EXPLORING THE USE OF THEATRE FOR DEVELOPMENT FOR TAX EDUCATION

M.ASTER OF ARTS (THEATRE AND MEDIA COMMUNICATION FOR DEVELOPMENT) THESIS

CAROLINE NKHOMA

UNIVERSITY OF MALAWI

FEBRUARY 2023

EXPLORING THE USE OF THEATRE FOR DEVELOPMENT FOR TAX EDUCATION

M.A. (THEATRE AND MEDIA COMMUNICATION FOR DEVELOPMENT) THESIS

By

CAROLINE NKHOMA

BAH-University of Malawi

Submitted to the Department of Fine and Performing Arts, Faculty of Humanities, in partial fulfilment of the requirements for the degree of Master of Arts Degree in Theatre and Media Communication for Development

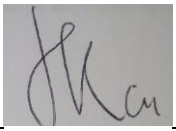
University of Malawi

February 2023

DECLARATION

I declare that this dissertation is my own, unaided work except where due reference is made. I submit this work in partial fulfilment of the requirements for the degree of Master of Arts in Theatre and Media Communication for Development at the University of Malawi. It has not been submitted before for any degree or examination at any other academic institution.

CAROLINE NKHOMA



Signature

28th February 2023

Date

CERTIFICATE OF APPROVAL

I declare that this dissertation is from the student's own work effort. Where she has used other sources of information, she has duly acknowledged the source. This dissertation is submitted with my approval.

Supervisor : **Sharifa Abdullah, PhD.**

Signature : SAbdulla

Date : **28^{th} February, 2023**

2^{nd} Supervisor : **Mufunanji Magalasi, PhD.**

Signature : ....

Date : **28^{th} February, 2023**

To my children, Yamikani, Delline and Keone -Siphosethu; Not even the sky is the limit – Believe in God!

ACKNOWLEDGMENTS

I would like to thank God, the almighty for the gift of life, guidance, provision and utmost emotional support throughout my studies without whom all efforts would have been in vain.

Special thanks should also go to the following, my research supervisor, Dr Sharifa Abdulla, for her academic guidance and assurance that I would make it at a time I wanted to give up; she extended a hand a pulled me up. God bless her. To my classmates who always provided the push for all the class members to graduate, an awesome team, and special thanks to Vitumbiko Gwambaike, we pushed together.

To all friends who provided emotional and financial support, I do not take you for granted. To the Commissioner General and Malawi Revenue Authority for granting me the scholarship to undergo this study. To my parents and siblings, all of whom kept checking on me and pushing me to work hard.

God Wins!

ABSTRACT

The use of theatre to promote social change is increasingly becoming a normal practice in most countries in Sub-Saharan Africa. The preference for this mode of communication is based on its economic implications for accessibility, execution, and sustainable benefits. The study explored the potential of using theatre, and in particular Theatre for Development (TfD), to conduct tax education. Using ethnography of performance and critical performative pedagogy, the study explored Chikolosa village in Mwanza district and discovered that using Theatre for Development (TfD) to teach people about taxes helped them understand tax information as individuals and as a community at large. TfD also equipped them with the knowledge that they are able to share with others, enlightening them on their role in the process of tax revenue mobilization.

Table of Contents

LIST OF FIGURES

ABBREVIATIONS AND ACRONYMS

TFD - Theatre for Development

TPE - Taxpayer Education

MRA - Malawi Revenue Authority

CHAPTER ONE

1.1 Introduction

Theatre for Development is a process of creation a drama piece that is informed from the community's active involvement in identifying development problems, analysing and communicating them through theatre in order to solve them, (Mlama, 2002). From the 1970’s through the 1980’s to now, theatre for development (TfD) has proven to be an effective participatory tool for communication. It has been used to advocate for social change in development areas such as health, education, agriculture and others. In Malawi, the tax administration known as the Malawi Revenue Authority (MRA), which is mandated to collect, assess, and account for tax revenue, uses theatre as one of the ways of conducting taxpayer education in order to empower the public with tax information and achieve compliance. Themed theatre pieces are produced and performed in public rallies, recorded and broadcast on radio and television. Aknes (2011) defines taxpayer education as a method of educating people about the whole process of taxation and why they should pay taxes. These issues include knowledge of uses of taxes, types of taxes, new tax reforms, effects of tax evasion, making payments and filing of tax returns among others. These initiatives are aimed at equipping taxpayers with information to yield compliance. Gitaru (2017) defines compliance as referring to fulfilling all tax obligations as required by the tax laws of the country. Tax compliance is the modern approach to driving revenue collection. Madonombe (2018) argued that one of the factors affecting taxpayer compliance level is the lack of understanding of taxation and tax laws, which causes non-compliant behaviours among taxpayers and this necessitates the need to employ education initiatives to a targeted audience to provide the necessary information. The tax education initiatives take place using communication channels such as print media, electronic media, online media and e-communication, social media, sensitization meetings and theatre. This essay, therefore, intends to investigate, how TfD can be used for tax education.

This chapter will discuss the justification to carry out the study, it will locate the topic within the development communication discourse by analysing related literature and pointing out the gap that this study intends to fill.

In this chapter and chapters to follow, I will use the following terms and their corresponding meanings. Tax is the compulsory levy imposed by the government on income, expenditure or capital goods, (Gitaru 2017). Compliance means fulfilling all tax obligations and requirements, Taxpayer education means teaching or empowering people with tax information; activators mean the members of the community who were selected to be part of the team that came up with the performance, the audience means those watching drama; joker to refer to the actor who calls the audience to make contributions during the live performance and moderates the play; by consientisation to mean a process of becoming aware of issues affecting oneself, the community and taking an active part to solve them.

1.1. Problem statement

Tax collection is challenged in the context where there is tax evasion, corruption and low compliance level, as a result, most revenue escapes the tax net. Taxpayers' failure to comply with tax obligations diminishes the mobilisation of resources required by the government to deliver public services effectively (Cumming, 2007). In 2011, for example, non-compliance costed governments about 5.1% of the Gross Domestic Product (GDP) worldwide (Gitaru, 2017). Like in any other developing country in the Sub-Saharan region, Malawi is also hit by tax evasion, which drastically affects the tax base and revenue collection. For instance, in 2018, there were cases relating to the smuggling of some taxable goods (vehicles, beers, oils) through uncharted routes (MRA,2018). Such instances demonstrate the need for tax administrations to find the best strategies, which can assist in enhancing voluntary tax compliance among taxpayers to raise sufficient tax revenue vital for the development of the economy and provision of public services.

Scholars like Azubike (2009) argue that the major problem leading to lower tax compliance levels is taxpayers' lack of information and enlightenment on the provisions of the various tax laws. To curb non-compliance, tax administrations conduct taxpayer education using communication tools such as print, electronic, social media, sensitisation meetings, public awareness platforms, and theatre in order to provide tax information to the public.

The influx of technology is, however, changing the communication platform. In Africa, access to the internet and tools that facilitate online interaction is much of a luxury and not accessible to a big portion of the population. The 2019 National survey on Access and Use of Information and Communication Technologies by Households and Individuals in Malawi indicated that the use of Radio per household is 43%, the use of Television per household is 11.6%, the use of mobile phone per individual is at 43.2% and access to the internet per individual is at 10%. Further to that, at least 90% of the respondents indicated that the reason for not owning electronic gadgets is that they could not afford them. These statistics, therefore, suggest the need to use another communication platform to reach the remaining 50% population that cannot afford electronic gadgets or the internet. Theatre, on the other hand, is one communication tool which is easily accessible to the masses and does not require the use of sophisticated electronic gadgets. It therefore could be an effective tool for tax education in Malawi based on the survey on the use of ICT by households in Malawi. It is the challenges presented by the use of ICT platforms for communication in Malawi, that ignited this study, which aimed to explore the use of a particular theatre approach to conduct tax education.

Many studies that have conducted are directed towards examining the impact of tax education on tax compliance, however, not much has been done to analyse how the communication tools can be used in conducting taxpayer education. In order to effect tax compliance through tax education, the communication platforms have to be contextualised and targeted to maximise the impact of the messages to influence change, hence the purpose of this study. Theatre is one of the communication tools that is used for tax education, however within the theatre discipline itself, the participatory approach is a recommended in empowering people with information for social change. Therefore, this study will focus on exploring how theatre for development can be used for taxpayer education.

1.2. Research Objectives

In this study, I intend to explore the use of theatre for develop to conduct tax education. The main objective of the study is to explore how the process of TfD can be used for tax education.

1.3.1. Specific Objectives

Specifically, the study intends to find out the following;

a) Establish the level of tax awareness in the community
b) To explore how the process of TfD can be used to conduct tax education
c) To explore best practices in using TfD for tax education

1.3. Significance of the study

The findings of this study will inform tax administrations in Africa on the adoption and use of theatre for development as a communication tool for conducting tax education. It will inform whether the use of theatre as a communication tool for taxpayer education is suitable and how it can be used effectively. It may foster studies in the analysis of other media tools that are used for taxpayer education to find out if they are effective.

