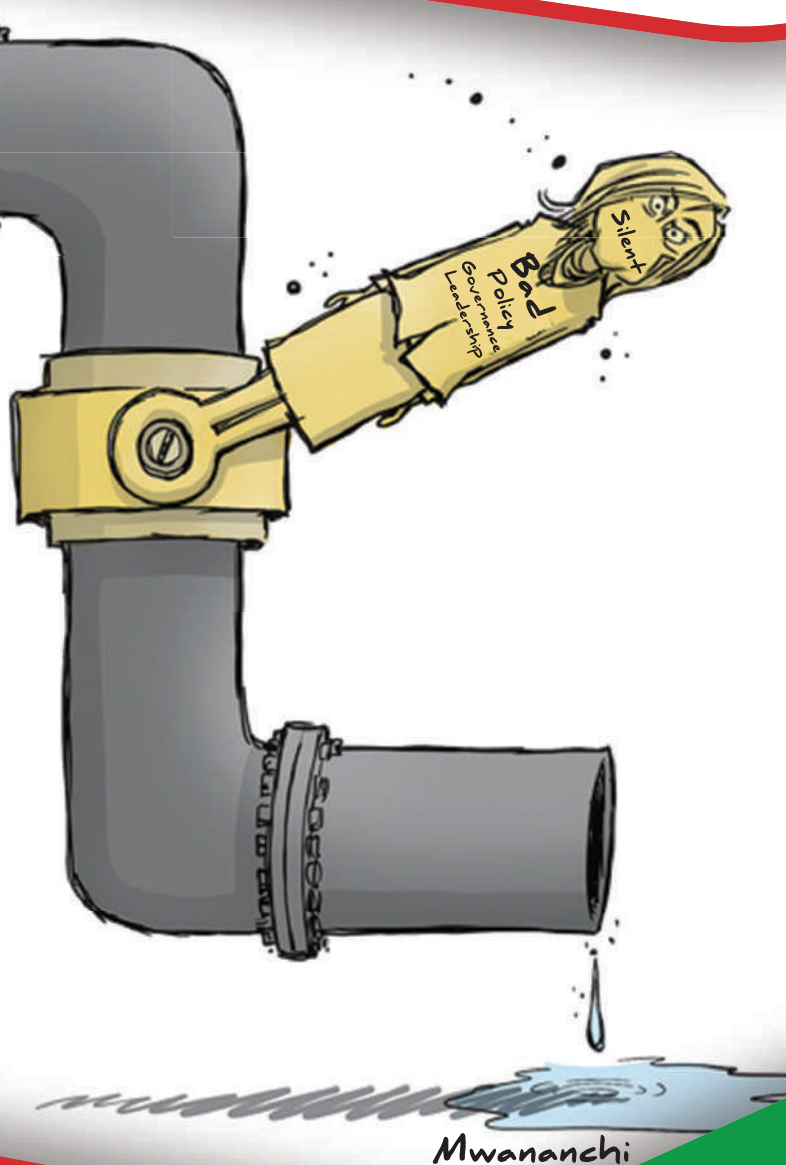


Service
Delivery

the
**SHUT-OFF
VALVE.**



STRATEGIC **PLAN**
2019/2025

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ACRONYMS

CBEF	County Budget and Economic Forum
CBOs	Community-based organisations
NG-CDF	National Government Constituency Development Fund
CRA	Commission for Revenue Allocation
CRCs	Citizens Report Cards
EACC	Ethics and Anti-Corruption Commission
EPZs	Economic Processing Zones
FBOs	Faith-based Organizations
GoK	Government of Kenya
IFMIS	Integrated Financial Management Information System
KRA	Kenya Revenue Authority
LATF	Local Authority Transfer Fund
MCAs	Members of County Assemblies
NGC	National Governing Council
NGOs	Non-Governmental Organizations
NTA	National Taxpayers Association



01

FOREWORD

FOREWORD



Our intent is that Government remains responsive to the needs of its taxpayers. Within this strategic period, NTA will be driven by its mission of advocating for government accountability in the delivery of services and to influence policy through engagement, partnerships and tax-payer transforming information and research.

Significant gain has been made since the first devolved Government phase. Phase two, therefore provides opportunity to implement the learning from phase one; best practice in counties need to be replicated and taken to scale, while the setbacks in phase one, must be addressed so as to safeguard the future.

Most counties and the national level have set up institutions, passed policies and enacted laws that aim at protecting taxes paid. Now is the time to monitor and take stock on how effective these instruments and institutions are. How many shillings have been saved? This is what we intent to follow up, within this strategic period.

Kenya has committed to the Sustainable Development Goals (SDGs). We at NTA are particularly keen on promotion of inclusive and sustainable economic growth, employment and decent work for all, as outline in goal 8, is key in Kenya's context. We are alive to the fact that Kenya's population is youthful, unemployment is rife, inequalities are widening and public wage bill that is high thus crowding out resources that promote economic growth. Kenya continues to witness fast urbanization and goal 11 of sustainable cities and communities while advocating for a more equitable financing of urban initiatives is crucial. Corruption in Kenya continues to contribute to income inequality particularly withing the marginalized groups of women, people with disabilities, the elderly and the youth. We intent to have a deeper engagement with this group in regards to public funds that have been established to facilitate their active inclusion in economic development. Goal 10 of reduced inequality is a key SDG goal to NTA.

We intend to address more taxpayer issues, reach more communities and sustainably influence policy and legislation. We know that only with partners will we deliver this strategy. Consequently, the communities are central to our strategy, the media, business associations, religious bodies, funders and professional associations are our key partners. We will endeavor to engage deeper for our mutual benefit.

This strategy has greatly drawn from acknowledging our challenges and weakness in the last strategy. We have taken steps to address the previous challenges.

Let tax work as hard as taxpayers work.

Mr. Peter Kubebea
CHAIR-NATIONAL TAXPAYERS ASSOCIATION



National Taxpayers Association
pesa zetu, haki yetu

02

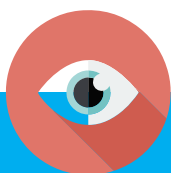
ABOUT THE ORGANISATION

INTRODUCTION

The National Taxpayers Association (NTA) has undergone an intensive process of revising its strategic direction and plan, which set the long-term direction for the implementation of its mandate for the next 5 years (2019-2023).

At the heart of this strategic planning process were the 'Walls of Greatness', a situational analysis and a future dreaming tool. This enabled the NTA team (comprising of both the Board, staff coming from the secretariat and the regional offices) to review how successful the organization has been over the last strategic plan period, keeping in mind the current external and internal environment NTA finds itself in, and then visualizing what the next strategic plan outcomes could look like.

Reviewing the Walls of Greatness enabled the team to come up with the renewed vision, mission and values:



OUR VISION:

A taxpayer responsive government delivering quality services to all



OUR MISSION:

To advocate for government accountability in the delivery of services and to influence policy through engagement, partnerships and taxpayer transforming information and research



OUR VALUES:

Integrity, Inclusivity, Innovation/innovativeness, Respect & Passion

From this NTA came up with four strategic objectives namely:

1. Building Citizen Demand & Strengthening Government Service Delivery
2. Research, Advocacy and Policy Influencing
3. Tax Justice
4. Institutional Strengthening.

The Strategic Plan 2019 – 2023 builds on the successes of the previous Strategic Plan which focused on three strategic programme focus areas, namely Building Citizen Demand and Strengthening Government Service Delivery Programme, Communication and Knowledge Centre, and Tax Justice, Research and Development.

Within this strategic period, NTA will focus on monitoring service delivery in the water, education and health service sectors. This has been informed by virtue of resources attached to the discharge of these functions. Secondly, the constitution guarantees their provision as social economic rights for the first time. It is thus important to monitor the implementation of these rights against the Vision 2030, SDGs and Agenda 4.

