in accountability, she is prompted to take into account the local context of accountability in countries, which, as demonstrated by this thesis, is imperative for understanding the relationship between taxation and accountability. Another suggestion is to study negative cases of revenue bargains, that is, when the government expands its tax effort without any societal

reactions. Negative cases are key to understanding scope conditions of a phenomenon, in this case, revenue bargains. In this thesis, the negative case of social accountability concerning corruption in COUD was critical for discussing both the importance of societal actors' expectations and the influence of social institutions in terms of whether they react to state actors' behaviour. Negative cases of revenue bargains are likely to provide similar findings. Whether tracing back from changes in accountability or studying negative cases of revenue bargains, this would arguably expand our understanding of the relationship between taxation and accountability, and not least, the potential taxation might have for improving state-society accountability relations.

### 12.3. Norms and expectations matter

Both the theoretical and empirical contributions beat the same drum, furnishing the overall argument of this thesis; that whether and how taxation features in state-society accountability relations depends on contextual conditions that all shape state-society accountability relations, the contextualised meaning of taxation, and hence, the role of taxation. Most importantly, it is necessary to take into consideration the existing norms and expectations of the state, to understand the role of taxation and to nuance the expectations and beliefs that taxation can play a key part in improving state-society accountability relations in low-income developing countries today.

Norms and expectations have been acknowledged as important for the governance effect of taxation but have been given limited empirical attention, not least because of the difficulties of observing norms and expectations empirically as well as assessing their influence (Prichard, 2015, p. 236). However, this thesis has demonstrated not only the importance of making the effort to capture these aspects when studying the relationship between taxation and accountability. It has also provide an example of how researchers who recognise the importance of norms and expectations can take this concern seriously and study these in the field.

These findings should make researchers and practitioners cautious about the intriguing narrative that taxation can improve state-society accountability relations and prompt more accountable governance. The findings teach us at least one thing: taxation can be present without being central to state-society accountability relations. The implication is that expanding taxation will not necessarily change state-society accountability relations, and efforts to sensitise people on taxation and to promote fiscal awareness might not have an effect, or they might have a different effect that envisioned. This depends on the extent to which we comprehend the influence of the local context, socio-economic structures, existing accountabilities and social norms and institutions.

## Appendix I: The literature review

### I.I. Literature search method

The method and criteria applied in the literature search are essential for ensuring representativeness in my sample. I here outline the literature search approach that provided literature for the subsequent conceptually focused literature review as well as for the broader literature review of the relations between fiscal contracts and state-society relations in developing countries.

The literature on taxation, governance and fiscal contracts is difficult to demarcate. Some researchers working on public finance, taxation, citizen actions and state-society relations in developing countries do not use the fiscal contract concept, even if they can be placed within this literature and are sometimes placed there by researchers and practitioners alike. Some researcher refer to the literature as (new) fiscal sociology literature (Ganev, 2011; I. W. Martin, 2013; Isaac William Martin & Prasad, 2014; Piccolino, 2015; Ross, 2004; Sanchez, 2009), while others do not mention fiscal contract but a theory of taxation and democracy or representation (e.g., Boucoyannis, 2015; Bratton, 2012; Broms, 2015; Herb, 2003). For example, Martin (2013) studies the effect of taxation on the likelihood that citizens hold their leaders accountable which are a central mechanism in fiscal contract theory, but, like Prichard, she does not apply this term. The point here is not that these literatures should or can be separated but rather that even if flying different flags they are one and the same. However, as researchers seek to review and navigate the literature, one reason it is so difficult to demarcate it is that there is no single name denoting this literature. For this reason, it was necessary to apply several broad criteria in the literature review.

The literature review is based on a “cited reference search”. The first criterion was that a work refers to one of three seminal works in the literature. The first step of the literature search was therefore citation searches in two of the largest scientific databases where citation search is available, Web of Science and Scopus. I searched for all kinds of works that cited either Levi (1988), Tilly (1992) or Bräutigam et al. (2008).<sup>213</sup> In the cases of Levi (1988) and Tilly

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<sup>213</sup> In the cases of Levi (1988) and Tilly (1992), I included several different editions to ensure the highest coverage.

(1992), the citation search provided a large amount of sources,<sup>214</sup> so I did two separate refinements of the search. First, I refined to works mentioning “fiscal contract” or “social contract”. Second, again from the full citation search, I refined to works mentioning “tax\*”. In the case of Bräutigam et al. (2008), it was not necessary to refine the searches, because the number of citations were manageable. I also carried out citation searches for Prichard (2015) to be sure that I was not missing newer literature which might cite Prichard instead of the older references. This was not the case and so this search did not bring about any new works.

From the citation searches, the next step was to review the abstracts of the works. For the “shortlisting” of works, I applied the following three criteria: that the texts, one, mentioned the fiscal contract, the fiscal social contract and the social contract in a taxation-related context; *or* two, used the historical narratives of state-building processes in Medieval Europe as their frame of reference for studying taxation and governance in contemporary developing countries; *or* three, engaged directly with either of the three works mentioned before rather than merely including them as a reference. This provided around 200 unique academic works.

## I.II. Brief summary of findings from the literature search

The works found in the literature review are spread across many academic disciplines primarily within the broad fields of history, economics and political science. With regard to subfields, political economy (e.g., Acemoglu, Vindigni, & Ticchi, 2011; S. Jibao & Prichard, 2016; Luong & Weinthal, 2004; Mahon, 2005; Mkandawire, 2015), economic history (e.g., Alexopoulou & Juif, 2017; Andersson, 2017; Arias, 2013; Broms, 2017) and economic behaviour (e.g., Ali, Fjeldstad, & Sjurson, 2014; Flores-Macías, 2018; Gehlbach, 2006; Lierl, 2016; Luttmer & Singhal, 2014) are the most represented.

The works are also widely spread across geographical foci, regardless of whether the temporal focus is historical or contemporary developing countries. Historical Europe is the primary focus (e.g., Boucoyannis, 2015; D’Arcy & Nistotskaya, 2017, 2018; Herb, 2005; North & Weingast, 1989; Stasavage, 2016), but the literature also has a large strand studying modern Latin America, most often seeking to understanding developments and changes in fiscal and tax policies (e.g., Arias, 2013; Fairfield, 2011; Flores-Macías, 2013; Gallo,

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<sup>214</sup> In Scopus, there were 978 works citing Levi (1988) and 2928 citing Tilly (1992). In Web of Science, 701 cited Levi (1988) and 995 cited Tilly (1992). This search was carried out 13 June 2018. After refining these searches, there were between 100 and 250 works in each search to review.

2008; Melo et al., 2014; Weyland, 1998). The literature on Africa often focuses on revenue bargaining in case studies at macro-level and in local settings (e.g., Brockington, 2008; Eubank, 2012; Goodfellow & Owen, 2018; Prichard, 2015; Rakner, 2017; Soares Guimarães et al., 2018), but there are many examples of quantitative research using individual survey data (Aiko & Logan, 2014, p. e.g.; Blimpo, Mensah, Opalo, & Shi, 2018; Broms, 2015; D'Arcy, 2011; de La Cuesta et al., 2017; Weigel, 2019). More recently, the fiscal contract literature has seen contributions applying the fiscal contract framework on China (e.g., Dincecco & Wang, 2018; Wang, 2017; Zhang, 2017) complementing studies from other Asian countries (e.g., Baker & Milne, 2015; Lin, 2018; Majumdar, Banerjee, & Ghosh, 2007; Paler, 2013).

The literature on fiscal contracts, taxation and governance is not only academic, however. The attention given to this nexus of topics has not only increased immensely within academia over the last two decades. As argued in chapter 3, the topics are also now highly positioned on the international development agenda and are mainstreamed into programmes and projects in low- and middle-income countries as well as fragile states. To the extent possible, I want to endorse and cover the variety of writings in the literature to acknowledge that the literature moves in a limbo between theory and practice. Concepts are often sent off travelling from one end of the world to another, from a historical to a contemporary setting while averaged across income-levels and different social contexts. To comprehend the full variation in how the fiscal contract concept and the theoretical expectations have been applied, it is necessary to assess critically the conceptual and theoretical issues and their implications for how we can expect these to fare in the real world. As documents and reports published by international financial institutions, donors, international think tanks and research centres as well as international non-governmental organisations working with development do not necessarily appear in library databases, I have had to rely on reference searches and on examining known organisations. This yielded a large number of reports and a basis for gauging the application of the fiscal contract concept in this strand of the literature.