1.4.Literature Review

This literature review looks at the developmental areas where theatre has been used as a communication tool and proven effective. It also examines how tax administration uses different communication platforms for tax education as well as evidence of the impact that tax education has on tax compliance. It then reviews an evaluation of how the taxpayer is conducted in Sub-Saharan Africa and how it has performed on tax compliance. The review will also look at the analysis of tools that have been used for taxpayer education in other revenue administrations.

1.5.1 The importance of tax education on revenue collection

Taxpayer education is a set of communication strategies that are implemented with the objective of equipping taxpayers with adequate information that will enable them to comply. In Nigeria, Olowookere & Fasina (2013) made a study in Lagos Nigeria amongst 250 taxpayers on the impact of taxpayer education programs on tax payment compliance by investigating two hypotheses. The first was, knowledge of tax evasion opportunities has no significant influence on taxpayer compliance behaviour and the second was, education on tax revenue accountability has no significant influence on taxpayer compliance behaviour. Their findings showed that tax education programs focus on enlightening taxpayers' on the socio-economic implications of tax evasion opportunities and that transparent and accountable use of tax proceeds has a significant influence on taxpayers' voluntary compliance. They also found that taxpayer education is an important ingredient in any efficient tax administration as it enhances the level of tax knowledge among taxpayers. They contended that taxpayers should be able to understand the tax rules for computations by which they are to be taxed and that these tax rules should be simple, understandable and clear in order to enhance tax compliance. This will make taxpayer education enhance the level of voluntary tax compliance and reduce tax evasion. This study points out specific areas in which tax education made an impact namely tax evasion, knowledge on uses of tax proceeds and computation of taxes.

Mascagni et, al (2019) studied the effect of taxpayer education on knowledge, perception and compliance in Rwanda. Their findings indicated that the taxpayer education program was highly effective but that more needed to be done to increase its reach, which was found to be limited.

In Kenya, Gitaru (2017) conducted a study to find out the effect of Taxpayer Education on Tax Compliance. The findings established that taxpayer education had enhanced Revenue collection through an enhanced public-level understanding of various taxes, reduction of tax evasion and ease of filing tax returns by taxpayers. One of the study recommendations was that The Kenya Revenue Authority needed to formulate measures to increase the participation of taxpayers in tax issues.

In Malawi, Chiumya (2006) found that Malawi's bad tax culture is the main issue that also impacts tax compliance in his research on countering tax invasion in Malawi in 2006. Tax evasion is also facilitated by a bad tax culture. Both taxes and the way they are administered are despised in Malawi, as they are everywhere else. However, the situation in Malawi illustrates how much of this unpopularity is caused by a lack of public awareness of taxes. He observes that there is a need for improvement despite the programs that MRA Taxpayer Education already offer.

1.5.2 Development Communication

Servaes (2008) explains the notion of development communication as the sharing of knowledge aimed at reaching a consensus for action that takes into account the interests, needs and capacities of all concerned. Media tools are used to disseminate messages that support the development goals. There are two models in development communication; diffusion and participation.

Everett Rodgers pioneered the diffusion model in 1962 and regards behaviour change as the goal of a communications campaign, and aims to persuade individuals to change their behaviour by providing them with information. On the other hand, the Participatory approach holds that development communication is not a vertical process of information transmission from the knowledgeable to the less-knowledgeable, but rather a horizontal process of information exchange and interaction (Morris 2018, p 4).

The diffusion model has been criticised because of its lack of involvement of the people it aims to help to change. Joseph (2004) argues that the "top-down" approach does not take cognisance of the development priorities of the recipients. It does not recognise that recipients of development are capable of initiating and executing development programs and projects and ignores cultural differences between the development beneficiaries. Development communication uses different mediums to support the development objectives, one of which is Theatre.

1.5.3 Use of Theatre as a communication tool

The use of theatre as an educative tool for social change is a global trend in developing countries (Kerr D: 1995). Mda (1993) argued that the use of theatre in communication has the potential of being a democratic medium in which audiences may play an active role, therefore, producing and distributing messages. He argues further that, theatre is capable of integrating indigenous and popular systems of communication that already exist in rural areas, and that it is a cost-effective tool since all it requires is human resources which are plentiful in rural areas. Its effectiveness also emanates from its use of interpersonal channels that have been found to have more impact than other media channels electronic and print.

In theatre practice as a discipline, there are two broad categories of performance that exist: conventional and theatre for development or participatory theatre. Conventional theatre is the pre-packaged plays that are exhibited by either professional or amateur performers before an audience in a defined performance space, popularly known as a theatre building, and which separates the actors on stage from the audience in the auditorium.

Most of the productions in this category are imaginative creative drama pieces that often dwell in the world of fantasy with an emphasis on aesthetics and programmed conventions, (Ebewo, 2017, p 77). This type of theatre is where professional actors produce and show a piece of theatre that is generally one-way directed to an audience. The actors pass on a message to the audience, with little scope for the audience to become involved and frequently with minimal follow-up after the project. Other scholars have referred to this kind of drama as straight drama (Kamlongera 2005), or Theatre as Product (Epskamp, 2006), because of its focus on the performance as the main output without regard to the effect that the whole process of coming up with at the performance can yield.

On the other hand, theatre for development which is at the helm of this study is quite the opposite of conventional theatre. it advances principles of democracy, advocating that the production of a play be a collaborative effort by the community. The community should come up with the idea of the play and the whole community should watch the presentation as active participants contributing to the advancement of the play's plot and subject matter.

Taylor (2003) states:

> *Participatory theatre teaches community members to teach others and helps communities process issues which directly impact them. It can also raise awareness of issues, pose alternatives, heal, challenge contemporary discourses, and voice the views of the silent or marginal In applied theatre work, artists generate scenarios and create opportunities for the community to respond to their pain through theatre work. Community theatre is an applied theatre where individuals connect with and support one another, and where opportunities are provided for groups to voice who they are and what they aspire to become. The applied theatre becomes a medium through which the storytellers can step into the perspectives of others and gain entry points to different worldviews.*

The modes of theatre under theatre for development include popular theatre, propaganda theatre, case drama, a developmental theatre forum, political theatre and Community-Based Theatre, (Kamlongera 2005; Plastow 2014; Prentik 2015). These scholars argue further that what is central to the concept of TfD is the participation of the people affected through realising their problem and discussing solutions thereby, raising consciousness, while using their languages and/or other cultural arts such as song, dance, idioms etc. Abah (2006) observes that what has generally become known as Theatre for Development (TfD) is the theatre that addresses community issues and problems using the people's language and art forms as media of expression.

The Tax administration in Malawi uses conventional theatre to teach the public about taxes. On one side, it represented a reaction against a theatre that became a commodity only accessible to a minority. The isolation that owes from being an elite entertainment, that loses the relationship with the people, a characteristic of theatre’s origins, suffocates theatre life, (Nogueira 2010,106).

According to Epskamp (2006), this top-down model is a characteristic of private enterprise and state regimes working alongside hierarchical government principles. Decision makers at the top identify and develop projects for beneficiaries who may be consulted in the initial stages if at all. Kidd (1984) observes that the messages conveyed through these information campaigns are prepared by experts and disseminated across the country to a passive audience. The objective is to encourage the adoption of a specific solution in line with what is seen as “people's needs”, as identified by the program implementers. This diffusion theatre approach poses the same challenges which scholars such as Joseph (2004), observe that, while groups of the public can obtain information from impersonal sources like radio and television, this information has relatively little effect on behavioural change. It is through these challenges that Theatre for Development came about and become a preferred communication tool for development.

1.5.4 Other communication platforms used for tax education in Sub-Saharan Africa

Revenue authorities in the sub-Saharan region use a number of initiatives to increase the knowledge of taxpayers based on the associated benefits this has on increasing compliance. The modern approach in tax administration advanced that increase in compliance through enforcement and other more interactive approaches encourage taxpayers to voluntarily comply. A number of scholars in this region have studied how different communication tools are used for that education and their impact.

Pere (2019) conducted a study to determine the relationship between the communication channels and the tax compliance of small taxpayers in Nairobi. She looked at communication channels such as print, electronic and sensitization programs. She concluded that all these channels influenced the positive compliance of small taxpayers and recommended that sensitization meetings be used more as compared to the other platforms.

Malawi Revenue Authority (MRA) Perception Survey report (2015) examined the use of meetings or seminars for taxpayer education. Respondents were asked if they ever participated in a training/education awareness and development program conducted by MRA. The result was that 53% of the respondent indicated that they had never attended any of the seminar programs organised by MRA to educate taxpayers. This indicated the ineffectiveness of using the seminars for awareness of tax information.

Misra (2004) conducted a study on the use of the electronic platform for tax education in South Africa. She analysed the use of TAX Interactive (TAXi), an online interactive platform that interfaces taxpayers and the tax administration. The study concluded that electronic form taxpayer education positively influences tax compliance among SMEs.

1.5.5 Use of theatre for tax education in Sub- Saharan Africa

Mascagni and Fabrizio (2018) looked at the use of edutainment in taxpayer education and argued that tax edutainment is well-developed on the African continent, and other countries can learn from their experience of engaging citizens in a creative way. They give an example of a Nigerian television tax soap opera called 'Binding Duty', which has been watched by 80 million people. Another opera known as Tax Matters in the same country is aired on YouTube. There are also radio programs on taxes that are aired. In Rwanda, a weekly program has been broadcasted for 8 years from the time they conducted their study. In Zambia, there is a tax program that is aired on the radio. They proposed further that no other evaluation has been conducted to specifically look at the impact of these programs in Zambia or elsewhere.