This strategic plan is focused on enabling NTA to achieve its mandate of enabling citizens to contribute to policy development and action. To do this we envisage working towards getting increased revenue as well as achieving a national presence, leading to an informed citizenry that demands accountability and service delivery. To achieve this NTA will have to strengthen its engagement with oversight institutions, increase its staff base as well as see even better performance by staff; and get more support from the board, including utilizing the NGC's extensive networks for fundraising.

2.0 ABOUT THE ORGANISATION

The National Taxpayers Association (NTA) is an independent, non-partisan organization that promotes good governance in Kenya through citizen empowerment, enhancing public service delivery and partnership building. NTA does this through monitoring the management of public resources as well as building partnerships and developing the capacity of the partners.

Since 2006, NTA has been implementing programs focused on enhancing public accountability through monitoring the quality of public service delivery and the management of devolved funds. It has achieved this through the development of social accountability tools (notably the Citizen Report Cards), civic awareness, citizen capacity-building, partnerships with government agencies, service providers, the private sector, civil society and community action groups.

2.1 HISTORY

A coalition of leaders from civil society, the private and public sectors established the National Taxpayers Association (NTA) in April 2006. Its inception was informed by the Centre for Governance and Development's work under its Economic Governance Programme. CGD's assessment of the Controller and Auditor General's Reports from 1993 to 2003 and other reviews revealed a worrying trend in the waste and mismanagement of public resources by state-owned enterprises. The resultant publications -- **"Seven Years of Waste"** and **"A Decade of Waste"** -- revealed massive losses, conservatively estimated at Ksh256 billion over a period of 10 years. These colossal losses ultimately translated into poor service delivery for taxpayers, poor implementation of public projects and a culture of impunity, among other corruption-related problems and the inadequacy in effective revenue collection mechanism.

The idea of the NTA thus emerged in 2006 out of interest among citizens for greater government accountability regarding the collection and use of their taxes. The NTA was mooted based on consultations by and input from various stakeholders including the Government of Kenya (GoK), non-governmental organizations (NGOs), faith-based organisations (FBOs), community-based organisations (CBOs), development partners, private and informal sector associations and trade unions among others. The impetus for this initiative was growing frustration among citizens and civil society organizations regarding the use of taxpayers' money in socio-economic development-focused devolved funds such as the Constituency Development Fund (CDF), the Kazi Kwa Vijana, Uwezo Fund and the Local Authority Transfer Fund (LATF) among others, and the poor service delivery by mainstream national government ministries, departments and agencies.

The NTA project developed the Citizens Report Cards (CRCs) as a social accountability tool to enable citizen engagement in relation to the management of devolved funds and government service delivery. The CRC empowers citizens to demand their rights and accountability from an evidenced-based platform.

Based on this success, the NTA adopted the report card model to enable citizens to formally demand accountability for quality service delivery from their local service providers and managers of devolved funds. Since its inception, NTA's operations and success have evolved exponentially. It is now firmly established, with its own identity. NTA has eight regional offices and a secretariat in Nairobi, and continues to enjoy an effective working relationship with its founding members. NTA is making an impressive impact on good governance by establishing influential channels through which citizens can demand for accountability, strengthening government service delivery and increasing democratic interactions between the national and county governments and them.



03 Vision Mission & Values

The wall of ambition provide a good harvest of ideas that enables a review of the strategic direction, namely the vision, mission and values. A Vision describes the ideal future state. It gives a new sense of purpose and direction, and shows the impact we desire to see. It must be ambitious & barrier breaking.

A mission defines what business we are in. It shows how we serve the needs of our 'clients'/beneficiaries to bring added value, and defines what we do, whom we serve, and what makes us unique.

Values are important and lasting beliefs or ideals shared by the members of the organisation. They have a major influence on behavior and attitudes.

NTA'S RENEWED VISION, MISSION AND VALUES

OUR VISION

A taxpayer responsive government delivering quality services to all

OUR MISSION

To advocate for government accountability in the delivery of services and to influence policy through engagement, partnerships and taxpayer transforming information and research

OUR VALUES

Integrity
Inclusivity
Innovation/Innovativeness

Respect
Passion



04

OUR OPERATING CONTEXT

4.1 INTRODUCTION

This Chapter describes Kenya's development agenda within the national, regional and global context and expounds on the role of NTA in that agenda. It also highlights the country's development challenges and how the Strategic Plan contributes to addressing them.

The NTA Strategic Plan 2019-2023 has been developed in the context of the laws and policies governing National and County governments. The Strategic Plan is also anchored on Kenya's Vision 2030, the country's national development blueprint, including Vision 2030's, the third medium-term plan and the medium term expenditure framework, the Big Four agenda, in addition to reflecting the aspirations of the Sustainable Development Goals (SDGs).

4.2 KENYA VISION 2030

Vision 2030 is the country's long-term development blueprint. It is anchored on the collective aspiration for a more equitable society by the year 2030. The Vision aims at transforming Kenya into a "newly industrialised, middle income country providing high quality life for all its citizens by the year 2030." Vision 2030 is anchored on three pillars namely: the economic pillar, the social pillar and the political pillar. These three pillars are anchored on macroeconomic stability; continuity in governance reforms; enhanced equity and wealth creation opportunities for the poor; infrastructure; energy; Science, Technology and Innovation (STI); land reform; human resources development; security as well as public sector reforms (Vision 2030). The Strategic Plan is anchored on these three pillars.



4.3 MTP III

MTP III succeeded MTPII 2013-2017. It is guided by Kenya Vision 2030 - the country's long term development strategy which seeks to transform Kenya into a newly industrialising upper middle income country providing high quality of life to all its citizens by 2030. MTP III endeavours to move the economy towards a high growth path to achieve 10 percent economic growth rate target by the end of the Plan period.

This Strategic Plan is anchored on the premise of a taxpayer responsive government. For this to be realised, funds must be utilised for the intended purposes. NTA, therefore, sees its role as critical in the realisation of MTP III.

5.4 CONSTITUTION OF KENYA 2010

The work of NTA within the Strategic Planning period will be guided by the Constitution of Kenya 2010 – the supreme law of the land that puts premium on community involvement and participation in development.

According to the Constitution of Kenya 2010, significant control and executive decision making has been devolved to the grass root level. At the constituency level, NG-CDF is the key resource in facilitating development that was introduced to address inequalities around the country. County Governments also play a critical part in devolving services to the people.



In this Strategic Plan, NTA commits to ensure that there is transparency in the utilisation of funds as well as active involvement of communities in setting development priorities and monitoring and evaluation of projects implementation.

4.5 BIG 4 AGENDA

The Big 4 Agenda is President Uhuru Kenyatta's legacy agenda that focuses on the following four pillars: affordable housing, universal health coverage, enhancing manufacturing and food security and nutrition. In the policy statement, the government plans to create 1.3 million manufacturing jobs by 2022 and achieve a 100 per cent health coverage for every Kenyan, raise the share of manufacturing sector from nine to 15 per cent of the gross domestic product (GDP) by 2022, expand food production and supply, provide universal health coverage for all Kenyan homes as well as build 500,000 affordable houses.

In the Big 4 Agenda, NTA will be actively involved in the universal health coverage in the strategic planning period. The organisation will monitor the rollout of the universal health coverage plan across the country and utilisation of funds in the health sector in the counties.



4.6 AGENDA 2063

This is a strategic framework for the socio-economic transformation of the African continent in 50 years (between years 2013-2063). It builds on, and seeks to accelerate the implementation of past and existing continental initiatives for growth and sustainable development. One of the critical aspirations envisaged



in the Agenda 2063 is that of an Africa whose development is people driven, relying on the potential offered by people, especially its women and youth and caring for children. NTA will share learnings and learn from its peers in the continent. Such collaboration will involve benchmarking, sharing models of advocacy and influencing policy, knowledge, among others.