## Appendix II: List of interviews

Interview number	Location	Date	Title
1	Dakar	13-07-2017	CSO founder
2	Dakar	17-07-2017	Political activist
3	Dakar	20-07-2017	Employee, CSO
4	Dakar	20-07-2017	Employee, CSO
5	Dakar	21-07-2017	Taxi driver
6	Dakar	22-07-2017	Social entrepreneur
7	Dakar	22-07-2017	Social activist
8	Dakar	24-07-2017	Social activist
9	Dakar	24-07-2017	Employee, CSO
10	Dakar	18-10-2017	Political activist
11	Dakar	19-10-2017	Employee, CSO
12	Saint Louis	23-10-2017	Student
13	Saint Louis	23-10-2017	Academic
14	Dakar	26-10-2017	Employee, CSO
15	Dakar	26-10-2017	Journalist
16	Dakar	31-10-2017	Public employee
17	Palmarin	05-11-2017	Locals
18	Palmarin	05-11-2017	Mareyeur
19	Mbour	06-11-2017	Restaurant owner
20	Dakar	09-11-2017	CSO representative
21	Dakar	09-11-2017	Journalist
22	Dakar	09-11-2017	Academic
23	Dakar	13-11-2017	Academic
24	Dakar	13-11-2017	Student
25	Dakar	13-11-2017	Social entrepreneur
26	Dakar	14-11-2017	CSO representative working with tax
27	Dakar	15-11-2017	Employee, CSO working in the artisanal fishing sector
28	Dakar	16-11-2017	CSO representative
29	Dakar	16-11-2017	Leading member, business association in the fishing industry
30	Dakar	17-11-2017	Two leading members, business association in the artisanal fishing sector

31	Dakar	17-11-2017	CSO representative
32	Dakar	17-11-2017	Public employee working with tax
33	Kayar	20-11-2017	Former active member, business association in the artisanal fishing sector
34	Kayar	20-11-2017	Member, business association in the artisanal fishing sector
35	Kayar	20-11-2017	Public employee with active member of organisation related to fishery
36	Kayar	20-11-2017	Members, business association in the artisanal fishing sector
37	Dakar	21-11-2017	CSO representative
38	Dakar	21-11-2017	Public employee
39	Dakar	21-11-2017	Employee in an international organisation
40	Dakar	22-11-2017	Academic
41	Dakar	22-11-2017	Employee in an international organisation
42	Mbour	23-11-2017	Restaurant owner
43	Mbour	23-11-2017	Journalist
44	Mbour	23-11-2017	Active in organisation related to fishery
45	Mbour	23-11-2017	Active in organisation related to fishery
46	Dakar	28-11-2017	Activist
47	Dakar	28-11-2017	Consultant
48	Dakar	29-11-2017	Student
49	Dakar	29-11-2017	Representative, business association
50	Dakar	29-11-2017	Activist
51	Dakar	30-11-2017	Activist
52	Dakar	30-11-2017	Public employee working with tax
53	Dakar	30-11-2017	Consultant
54	Dakar	01-12-2017	Journalist
55	Dakar	02-12-2017	Political activist
56	Guet Ndar	04-12-2017	Caretaker
57	Guet Ndar	04-12-2017	Representative, CSO working in the artisanal fishing sector
58	Saint Louis	04-12-2017	Journalists
59	Guet Ndar	05-12-2017	Former minister
60	Guet Ndar	05-12-2017	Active member of local committee in the artisanal fishing sector, together with employees in an international organisation

61	Dakar	06-12-2017	CSO representative
62	Dakar	06-12-2017	Leading member, business association in the artisanal fishing sector
63	Dakar	07-12-2017	Employee and volunteers, CSO working in the artisanal fishing sector
64	Dakar	07-12-2017	Journalist
65	Dakar	07-12-2017	Leading member, union
66	Dakar	08-12-2017	Public employee working with tax
67	Dakar	08-12-2017	CSO representative
68	Dakar	08-12-2017	Consultant
69	Dakar	11-12-2017	Public employee
70	Dakar	11-12-2017	Journalist
71	Dakar	11-12-2017	Taxi driver
72	Dakar	14-02-2018	Representative, business association for women
73	Dakar	15-02-2018	Employee in an international organisation
74	Dakar	15-02-2018	Journalist
75	Dakar	16-02-2018	Politician
76	Dakar	18-02-2018	Journalist
77	Dakar	19-02-2018	Political activist
78	Dakar	20-02-2018	Public employee working with tax
79	Dakar	22-02-2018	CSO representative
80	Dakar	22-02-2018	Public employee
81	Dakar	23-02-2018	Employees in an international organisation
82	Dakar	23-02-2018	Representative, business association
83	Dakar	25-02-2018	Activist
84	Dakar	26-02-2018	Public employee working with tax
85	Dakar	26-02-2018	Public employee working with tax
86	Mbour	27-02-2018	Mareyeur
87	Mbour	27-02-2018	Public employee working with tax
88	Mbour	27-02-2018	Public employee working with tax
89	Mbour	27-02-2018	Public employee
90	Mbour	27-02-2018	Business association representatives
91	Dakar	28-02-2018	Representative of CSO working the artisanal fishing sector
92	Dakar	28-02-2018	Public employee



93	Dakar	01-03-2018	Public employee working with tax
94	Dakar	01-03-2018	Public employee working with tax
95	Dakar	01-03-2018	Public employee working with tax
96	Dakar	01-03-2018	Public employee working with tax
97	Dakar	02-03-2018	Mareyeur
98	Dakar	02-03-2018	Public employee working with tax

## Appendix III: Interview guides

### III.I. Typical interview guide

The following is an example of the basic, most common structure of an interview guide prepared for meeting societal actors engaged representing or working in civil society organisations or business associations.

- 1) Pouvez-vous vous présenter ?
- 2) Pouvez-vous nous parler de [votre organisation] ?
  - a. Qui sont vos membres ?
  - b. Quels sont les objectifs ?
  - c. Comment travaillez-vous pour atteindre ces objectifs ?
- 3) Sur quels sujets avez-vous impliqué les acteurs étatiques au cours de l'année écoulée ?
  - a. Votre motivation ?
  - b. Qui sont les acteurs étatiques ?
  - c. Qu'est-ce que s'est passé ? Quel a été le processus ?
  - d. Qui a été le résultat ?
- 4) Avez-vous eu des discussions avec l'État ou des acteurs étatiques au sujet des questions fiscales ?
  - a. Votre motivation ?
  - b. Qui sont les acteurs étatiques ?
  - c. Quel a été le processus de votre plainte jusqu'à maintenant ?
  - d. Quel a été le résultat ou où est le cas aujourd'hui ?
- 5) Avez-vous eu des discussions avec l'État ou des acteurs étatiques au sujet des questions de réglementation de vos membres ?
  - a. Votre motivation ?
  - b. Qui sont les acteurs étatiques ?
  - c. Quel a été le processus de votre plainte jusqu'à maintenant ?
  - d. Quel a été le résultat ou où est le cas aujourd'hui ?
- 6) Il y a des questions fiscales pour le moment que vous voulez discuter avec l'État ?
  - a. Quels ?
- 7) Quels sont les défis du travail de [votre organisation] ?

### III.II. Interview guide

The following interview guide informed the interview with a representative of a Senegalese CSO working the artisanal fishing sector. This interview took place at the end of my last stay of fieldwork.

- 1) Sur l'organisation, REPAO
  - a. Objectifs, activités, implication de l'État, défis
- 2) Sur le secteur de la pêche
  - a. On a parlé avec plusieurs acteurs dans la pêche et quand même, je ne suis pas sûre si généralement, les mareyeurs en fait payent les impôts ou pas. Je connais les cartes – et les permis pour les pêcheurs – mais il y a une autre imposition d'eux ?
  - b. Connaissez-vous des impôts 'informels' ou illégitimes qui ont été imposés sur quelques acteurs dans la pêche artisanale ?
  - c. Mon observation est que la pêche n'est pas du tout rationalisée. Dépendent, il y a des gens qui gagnent beaucoup.
    - i. Qui sont-ils ?
    - ii. Il n'y a pas de contrôle des eux ?
    - iii. Il n'y a pas de volonté de les contrôler ?
  - d. En ce qui concerne la réglementation
    - i. Il y a un nouveau code avec de réglementation plus 'rigid', non ?
    - ii. Est-ce qu'il y avait un échange entre l'imposition et la réglementation ?
    - iii. Est-ce que les acteurs économiques ont été vraiment impliqués dans le processus de la réforme?
  - e. Sur l'organisation des acteurs de la pêche,
    - i. Il y a beaucoup des organisations dans la pêche artisanale, à mon avis, et quand même il y a eu des personnes qui m'ont dit que le plus grand défi de la pêche c'est organisation ?
      - \* Êtes-vous d'accord ?
  - f. Sur l'influence politique du secteur,
    - i. Est-ce que le secteur est politiquement importante au Sénégal ?
      - \* Comment est-ce évident ? Pourquoi / pourquoi pas ?
    - ii. Quels acteurs ont plus de pouvoir et quels acteurs en ont moins ?
      - \* Avez-vous des exemples qui l'illustrent ?
- 3) Le case de la levée de l'interdiction d'utiliser un type de filet spécifique

4) La négociation de nouveau code

- a. Avez-vous été impliqué ?
- b. Trouvez-vous que le nouveau code est progressif dans les domaines de la réglementation, développement etc. de la pêche artisanale ?
- c. Est-ce la pêche artisanale a été défavorisée dans la négociation de code ?