In Malawi, the Malawi Revenue Authority uses theatre to conduct tax education. The organisation hires drama groups through a government procurement procedure which is based mainly on price factor and the selection of the service provider is on the lowest bidder basis. Once the supplier is identified, they are provided with a brief of the messages required to be disseminated. The drama group then develops a script that is vetted by the organisation and once approved a performance is created, (MRA 2011). These drama pieces are aired on television or radio as pre-recorded programs or performed in open spaces during tax education public rallies.

The model being used is message based where the organisation decides on the content, produces a brief and gives it to the drama group which produces a play and presents it to an audience. Plastow (2014) refers to this approach as an instrumentalist in nature, posing that it seeks to tell people what to do rather than engaging in dialogue from the starting point of the community rather than the funder. These projects fail to see the participants as equal human beings who have minds and knowledge that they can bring to bear, who should be acknowledged, and who will only be able to fulfil their potential as creative, thinking beings if art starts to engage with the debate, thought and creativity. Chisiza (2007) also faults this kind of approach arguing that it limits the process of finding out how issues are perceived by the target communities. He argues further that, although drama groups are used the issues they engage with are predetermined by project goals. According to Chinyowa (2007), the performance results in a ‘showy spectacle’ as the community can only speculate on what they will have seen as a guideline for action with no or little evidence of action. This gap in process and implementation gave birth to participatory approaches to theatre.

1.5.6 Why TfD?

This participatory theatre approach aimed to break down conventional theatre and art, change the relationship between audiences and art and support social change and enhance development (Sloman, 2011). This approach aims at building initiatives towards social change by using performance as a communication process rather than one oriented towards communicating development content. In theatre for development, therefore, theatre becomes a forum through which local people critically analyse development issues at hand, linking effects to causes, thereby attaining mental liberation or consientisation, (Kamlongera, 1988, 2005; Mda, 1993).

TfD builds on straight theatre but goes further to provide an active way for the audience and community to identify problems, analyse and then together discuss how change can happen. This was influenced by the pedagogy philosophy of Paolo Freire where the communication process should be participatory and democratic in order to emancipate the victims through an ongoing process of reflection.

Dagron (2001) emphasises that the main advantage that TfD has in participatory communication is the power to initiate a dialogue within the community, which can evolve into a learning process. Thygarajan (2002) argues that this form has a greater potential for a high level of participation through the involvement of people affected from the beginning of the process up to the end. This entails that the active participation of the community in identifying and analysing their development problems before the decision on action to solve them creates a sense of ownership in the development programs, which ensures the sustainability of development projects. Kamlongera (2002) echoes that TFD facilitates community inclusion and participation, which transforms them into active agents of change, in the creation of better social arrangements. According to Durden (2011), this communication model utilised allows for dialogue and the negotiation of meaning where participants can share ideas and come to a consensus as to what they understand by the concepts being explored. Questions about what participants understand as development, where they see a need for it, and how they can implement changes that will bring about that development can be addressed through participation.

However, there is limited literature on the use of theatre for tax education by other tax authorities within the sub-Saharan African region. Despite being implemented on the ground, there is little to show on how theatre practices can be used for effective tax education programs.

The study departs from the findings that communication initiatives taken to empower taxpayers with tax information improve compliance, which is a prerequisite for growth in revenue collection. Learning from the challenges of straight theatre and the attributes that TfD has in empowering social change, this study aims to investigate how theatre for development can be used to conduct tax education in order to yield compliance which directly affects revenue tax collection.

1.5. Theoretical Framework

The study employed the theoretical framework of critical pedagogy which was influenced by the works of Paulo Freire and Augusto Boal. This framework employs a participatory approach to creating critical consciousness and promoting change in individuals and society, (Odhiambo 2004, p). In development communication, Manyozo (2008) describes the participatory communication approach to refer to community-based engagement approaches through which development stakeholders employ participatory communication in order to author development from below. The principles that underline this framework include participation, dialogue, consientisation and sustainability.

When critical pedagogy combines with performance approaches to carry out social change, they are referred to as Critical Performative Pedagogy (CPP). Emphasizing the knowledge gained through the experience of the performance process, CPP plays the role of bringing dialogue during the whole process and involves participants as a source of information and ideas, enabling the process to achieve the set objectives. (Louis 2002, p 7). This approach then becomes applicable to the analysis of the use of Theatre for Development for tax education.

Kamlongera (2005) describes Theatre for development as a group of methodologies, which strategically and consciously employ song, drama and dance as modes of sensitising and empowering communities to improve their status quo. He argues further that, various terms are used to refer to TfD, such as popular theatre, propaganda theatre, case drama, a developmental theatre forum, or sometimes, political theatre. In agreement with this view, Plastow (2014) posits that TfD is a convenient catch-all term, whereas others have referred to Popular Theatre, Community-Based Theatre and, more recently, Edutainment or E-E. Mlama (2002) prefers to use the term Popular Theatre and refers to it as a process of theatre creation emerging from the community's active involvement in identifying development problems, and analysing and communicating them through theatre to solve them.

While different scholars have defined the concept of TfD using differing articulations, they agree that all these methodologies share the education philosophy of Paolo Freire, a Brazilian scholar. In his book pedagogy of the oppressed, Freire advanced a participatory model of education which he called Problem Posing technic in contrast to what he called the banking mode of Education. He argues that problem-posing education ignites the creativity of the people and activates their consciousness to change their oppressive situations, (Freire 2005, 78).

The process of TfD involves the participation of the people affected by realising their own problems, discussing solutions thereby, raising consciousness, while using their own languages and/or other cultural arts such as sing, dance, idioms etcetera. It creates a platform where oppressed people are empowered to speak about their oppression. In agreement with this view, Abah (2006) writes that what has generally become known as Theatre for Development (TFD) is the theatre that addresses community issues and problems using people's language and art forms as media of expression. Theatre for Development, therefore, is a way of using theatre as a tool for community mobilization, consientisation, awareness and education to enhance development.

To analyse and evaluate if the project achieved its purpose, a framework for analysis known as the 3 R model adapted for Herrington (2016) was used. This is a framework used for the analysis of a participatory theatre project. This framework takes further the participatory theatre approach from just a mere communication tool but with evidence of its efficiency in enhancing social change within communities. Through these lenses, I was able to recognise the efficiency of TfD to initiate social change at an individual and community level. The 3R model is a three-legged model which is used to evaluate a participatory theatre project for social change which aims to look at Reach, Response and Relevance.

1.7 Methodology

The research took place at Chikolosa Village, Traditional Authority Masokosa in Mwanza district. The area was selected because it borders Malawi and Mozambique which means that there are a lot of inter-border commercial activities that take place which attract payment of tax. MRA has an office there that collects taxes as well as facilitates trade.

The study aimed at exploring the use of TfD for tax education. The study was qualitative and adopted a descriptive design. A descriptive design is useful when not much is known yet about the topic or problem. This is because it allows the description of the state of affairs as it exists, it is useful when not much is known about the problem. Before researching why something is the way it is or why some things happen the way they do, one needs to understand how, when or where it happens. Welman, Kruger & Mitchell (2005), state that descriptive studies are not only restricted to fact findings but may often result in the formulation of important principles of knowledge and solution to significant problems. They are more collections of data as they involve measurement, classification, analysis, comparison and interpretation of data. The reason for opting to use this design in this study is because it adheres to the view that only factual knowledge gained through human observations, including measurement, is trustworthy.

The study also used an ethnographic approach which entails becoming fully immersed in a particular community or organization. This qualitative research approach allows one to get a glimpse of a people's culture, traditions and social dynamics, hence allowing one to understand their behaviours and attitudes. When applied to the study of an artistic medium, it is called ethnography of performance. According to Chinyowa (2005), this is a process-based and participatory research methodology which can be used to investigate an artistic medium that has close links with people's experiences. This approach entails involving the community in all its stages from inception to implementation through a theatrical process of research, analysis of research findings, prioritisation of problems, devising of a theatre piece, and its performance and post-performance report.

There was a team of three TfD experts (including the present author) and 8 selected members from the village. These went through a workshop process on basic TfD skills that equipped them to research issues of taxation and come up with a performance that addressed the issues raised by the community during the research.

1.7.1 Data Collection Methods

The beginning of the TfD project up to the performance and post-performance was a method of collecting data. From the start, data was collected from the training session where the selected members of the community were trained. the methods of collecting data were participatory to make sure that both parties participate in the discussion.

This process unearthed their knowledge gaps in tax issues. Informal discussion guided by a semi-structured questionnaire was used to solicit information from the community. The questionnaire guideline indicated pointers regarding finding out what people know about taxes. The descriptive design also takes use administration of the questionnaire and it is most suitable to collect information about people's attitudes, opinions, habits or any of the variety of education or social issues Interviewers used their phones to record conversations. Another set of data was collected through participant observation. Here, the interviews paid keen interest in the behaviours and actions that took place in the community as they were conducting informal interviews and living in the community regarding issues of taxes. Each researcher documented the information collected on notepads in order to journal experiences and information that will be useful during the process of devising a play. Videos and still pictures were also used in different stages of the production process of collecting information. During the performance, data were further collected through audience participation techniques of open-ups and the use of a joker. At the end of the performance, interviews with the larger community were conducted to assess post-performance knowledge acquired.