4.7 SDGs

The international development agenda is being shaped by Sustainable Development Goals (SDGs). Kenya, like all UN members states, is localizing and mainstreaming the SDGs in all policy documents at the national and local level. Based on its thematic focus, the following goals will be of particular interest to NTA within the strategic planning period:

1. Good health and well-being
2. Gender equality
3. Clean water and sanitation
4. Quality education
5. Peace, Justice and strong institutions
6. No poverty

While our local work will be defined by SDGs in their totality, we shall pay particular focus on the above goals as they directly touch on our interventions.





05

ABOUT THE STRATEGIC PLAN

5.1.1 WALL OF GREATNESS 2012-2017 NARRATIVE (SUMMARY OF THE PREVIOUS PHASE)

The Wall of Greatness was focused on carrying out a review of previous strategic plan period and the strength therein.

The previous Strategic Plan focused on four strategic programme focus areas:



Building Citizen Demand and
Strengthening Government
Service Delivery Programme



Communication and
Knowledge Centre



Tax Justice, Research and
Development

To review the success that NTA had we built the historic Wall of Greatness. A review of this wall showed that NTA has leveraged on its physical presence countrywide and on its media visibility to build an accountability brand at national & county levels and to generate interest in the connection between tax & service delivery.

This has raised expectations for obtaining value for money, by mobilising citizen participation in public accounts and holding public officers accountable. NTA has managed to do this through acquiring & retaining highly qualified staff, and having a culture of a good work ethic. We have maintained good donor relations and have been working towards developing a diversified funding base as well as ensuring good reporting guidelines & strict adherence to grants requirements.



OUR PEOPLE

- Acquiring & retaining highly qualified staff
- NTA's culture
- Good collaboration among staff
- NGC/Board with extensive networks
- Good organizational structure (regional offices, national office & the NGC/Board)
- Vibrant community structures

- The physical presence of NTA in most parts of the country
- Created critical mass of citizens who have demanded better service delivery & public accountability
- Good media coverage in print & electronic – activities & achievements featured on print, broadcast & social media
- Call center in Western & Coast regions reached more citizens & increased the fix-rate – providing solutions to problems
- CRC empowered citizens to question public officers/political leaders & influence projects/service performance/delivery
- Knowledge generation leader and repository of information
- Successful partnerships with government agencies i.e. MoE, OAG, EACC
- Capacity building for CSOs in budget analysis
- Initiated partnerships with the county governments



CLIENTS/
PRODUCTS/
BRAND





- Good financial management system
- Existence of HR, financial & procurement manuals
- Effective & efficient use of limited resources
- Good financial & accounting systems
- NTA institutionalized, with Board/secretariat/regions
- Registered, beyond being incubated
- Regional outreach



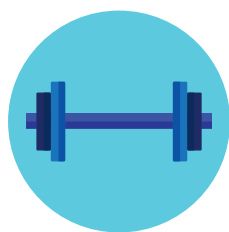
FINANCIAL SUSTAINABILITY

- Been in the good books of donors (good donor relations, thus retention & financial sustainability)
- Diversified funding from donors
- Good reporting guidelines in place & strict adherence to grants requirements



SWOT

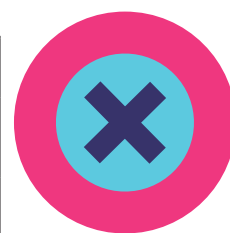




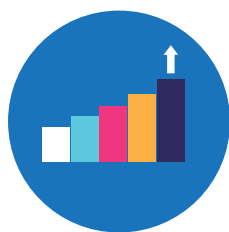
STRENGTHS

STRENGTHS	STRATEGIC RESPONSE
Clarity of mandate	Strengthen the institutional brand hinged on the clear mandate
Being the only tax-payer focused organisation	Galvanise a movement of organised and civil noise' in Kenya
Networks across the country	Bolster each unit to collect data and deepen partnerships and lead local level accountability
Track record over the years	Build on the organisation's name, association and track record to deepen partnerships
Good relationship with the donors	Retain current donors, deepen donor relations and explore other potential donors

WEAKNESSES	STRATEGIC RESPONSE
Organisation visibility has dwindled over the years	Strategically make communication a key focus area moving forward
Staffing challenge	Deepen partnerships with the academia, partners and volunteers



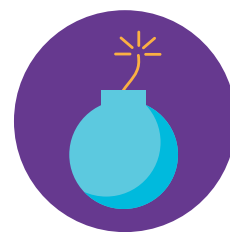
WEAKNESSES



OPPORTUNITIES

OPPORTUNITIES	STRATEGIC RESPONSE
An increasingly receptive middle class population	Position the organisation as the standard bearer and rallying point of organised noise for middle class
Devolution regional blocks	To align our regional offices to the emerging regional economic blocks
Social media robustness in Kenya	Build a movement of robust online volunteers to bolster advocacy
Emerging networks in the civil society space International taxpayers organizations	Play a robust role in the accountability consortia for advocacy, sharing learnings and resource mobilisation

THREATS	STRATEGIC RESPONSE
The shrinking civil society space	Be part of networks, consortia and coalitions advancing enlarged civil society space aimed at countering shrinking civil society space
Staffing challenge	Deepen partnerships with the academia, partners and volunteers



THREATS

5.1.2 PESTEL ANALYSIS

1.0 TABLE 3: PESTEL ANALYSIS

CATEGORY	ISSUE	DESCRIPTION
Political	Devolution	The country's devolved governance system that has 47 county governments has created opportunities to foster inclusion and spur growth in rural Kenya and marginalised areas. The devolved system of government puts premium on citizens' participation in decision making and representation. Financial devolution in the counties calls for higher levels of economic and democratic accountability in the usage of funds in the executive and county assemblies.
	Evolving Government Policies	Within the Strategic Planning period, Kenya will be in MTP IV. New policy proclamations such as the Big 4 that come with commitment for expenditure of funds such as in affordable housing call for greater accountability in the usage of funds.
Economic	Kenya Vision 2030	Kenya is also implementing Vision 2030 blueprint that, among others, seeks to transform the country into a middle income country in less than two decades-time. The implementation of the vision is broken down into mid-term plans that come with financial commitments that NTA will be monitoring.
	Devolved Funds	Devolved funds in county governments place a greater demand for accountability and challenge to watchdogs such as NTA.
Social	Robust Middle Class	Kenya has a robust middle class that should be galvanised and engaged on why they need to know how their tax is being utilised. An active and conscious middle class will bolster NTA's advocacy work
Technological Issues	Technology and access	The proliferation of digital technologies will bolster citizen participation and monitoring of public funds.
	Social media and participation	Kenya has a robust online population that will bolster NTA's advocacy efforts.
Environmental Issues	Climate Change	Like other Horn of Africa's countries, Kenya is suffering the adverse effects of climate change. This has sunk marginalised populations deeper into poverty. The climate change phenomenon has also created a wave of instability and resource-based conflicts as vital resources such as water shrink yet populations are increasing. Worst hit is Northern Kenya.
Legal Issues	Litigation based on functions and resources between National and County Governments	Litigation between the National and County Governments create uncertainty on who manages some public funds hence making social accountability difficult.
	Legal Instruments providing opportunity	There are existing legal instruments that will influence the implementation of this Strategic Plan. These include the NGCDF Act 2015, Kenyan Constitution 2010, among others.