# Appendix IV: Survey

## IV.I. Survey questionnaire

1. Profession		2. Neighbourhood		
3. In your understanding, who has paid for the public schools?				
4. In your understanding, who has paid for the public hospitals?				
5. In your understanding, who has paid for the maintenance and construction of roads?				
6. What are the redevances and taxes that you pay?				
a. Which redevance/ tax?				
b. How much?				
c. How often?				
d. Where do you pay?				
e. Is this amount: i) way too much ii) too much, iii) it is okay, iv) too little (I could pay more), v) the same as nothing				
f. What does this pay- ment go to?				
7. Do you pay TOM ( <i>Tax sur les odeurs menagères</i> )?				
8. Does someone from the government come to clean your street?				
9. If no one from the government comes to clean your street, what do you do about it?				
10. In your experience, does the President respond to your needs? Give examples (preferably, get them to give at least one of a need being met and one of a need not being met)				
11. In the case where the President did not address your needs, what did you do?				
12. In your experience, does the local government respond to your needs? Give examples (preferably, get them to give at least one of a need being met and one of a need not being met)				
13. In the case where the local government did not address your needs, what did you do?				
14. I will list a number of cases. For each of them, I would like to know if you have heard of it. If you have, I will ask a few further questions.				

g. Do you know the case about the radiotherapy?
i. If yes what is this case about?
ii. Where did you hear about the case?
iii. Did you engage yourself in discussions of the case? iv. If no, leave blank. If yes, how?
v. Why did you engage yourself?
h. Do you know the case about the director of the COUD?
i. If yes what is this case about?
ii. Where did you hear about the case?
iii. Did you engage yourself in discussions of the case? iv. If no, leave blank. If yes, how?
v. Why did you engage yourself?
i. Do you know the case about SN La Poste?
i. If yes what is this case about?
ii. Where did you hear about the case?
iii. Did you engage yourself in discussions of the case? iv. If no, leave blank. If yes, how?
v. Why did you engage yourself?
j. Do you know the case about the groundnut producers?
i. If yes what is this case about?
ii. Where did you hear about the case?
iii. Did you engage yourself in discussions of the case? iv. If no, leave blank. If yes, how?
v. Why did you engage yourself?

## IV.II. Presentation of selected survey data

Table IV.I: Q3-Q5: In your understanding, who has paid for ...

	Q3. Public schools	Q4. Public hospitals	Q5. Maintenance and construction of roads
Our taxes	8	8	8
State	69	66	54
Government	20	20	19
FMI	13	18	17
World bank	13	13	12
Developed countries	10	9	13
Willing people	7	9	5
Banks	7	4	7
Treasury	7	2	1
President	5	13	5
France	0	1	6
Conseil Economique, Social et Environnemental (CESE)*	0	0	8
EU	0	0	5
Municipalities and mayors	0	5	0
Don't know	4	4	8
Total	163	172	168

Note: The categories are based on respondents' open answers to the questions. The total exceeds the numbers of respondents because some respondents mentioned several actors.

\*CESE (the Economic, Social and Environmental Council) is an advisory body to the public authorities which the president, the national assembly and the government may consult with requests of opinions or studies. CESE has 120 members including 80 advisors appointed either as expert or as representatives of societal and economic sectors and associations.

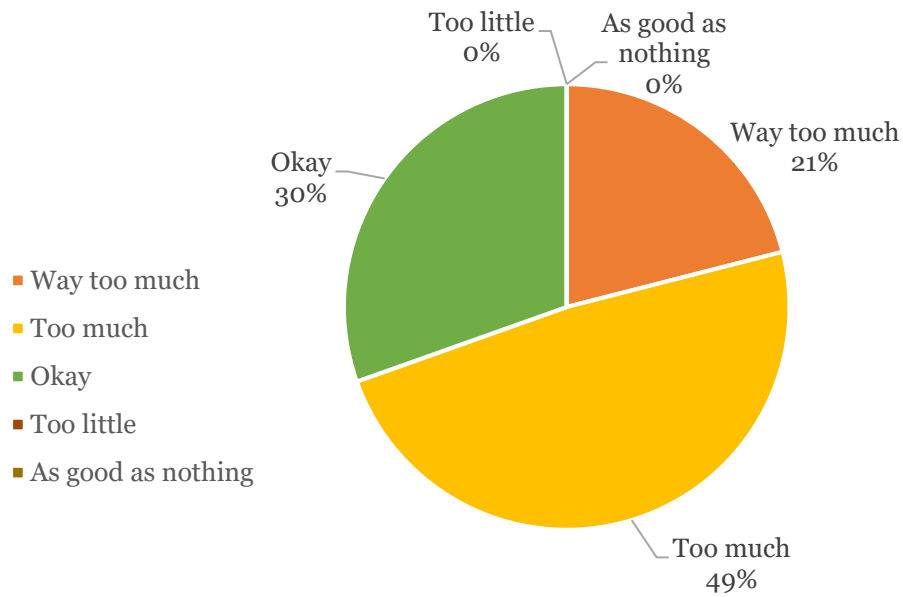
Table IV.II: Q6. What are the redeveance and taxes you pay? Minimum, maximum and average of reported amounts in FCFA, separated by type and regularity

Types of taxes*	Times mentioned	Daily			Monthly			Yearly		
		Min	Max	Average	Min	Max	Average	Min	Max	Average
Duty	75	75	500	252	5,000	25,000	9,000	-	-	-
Taxes	34	50	500	195	5,000	20,000	9,750	17,000	80,000	52,429
Municipal taxes	3	-	-	-	-	-	-	100,000	100,000	100,000
Patente	24	-	-	-	30,000	100,000	53,333	75,000	110,000	88,583
Fee	6	150	150	150	-	-	-	55,000	55,000	55,000
Cleaning	3	-	-	-	100	1,000	700	-	-	-
Security	2	-	-	-	1,000	1,000	1,000	-	-	-
VAT**	4	-	-	-	-	-	-	-	-	-
Import	1	-	-	-	-	-	-	55,000	55,000	55,000

Note: \* The types of taxes are as given by the respondents' answers and, for some types, this means that they appear as vague categories such as "taxes". \*\* The respondents mentioning VAT did not provide any amounts.

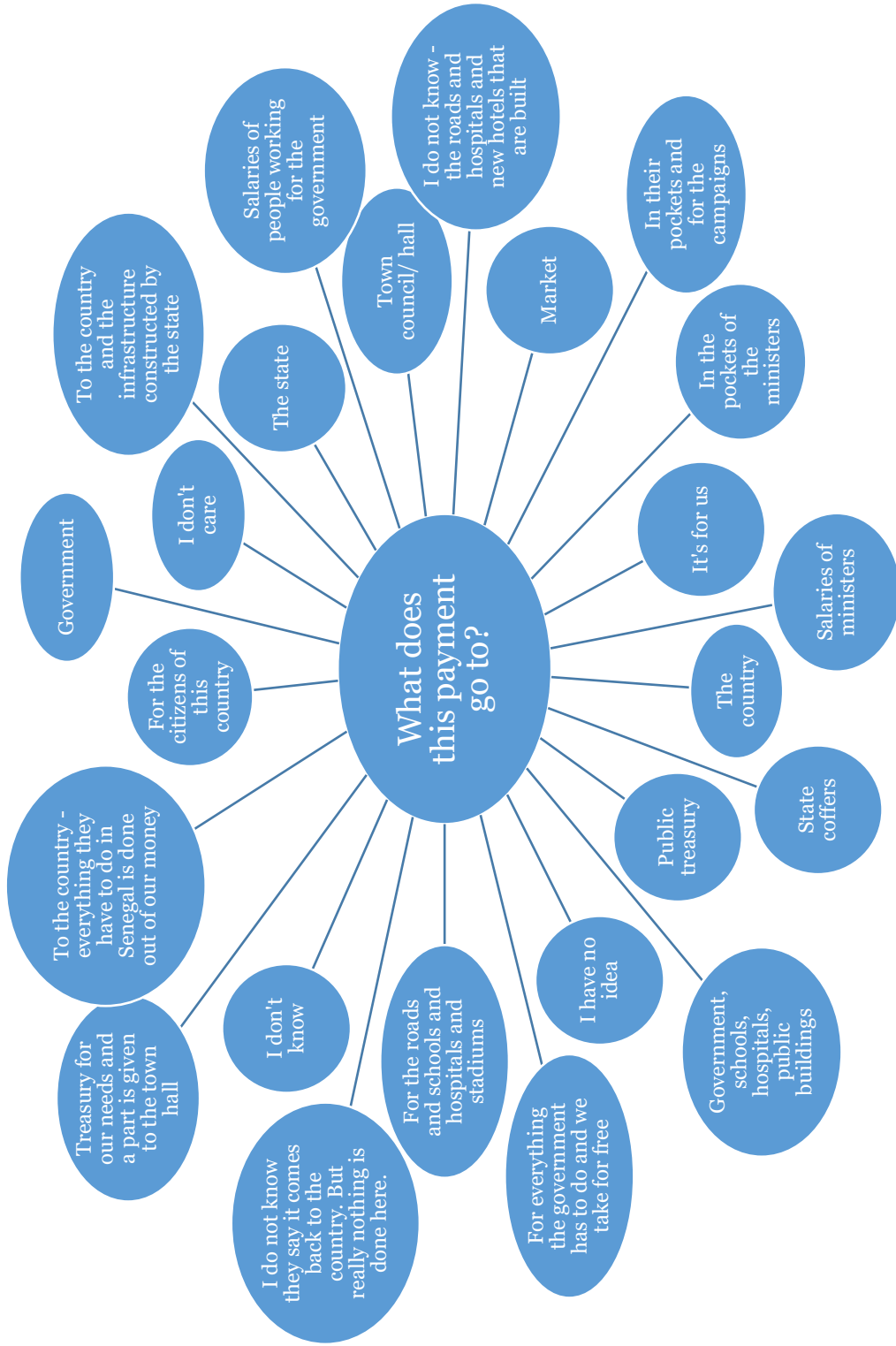


Figure IV.I: Q6\_1: Is this amount i) way too much, ii) too much, iii) okay, iv) too little (I could pay more) or v) the same as nothing?