Another set of data was collected through desk review and secondary data from the internet, text books and organisation reports.

1.7.2 Study sample

A study sample is a population which will be used to gather data. According to Welman, Kruger and Mitchel (2005), a target population is the composition of people od items which the researcher would like to generalise the results. This study took place in Chikolosa village T/A Masokosa in Mwanza district and at large the whole community was a target population because there was an audience during and after the performance. Another set of data was however collected from some households where the researchers visited and conducted informal discussions in order to find out what tax issues are in the community.

1.8 Ethical considerations

The process of acquiring approval to research tax issues is bureaucratic. Approval was granted by the commissioner general of the Malawi Revenue Authority a day after research commenced. I, however was careful to follow the laid-out procedures for researching issues whose results may have an impact on the government. For instance, I sought to seek permission and consent from the village headman to conduct research in his area as well as from the participants and respondents. The respondents were made aware of the study. Plagiarism, fabrication, faulty data-gathering procedures, honesty and integrity are other ethical considerations that were adhered to during the study. Respondents remained anonymous.

This chapter aimed to build a case justifying the need to conduct the study. I have stated the research aim and objectives that were used to guide the field work. I have discussed the tools that are used in tax education, the relevance of that tax education to compliance and why compliance is vital to tax revenue collection. I have focused my analysis on the use of theatre and its different approaches and located it in the development communication area. The study further discussed why the approach of theatre for development has been preferred lately thereby aiming to locate and explore its relevance in tax communication. The analysis of literature in this study has exposed the gap in the literature of the lack of exploration of the use of theatre for development to create awareness on tax issues owing to limited study in this area. It reviewed theories and methods which were used to achieve the set research objectives.

1.9 Chapter Outline:

The study was organised under five main chapters.

Chapter one. This is an introduction chapter, it illustrates the background significance of the research, a review of literature on related previous work, research objectives, design and methodology, theoretical framework and significance of the study. The chapter ends with an outline of all the chapters contained in this dissertation.

Chapter two. This chapter discusses the process of creating a TfD project to conduct tax education. the project took place in Chikolosa village in Mwanza district. It concentrates on discussing the stages of implementation; training of participants as respondents and actors, the training workshop, problem identification, analysis of data and devising of the play.

Chapter three. This chapter gives a detailed review of the performance, audience participation and evaluation of the project.

Chapter four. This chapter discusses the limitation of the process of TfD for conducting taxpayer education.

Chapter five. This chapter is the final part of this report. It summaries the study and provides the conclusion of the study.

CHAPTER TWO

2.1.The Modus Operandi

In this chapter, I discuss the process I went through for the Theatre for Development project I undertook to explore how the process of TfD can be used to conduct tax education. I share my experiences in the intervention process that I undertook to create a TfD project for Tax education, providing procedures that I followed to develop and implement a TfD project for tax education.

The genesis of TfD performances in Malawi was around 1981 by Chancellor College Travelling Theatre at Mbalachanda. The performance was aimed at the dissemination of messages about health, education and agriculture. This was a result of the unsuccessful dissemination of information through communication channels such as radio and information education communication (IEC) materials whose access required one to be literate and economically able to purchase or own a radio. During the time, literacy levels were very low and very few people could afford to own radios. This necessitated use of alternative communication tools which would reach out to the masses and hence opted to engage theatre experts. The Chancellor College Traveling Theatre was opted for and they used TfD methodology to probe, stimulate and extract ideas from the communities. Here is what Chris Kamlongera describes for the Mbalachanda performance:

> *The starting point for the community mobilisation work was the collection of health data for the communities and their area from various sources, like hospital records, national statistics, research reports and journal articles, by the PHC team. Information so gathered provided a synopsis of the situation of health care in the area. This information was shared with the TFD team before it set out for the villages. The information also provided some benchmarks for future assessment of the impact of the mobilization work, (2005, p 446)*

After the performance in Mbalachanda, the field began growing and has continued to diversify to keep up with the issues of the day.

In 1985, the public health communications unit in Liwonde requested a performance from Chancellor College Travelling Theatre. The area was said to have a high rate of malaria and diarrhoea. This time, the theatre group started with a community diagnosis before going to their base to discuss their findings. From those discussions, a play titled Chitsime (The Well) was created. It tackled issues related to the wells where they were placed in the village and how that affected the way people used them, which led to health problems. Techniques used in the performance included arguments between characters and character dilemmas, which led to audience participation in the form of "open ups," a technique of directly addressing the audience and asking them for solutions to the problem at hand. In Magalasi’s article, he says that, at the end of the show, the group of actors adopted Augusto Boal’s approach of telling the audience to remake the play to change the consequences of bad behaviour by acting out the good behaviour, (Magalasi, 2005). Non-Governmental Organisations (NGOs) started using TfD in the early 1990s. Makhumula (2013) discusses a type of TfD that is commonly used by NGOs where external animators are recruited to collect data, analyse it and stage a performance in which community members are not involved but only invited to watch. She argues that such a kind of TfD leaves little room for participatory dramaturgy in the devising process. In another study conducted by Chisiza (2007), he concluded that the methodology being adopted by NGOs in Malawi is largely message-based theatre that promotes donor and NGO messages. Learning from Freire's ideology, Plastow (2015) refers to such programs as an instrumentalist, seeking to tell people what to do rather than engaging in dialogue from the starting point of the community rather than the funder. These projects fail to see the participants as equal human beings who have minds, and knowledge and that can bring out issues to bear. She thinks they should be acknowledged, to fulfil their potential as creative, thinking beings if art can claim to start to engage with debate, thought and creativity.

2.2.Implementation of TfD

As opposed to the conventional theatre where theatre programs are planned, pre-meditated messages and scripts prepared by experts, TfD works differently. It is not just about creating a theatre piece, but about a journey where the target audience comes about transforming the theatre piece, emphasizing the process where the target audience is involved at every stage of the program and learning throughout the stages: a critical learning process through performance. The target community has to be involved from the point of identifying the problem, message development, performance and post-performance activities.

Durden 2011, page 9 says “Participation of the community can be at different levels such as;

a) participation in decision-making about the form of theatre to use:

This is where the target community is involved in coming up with the content of the performance, language to be used and other culturally relevant communication tools that can be involved during the whole process;

b) participation in creating the script or content of the play:

Other than imposing a topic and a script, the participants are involved in coming up with content and a storyline that is of relevance and significant concern to them. This enhances the impact that the project has on the people.

c) Participation in performance as a performer

This is where the audiences engaged through watching the performance and can relate to the action taking place in the play. The performance provides a way to create social behaviour change. The action communicates to the audience consequences of certain behaviours or attitudes and models better behaviours that can be adopted.

d) Participation in the discussion following the performance

This is where the audience is engaged in a discussion after a performance where lessons are summarised and action items to behaviour change are discussed further. These discussions can allow for a more detailed exploration of the need for behaviour change and the challenges that may be faced in bringing about this change. It can provide an opportunity for community members to negotiate what they mean by change, and how they can access the resources necessary to make change happen.

Mda (1993) discusses three approaches to working with the communities for a TfD project depending on the degree of engagement with the people. He discusses them as follows;

a) Taking theatre to the people

This is where external facilitators from outside the community conduct research, create a performance and take it to the community. This approach minimises the participation of the people as they are just involved in the research stage and during the performance alone.

b) Theatre by the people

This is where external facilities work together with the community or a drama group from the community throughout the process of research, prioritisation of themes rehearsal and performance. Here, participation of the community is maximised and there may be a great conscientization impact in the target community as well as ownership of the project.

c) Theatre with the people

This is where an external facilitator engages the target community in training them about conducting TfD and empowers them to carry out the process on their own. This approach has high effectiveness livelihood because as the community owns the process, the messages are well received and delivered by their people and in languages that they understand easily.

However, theatre being a creative product, cannot be limited to a set of rigid procedures that have to be followed religiously. The most important feature is involving the target community as much as possible in the devising process. Arguing on the same, Prenkti (2015) posits that there is no blueprint for the correct way of 'doing' TfD. There are flexible intentions, dodging and diving in and out of the constantly shifting, shape-changing dialogue between improvisation and context. There are core principles but even these are not immune from the unpredictability of novel circumstances (p. no.).

This study will focus on the theatre with the people model where, according to Zambian expert Dickson Mwansa, TfD experts select a group of people in the community and work together to research a problem, develop a play and present it to the community while facilitating discussion to providing solutions to the problem. The participation of the target community will be enhanced through problem identification, story creation, rehearsal, performance and post-performance activity.