5.1.3 STAKEHOLDERS ANALYSIS

TABLE 5: STAKEHOLDERS MAPPING AND ANALYSIS

STAKEHOLDER	STAKEHOLDER'S EXPECTATIONS	NTA EXPECTATIONS
Middle Class	Efficient utilisation of tax and involvement in tax advocacy	Support in holding the governments (county and national) to account
Private sector	Value for money for their tax Amenities provided by the county and national governments to facilitate their income generating activities	Participation in advocacy and accountability drives Private sector and corporates paying their fair share of tax for effective domestic resource mobilization
Community	Involvement in projects and needs identification Involvement in development of social audits	Participation in projects and needs identification, feedback in Citizen Report Cards Whistle blowing Adherence to issued guidelines and policies
Government	Participation and collaboration in relevant projects and initiatives Alignment with relevant policies e.g. Big 4 Information and data sharing	Support and collaboration in projects Sharing of resources, data and information

Lessons learnt

1. Change takes time and at times does not fit within the project duration thus can demotivate staff who had set the best plans.
2. Build relations with key media actors, have consistent media presence and access regional and international media.
3. Strategic partnerships with key national and county oversight institutions is key in advocacy, research and policy influencing.
4. Managing expectations of the community advocates that NTA engages with is critical.
5. That a well thought out MERLA framework for the strategic plan safeguards its full implementation.

Challenges

1. Lack of institutional funding that allows NTA the flexibility to participate in country, regional and international tax forum and human rights, that enhances programmes and effectiveness of the institution.
2. Limited funding for comparative research on tax and tax morale at EAC and regional level.
3. Perennial campaign mode that negates national conversation on democratic, social and economic rights.
4. Perception that tax is not a human right issue, NTA aims at working with human right defenders highlighting how lack of tax accountability impacts negatively on human rights.

5.2 WALL OF AMBITION 2019-2022 (LOOKING AT THE NEXT PHASE)

The Wall of Ambition looks at the next Strategic Plan period and takes advantage of NTA's strengths and opportunities while catering for any weaknesses and threats. The Wall takes cognizance of the effect that events or influences from outside may have on NTA thus incorporating the PESTLE (Political, Economic, Social, Technological, Legal, and Environmental) analysis.

For the next strategic plan period the team aims to see NTA enabling citizens to contribute to policy, development and action. To do this we envisage sustained media visibility in accountability & tax justice, and using media to tell stories of impact and to sensitize communities. NTA targets to see Citizen Report Cards used as a campaign tool to re-elect high performers and reject non-performers. Internally NTA has instituted strategies to escape from the “activity trap”.

NTA aims at getting increased revenue through government support for information received as well as achieving a national presence, leading to an informed citizenry that demands accountability and service delivery.

To achieve this NTA will have to increase its staff base as well as see even better performance by staff, who will continue to exhibit a good work ethic with a commitment to high impact results. NTA counts on greater commitment and support by the NGC/board, as well as utilising the NGC's extensive networks for fundraising.

Through good reporting systems and strict compliance to HR, procurement and finance standards NTA envisages an outcome of proper management of NTA resources, leading to acquiring new donors and retaining more long-term ones.

WALL OF AMBITION 2019-2023



OUR PEOPLE

- Doubled staff establishment with strong work ethic
- Better performance by staff
- Hired communications officer and grants manager
- Increased staff capacity competence (programs, management)
- Commitment to results & impact
- Better talent management (retention) – motivated staff
- Established HR dept with personnel
- Staff development (capacity development)
- Semi-autonomous regional offices for greater reach
- Independent regional offices (fundraising, sustainability & visibility)
- Greater commitment & support by the NGC/board
- Utilised NGCs/Board extensive networks for fundraising (5 new donors)
- Benchmarked with other organizations

- Full implementation of strategic plan
- Good reporting systems & adherence
- Developed M&E implementation systems
- Reviewed our HR, finance & procurement manuals
- Strict compliance to HR, procurement and finance standards
- Automated NTAs accounting & reporting systems to the best standards
- Proper management of NTA resources



INTERNAL SYSTEMS & PROCESSES





CLIENTS/ PRODUCTS/ BRAND

- Communication office focused on further branding & visibility – website, Twitter handle, Facebook
- Used media to tell impact stories & sensitise communities
- Citizens contributed to policy development & action
- Sustained media visibility in accountability & tax justice
- Joined the revenue generation taskforce
- Joined the county technical working group on education & health
- Reached 32 additional counties with scorecard programmes
- Scorecards used as campaign tool to re-elect performers and reject non-performers
- Established internal revenue generation interventions
- Emerged from the activity trap
- NTA gazetted in 6 CBEFs – influenced budget allocation to cater for the needs of special interest groups
- NTA generated material published in international journals
- Strategic public interest litigation
- Institutionalised community associations
- Role model for partners
- Increased revenue through govt support for information received
- Institutionalized structures guided by M&E data at the communities' cost
- Achieved national presence
- Increased citizen demand for improved accountability & service delivery
- Earned recognition as a leader on tax and governance issues
- Established national & regional resource centre on tax justice & governance
- Invited to build capacity of other organizations in Kenya & the region

- Acquired 6 new & retained 3 long term donors
- Retention of >70% donors
- Grants manager hired (and hence 10 new institutional donors)
- Quadrupled our annual turnover to \$5m
- Increased funding by 60% (100-600m), thus financial stability
- NTA self-sustaining, through income generating interventions
- Endowment fund
- Developed investment policy
- Received financial & logistical support from local partners



FINANCIAL SUSTAINABILITY





06

DIRECTIONS FOR 2019-2023

Community Engagement: The NTA approach is one of actively having the community at the heart of all the interventions. We will capacitate the community to initiate action for sustainability.

Partnerships: It cannot be contested that there are a myriad of issues that affect taxpayers in Kenya. For this to be efficiently and effectively tackled, one actor cannot bring change. Diverse actors need to come together to maximize resources, bring different expertise and guarantee impact.

Policy Influencing: Influencing is one of the most sustainable project implementation targets. NTA will work together with taxpayers who identify key concerns and advocate for policy changes.



Our Approach

6.1 STRATEGIC PROGRAMMES

The strategic programmes frame the key result areas we will focus on, and the goals outline what we will be working towards so as to achieve the vision, mission and values. The goals are dynamic and inspiring, and challenge us to stretch our ambition from the current position. The three programmes are outlined below.

VISION & MISSION

Vision:

A taxpayer responsive government delivering quality services to all

Mission:

To advocate for government accountability in the delivery of services and to influence policy through engagement, partnerships and taxpayer transforming information and research