Note: The respondents were asked this in relation to each specific payment. The data presented above pools together all responses irrespective of which payment they relate to.

Figure IV.II: Q6\_f: What does this payment go to?

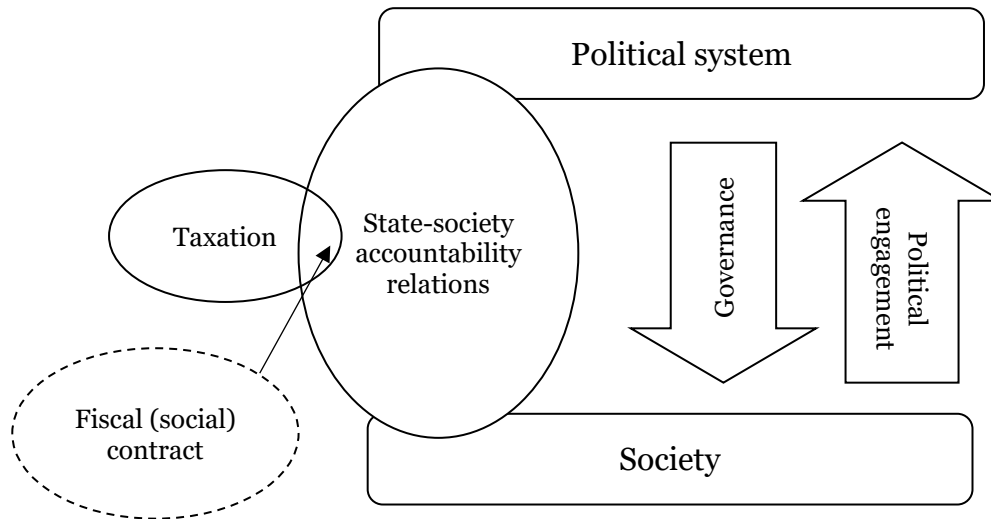


Note: The respondents were asked this in relation to each specific payment. No relationship was found between the given answers and the type of payment in relation to which they were mentioned. Therefore, the answers are presented here independently.

## Appendix V: Codes

### V.I. Illustration of the relationship between overarching, theoretical codes

Figure V.I: Illustration of relationships between overarching, theoretical codes



## V.II. Code list

The following table presents an exhaustive list of the first two levels of codes as well as examples of the third level codes. Where are no examples of third level codes are given, there are none. Lower level codes have not been included.

First level	Second level	Examples of third level codes
FOREIGN ACTORS	Donors	
	Non-state actors	<i>Chinese companies</i>
		<i>French companies</i>
		<i>Foreign companies</i>
	Regional actors	<i>ECOWAS</i>
		<i>EU</i>
		<i>UEMOA</i>
	States and state actors	<i>Mauretania</i>
		<i>France</i>
		<i>Turkey</i>
GEOGRAPHY	Rural areas	
	Geographic places in Senegal	<i>Casamance</i>
		<i>Dakar</i>
		<i>Guet Ndar</i>
		<i>Thiès</i>
		<i>Touba</i>
SENE-GAL	Colonial heritage	
	Narratives about Senegal	
	Senegal, before versus later	
	Senegal's economic growth	
FISCAL (SOCIAL) CONTRACT	Broad-based fiscal contract	<i>It is our money</i>
		<i>Lack of reciprocity</i>
	Fiscal social contract	<i>Complex fiscal relationship</i>
		<i>Norm-based expectations</i>
		<i>State-company-relations not built on taxes</i>
	Link btw taxation and accountability	<i>"C'est système fiscal-là ... Ne favorise pas du tout la redevabilité"</i>
		<i>"If you pay your tax, you can call for your rights"</i>
	Narrow fiscal contracts	<i>Tax exemptions for political support</i>
		<i>Market traders and the mayor</i>
		<i>Fiscal contract with the media sector</i>

- continues -

First level	Second level	Examples of third level codes	
GOVERNANCE	Administrative capacity	<i>Human resources</i>	
	Corruption		
	Difficulties with regulating	<i>Banned but still used</i> <i>Improving regulation but not being able to apply it</i>	
	Evaluation framework		
	Governance finances		<i>Budget execution</i>
			<i>Decentralisation</i>
			<i>Financed by project money</i>
	Modes of governance		<i>Co-governance</i>
			<i>Public consultation</i>
			<i>Regulating and controlling</i>
	Perception of governance performance		<i>"l'administration Sénégalaise ... est tellement lente et sourde"</i>
			<i>Not prioritizing people's needs now</i>
			<i>The government is trying"</i>
	Public sectors		<i>Education</i>
		<i>Health</i>	
		<i>Social protection</i>	
Reactions to political engagement		<i>Getting people to stop talking</i>	
		<i>Ignoring political engagement</i>	
		<i>Meeting without meeting demands</i>	
Transparency		<i>"I'm not allowed to give you this information"</i>	
		<i>Communicating versus informing</i>	
		<i>Making information accessible</i>	
POLITICAL ENGAGEMENT	"Les plus grandes victoires ... c'est parce que nous avons lutte"		
	"Sharpen the thinking for people to ask real questions"		
	"We reached the government"		
	Challenges to political engagement		<i>Internal disagreement</i>
			<i>Personal interests</i>
	Motivations for political engagement		<i>Personal experiences</i>
	Political engagement as ...		<i>...institutionalised engagement with the state</i>
			<i>...lobbying</i>
			<i>...making denouncements in the media</i>
			<i>...providing information to the state</i>
			<i>...resisting government initiatives</i>
Societal explanations of not engaging politically		<i>...befriending the state</i>	
		<i>"I'll solve my own problems"</i>	
		<i>"They contribute in the social sphere, but not in control of public administration"</i>	
Suggesting that social accountability is limited		<i>"People act as believers rather than citizens"</i>	
		<i>Being informed versus being conscious</i>	
		<i>Excusing politicians' wrong-doing</i>	

- continues -

First level	Second level	Examples of third level codes
POLITICAL SYSTEM	State actors	<i>Opposition</i>
		<i>Political parties</i>
		<i>President's wife</i>
	State agencies and institutions	<i>Agence de Presse Sénégalaise</i>
		<i>Chambre de Commerce</i>
		<i>Ministry of Economy, Finance and Planning</i>
	Political institutions	<i>Judiciary</i>
		<i>National Assembly</i>
	Presidential system	<i>Executive power</i>
		<i>Sall versus Wade versus Diouf</i>
<i>"The president decides everything"</i>		
Governmental councils	<i>CESE</i>	
	<i>Conseil de Président d'Investissement</i>	
	<i>HCCT</i>	
Public enterprises	<i>SN La Poste</i>	
	<i>Port Autonome de Dakar</i>	
The government		
Local government		
SOCIETY	Informal societal redistribution	
	- Le gens au Sénégal sont libres -	
	Culture	<i>Masla</i>
	Powerful private persons	<i>Aliou Sall</i>
		<i>Cheikh Amar</i>
		<i>Cheikh Kanté</i>
	Sectors	<i>Fishery</i>
		<i>Media</i>
		<i>University</i>
		<i>Telecommunication</i>
		<i>Tourism</i>
	CSOs	<i>Y'en a marre</i>
		<i>M23</i>
		<i>ONG-3D</i>
		<i>Syndicats</i>
		<i>CSOs cooperating</i>
	Demographics	<i>CSOs coopted or corrupted by the government</i>
		<i>Ethnic fragmentation</i>
		<i>Middleclass</i>
<i>People in villages</i>		
Civic culture	<i>Youth</i>	
	<i>"Any Senegalese will talk to you about democracy"</i>	
	<i>Knowing what is going on</i>	
	<i>Not knowing what is going on</i>	
	<i>Not interested in "crucial problems"</i>	

- continues -

First level	Second level	Examples of third level codes	
STATE-SOCIETY RELATIONS / INTERACTIONS	"L'espace politique reflète l'espace sociale"		
	Being friends		
	Cases where the state did not meet the demands		
	Cases where the state has met demands		
	Senegal is not a big democracy		
	Rights	<i>Constitutional rights</i>	
	Social contract	<i>Social contract layers</i>	
	Accountability		<i>"People want accountability more and more"</i>
			<i>Access to accountability</i>
			<i>Formal accountability</i>
			<i>Informal accountability</i>
			<i>Multiple accountabilities</i>
			<i>No accountability</i>
	Intermediaries		<i>Social accountability</i>
			<i>"You need elites to help people understand"</i>
			<i>Being an intermediary</i>
			<i>Political neutrality gives credibility</i>
	Modes of state-society interactions		<i>Using intermediaries</i>
			<i>"Anything we do here, we do debate first"</i>
			<i>Informal interactions</i>
	Religion		<i>"The ideals of the republic is now in competition with the values of religion"</i>
			<i>Being a mourid</i>
			<i>Addiya</i>
	Social media		<i>Being afraid of SoMe</i>
			<i>The government on SoMe</i>
	Societal perceptions of the state		<i>"L'Etat, c'est l'opresseur"</i>
			<i>Having lost trust in politicians</i>
		<i>The state is a stranger to them</i>	
Strongest societal actors vis-à-vis the state		<i>Capable of making the state "bend"</i>	
		<i>Determinants of political influence</i>	
		<i>Local versus foreign actors</i>	