2.3.The Project

The project discussed here took place at Chikolosa village T/A Masokosa in Mwanza district in the southern part of Malawi. The area is on the border between Malawi and Mozambique. There are two types of dwellers in this area: the natives and those that settle because of business or work. The main influencer of business here is the presence of the Malawi Revenue Authority, which facilitates imports, exports and trade across the border. There are many commercial activities taking place and most business entities such as banks and clearing agents, have their branches in operation.

a) Selection of Activators

The project team included three theatre experts and eight-selected members of the community who I will refer to as 'activators'. Before the inception of the project, I contacted the Group Village Headman Chikolosa to select eight members of the community between the ages of 21 to 40 years, four males and four females who are also able to read and write, having attained a considerable level of education. The gender representation was carefully considered in order to allow for full representation of both genders hence avoiding the feeling of not being represented enough amongst the activators as well the audience during performance. Their level of education was also important as it would inform their ability to grasp training materials. Tax issues are complex in nature and for one to be able to have an understanding of the issue need to be literate enough to grasp and teach others. The use of the activators as opposed to using an external drama club was employed to maximise the achievement of a more inclusive theatre process. My preference for selecting the approach of theatre with the people is on the basis that it comparably attempts to maximise levels of participation in the community. Theatre that is made by the people provides an important learning experience from combining analysis views and coming up with a theatre piece.

Working with and training people from the same targeted community is advantageous because it avoids what Osita Okagbue (2002) calls the ‘Us and them’ trap which usually portrays itself in cases where activators have been brought from outside the community. The ‘us and them’ effect is an alienation feeling the community gets when practitioners come from outside their community to work on their issue, affecting the acceptability of messages and sustainability. This has been reported to have been one of the challenges experienced in theatre projects such as the Samaru and Maska projects in Nigeria, the Chikwakwa in Zambia, the Laedza Batanani in Botswana, and the Marotholi in Lesotho (Okagbue, O.: 2002: 85).

The inclusion of the people from the community as front runners in the project also enhanced our implementation action plans to become touch points for measuring impact as well as growth. A key strategy to address this issue of sustainability is to build capacity among theatre groups. This, according to Sloman and Prenkti, can include train-the-trainer and training and mentoring at all levels of the project, including planning, development, management, M&E and technical skills related to the theatre (Sloman 2012; Prentik 1998).

2.4. The Training Workshop

2.4.1 Pedagogy for the activators

The next step was to engage the activators in a theatrical workshop in order to orient them on the techniques of theatre for development and information on taxation. The workshop started with finding out the activators' knowledge and attitudes toward tax. At this stage, a critical pedagogy into discovering one's knowledge on such an important developmental issue began with the activators as the process of searching in order to be empowered to take part in teaching others and improve a social situation. To establish their knowledge and attitudes, a semi-structured discussion was guided by the following questions;

- What do you know about tax?
- What types of taxes do you know?
- What are the uses of taxes?
- How does the government collect taxes?
- Do you think it is good to pay taxes?

The activators, with the background knowledge that the lead trainer (present author) is an officer in the Tax revenue collection body demanded an explanation of the benefits of tax and why the government imposes taxes on its citizens just to enrich the corrupt. This discussion unearthed attitudes that the activators had towards taxation.

The data gathered here was explicit and the analysis indicated that the activators had a narrow understanding of tax issues and had a negative attitude towards tax. Upon gathering this information, I developed content to provide tax education to the activators and this activity was done in two days. The process offered the activators an opportunity to acquire tax information and be able to teach others the same. This was crucial because as people who were expected to go out to research the issue and later disseminate the message, they had to be conversant with the topic at hand to be able to lead a process of conscientization of their community members. According to Sinek (2010), great leaders inspire action or bring about change in people's attitudes and behaviour because they are driven by what they believe; he describes this as working from the inside out. Epskamp & Swart (1991) observes that the workshop process is not an end in itself, but just a phase in an ongoing process of raising people's consciousness and passing them information. Its success very much depends on the motivation of the participants themselves. They further argue that the workshop serves twin goals: first to train trainers, on the other hand, they aim at ’conscientization’ of the rural population, making them aware of their situation, and teaching them to analyse their problems.

Figure 1: Activators during the workshop

The next stage was to train the activators on the TfD technique. This included the problem identification process, the tools used, the analysis of data collected and the creation of a TfD performance. They were taken through the concept of TfD, the process of coming up with an improvised play, techniques of inviting the audience to participate, evaluation of a project and sustainability.

Being a group of people who had never worked together before, traditional songs and games were used to assist in jellying the team and facilitating the participation of each activator. The traditional songs were adapted with tax messages and were to be performed on the day of the performance.

Okagbue (2002) observes that during their TfD workshop, the use of exercises and games (both mental and physical) helped participants to understand their bodies and how to use them as icons and instruments for self or communal expression. The exercises and games challenged the participants to use and position their bodies in new and different ways to enable them to recognise individual limitations while challenging each to transcend their limitations. In the case of Amakhosi theatre which conducted art training and performances as gender mainstreaming strategies in Zimbabwe, Sibanda (2018) reports that ball games were used as a strategy to develop collective spirit, discipline and identity at Amakhosi Theatre Productions. This collectivity was built through teamwork and team spirit modelled around workouts, exercises and games that explored individual abilities and the contributions of each member to the team.

2.5.Problem identification

The design and content of this type of intervention require a close understanding of the levels of tax knowledge in order to address prevalent misconceptions regarding the issue. This was intended to find out the level of people's knowledge and attitudes on issues of Tax. This was done by conducting research. The activators were trained on how to conduct a kind of research where both parties participate and not a one-way question and answer session. This type of research is important in a TfD process as it is a continual process of awareness where the community comes the realise and unearth and discuss problems within their society. the close and active interaction between them facilitated dialogue and discussion aimed at coming up with positive action towards the issue at hand. The activators had to be made aware of their role as change agents who facilitate a discussion and begin to make people aware of misconceptions that are there, that is why the activators had to be equipped with tax knowledge and understanding before going to meet the wider community to collect data.

The activators went into the community and some households were visited were interviewed to solicit information from the respondents. They were interviewed using an unstructured interview format- conversation-like - with prompts to ensure broad topics were discussed. Respondents were encouraged to speak freely about their experiences concerning tax issues. The Interviewers used their phones to record conversations. Being new to research, the prompts in the questionnaire were important to guide the activators to keep the focus on the issue at hand.
Another set of data was collected through participant observation. Here, the researchers paid keen interest in the behaviours and actions that took place in the community as they were conducting informal interviews and living in the community regarding issues of taxes. As members of the same community, the team was able to conduct this exercise without being suspicious. According to Kamlongera (2004), living with the community is an essential part of the research component of TFD as it enables shared experiences, shared understanding, and shared life. It reduces the gap that exists between practitioners and the community, which in turn challenges social structures that foster oppression through the creation of binary divisions based on economic and cultural supremacy.

Each researcher documented the information collected on notepads in order to journal experiences and information that will be useful during the process of devising a play. Herington (2016) echoes that this type of research is favourable because it is easy and can be easily understood by those that are not acquainted with complicated research methodologies. The purpose of the TfD process and research is to eventually empower the people so that once they leave they can carry out the projects themselves.

Ethical approval to conduct the interview was at two levels. Firstly, consent was sought from the group village headman and secondly from each respondent at the beginning of each interview. The respondents were briefed on the aim of the interviews, informed about anonymity and confidentiality, and told that they could refuse to answer any question or stop the interview at any time. Being informal interviews with an audience whose literacy levels were not known and irrelevant to this study, these approvals were recorded on audio using a phone as compared to signatures on paper.

2.6.Data analysis

Data analysis is a process whereby data is transformed into information that has meaning and contributes to knowledge production (Bogdan & Biklen, 2007, p 64). The analysis of the data collected in this project involved gathering responses collected based on the questionnaire guideline, observations, as well as stories from the respondents in the community. Issues that frequently emerged were documented. Through the analysis, the following issues came out and were prioritised based on the recurrence of being reported by most of the researchers. The process of analysis of data was simplified through the localisation of the things that are closer to the researchers. The researchers were sent to collect tree leaves from different trees. When they come back, they were instructed to put the leaves on one heap and mix them all up. The facilitator then told them that the information they gathered is likened to the different tree leaves they collected. The objective of the analysis of the data is now to find out which problems are most eminent in the community. Then one of the researchers was called into the centre to choose leaves of the same kind which are more than the rest and set them apart. The facilitator then likened the leaves that were dominant to mean that the tree of those leaves is the ones that most likely make up the highest population of the trees within that surrounding. The analysis of the data then followed the same procedure where issues that may keep reappearing would be prioritised as the main problem to be focused on in the process of devising the play .

Most respondents indicated that the youth find a means of earning a living with the presence of MRA stations as they assist businesspersons to cross the border with goods without paying tax and charging a smaller fee. Interestingly, every interviewer reported that they came across this response from the field. Based on the recurrence of the issue of smuggling the team agreed that this is the main problem that affects taxation in the area. Therefore, it was agreed that the play should centre on smuggling as the main problem that affects taxation in this area.

However, other issues that emerged include;

- Most respondents were familiar with the word tax and could relate it to the MRA office at the border
- A few respondents had an idea of the uses of tax
- There is little knowledge on the uses of tax indicated however that, corrupt government officials stole most of the tax collected. many people feel that paying taxes is the worst of times because only the leaders benefit from taxes that MRA collects from the poor. Government should be transparent in its service delivery so that people can see that their money is being used to execute projects that will help common Malawians
- The majority did not know any type of tax
- Most respondents indicated that they had not benefited from taxes at the individual or community level.