PROGRAMMES



Building Citizen Demand & Strengthening Government Service Delivery



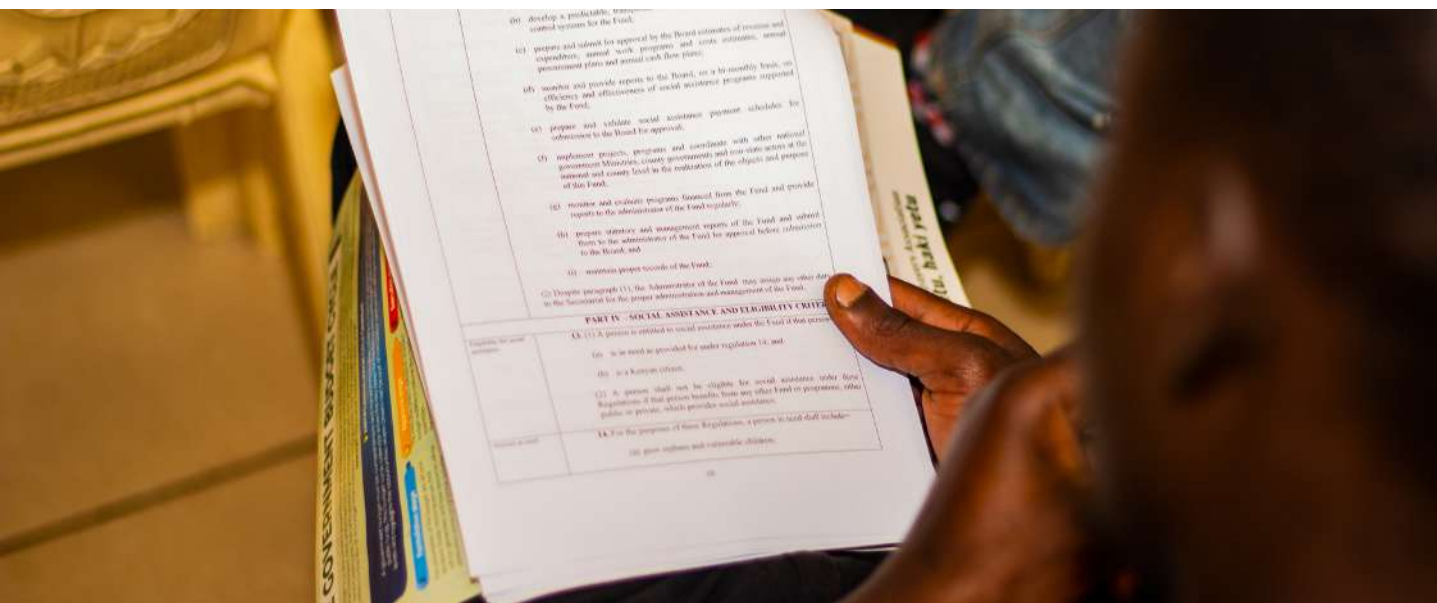
Research, Advocacy and Policy Influencing



Tax Justice



Institutional Capacity Strengthening





BUILDING CITIZEN DEMAND AND STRENGTHENING GOVERNMENT SERVICE DELIVERY PROGRAMME

Building Citizen demand

Kenya has an ambitious development agenda encapsulated in the Vision 2030, MTP III and further the Big Four agenda. However, these plans have the inherent risk of corruption that continues to plague Kenya, and has potential to derail this.

Fostering accountability thus becomes a critical component that needs to be addressed from both the demand and supply side.

The NTA has tested the potential that active citizens demanding accountability from the Government has. Our social accountability tools have contributed to improved economic and democratic accountability from the Government at both National and County levels.

This active voice of taxpayers must be lauded and its gains in the first term of devolution must be consolidated going into the second devolved Government phase.

Strengthening Government Service Delivery

The Kenya Constitution of 2010 ushered in new institutions at both national and county level. Further, it demanded a realigning of existing and enactment of new legislation that would operationalize the Constitution.

Legislation such as the PFM Act 2012, Public Procurement and Disposal Act, Controller of Budget Act, Public Audit Act, Freedom of Information and Beneficial Ownership Act are legislation that have potential to improve economic and democratic governance but are seldom fully implemented. Full implementation of these laws



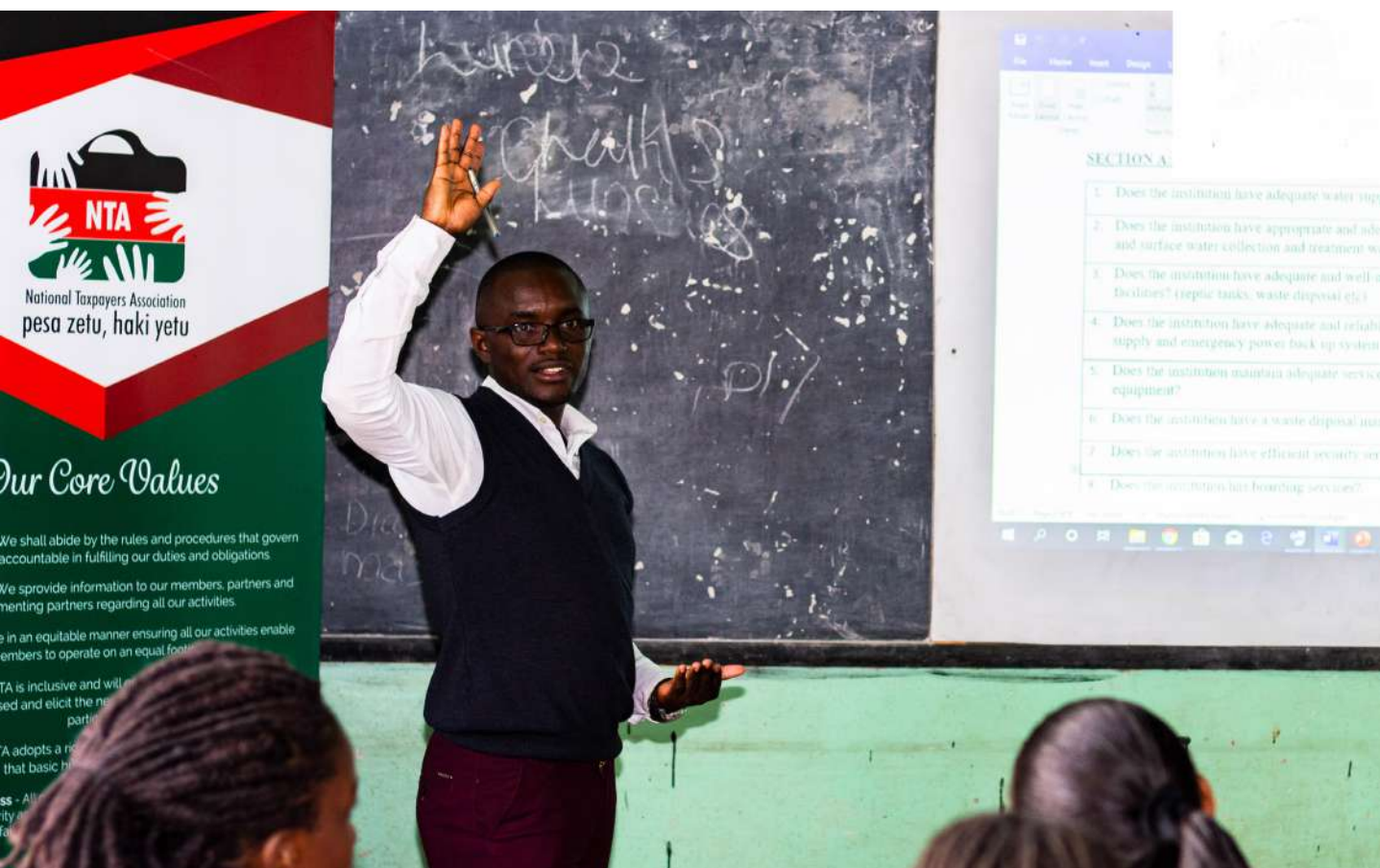
at National level and domestication of some at county level will contribute to strengthened service delivery. Further, when the demand side is empowered and furnished with information, they will compel the supply side to improve Government services. This will greatly contribute to the public sector reforms at national and county levels that aim at monitoring and rewarding productivity.

Outcome

Active taxpayers accessing strengthened government services as a result of transparent, accountable and equitable public financial system.

Strategic Intervention

- Taxpayers actively participating in budget formulation, approval execution and audit at national and county level
- Enhanced National and County level performance
- Strengthened oversight institutions whose independence is safeguarded
- Advocacy for gender responsive laws, policies and institutional systems.
- Closely working with human right defenders as public services are human rights as guided by the Bill of rights
- Petitions and submissions developed by taxpayers on topical taxpayer concerns
- 50% of water, health and education public entities at national and county level with effective internal audit department
- 50% of audit recommendations for the water, health and education public entities at national and county level addressed.