- continues -

First level	Second level	Examples of third level codes	
TAXATION	Tax expenditure		
	Willingness to change the tax system		
	Negotiating tax liabilities, debts, fiscal amnesties etc.		
	Different groups of taxpayers		<i>Large enterprises</i>
			<i>Taxing consumption</i>
			<i>Taxing the fishing sectors</i>
			<i>Taxing the informal sector</i>
	Equitable taxation		<i>"Paying their share"</i>
			<i>"The burden is not well shared"</i>
			<i>Arbitrary taxation</i>
	Fiscal awareness		<i>Civisme fiscal</i>
			<i>"People can talk about oil revenue but not specially on tax"</i>
			<i>Discussing taxation</i>
	How is taxation perceived		<i>Sensitisation on tax</i>
			<i>"Les gens ont peur d'administration fiscale"</i>
			<i>"Les gens pensent que déclarer etc est trop compliqué"</i>
	Tax administration		<i>Taxation is "un mal nécessaire"</i>
			<i>Administrative organisation</i>
			<i>DGID</i>
			<i>Coordination between tax collecting authorities</i>
			<i>Relationship between tax collectors and taxpayers</i>
	Tax compliance		<i>Tax administration reform</i>
			<i>"They do pay taxes"</i>
			<i>Avoiding taxation</i>
			<i>Making it accessible to pay taxes</i>
	Tax policy		<i>Staying informal</i>
			<i>Taxation presumes a fiscal space</i>
			<i>Code des Impôts</i>
			<i>Considerations underlying tax policies</i>
			<i>Exoneration of taxes on consumed goods</i>
	Tax types		<i>Special economic zones</i>
			<i>Subsidising by reducing taxes</i>
			<i>Tax policy reform</i>
		<i>Duty</i>	
		<i>Contribution Globale Unique (CGU)</i>	
		<i>Company income tax</i>	
	<i>Taxing salaries</i>		
	<i>Tourism tax</i>		
	<i>VAT</i>		
	<i>Tax versus impôt versus redevance</i>		



# Appendix VI: Examples of individual case studies

## VI.I. Example one: SONATEL and Orange

### VI.I.I. The point of departure of the case

*Société Nationale des Télécommunications du Sénégal* (National Company of Telecommunications in Senegal, henceforth SONATEL) was created in 1985 with the development of the telephone network in Senegal. It was a state company until it was privatised in 1997. France Télécom (which in 2013 became Orange) became a shareholder on a par with the Senegalese state, both owning 33.33% of the shares. Already in 1998, this power balance shifted as the Senegalese state sold 9% of the shares to Orange, which then became a majoritarian shareholder with 42.33%. The last 33.33% were distributed between employees (10%) and 23.33% by a diverse group of private Senegalese shareholders.

Today, SONATEL is itself a multinational company with licensed subsidiaries in four West-African countries, though it is debated whether SONATEL is de facto as a subsidiary branch of the multinational company or if Orange is a strategic partner of SONATEL as it is often presented (A. O. Diallo & Clémencot, 2017). SONATEL is included in Orange's consolidated financial statements but it is difficult to determine conclusively.

Since 2007, *Le Syndicat des Travailleurs de SONATEL* (Union of SONATEL Employees, henceforth SYTS), which organises and represents SONATEL's employees, has been active in creating a public and political debate over the strategic management of SONATEL (A. O. Diallo & Clémencot, 2017). For example, when in 2007, the then France Télécom was negotiating with President Wade to acquire 9.87% of the state's SONATEL-shares, the unions opposed and succeeded in blocking the French company's endeavour. Since then, the union has openly opposed Orange's de facto majority shareholders of the SONATEL and has, for example, encouraged the state to buy back the 9% shares sold in 1998 (Malou, 2013). In relation to a specific implication of Orange's de facto ownership of SONATEL, the union has spoken out against the decision to outsource core network management to other branches of Orange in West Africa and later a number of SONATEL-jobs to other Orange-subsidiaries outside Senegal (Malou, 2013).

This became a positive case of social accountability as the societal actors, i.e. the unions, targeted their demands at the state rather than at Orange or the SONATEL-leadership. The unions represented employees with a formal right to participate in the negotiation of the license to operate in Senegal while, furthermore, invoking the need to protect Senegal's national interests in this

process. There is a narrow fiscal relationship between employees in the formal sector as revenue providers and the Senegalese state as a provider of job protection. Thus, the employees could apply a tax-related argument, for example, that the state would lose tax revenue if their jobs were outsourced. The employees and the state are also in another relationship as the state as a significant shareholder to some extent is a principal of their employer, SONATEL (and Orange). Since SONATEL is not a public enterprise, the case does not regard management of public funds, and therefore, taxpayers and citizens are not parties to the suggested fiscal relationships.

#### VI.I.II. The case of social accountability

Against the backdrop describing the pre-2015 situation in relation to SONATEL, the case of social accountability in focus here unfolded between December 2015 and June 2016.

In December 2015, SYTS together with *Confédération nationale des travailleurs du Sénégal* (Senegalese National Workers' confederation, henceforth CNTS) and *Syndicat national des travailleurs des Postes et Télécommunications* (National Union for employees in the Post and Telecommunications, SNTPT) held a press conference motivated by the prospects of outsourcing Senegalese jobs. Rather than Orange or the SONATEL-management, this press conference targeted the state, and this is why this makes a positive case of social accountability whereas the interactions between employees and employers mentioned above do not. The workers' unions used the press conference to denounce the silence of the Senegalese state in this matter and to articulate the state's responsibility in the trajectory of SONATEL as a historically Senegalese company and the currently biggest enterprise in Senegal.

During the spring of 2016, the unions announced two strikes and held several press conferences together with other unions and with the support of some civil society organisations and even two deputies (Le Quotidien, 2016). In February 2016, the workers went on a 48-hour strike, and in March, they announced another strike. According to a CSO representative involved in the process, the protests were cut short because the workers' unions pulled out due to threats and pressure.<sup>215</sup>

This case of social accountability was concluded along with a parallel process. In November 2015, *l'Agence de régulation des télécommunications et des postes* (Agency for regulation of telecommunications and the post, ARTP) put out a tender for the license to develop and manage 4G-network in Senegal exclusively reserved for national providers. However, the three main telecommunication companies, including SONATEL, collectively decided not to bid

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<sup>215</sup> Interview 20, Dakar, 09.11.2017.

because they found the price set by ARTP too high. This was communicated in a joint letter sent to the ARTP and created some public debate in January 2016. ARTP argued that the three companies had entered an illicit agreement (Saliou Diouf, 2016). Five months later, it was announced that the government and SONATEL – with the backing of Orange – had entered a 17-year agreement, renewing SONATEL’s license to operate in Senegal, and giving SONATEL the license to develop and operate the 4G-network. For the latter, SONATEL paid the price that they formerly had argued was too high (A. O. Diallo, 2016). By law, employees’ unions have a right to participate in negotiations of such concessions. However, in this case, they were left out of the process<sup>216</sup> despite their activism in the public debate, the strike and reportedly meeting with President Macky Sall regarding negotiation of SONATEL’s license to operate in Senegal.<sup>217</sup>

As the concession agreement between the state and SONATEL was signed, the unions’ activism regarding both the outsourcing of SONATEL-jobs and the exclusion from the negotiation was de facto shut down, and the social accountability case ended.

SYTS was on several occasions supported by other unions such as SNTPT and by one of the strongest employee organisations, CNTS. When the conflict was at its highest in mid-spring 2016, the broader civil society also showed support for SYTS. This development was probably driven by the involvement of *Mouvement 23* (M23<sup>218</sup>), which engaged in the case because it was a clear example of one of their objectives, namely to promote economic patriotism, which is discussed in further detail below.<sup>219</sup>

This case included three types of social accountability actions: denunciations at arranged press conferences and in the media, labour strikes and a meeting with the president. This social accountability process is similar to others of the cases studied; however, a main difference is that in this case strong collective action and meeting with the president did not lead to any concessions. The accountability demands were not met.

### VI.I.III. Arguments applied in the case of social accountability

In this positive case of social accountability, tax-related arguments were not applied. Instead, three groups of arguments were observed. First and most prominently, the involved societal actors applied arguments invoking the notion of colonialization and promoting the idea of economic patriotism. Second,

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<sup>216</sup> Interview 20, CSO representative, Dakar, 09.11.2017 as well as Malou (2016).

<sup>217</sup> Interview 20, CSO representative, Dakar, 09.11.2017.

<sup>218</sup> See section 6.4.1.1.1 footnote 38.

<sup>219</sup> Interview 20, CSO representative, Dakar, 09.11.2017.

it was indicated that SONATEL is a Senegalese patrimony that the state should protect. These two resonate with arguments applied in other social accountability cases discussed in sections 9.2.2 and 10.2.1. Third, the societal actors argued that the situation was also a case of protecting Senegalese sovereignty.