2.7.Devising a play

Devising a theatre performance implies that the play has been created through a collaborative process. the plays are usually built around a particular theme aimed at addressing issues that have emerged during a research process. Bray (1991) opines that the process of coming up with a play enables participants to come to grips with the pleasures and problems of every aspect of drama and theatre; that is the participants can gain practical experience for different roles required in the production of a play such as an actor, director, play .

Salhi (1998) argues that a distinctive feature of theatre for development is how it fictionalises the narratives which emerge from the accounts of the daily lives of the local people. In constructing the narratives, people project characters who are an amalgamation of the people they know including themselves – and then go on to play the characters, which they have created in the story they have created. This gives people control over the content and presentation and allows individuals to 'inch forward' in the creation and representation of a character they purport to be and ultimately in the definition of self.

Learning from this experience, the information collected and analysed formed the backbone message of the play that was created. The analysis of data indicated that there is a significant problem of aiding smuggling and a lack of knowledge on other areas of taxes hence the play was designed to ensure that correct information was imparted to participants, thereby increasing knowledge and addressing beliefs that influence attitudes towards the issue of taxation through the storyline.

2.8.Story Line Development

In order to create a theatre piece aimed at creating awareness of tax issues, the story line was developed form a real assessment of people's knowledge attitudes and behaviours as informed by the data collection.

The story development was tasked to the activators to assess if they had grasped the concept of an improvised TfD play and to make them own their own story which they would share with their people. This was done to allow the use of audience-related phrases which were well-known within the locality, avoiding those that might have been created by the trainers which would be alien. Mda (2006) observes that TfD speaks to the common man in his language and idiom in dealing with problems that are directly relevant to his situation, and who else can create such a theatre peace apart from the people from the community? Together, the activators reconstructed the characters of one family, which was facilitating the smuggling of goods across the border. The story line kept being refined during development and throughout the rehearsal, adapting it as close as possible to what takes place in society as informed by the data collected. The changing of the drama piece allowed the activators to continue learning and becoming more aware of the issues at hand. It was creatively improvised to include other characters such as a clinical officer, chief and other passers-by.

The play had four scenes as follows;

a) Scene one

This scene opens with a woman preparing to do her husband's laundry but has no soap. Her daughter enters the scene coming from fetching water. She is talking with her child who is preparing to assist in doing the laundry. The child joins her but soon sees that there is no soap to facilitate the washing. Her mother explains how the family is going through economic challenges. It establishes that the family is failing to meet basic needs. The husband enters and is welcomed by his wife, who explains the dire situation they are in because the man is failing to provide for his family. The man suggests joining the smuggling business in order to fend for the household referring to how their neighbour is getting reach doing a similar kind of business, to which the woman agrees.

b) Scene Two

This scene depicts how smuggling takes place at the border. The husband in scene one meets the neighbour and he explains to him how his family is suffering. He asks his friend to introduce him to the business and he agrees. he tells him that he has arrived in good time because a bus from south Africa is offloading goods and tells him to go and spot anyone who seems to have a lot of goods. The husband approaches a businessperson who has just arrived from outside the country with goods. He offers to assist him to carry the goods across the border so that tax is not paid. They agree on a fee and the businessman pays for the service. They exit while the man imitates carrying the business owner's goods to be smuggled across the border.

c) Scene Three

This scene opens with the man at home with his wife eating a good meal. It establishes that the family's financial status has improved since the man started engaging in the facilitation of smuggling. Then their child enters the scene crying and holding her stomach indicating that she is not well. The parents take the child to the district hospital where after tests, the clinician tells the parents that the hospital is short of medicines in the hospital. He gives them a prescription to buy from a private pharmacy. This angers the father and accuses the hospital staff of engaging in stealing drugs in the hospital. When the clinician goes to his house, he finds the man waiting for him who starts shouting accusing him of stealing medicines at the hospital which results in people dying unnecessarily. Passers-by see them fighting and separate them, they are taken to the chief's court where their issue will be heard.

d) Scene Four

This scene is set at the chief's court. Both parties are heard and after deliberating on the matter they conclude that the lack of medicines in the hospital is due to the government's lack of money to sustain such essential services. One of the passers-by who is the joker.The play explains that the main way in which government finds money to fund the hospitals is through the collection of taxes and any activities that impede the collection of taxes affect the funding of essential services. The father of the sick child is found in the wrong for facilitating the smuggling of goods across the borders which affects tax collection. The people agree on action items backed by the chief to eradicate the facilitation of smuggling in this community. Action items include reporting people who practice this behaviour to the chief and the police, formation of a committee that will look at solving the malpractices and taking advantage of other events in the village to talk about the malpractice.

Imaginary props were used except for the clinician as the group insisted on the need for a stethoscope to define his profession. For the rest of the scene, no special costume was used. This was to show that there is no need to spend money on props or special costumes in a TfD performance to depict a real situation where people can easily relate to the performers during the performance.

2.9.The Rehearsals

Rehearsals took place outside the classroom which we were allocated to use. The classrooms are in the district hospital and are used for different purposes. We cast the play and made sure all activators got a role to play. The rehearsal process was continuous learning and perfecting the process of the production and the activators. Since the rehearsals took place in an open space, people who were around the premises would draw near to watch what was happening. The presence of this audience was utilised to practice the techniques of open-ups and jokers. This helped the activators as they practised in the real space of the performance and experienced how the main performance would take place. During the rehearsal, the play was refined from the contributions that the audience brought.

2.10 Conclusion

In this chapter, I discussed the initial process taken to create a TfD project. I have discussed three approaches that can be used in Theatre for Development projects which are, taking theatre to the people, theatre with the people and theatre by the people. The approach adopted for this project is theatre with the people where selected members of the community were engaged to be trained by TfD experts to come up with a performance together. I have outlined the processed that led to the production of a script from problem identification to devising and rehearsing for the play.

CHAPTER THREE

THE TFD PERFORMANCE

3.1.The TfD performance

The result of the democratic process of devising and improvising of play is a presentation of the product to the audience, intended to stimulate further discussion with the larger community and illumination on the issues under investigation. This chapter, therefore, will discuss the presentation of the product that came out from the research and play-building process that took place during the training session with the activators. I will discuss the composition of the audience and how they were invited to participate in the performance for conscientization to take place in the larger audience.

The performance took place at Tsenga primary school ground which borders Chikolosa village. The area has big trees that provide good shade during the scorching sun as was on the day of the performance. The village uses this ground for all group functions and meetings as such the group village headman recommended that the performance be held there. Apart from the general audience, the group village head and a community police officer were present during the performance.

We invited local authorities such as the Police, a member of the village development committee a customs officer from the MRA and a member of the local district commissioner's office. These stakeholders were important to be part of, as they would probably contribute additional information about the issue at hand to the formulation of action plans that may arise during the performance. The representation from the district commission and Police staff failed but there was representation from the community police.

The audience was mobilised whilst the team was conducting informal interviews by alerting the respondents of the day and venue of the performance. On the day of the performance, the audience was further mobilised by traditional dances performed by the actors and eventually, members of the audience joined the traditional dances.

Figure 2: Members of the audience dancing

3.2.Audience composition and Participation

What is a performance without an audience? They are the target to which the performance is developed. White (2003) defines audience participation simply as the participation of an audience, or an audience member, in the action of a performance. The audience in this case refers to members of the target community who comes to watch the performance. This audience comprised people from the target community some of which were involved in providing information during the data collection phase. For conscientization to take place, the participation of the target community is of crucial importance. During the performance, the audience comprised mostly women and children with men who separated and stand on by themselves. There was a good turnout of the audience to a count of 259. The number of audience members is an important factor as it also contributes to the evaluation of the success of a project.

The inclusion of other stakeholders community stakeholders such as the group village headman and the community police officer enhances the power of TfD as a tool for driving social change. Carey and Sutton (2004) observe that participatory theatre strengthens community cohesion. During the performance, the actors involved these stakeholders to comment on the actions taking part in the scene and soliciting actions that they take in dealing with similar events. These stakeholders become more important at the stage where mitigation factors are being developed, as authorities in the community their presence and contributions make laws by which the community lives. In this instance, the action items arrived at during the performance were contributed to and endorsed by the village headman and the community police officers as law enforcers of the actions. Such stakeholders must participate during the whole process because their support is of utter importance to the achievement of the project objective.

The presence of the audience in a Theatre for Development performance is not just as spectators that just watch, laugh or jeer. Their role translates further to being a crucial part of the success of the performance. Boal (2002) refers to these as spect – actors to mean active spectators. The role of the spect-actors is core to the critical pedagogy that Paolo Freire advances in his *Pedagogy of the Oppressed* arguing that the correct method to transform people's situation is through dialogue (Freire 2000:.67). According to Freire, dialogue is the main channel for the development of critical thinking which can lead to critical consciousness. It is through conscientization that people acquire the awareness that would enable them to intervene in their social reality to remove oppression and exploitation. Therefore, engaging in dialogue with the audience during a performance is a critical success factor of a theatre for development performance (ibid.).

White (2003), argues that, besides involving the community through research, the invitation of an audience to participate during the performance should begin at the creation of the play, arguing that;

> *the interactive work is prepared so that it has gaps to be filled with the actions of participating audience members (as well as, of course, gaps for the coded participations of applause, laughter and other 'normal' audience responses) and gaps that require the*

thought and felt response of the audience to make sense out of its various material. So a significant part of the work of an interactive work consists of creating the structure within which these particular gaps appear…(p, 41).