Strategic Objective: Building Citizen Demand & Strengthening Government Service Delivery									
						Time frame			
Strategic Interventions	Indicators	Measure	Activities	Responsible person	Budget	2019	2020	2021	2022 2023
1. i. To undertake sectoral research in Education, Health, water and devolved funds	No. of Publications produced and shared with stakeholders	4 sectoral Publications	Research and publication Development of data collection tools Data collection	Project Officers					
	No. of Social audits undertaken	40 social audits reports	Assessment of allocation and expenditure of county budgets on education, water, health and Devolved Funds Development of social audit tools Data collection Consultative meetings on draft social audit reports Launch of social audit reports and follow up meetings and assessments-Public forums Follow up report	Project Officers					
(ii) To undertake evidence based social audit on service delivery in Education, Health, Water and devolved funds									

Strategic Objective: Building Citizen Demand & Strengthening Government Service Delivery									
						Time frame			
Strategic Interventions	Indicators	Measure	Activities	Responsible person	Budget	2019	2020	2021	2022 2023
2. To undertake development of strategic partnerships with 8 Counties, Line ministries, KRA and other Oversight Institutions	No. of County budget committees and technical working groups NTA and organized taxpayer groups are involved in	Participate in TWG and committees in 8 Counties	Various Consultative meetings to look for avenues for partnerships & influencing	Project Officers					
	Renewed Partnership with KRA and support from KRA	Increased commitment and support from KRA as well as symbiotic relationship in improving domestic resource mobilization		Project Officers					
	No. of line ministries in partnership	3 Line ministries	Development of partnership agreements Monitoring of deliverables in the partnership agreement	Project Officers					
	No. of partnerships established with the counties	8 Counties	Development of partnership agreements Monitoring of deliverables in the partnership agreement						
	Partnership with, ombudsman office, COB and Treasury, & PFMR secretariat, Office of auditor general	Increased support and commitment in increasing accountability in tax collection and utilization	Development of partnership agreements Monitoring of deliverables in the partnership agreement	Project Officers					



Strategic Objective: Building Citizen Demand & Strengthening Government Service Delivery									
						Time frame			
Strategic Interventions	Indicators	Measure	Activities	Responsible person	Budget	2019	2020	2021	2022 2023
3. To build the capacity of organised taxpayer groups at the village/ local/ward level to be able to undertake public participation to initiate citizen led action, planning, resource mobilisation and social audit	No. of organized taxpayer groups established and institutionalized at the Sub-County level	72 Sub-County organized taxpayer groups	Consultative meetings Mobilisation Partnerships Development of training materials	Project Officers Communities					
	No. of sub-counties undertaking social audits spread across the 8 counties	72 wards	Consultative meetings with County Governments	Project officers Communities Ward officers					
	No. of Capacity Building activities undertaken	72 training sessions	Capacity building forums	Project officers Consultants					
	No. of Public participation planning, resource mobilisation and social audit activities undertaken by NTA and Taxpayer groups	Public participation opportunities as per the budget calendar year and planning cycle	Mobilisation Partnerships Development of Public Participation guide						

Strategic Objective: Building Citizen Demand & Strengthening Government Service Delivery									
						Time frame			
Strategic Interventions	Indicators	Measure	Activities	Responsible person	Budget	2019	2020	2021	2022 2023
4. To carry out a foundational study on retention of Domestic Resource Mobilisation and curbing IFFs in Kenya	No. of research undertaken on Domestic Resource mobilisation in Kenya and IFFs (Illicit Fund Flows)	3 Publications	Development of data collection tools Data collection Review of draft publication Publication	Project officers Consultants					
	No. of partnerships initiated to support the foundational study on DRM	3 Partnerships							





RESEARCH, ADVOCACY AND POLICY INFLUENCING

Within this strategic period, NTA will work closely with communities, civil society networks, government and other stakeholders to identify key issues of concern for advocacy and policy influencing. NTA will design strategies, take action and propose solutions that provide positive change for our stakeholders. Our focus will be influencing policy, laws, regulations, programmes or funding for strengthened public services. NTA will participate in the agenda setting, policy formulation and implementation, monitoring and evaluation. We will work closely with existing and new networks to convene and amplify policy options. In this regard we will also work closely with media (both traditional and new media) and also citizen journalists.

Outcome

Policies informed by Kenyan and transnational evidence.

Interventions

- Develop credible evidence that is relevant, objective, credible, generalizable, and practical that will anchor advocacy and policy influencing
- Campaigns – to improve policy positions and governance contexts.
- Working via external local, regional and international partners to change national policy.
- Policy pilots – to develop and test operational solutions to inform and improve policy implementation.
- Leveraging on networks for greater impact in policy influencing
- Media champions in the different sectors.

Strategic Intervention

Establishment and support of accountability and advocacy platforms among duty bearers No. of platforms established among duty bearers and supported

Conduct original analysis and research; convene policy debates; and communicate compelling messages into public debate.



Strategic Objectives: Research, advocacy and Policy Influencing

							Time frame				
Strategic Interventions	Indicators	Measure	Activities	Responsible person	Budget		2019	2020	2021	2022	2023
1. To build a robust and engaged middle class and large taxpayers advocacy force	Middle class and large taxpayers' engagement strategy developed	1 strategy developed	Consistent engagement of middle class in advocacy interventions as per the strategy	Project Officers and communication officer (NGC, Staff)							
2 To drive accountability online and media campaigns	Consistent quarterly campaigns for top of mind	No. of campaigns implemented	Execution of online and media campaigns Measuring impact	Project officers and Communication officers							
3 To build an engagement portal calling for action	Portal developed and functional	1 Accountability portal developed	Regular recruitment of tax accountability advocates online Alignment of the advocates with the middle class strategy	Project officers, Communication officer and NGC							
4.To Deepen participation in accountability networks	Participation in at least one accountability network	No of advocacy initiatives spearheaded through the network	Consistently mainstreaming the tax accountability agenda in the network(s)	Project Officer, NGC and Communication officer							



Strategic Objectives: Research, advocacy and Policy Influencing

Time frame										
Strategic Interventions	Indicators	Measure	Activities	Responsible person	Budget	2019	2020	2021	2022	2023
5. To revamp the brand of the organisation	Organisation's brand revamped	1 brand book developed	Ensuring that brand consistency is realised in all the organisation's work	National Coordinator and Resource Mobilisation Committee						
6. To develop the institutional communications strategy	Communications strategy developed	- 1 communication strategy developed	Deepening media engagement Organising targeted stakeholders engagement forums Social media engagement bolstered	Resource Mobilisation Committee (National Governing Council, staff						
7. To document success stories	Investment policy developed	No of investment policies No of income generating intervention	Development of an investment policy Review of investment policy & updating	Project Committee (NGC + NTA staff						



TAX JUSTICE

Tax Justice

In Kenya, the Government and the revenue authority have tightened the noose on national individual and corporate person in a bid to forestall unmet revenue target. Additionally, the civil society organizations have over the years focused on the expenditure side lost through corruption at national level.

However, evidence points to the fact that interventions must shift to the revenue side and most critically the role of multinational companies in eroding domestic resource mobilization. In Africa, commercial illicit financial outflows (IFFs) are the largest, followed by criminal flows and outright bribery, according to the High-Level Panel (HLP) Report on IFFs. This report estimates about \$50 billion of revenue to Africa is lost through trade mispricing. The HLP Report outlines that the GDP in Africa has the potential to increase by 16% if IFFs are addressed.

Failure to address the IFF means that the burden of paying tax continues to be borne by the poor and that public services that the poor depend on are neglected.