Both SYTS and M23 made several references to colonialization. At a press conference in December 2015, SYTS denounced the Senegalese state's silent reaction to this "new form of economic colonialization" and demanded that the state react "before it is too late" against the outsourcing and Orange's monopoly (Diatta, 2015). Later, in an interview with the press, the coordinator of M23 called the SONATEL-case an example of "consensual recolonialisation",<sup>220</sup> arguing that Orange could not treat SONATEL as a subsidiary without the approval of the state (PressAfrik, 2016a). When SYTS was supported by the broader civil society after having announced another strike in March 2016, the civil society coalition called on SONATEL's board and leadership to prioritise Senegal's national interests over those of Orange.

Second, M23 together with SYTS held a public conference under the heading, "SONATEL: a jewel of the economy or a symbol of looting of national patrimony?"<sup>221</sup> (Malou, 2016). At this conference, the societal actors argued, among other things, that SONATEL is recognized in Africa and by major actors in the telecommunications sector for its human resources; that the enterprise has a significant social impact with 1890 permanent employees and 40,000 indirect jobs for example from distribution networks; and lastly that the company has an economic impact, contributing reportedly 12.5% to GDP (Malou, 2016). Hence, following the heading of the conference, the suggestion is that by letting Orange outsource SONATEL-jobs outside Senegal, the state allows for a looting of a patrimony belonging to Senegalese people.

Third, they argued that it could develop into a sovereignty problem for the Senegalese state with Orange enjoying wide influence in Senegal via the ownership of customer data and networks (Diatta, 2015; Malou, 2013). This argument was furthermore based on the fact that Orange was cooperating with Huawei in the construction of the network management, bringing the Chinese into the picture. A representative of CNTS called it, "a question of national

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<sup>220</sup> Original quote: "Mouhamadou Mbodj a soutenu lors d'une rencontre avec presse que les travailleurs de la Sonatel sont victimes de '*recolonisation consentie*' et que ladite société ne deviendra 'jamais une filiale étrangère'" [in-text quote emphasised].

<sup>221</sup> In French: "La SONATEL: fleuron de l'économie ou symbole de pillage du patrimoine national?"

sovereignty. All Senegalese must mobilise to ensure that these projects do not succeed”<sup>222</sup> (Malou, 2013).

Summing up, the three groups of arguments all move this issue beyond a group of employees in a telecommunications company who are likely to lose their job. By invoking colonialization, the concepts of patrimony and sovereignty, the societal actors are making it a matter of national interest with the potential to mobilise more broadly.

## VI.II. Example two: Corruption in SN La Poste

### VI.II.I. The point of departure of the case

This case regards the consequences of poor management of an agreement between *Société National La Poste* (SN La Poste) and the Treasury in 1996, setting up a compensation scheme for postal checks (OFNAC, 2016).

The compensation scheme was established to enable SN La Poste to serve as a bank in rural areas where banks are commercially profitable. Postal checks are useful in this regards because they let you transfer money even if you do not have a bank account. Take the example of a postal check being paid by a gas station branch in a local office of SN La Poste in Matam, rural Senegal to be received by the central office of the gas company in Dakar (Leral.net, 2017a). The payer in Matam pays for a postal check, and when the receiver collects the money in a bank, SN La Poste acknowledges that a postal check has been paid in Matam Post Office. However, SN La Poste does not have the status of a financial institution. Therefore, according to the 1996-agreement, the Treasury poses as an intermediary, covering the amount by transferring money to the bank from which the postal check was paid out. The postal check is debited from the Treasury, and now SN La Poste owes the debited amount to the Treasury. If the local employee at Matam Post Office does not transfer the full amount of this postal check to the Treasury, keeps some for himself or likely shares it with his boss, SN La Poste builds up a debt to the Treasury. This debt constitutes a hole in the state’s coffers and ultimately has to be covered by public revenue collection.

By 2015, SN La Poste’s debt to the Treasury amounted to 80 billion FCFA. This was called to OFNAC’s attention by *Mouvement 23* (M23), which made a grievance to the institutions, which led OFNAC to open an enquiry into SN La Poste in 2015. In the report covering OFNAC’s activities of 2014-15, published in May 2016, OFNAC describes the scheme and the considerations underlying

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<sup>222</sup> Original quote: “C’est une question de souveraineté nationale. Tous les Sénégalais doivent se mobiliser pour que ces projets n’aboutissent pas” [in-text quote emphasised].

the 1996-agreement. However, an inquiry into the management of the scheme and the reasons for the huge debts was reportedly made a subject of a special investigation to be published in a separate report. This report has to the author's knowledge never been finalised or published. Meanwhile, the debt has reportedly grown since 2015. In an article from August 2018, it is reported to be 150 billion FCFA (M. Dia, 2018).

More recently, the debt problem has become a focus of IMF. The consequences of the debt for public finances in Senegal has been discussed in an IMF staff review under Policy Support Instrument since 2017 (IMF, 2017, 2018, 2019), and the Senegalese government has repeatedly committed itself to restructure the SN La Poste to address the problems (Government of Senegal, 2017b, 2017c, 2018, 2019).

The OFNAC-report did present some findings based on an initial inquiry of SN La Poste. It documents widespread misappropriation of funds within SN La Poste through schemes of forgery in relation to office supplies, mostly fake documentation for purchases of paper and cartridges that were never supplied. Documentation for these claims was sent to the Public Prosecutor, but it is not clear from the media coverage whether any prosecution has taken place.

Following the publication of OFNAC's report, the director general of SN La Poste, Siré Dia published a statement to clarify the matter. According to him, the problems portrayed in the OFNAC-report concerned a subsidiary of SN La Poste, namely Poste Finances. Siré Dia went on to stress that he was neither directly nor indirectly involved in the case (S. Dia, 2016), adding his assurances that, "the La Poste Group maintains its commitment to republic values, notably good governance"<sup>223</sup> (S. Dia, 2016).

The problems in SN La Poste and specifically the publication of the OFNAC-report arguably constitute a potential case of social accountability, because of a strong capacity for collective action among relevant societal actors and because of the implications for public finances. Regarding capacity for collective action, one could expect both M23 and the union for SN La Poste employees to be a driver of a process. The fact that M23 made the grievance to OFNAC demonstrates general awareness of the problem in civil society. On its own part, M23 is a large umbrella organisation including most of civil society. Given its origin<sup>224</sup> and its size, M23 is thus on paper and in spirit a strong movement. Accordingly, one could expect that M23, as the initiator of the in-

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<sup>223</sup> Original quote: "le Groupe La Poste réaffirme son attachement aux valeurs républicaines, notamment la bonne gouvernance."

<sup>224</sup> Cf. 6.4.1.1.1., footnote 38.

quiry, would follow up, hold the state to account for addressing the debt problem, and perhaps even push for sanctioning of the responsible management. Second, SN La Poste seemingly has a strong union, SNTPT, which has been active in supporting other unions driving social accountability in at least two of the cases studied, namely SONATEL and SSPP Le Soleil. Moreover, SNTPT has been vocal before, for example in 2010 when they pushed for a change in the management under the former President Abdoulaye Wade (C. Ndong, 2010).

Turning to potential arguments, one could expect tax-related arguments, especially if M23 had pursued the case. As a civil society organisation, they could have focused on the fact that SN La Poste's debt is mismanagement of public money due to poor management and a lack of internal control. On the other hand, had SNTPT engaged the state over the debt issues, it is more likely that they would apply arguments similar to those actually applied in cases regarding SONATEL and corruption in SSPP Le Soleil, that is, calling on the state to take responsibility for the management of a public enterprise, employing a large group of people and with a long history in Senegal.

#### VI.II.II. The case of social accountability

Despite capacity for collective action, OFNAC's report on SN La Poste did not prompt a case of social accountability. Public knowledge of the case was and is widespread, but besides the grievance made by M23, no social accountability was observed.

Turning first to the role of M23. According to an interviewee active in M23, M23 send the grievance of an anonymous employee of SN La Poste, who had contacted M23 to get their help in raising the case.<sup>225</sup> According to the interviewee, they only have limited knowledge of what came of the case. They were told that the whistle-blower was asked to testify in OFNAC, but neither the whistle-blower nor M23 had heard more of the case from OFNAC before it figured in the report published in May 2016.

Interestingly, the case is somewhat known in the public sphere, which is evident when searching through mentions in the media. The publication of OFNAC's report did not motivate detailed reporting on the problems in SN La Poste; however, even though there was no social accountability, it regularly features in comments by civil society actors in the media (Diatta, 2016; M. Niang, 2018), as a point of reference in newspaper articles (Cisse, 2017; Ouestaf News, 2017f), and it was even mentioned unprompted in interviews.<sup>226</sup> It is almost always mentioned together with the case of corruption at

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<sup>225</sup> Interview 20, CSO representative, Dakar, 09.11.2017.

<sup>226</sup> E.g., interview 64, journalist, Dakar, 07.12.2017.

COUD. The two cases are comparable in the sense that both display a lack of accountability and the impunity of directors general of public institutions or enterprises who have been appointed because they are important party allies of President Macky Sall<sup>227</sup> (see e.g., Gomis, 2017b; Wathie, 2017).