Therefore, the play was created with breaks in between scenes to allow the audience to participate by giving the audience a chance to debate ask questions and propose scenarios that would be to change a given behaviour as presented in the scenario.

This was achieved by the use of a joker. Initially, the intention was to train one of the activators to take up the role of the joker but it proved to be a challenge due to the time factor. The participant could not grasp the concept well so much so that we decided to use one of the trainers to take up the role.

Figure 3: A cross-section of the audience during the performance

3.3.The Use of a Joker

The technique of the joker was used to invite the audience to participate in dialogue during the performance. A joker is a very important role in a TfD performance. His objective is to bring the performance to the point where the audience is confronted with a contradiction so fierce, and so blatant that something must be done and they are the ones who have to do it (Prentik 2015, p. 85). In other forms of participatory theatre such as forum theatre, the Joker figure is a combination of the director, referee, facilitator and workshop leader who acts as an intermediary between the audience and performers, and is attached to no one party but mediates the two sides. The role of the joker cannot be over-emphasised, it is critical to the process of achieving consientisation in the target community. Mda (1993) emphasises that community participation alone may not lead to consientisation, arguing that there is an essential variable that must operate within the process of participation in order to yield consientisation which he refers to as intervention. The intervention process is done by the joker. The purpose of the intervention is to allow further and deeper analysis of issues raised and provide direction to the discussion and allow experts to contribute to the discussion taking place.

Throughout the performance, the Joker would interject to ask questions to the audience in order to solicit their comments relating to issues that take place in real life. The invitation to the audience is usually started by an extension on the hand of one person, greats him and then asks an open-ended question to allow the person to expound more on the action that is taking place. At the climax point, The Joker interrupts the play and instructs the performers to test out the answers given by the audience dramatically. In this way, the performers are essentially co-learners with the audience rather than imparting information or conveying messages. The joker engaged the audience to discuss issues including the lack of social services like drugs at the district hospital, to which a man from the audience stood up to agree that what happened in scene 3 is indeed wats is happening. The interjections by the joker were positioned at the end of every scene. In discussing sensitive matters such as these, TFD was engaging the audience in tax education. Abah (2006) argues that the interactive system of the practice in which the audience intervenes and allowance for people to critique, comment and ask questions means that a deeper understanding of issues does result.

The play was not just an awareness creation tool but also a tax education process undertaken together with the audience to discuss issues pertaining to the effects of smuggling on tax collection, which in turn affected the delivery of essential services by the government. The audience was also invited to participate using the technique of open-ups. Here the actors would ask questions to the audience for their comments regarding the scene at play. This was to solicit the participants to see if they relate to the action taking place and ask questions or comment on how things are done in their community and suggest options that the actor can take to solve a situation. Boal (2002) argues that when spect- actors react to the incidents in the scene, they become involved in an argument, usually aided by a couple of agents-provocateurs actors mingling with the public and expressing extreme and opposite reactions to the events of the scene.

Open-ups were taken up by the actors during the scene and these were in form of open-ended questions. In scene one for instance, soon after establishing that the house is in dire poverty, the husband opens up to the audience to ask what men in this community do to find money to support their families. He called out to the men that were standing a bit further from the audience to come closer and respond to his question. One of the men in the audience answered that they engage in businesses at the border. The husband goes back into action and suggests to his wife that they engage in business and the man opens up to the audience again to ask what kind of business he can do, and a suggestion from the audience was a profitable business was to help businesspersons cross the border without the knowledge of the customs officers. What was further intriguing was a comment that came out from another man in the crowd who said that there is a fee he has to pay to join the 'association'. This meant that there are even strategically illegal groups of people who facilitate smuggling. This was information that did not come out earlier at the stage of problem identification when the team of activators went and researched in the community nor during the training, that the whole TfD process is a continuous process of research, awareness and problem-solving. Discussing sensitive matters such as these meant that through TFD, a process of exploring problems regarding taxes was taking place. This interactive system of practice facilitated a deeper understanding of the issues for both the audience and the activators.

3.4.Use of Traditional Dances

The use of traditional dances in between scenes also played out effectively in inviting the audience to participate during the performance. The songs that were used were adapted from their community songs to include tax messages but also some familiar and popular traditional songs were infused in between the scenes. This was a simpler way of getting the audience to participate because every time a familiar song began, the audience joined. It was simpler because there was no direct call for them to join which makes a lot of people shy away, this way they did not know that they were called to participate. The audience was singing along to the songs and expressed excitement at the inclusion of the songs in between scenes. Although White (2013) cautions that inviting the audience to participate implicitly may somehow defeat the definition and purpose of audience participation in the process of conscientization, the use of familiar songs easily made the audience join the performance as compared to other techniques. Abdulla (2016) observes that the choice of activities such as drawings, theatre, images, games, songs, and dances, which are included in a performance to invite engagement with participants in arts-based initiatives, makes a big difference to the quality of contribution, validity, and impact of the engagement (p. no.). White (2003) agrees that such invitations to the audience help them to perceive themselves as potential participants. The inclusion of songs from their community and by their people enhanced the cultural relevance of the theatre piece, below is one of the songs;

Lead: Mwandiuza mochedwa za msonkho
All: mwandiuza mochedwa
(Repeat)
Lead: mukawauze amfumu mwandiuza mochedwa.
All: mwandiuza mochedwa
Lead: kufunika kwa Msonkho mwandiuza mochedwa
All: mwandiuza mochedwa

English Translation

Lead: I have discovered late about taxes
All: I have discovered late
(Repeat)
Lead: Inform the chief that I have discovered late
All: I discovered late
Lead: About the importance of taxes, I have discovered late
All: I discovered late

This is sung in midst of handclapping by the whole team and through drums. It is sung while going around in a circle and during the chorus, two members (male and female) go inside the circle and dance together to the harmonised clap of hands and drums

Figure 4: The activators in action during the play

3.5 Conclusion

In summary, this chapter has discussed how the performance that was created by the activators from the analysis of data was organised and executed. It has indicated how the performance process on its own provided a learning platform where the community was engaged in further dialogue. Engaging theatre techniques such as the inclusion of traditional songs, the use of a joker and open-ups facilitated the participation of the audience at large to come up with action items against the issue of aiding smuggling in the community. The performance process in TfD is therefore an important stage for consientisation to take place.

CHAPTER 4

PRESENTATION AND DISCUSSION OF FINDINGS AND EVALUATION OF THE STUDY

4.1.Introduction

This chapter presents the findings, discussion and analysis of the study. The study aimed to explore the use of TfD to conduct tax education. The focus was to explore how the process of TfD can be used by tax administrations to empower people with tax information as it has been successfully used in other development areas like health and education. The findings are in alignment with the study objectives which aimed to look at the following;

a) Establish the level of tax awareness among the community
b) To explore how the process of TfD can be used to conduct tax education
c) To explore best practices in using TfD for tax education

The analyse and evaluation of the findings will be done using the 3R model, an evaluation tool for participatory theatre projects which was championed by Rebecca Herrington in 2016. She developed this tool for UNICEF to monitor and evaluate different participatory communication and arts-based projects such as participatory theatre, that are designed to influence individual and collective behaviour, (Herrington 2016).

The evaluation of TfD as a communication tool used to create awareness on tax education using this model is would be relatively new in the analysis of communication tools used for tax education as this model has been widely used in development communication in areas of education, health and agriculture.

At the end of this section, I will discuss limitations that have to be considered when embarking on similar projects.

4.2Field Findings

4.2.1The level of tax knowledge in the community

The level of tax knowledge was established on two types of participants; the activators and the larger community.

4.2.1.1 Level of tax knowledge among the activators

The level of tax knowledge is of importance to the way people understand the reality underlying taxation and the associated attitude to taxation that is expressed. During an informal discussion with the activators at the beginning of the training, it was important to establish their level of tax knowledge. This was crucial because as people who were expected to go out into the community to research tax-related issues and later disseminate the message, they had to be conversant with the topic at hand to be able to lead a process of conscientization of their community members. The data gathered indicated that the activators had a narrow understanding of tax issues and had a negative attitude towards paying taxes. They were just able to translate what tax is in the vernacular as 'msonkho', but not able to explain how it is collected, used or the importance of collecting. Only two out of the eight activators were able to mention how tax is used by mentioning development projects such as schools, hospitals and a bridge that had just been constructed on a river that is on the way to the community's primary school. They mentioned that the bridge was constructed through lobbying the village development committee which took the issue to the Member of Parliament for the area and eventually it was built.

The exploration of whether taxes are important sparked a hot debate between the activators and the trainers. According to them and based on information that is awash in different media shows that there is high corruption in government and government officials steal tax money collected from the poor. As a result, they do not see the importance of paying taxes.

Based on this finding the activators were taken through basic tax knowledge training before engaging them in the TfD production process. The process was continuous throughout the training as activities such as games and songs continued to provide opportunities for more enlightenment. At the individual level, the activities during the training seem to have contributed to helping them to identify themselves as agents of change within their communities through the learning of new information on tax, research and theatre skills.