NTA will position itself to participate and influence discussions on domestic resource mobilization (DRM) at country, regional and international forums. NTA will also contribute to framing of national discussions on DRM in line with the Addis Ababa Action Agenda and Africa mining Vision. This is important as Kenya recently discovered oil and other extractive resources and the changing economic landscape due to disruptive technology and thus Kenya must adapt without compromising on its revenue base. Additionally, the distinction between the global south and north is diminishing as technology disrupts this line. Consequently, the “developing countries” must adapt and safeguard their taxing rights.

Outcome

Strengthened resource mobilization at National and county level.

Strategic Intervention

- Advocating for enhanced domestic resource mobilization at County and National level
- Amplifying the need for equitable allocation of public resources informed by need based evidence
- Review of laws and policies at national and county level
- High level Meetings with duty bearers to advocate for adoption of key policies



Strategic Objectives: Tax Justice

Time frame										
Strategic Interventions	Indicators	Measure	Activities	Responsible person	Budget	2019	2020	2021	2022	2023
1. To undertake comparative analysis research on the tax raising measures in Kenya	Publications produced and shared by stakeholders Recommendations taken up by policy makers to strengthen tax systems Advocacy campaign to share the findings and recommendations from the report	No of publications No of recommendations from the report taken up by policy makers No of advocacy campaigns undertaken	Research conducted Development of data collection tools Data collection Dissemination of findings to stakeholders Publication of the report Advocacy campaign using the report findings and recommendations	Project Officer Consultant						
2. To undertake advocacy to address tax justice concerns in Kenya	No of Campaigns undertaken Memos submitted to policy makers No of recommendations taken in by policy makers in	3 campaigns undertaken both Online and offline No of memos submitted to policy makers	Online and mainstream media activities undertaken in partnership with relevant stakeholders. Measuring impact Draft memos shared with relevant policy makers	Project Officer comms* Officer						



INSTITUTIONAL CAPACITY STRENGTHENING

To assess capacity, it is necessary to focus on organizations in their context. No organization and no network of organizations function without constantly being influenced by the context, and at the same time influencing it.

Organizational survival and growth depend on adapting to and influencing the changing environment, as well as on producing outputs that are valued by external stakeholders – which again enables the organization to obtain resources.

Within this strategic period, NTA projects to strengthen its governance, administration, human resources, financial management, organizational management, program management and project performance management. We have taken lessons on board, from the last strategic plan and seen new opportunities within that period. Consequently, this plan provides a road map on how NTA will position itself for more impact and relevance to its stakeholders.



STRATEGIC THEME: ORGANISATION EFFICIENCY AND SUSTAINABILITY

Strategic Programmes: Institutional Capacity Strengthening

						Time frame				
Strategic Interventions	Indicators	Measure	Activities	Responsible person	Budget	2019	2020	2021	2022	2023
1. To establish performance management system for implementation of the strategic plan	Work plan developed	Developed in 6 months	Development of annual work plan	All staff						
	Sub concept notes developed before projects	One week before projects start	Develop sub-concept note for project activities	All staff and Finance						
	Report of the SP review		Reviews of the SP (Mid-year, annual and end of term)	ALL, Board						
2. To automate the accounting and reporting system for proper management of NTA's resources	Job advert, employment contract		Hire an IT personnel	Finance and secretariat						
			Development of automated system by the IT staff	IT personnel						
			Monitor the implementation of the automated system	Finance and IT						

STRATEGIC THEME: ORGANISATION EFFICIENCY AND SUSTAINABILITY

Strategic Programmes: Institutional Capacity Strengthening

Time frame						
Strategic Interventions	Indicators	Measure	Activities	Responsible person	Budget	
3. To monitor compliance of HR, procurement and finance manuals/systems/standards	Time sheets developed	Track time sheet	Review the existing HR, finance and procurement manual	Finance Officer		2019
	Manuals disseminated	No. of staff trained	Train and disseminate manuals to staff	Finance and secretariat		2020
	Popular versions of HR, procurement and finance manuals developed	Feedback from staff	Develop a popular version of the HR, procurement and finance manual for staff and HR	Finance Officer		2021
	Review meetings reports		Review meetings with staff to gauge compliance-virtual/physical meetings	Finance Officer		2022
	Management letters	Asset register	Serialization of NTAs assets	Finance Officer		2023
	ToRs		Hire an external auditor	Finance Officer & secretariat		
	Personnel files	Updated personnel files	Proper filing/archiving of HR-staff files, procurement and financial data	Finance Officer		
	Audit reports developed and shared with staff and board		Annual audits			



STRATEGIC THEME: ORGANISATION EFFICIENCY AND SUSTAINABILITY

Strategic Programmes: Institutional Capacity Strengthening

Time frame					
Strategic Interventions	Indicators	Measure	Activities	Responsible person	Budget
4. To develop and submit financial and activity reports	Online tool		Develop an online activity and finance reporting template	IT and Finance	
	Online tools		Submission of activity and financial reports(a week after activity)	IT and Finance and All staff	
	Online tools	No. of reports submitted	Quarterly submission of reports	IT and Finance & All staff	
	Social media portals (Facebook, twitter, Instagram, website)	No. of stories uploaded	Develop success stories from the activity and quarterly reports and upload on social media and website to showcase NTA's work	All staff	

STRATEGIC THEME: ORGANISATION EFFICIENCY AND SUSTAINABILITY

Strategic Objectives: Institutional Capacity Strengthening

Time frame					
Strategic Interventions	Indicators	Measure	Activities	Responsible person	Budget
5. To retain our current long term donors	Number of donors retained Specific requirements for each donor identified	No. of reports No of Current donors retained	Timely submission of quality reports to donors Identify specific requirements of each donors and their areas of interest and ensure alignment	National Coordinator, Finance and All staff	2018 2019 2020 2021 2022
6. To develop a resource mapping and mobilization strategy to attract new long term funding	Resource mapping and mobilization strategy	- No of resource mapping and mobilization strategy developed - No of proposals submitted to potential donors	Development of a resource mapping and mobilization strategy Developing proposals	Resource Mobilisation Committee (board, National Coordinator, All staff)	
7. To develop an investment policy to guide income generation interventions	Investment policy developed	No of investment policies No of income generating intervention	Development of an investment policy Review of investment policy & updating	Resource Mobilisation committee (NGC, National Coordinator + All staff)	
8. To source for institutional capacity development funding	Funding sources mapped Proposals sent out	No of donors No of successful proposals	Mapping funding sources Compiling proposals and submitting to potential donors	Resource Mobilisation committee (NGC, National Coordinator and All staff)	



STRATEGIC THEME: EFFECTIVE BOARD AND WORKFORCE

Strategic Objective: Institutional Capacity Strengthening

Time frame										
Strategic Interventions	Indicators	Measure	Activities	Responsible person	Budget	2019	2020	2021	2022	2023
9. To establish and operationalise a staff performance and initiative reward system	Number of staff appraisals conducted	Appraisal Reports	Develop staff appraisal tools	Human Resource Manager						
	Number of initiatives Rewarded		Train staff on how to use appraisal tools							
	Number of trainings conducted		Conducting Staff Appraisals and Evaluations							
10. To establish and monitor a flexible engagement system that taps on talent and expertise	Number of promotions	Promotion Letters	Develop and monitor an engagement manual	Human Resource Manager						
	Number of career advancements actualized									

STRATEGIC THEME: EFFECTIVE BOARD AND WORKFORCE

Strategic Objective: Institutional Capacity Strengthening

							Time frame			
Strategic Interventions	Indicators	Measure	Activities	Responsible person	Budget	2019	2020	2021	2022	2023
11. To revitalize the board committees (open membership to non-members)	Number of new board committees formed	Board meetings	Form committees on new areas	Board Chair						
	Number of diversified expertise board members included in board committees		To review and monitor compliance of the board manual							
12. To grow and develop staff base to cater for Strategic Plan needs	Number of training events	Training reports	Train staff	HR						
	Number of key positions filled	Recruitment reports	Hire more staff to fill new positions.							