In the survey conducted among 130 informal, economic actors in Dakar, the case about SN La Poste was by far less known (13 respondents knew of it) compared to the radiotherapy-machine breaking down (62 respondents knew of it). Of the survey respondents who did know of the case, a couple had elaborate knowledge of the specifics of a fairly technical case. The respondents were asked the open question, “Do you know the case about the SN La Poste? If yes, what is this about?” While half of the 13 respondents simply answered along the lines of, “it regarded money embezzlement”, the rest gave rather specific descriptions. A shell seller responded as follows: “The people working there [in SN La Poste] misused the money they had to spend on office supplies”. A pirogue owner answered, “The people from there [in SN La Poste] keeping money for themselves, and to make things look okay they did public tenders”. These two respondents refer to the forgery of purchase orders for office supplies that were never delivered, mentioned in the OFNAC-report. A fish seller answered, “SN La Poste embezzling money from the state”, which is a simple but accurate description. Asked where they had heard of the case, the respondents all mentioned the radio and some the TV news, suggesting that the case has been mentioned in the broadcast media even if there was no social accountability following the publication of the report.

Summing up, this constitutes a limited case of social accountability confined to the initial grievance. The public knowledge and commenting on the case in the media and in the survey data does not amount to social accountability. Though comments made by civil society actors on the lack of accountability in Senegal does entail expressions of denouncements, they are not specifically related to this case, and the references made to the SN La Poste-case appear more as matter-of-fact observations about politics in Senegal than demands for accountability.

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<sup>227</sup> In SN La Poste, the director general, Siré Dia has held his position since he was appointed following president Macky Sall’s election in 2012. Siré Dia is also the local leader of the government party APR in Thiés, Senegal’s third largest city. Furthermore, until 2017, he held a seat in the National Assembly. He chose to vacate his seat following the legislator election in July 2017, focussing on his position as Director General. Curiously, this was announced in concert with Cheikh Oumar Anne, who vacated his mandate to focus on his post as director general in COUD.



### VI.II.III. Reasoning behind the (lack of) social accountability

Since this is a case of limited social accountability, it is not possible to examine the arguments applied. The following will instead discuss briefly, first, the reasoning underlying the limited social accountability actions, i.e. the grievance. Second, possible reasons why this social accountability case did not develop further are explored.

The interviewed CSO representative involved in the case explained that M23 had sent the grievance to OFNAC because they believed that OFNAC could succeed in its fight against corruption.<sup>228</sup> The institution was created by the newly elected president Macky Sall, whose party along with the rest of the opposition joined ranks under the umbrella of M23 on 23 June in 2011 in the fight against then President Abdoulaye Wade. At the time M23 sent the grievance, OFNAC had not published any reports, and the presidential support for its endeavour had not had a chance to be disproven. It was meaningful for M23 to send the grievance to OFNAC as a demonstration of M23's belief in and support of the institution and its fight against corruption. Following the publication of the first OFNAC-report in 2014, it became clear that many of the people responsible for the mismanagement and misappropriation of public funds were close to the president, and in the wake of the report, no cases were pursued by the Public Prosecutor.

It is relevant also to look for the explanation for why this potential case of social accountability did not develop beyond limited instances in the public sphere and not at all within the political institutions. One reason can be found in the interview with the involved CSO representative, namely the executive's control over which cases are pursued by the Public Prosecutor. According to the interviewee, this explains why the case was not pursued further by societal actors.<sup>229</sup> This perspective is underpinned by the widespread narrative in the media and in many interviews: that the friends and allies of President Macky Sall widely enjoy impunity. This is discussed in detail in the analysis, section 7.5.2.

Two reasons could also explain the lack of social accountability. First, the interviewed CSO representative involved in the process also mentioned that M23 is by now a “dying” organisation. The 2011 main opposition party is now in government but is still member of M23, whereas the then government, now opposition party, *Parti Démocratique Sénégalais* (PDS), is the only party standing outside the organisation. This implies that it is difficult for M23 to make a stance and push for change that the government alliance does not

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<sup>228</sup> Interview 20, CSO representative, Dakar, 09.11.2017.

<sup>229</sup> Interview 20, Dakar, 09.11.2017

agree with. Likewise, pushing for sanctioning of a member of the government party, APR, which is also a M23-member is futile.

The last possible explanation is that IMF has gone into the case. Given the importance and power of IMF and their partnership with the Senegalese state, it is reasonable to suspect that societal actors who perhaps considered pushing for accountability in the SN La Poste-case decided not to engage. On the other hand, IMF's expressed opinion regarding the dysfunctions in SN La Poste could also have served as grist to the mill of societal actors.

## Appendix VII: Types of collective actions across individual case studies

Table VII.I: Overview of social accountability cases and the types of collective actions

The case	Social accountability	Public denouncements	Civil society meetings	Social media campaigns	Meetings with state actors	Beating the tarmac	Institutionalised engagement	Types of collective actions		
								Petitions	Grievance	Strike
Reform of higher education financing	Positive	x			x	x	x			
Poor on-campus university sector	Positive	x			x	x				
Corruption in COUD	Negative									
Reform of the Media Law	Positive	x	x			x	x			
Embezzlement in SSPP Le Soleil	Positive	x			x					
Reform of the Fishing Code	Positive	x	x	x	x		x		x	
New EU-agreement in 2014	Positive	x							x	
Yavuz Selim schools	Positive	x		x	x	x	x			x
#SUNURadiothérapie	Positive	X		x	x	x				
The Mbour Central Market	Positive				x	x				x
SONATEL-Orange	Positive	x			x					X
Corruption in La Poste	Limited									X

## English summary

This thesis is about taxation and accountability in low-income developing countries. It studies whether, how and under what conditions taxation features in state-society accountability relations in Senegal.

For several decades now, taxation has featured centrally on the agenda of development partners. Already in the 1990s, tax reforms to modernise tax administrations and to simplify tax regimes were implemented under the auspices of IMF and the World Bank. In the 2000s, taxation became linked to the good governance agenda, and in 2015, the Addis Action Agenda made taxation an integral part of the effort to reach the Sustainable Development Goals by 2030. The road towards this central position of taxation on the international development agenda has largely been paved by a body of research on the links between taxation, governance and fiscal contracts. Building on state-building narratives of Medieval Western Europe, where bargaining between rulers and populations over taxation led to demands of political influence, the belief is that taxing and being taxed can forge an interdependency between states and the populations in low-income, developing countries, which will, in turn, lead to more accountable governance. The expectation is that on the societal side, the population is expected to engage politically and to demand accountability when dissatisfied with the state's collection and use of tax revenues and to use their role as taxpayers as leverage when interacting with the state. On the state's part, an interest in lowering political and administrative costs of imposing and increasing taxation provides an incentive to concede to these societal demands. The expectation (based on this stylised narrative) is that, over time, the exchange of revenue for public goods and political influence will develop a fiscal contract between state and society.

In Senegal, taxation is relatively broad-based, there is a certain level of public service provision, and with a stable democracy, free and fair elections as well as institutionalised consultation of societal actors, political influence and inclusion has been the rule, making Senegal an exception. Based on these circumstances, it could seem that there is a fiscal contract in Senegal. However, this thesis finds that despite relatively broad-based taxation in Senegal, taxation only plays a limited role in state-society accountability relations. To understand this puzzling finding, the thesis engages critically with this fiscal contract theory both theoretically and empirically.

Theoretically, the thesis argues that the puzzle is partly a result of a poor conceptual foundation of the fiscal contract theory. Based on a comprehensive literature review, this thesis revisits the fiscal contract concept and identifies two clusters of fiscal contract understandings in the literature. Based on the

literature and on observations made during fieldwork, two fiscal contract concepts are developed: the exchange-based fiscal contract, defined as a reciprocal exchange-based fiscal relationship between the state and a group of taxpayers; and the norm-based fiscal social contract, defined as is the norm-based, complex fiscal relationship between state and society. The two concepts constitute an important contribution to the fiscal contract theory as they constitute a first step towards advancing the conceptual and theoretical foundation of the literature on taxation, governance and fiscal contracts.

Based on extensive fieldwork, interview data and a survey with informal, economic actors in Dakar, the thesis studied twelve cases of social accountability, defined as societal actors' engagement with state actors over demands for accountability. The cases were identified in interviews, media searches and reports published by three horizontal accountability institutions including Senegal's anti-corruption agency, and they include economic and social sectors, different kinds of societal actors and revolve around different matters. For example, one case concerns the breakdown of Senegal's only radiotherapy machine in January 2016; another the announced closure of the private schools, Yavuz Selim, in July 2016; and a third concerns the fishing agreement between EU and Senegal entered in 2014. In these cases, societal actors engaged state actors, demanding respectively that a new machine was bought promptly, that the state revoke the decision to close the schools, and that the state should have included the societal actors in the negotiation of the new fishing agreement. An examination of the arguments applied to substantiate these demands shows that societal actors apply tax-related arguments in only three of the twelve cases. Exploring how and under what conditions taxation does or does not feature across the twelve cases, it was found that taxation tends to feature in a different way than expected by the fiscal contract theory, and importantly, how and whether taxation features is conditioned by the local context including social norms, capacity constraints, existing accountabilities and other features of state-society accountability relations.

Eventually applying the two newly developed fiscal contract concepts to the empirical findings, the thesis argues that the limited role of taxation in state-society accountability relations in Senegal can be understood by acknowledging the importance of norms and expectations. While relatively broad-based taxation, public service provision and political inclusion indicate that there is an exchange-based fiscal contract in Senegal, the empirical findings show that the norm-based fiscal social contract is not about tax; taxation is not central to societal actors' expectations and the norms of what public services the state provides to whom. Instead, these expectations are shaped by contextual conditions, specifically, social norms and the existing accountabilities, elections and personalised state-society accountability relations.

Both the empirical and the theoretical contributions underpin the overall argument that emerges from this thesis: whether and how taxation features in state-society accountability relations should be understood by taking into consideration contextual conditions that shape state-society accountability relations, the contextualised meaning of taxation and, hence, the actual and potential role of taxation.

The contributions of this thesis are pertinent for the literature on taxation, governance and fiscal contracts and for practitioners in international development who are intrigued by the proposition that taxation can spur the development of a fiscal contract. The hope is that the revised conceptual foundation as well as the empirical findings of this thesis will provide for a more nuanced narrative about the governance effect of taxation. The findings should prompt researchers and practitioners to pay careful attention to the contextual conditions that influence outcomes of programmes and projects meant to promote taxation as a positive link between state and societies and a facilitator of accountable governance.

## Dansk resumé

Denne afhandling omhandler skat og politisk ansvarlighed (*accountability*) i udviklingslande. Den undersøger, hvorvidt, hvordan og under hvilke vilkår skat indgår i statssamfundsrelationen in Senegal.

Beskatning har i flere årtier haft en central plads på agendaen blandt internationale udviklingspartnere. Allerede i 1990'erne implementerede udviklingslande skattereformer med det formål at modernisere skatteadministrationer og simplificere skatteregimer stærkt tilskyndet af Den Internationale Valutafund og Verdensbanken. I løbet af 00'erne blev beskatning koblet til *good governance*-agendaen og promovring af god regeringsførelse, og i 2015 gjorde Addis Action Agenda beskatning til en integreret del af arbejdet for at nå Sustainable Development Goals, Verdensmålene for bæredygtig udvikling, inden 2030. Beskatnings centrale rolle på den internationale udviklingsscene i dag er i høj grad båret frem af et blomstrende forskningsfelt, som undersøger sammenhængen mellem skat, regeringsførelse og fiskale kontrakter. Denne forskning tager udgangspunkt i de analytiske narrativer om statsdannelserne i det vestlige Europa, hvor forhandlinger mellem magthavere og deres befolkninger om øget beskatning førte til krav om øget politisk indflydelse til gengæld. På baggrund heraf er der en teoretisk forventning om, at det at beskattes og at blive beskattet kan bidrage til et gensidigt afhængighedsforhold mellem stater og borgere in nutidens udviklingslande, og at dette på længere sigt vil bidrage til god regeringsførelse og mere politisk ansvarlighed. På den ene side forventes det, at skattebetalende borgere vil engagere sig politisk og kræve politisk ansvarlighed, hvis de er utilfredse med, hvordan staten indkræver og anvender skatteindtægterne. På den anden side forventes det, at staten har interesse i at begrænse de politiske og administrative omkostninger ved at beskattes og derfor imødekommer borgernes krav for at øge deres villighed til at betale skat. Over tid forventes det, at denne udveksling af skat for offentlige goder og politisk indflydelse danner grobund for en fiskal kontrakt mellem stat og samfund.

I Senegal betaler en stor del af befolkningen skat. Der er et vist niveau af offentlige serviceydelser, og befolkningen nyder en høj grad af politiske indflydelse. Det senegalesiske demokrati er et af de mest stabile i Afrika, der afholdes regelmæssigt frie og retfærdige valg, og der er institutionaliseret inddragelse af social aktører i den politiske arena. Således ser det ud, som om at der er en fiskal kontrakt i Senegal. Denne afhandling finder dog, at skat spiller en relativt begrænset rolle i statssamfundsrelationen i Senegal. For at forstå denne overraskende observation tager afhandlingen et kritisk blik på den fiskale kontrakt-teori, både i teoretisk og empirisk forstand.

Teoretisk argumenteres der i denne afhandling for, at en del af forklaringen skal findes i, at den fiskale kontrakt-teori i høj grad hviler på et underudviklet konceptuelt fundament. Afhandlingen imødekommer denne problematik ved at revidere et centralt koncept, nemlig den fiskale kontrakt. I en omfattende litteraturgennemgang identificerer afhandlingen to klynger af konceptuelle forståelser af, hvad en fiskal kontrakt er eller kan være. Sammen med observationerne fra feltstudiet danner disse klynger grundlaget for to fiskale kontrakt-koncepter: den udvekslingsbaserede (*the exchange-based*) fiskale kontrakt, defineret som en fiskal relation mellem staten og en gruppe skatteyder baseret på en reciprok udveksling af skat for fx offentlige ydelser, og den normbaserede (*the norm-based*) fiskale kontrakt, defineret som en normbaseret, kompleks fiskal relation mellem stat og samfund. Udviklingen af disse to koncepter udgør et vigtigt bidrag til den fiskale kontrakt-teori og er derfor et vigtigt skridt imod et mere udviklet konceptuelt og teoretisk fundament for fremtidig forskning i sammenhængen mellem skat, regeringsførelse og fiskale kontrakter.

De empiriske bidrag i afhandlingen bygger på omfattende feltstudier i Senegal, interviewdata samt en spørgeskemaundersøgelse blandt uformelle økonomiske aktører i Dakar. Afhandlingen analyserer tolv *social accountability cases*, defineret som social aktørers' interaktioner med statslige aktører med henblik på at kræve politisk ansvarlighed. De tolv cases er identificeret ved hjælp af interviews, mediesøgning samt rapporter fra tre institutioner, der arbejder for at sikre politisk ansvarlighed, inklusiv fx Senegals antikorrupsionsagentur. De tolv cases varierer med hensyn til økonomiske og sociale sektorer, hvem de involverede social aktører er, og hvad casene omhandler. En case opstod fx, da Senegals eneste strålemaskine til kræftbehandling brød sammen i januar 2016, en anden i forlængelse af en annoncering i juli 2016 om, at den private skole Yavuz Selim skulle lukkes, og en tredje case omhandler den nye fiskeriaftale som Senegal indgik med EU i 2014. I disse tre cases konfronterede sociale aktører de statslige aktører og krævede, henholdsvis, at staten prompte skulle sikre en ny maskine, at staten skulle omstøde sin beslutning om at lukke skolerne, og at staten skulle have inddraget sociale aktører fra fiskerisektoren i forhandlingen af fiskeriaftalen. Afhandlingen analyserer de argumenter, som de sociale aktører brugte i disse cases til at underbygge deres krav. Kun i tre af de tolv cases anvendte de social aktører skatterelaterede argumenter. På baggrund af en kontekstuel, fortolkende analyse af, hvordan og under hvilke vilkår skat indgik og ikke indgik i disse tolv cases, finder afhandlingen, at skat indgår på en anderledes måde en forventet ud fra et fiskal kontrakt-perspektiv, og at både hvordan og hvorvidt skat indgår afhænger af den lokale kontekst og vilkår inklusiv sociale normer, kapacitetsbegrænsninger samt andre elementer i statssamfundsrelationen.



Til sidst i afhandlingen inddrages de to nyligt udviklede fiskal kontrakt-koncepter til at opsummere de empiriske fund. På dette grundlag argumenteres der for, at skats begrænsede rolle i statssamfundsrelationen i Senegal kan forstås ved at anerkende vigtigheden af normer og forventninger. På den ene side er der en udvekslingsbaseret fiskal kontrakt i Senegal, eftersom beskatning er relativt bredt funderet, der er et vist niveau af offentlige serviceydelser, og befolkningen nyder politisk indflydelse. På den anden side viser de empiriske observationer, at den normbaserede fiskale kontrakt ikke er centreret om skat. Skat er ikke centralt for sociale aktørers forventninger til staten eller for normer om, hvilke offentlige ydelser staten leverer til hvem. I stedet formes disse forventninger af de kontekstuelle vilkår, nærmere bestemt sociale normer og eksisterende formelle og uformelle institutioner såsom valg og personlige netværk, som også sikrer politisk ansvarlighed.

Både de empiriske og teoretiske bidrag underbygger afhandlingens overordnede argument, at hvorvidt og hvordan skat indgår i statssamfundsrelationen, kan and bør forstås ved at se på de lokale, kontekstuelle vilkår, som former statssamfundsrelationer, den kontekstuelle betydning af skat og dermed skats egentlige og potentielle rolle i udviklingslande.

Afhandlingen er både relevant og vigtig for folk, som arbejder med skat, regeringsførelse og fiskale kontrakter enten som forskningsfelt eller som en del af den internationale udviklingssektor, og som drives af idéen om, at skat kan bane vejen for udvikling af en fiskal kontrakt, bedre regeringsførelse og politisk ansvarlighed i nutidens udviklingslande. Håbet er, at afhandlingens teoretiske såvel som empiriske bidrag kan nuancere narrativen om en sådan positiv effekt af beskatning. Afhandlingen bør få forskere og praktikere til at være særligt opmærksomme på, at den lokale kontekst har stor betydning for konsekvenserne af programmer og projekter, som promoverer beskatning som et positivt link mellem stater og samfund og som en facilitator af god regeringsførelse og politisk ansvarlighed.



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