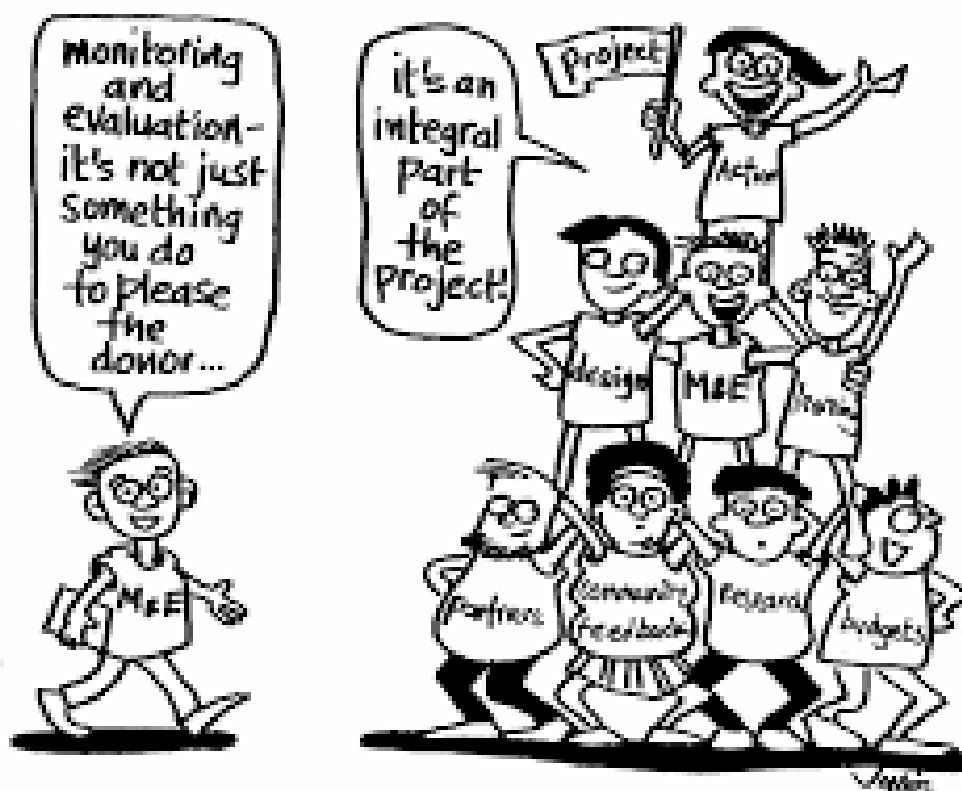
MONITORING, EVALUATION, REPORTING AND LEARNING

Immense time and support has gone into this strategic plan and to fully appreciate this effort, calls for full implementation of the plan. Monitoring, evaluation, reporting and learning is key and the NTA has prioritized it.

This section provides the monitoring, evaluation, reporting and learning framework for the organization that will ensure implementation is on track.

The MERL role will be mainstreamed and all the project officers are in charge of MERL. However, the monitoring and evaluation officer is the focal person at the organization level with the National Coordinator offering overall support.

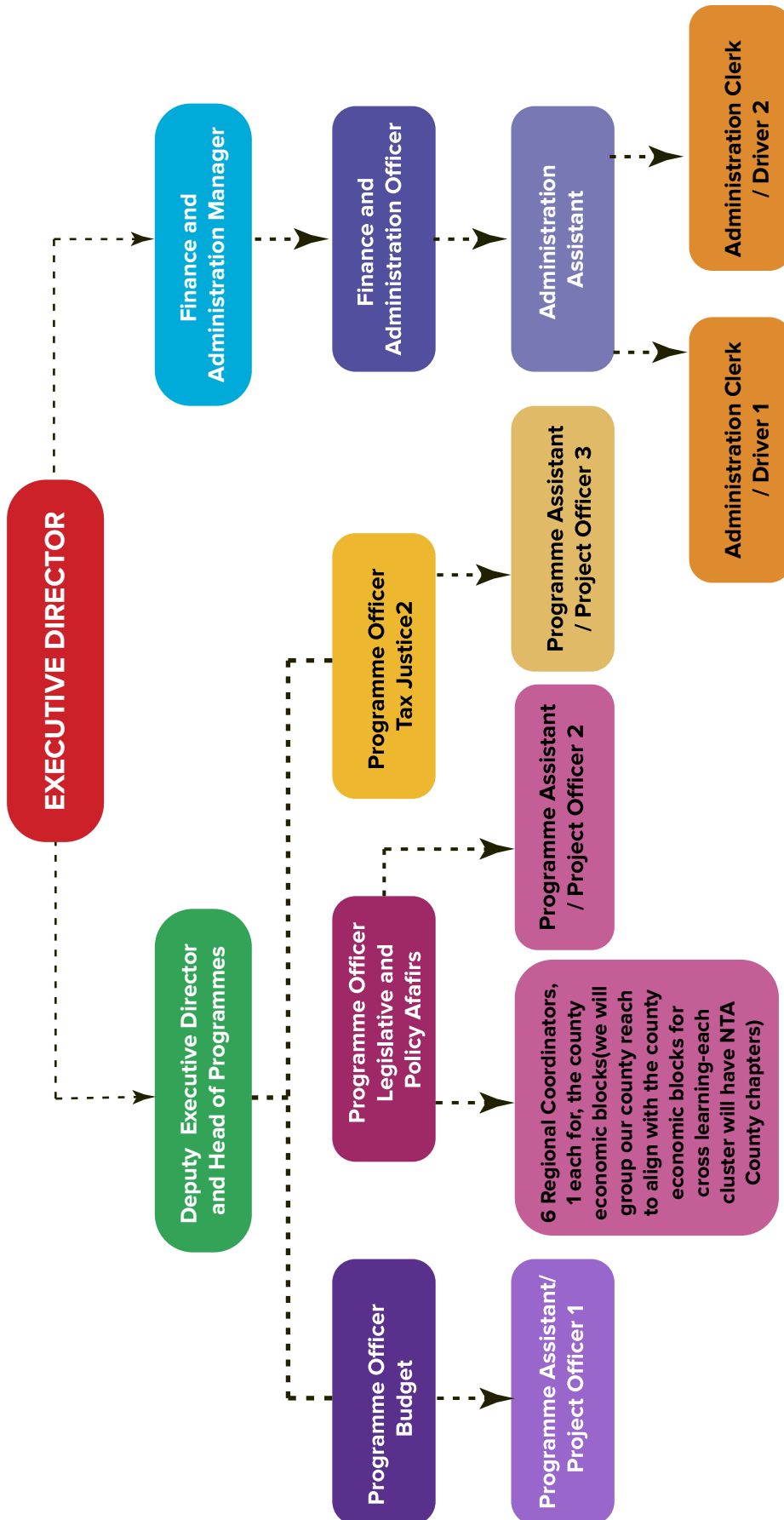
Monitoring and Evaluation officer and the National Coordinator shall ensure that a performance management system is implemented, actual performance is measured against agreed targets at all levels and feedback provided to key actors in the implementation. MERL shall be embedded in each project for the strategic plan to be effectively implemented. The project officers shall ensure that strategies are implemented, performance is measured, progress reports are made, discussed and corrective action taken where necessary.





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ORGANISATIONAL STRUCTURE





Daphton Court, Riverside Drive. House No. A6
P.O. Box 4037-00506 Nairobi, Kenya
Phone: +254-701-946557 / +254-734-500940
E-mail: admin@nta.or.ke