4.2.1.2 Level of tax knowledge in the community

Through the use of informal discussion, participant observation and audience participation techniques, the study revealed that there was little tax knowledge such as the uses of tax, the need to pay taxes and the types of taxes. There was also a negative attitude towards taxes whereby most respondents indicated that corrupt government officials misuse government money meant for development echoing that paying taxes is the waste of time, preferring to use that money for their businesses. Lack of transparency on part of the government regarding how tax money is used was also mentioned as one of the contributing factors as to why they must participate in issues of tax. Most importantly, what emerged in the responses collected by all activators was that the people know about taxes because there are MRA offices at the border and most of the youth find a means of earning a living with the presence of MRA stations as they assist businesspersons to cross the border with goods to avoid paying tax and charge a smaller fee. Through observation, two activators that visited one household met a scenario where they witnessed stacks of packaged energy drinks being offloaded at a neighbouring house from a motorcycle. The activators, of course, did not express alarm on-site nor when reporting this because as people from the same community they were aware of such activities. The respondents explained that the stacks of drinks were coming from some routes within the community which connect to the villages bordering Malawi and Mozambique. These routes are used by business persons to transport their goods across the border to avoid paying tax to the tax revenue administration MRA. Some respondents indicated that they had not heard of any program on tax apart from posters that they see when they go to the offices at the border which are in English and they cannot read and understand the information**.**

The tax system is one of the most complex social areas and it is only fair to assume that knowledge of it is somewhat limited. Roberts, Hite & Bradley, (1994) agrees that a lack of public knowledge in this area is to be expected given the nature and technical complexity of the related policies, which rarely attract public affection or curiosity. Biases are prone to develop when knowledge or facts are lacking. What the public truly knows about the tax system affects attitudes toward it and perceptions of fairness. Through tax education, the expectation is that attitudes toward taxation will change when misconceptions are replaced by knowledge.

The issues discussed here were synthesised to come up with a performance that would move people from having little information on taxes to being equipped with correct information and making them aware of their duties and responsibilities as well as those of the government that implements development-projects funded from the taxes.

4.2.3 How the processes in TfD were used to conduct tax education

4.2.3.1 Pre-performance activities

The pre-performance activity is the pedagogy for the activators where the selected activators were taken through a training process on basic tax knowledge and skills on coming up with TfD performance. After establishing the level of tax knowledge for the activators, they were taken through sessions, teaching them about taxes. This was tax education in its entirety as it meant moving them from a point of having faulty knowledge and misconception to a place of knowing. The pedagogy process for the activators allowed them to look back into their problems regarding aiding smuggling and explore the solution. They also gain practical knowledge on understanding community problems and then trying to solve them within their setting and understanding.

4.2.3.2 The Performance

The performance was another important stage of creating awareness among the community at large. This was through the play's storyline, the participation of the audience and the inclusion of tax messages adapted from their traditional songs.

The content of the play reflected real issues informed from the community, prioritised and improvised into a play and performed to the audience. The participation of the audience during the performance through open ups and joker enabled the participant to ask questions where issues were not clear and to also contribute to coming up with solutions to the problem at hand.

Unlike conventional theatre where there is no community participation in the message design and messages are prepared by experts and disseminated to a passive audience, the audience participation process in TfD changes the nature of dramatic action and exploits the social, political and therapeutic potential of the event. Mda (1993) admits that with the conventional approach, there is always little or no conscientization. With assistance from the activators, the audience was capable of identifying the disadvantage of aiding smuggling and deciding on what course of action to take to change the circumstances.

The concept of TfD entails involving the community come up with their problems and finding the solutions using the process. In this case, however, the topic under research was predetermined and the community was led on an issue of taxation as if it is the priority problem that needs to be addressed. In the theoretical sense, this defeats an aspect of participation which is the bedrock of TfD. This resulted in bringing comments unrelated to the topic it takes and required a skilful moderator to guide the discussion into focus. However, it is unrealistic for an organisation to go into communities with no agenda for the issue that they are interested in based on their strategic plan that is in line with development. They prepare an issue that is informed from other reliable sources and plans to address them. Durden (2011) on current practice suggests that there are different levels of participation, and where an outside agency is involved, there will always be an element of modernisation in the development process. She argues further that for change to come about, good communication is important, participation is vital, and some external intervention or expert opinion is necessary to bring new information into the target community. However, this outside input must be balanced with input from the local community, (Durden, 2011, p 8).

The moderator for the TfD performance who is the joker has a primary objective of facilitating the inclusion of the audience in the performance for their contributions. During the rehearsal, the preference was to have a joker come from amongst the activators from the community. The team was asked to select one who would play this role and one well-built and eloquent man was selected. However, during rehearsal, the activator failed to grasp the technique. There were difficulties in asking open-ended questions that would trigger a discussion with the audience. After many attempts, we realised that there was not much time to train him and even train another person and we opted to use one of the TfD facilitators to take up the role. The option of using the activators was again to enhance the participation of the audience, that if the audience is solicited into a discussion by one of their own that they would be more open to contributing.

4.2.3.4 Post-performance

After the live performance, interviews were conducted with the audience that gathered to find out if there had been a shift in their understanding of taxes as indicated in the findings at the onset of the project which showed the community had limited understanding and specifically of the dangers of aiding smuggling.

Firstly, the activators confidently managed to pass on tax information through the play and answer questions raised by some audience members. This meant that they had moved from a place of having faulty information to correcting tax information and teaching others the same. During the interviews with the audience after the interview, the activators continued to respond to a question that the people had after the performance thereby continuing to facilitate the learning process.

Secondly, among the larger community, respondents were able to relate consequences that may arise if they are to continue helping business people to avoid tax was bad for him and his household because it may affect the availability of drugs at the hospital. Many of the respondents were able to mention the uses of taxes and how the government collect taxes and their responsibility to make sure that business persons pay the tax due.

The members agreed that the issues discussed in the performance relate to what happens in their community. They further mentioned that they lack access to the appropriate media which can provide them with such information. The limited availability and accessibility of other media make TfD one of the communication forms which can teach people about issues of taxation and their role.

Post-performance discussion allowed a more detailed exploration of the need for behaviour change and the challenges that may be faced in bringing about this change. It can provide an opportunity for community members to negotiate what they mean by change, and how they can access the resources necessary to make change happen. It is a powerful way of ensuring that information acquisition has taken place and that agreed action will lead to behaviour change, (Sloman 2011).

If the responses collected after a performance during the mass interview are to go by then the objective of creating awareness on tax issues was achieved.

4.3 Analysis and evaluation of the project

The project evaluation aimed to measure and document the project against its intended objectives, report on best practices and lessons learnt and support the improvement of future projects. The evaluation was carried out by a team of activators led by the author of this study.

When communication processes are applied to fields of development seeking to achieve social change, the main question that it seeks to answer is, how has the process contributed to a change in behaviour? The model of analysis used is the 3R model which was advanced by Herrington in 2016. She provides a three-legged model that can be used to evaluate a participatory theatre project for social change which aims at looking at Reach, Response and Relevance.

4.3.1 Reach

This leg looks at 'the who;' that is whether the performances are being presented to a suitable audience, and who is engaging in the performances. It aims to capture the inclusiveness of the theatre and the participation of key stakeholders during the process. It examines ‘the who’ including who is participating in the performances and if the performance is being presented to the correct audience. It is assessed by gathering demographic data, prioritizing inclusion and diversity, and taking a "key people" versus "more people" approach. The ‘who’ in this study will look at the impact of the project on the activators and the community at large.

The data source for this leg was interviews conducted at the problem identification stage where 20 households were interviewed and during the performance, 159 people were in attendance. These were largely people from the same community where the research to identify the problem took place, which means that the play took was performed to the correct audience.

4.3.1 Resonance

This leg focuses on how participants connected with the process, how the performance is perceived to be reflecting real situations, dialogues, and problems in that community, and whether engagement caused new awareness and changes in perceptions, feelings, and values. It also looks at the immediate interpretations and reactions of participants as individuals and interpersonal levels of change. This focuses on individual and interpersonal levels of change, by finding out participants' immediate judgments and responses.

In this study, through the joker and open-ups, during the live performance, the community members were able to contribute to the scenarios and suggest solutions. The court scene where the conflict came to be solved was a discussion between the real village headman and his people on what as a community they would do to solve the problem at hand. Action items were agreed upon and adopted. During the post-performance interviews conducted after the performance, the respondents expounded more in agreement with events in the storyline such as blaming clinicians for the unavailability of drugs at the government hospital. The respondents expressed awareness that they are part of the catalyst for these developmental problems in the area due to the facilitation of smuggling which diminishes the mobilization of tax revenue.

4.3.2 Response

This leg is about the intermediate and long-term impacts of the intervention project. If it is relevant, reached the targeted people, and provides opportunities to think about issues in new ways and change attitudes, which should eventually lead to social change. It tracks the process encouraged by the performance, of new awareness leading to action at different levels.

In this study, based on the post-performance interviews and analysis of data, results showed that 58 people out of the 72 were able to explain what tax is, its uses and how smuggling affects the collection of taxes. Action items were agreed upon such as a fine of K10,000 ($10) for those found aiding in smuggling. the presence of the member of the community police was beneficial in that they were part of the development of the action items and were tasked to be on the lookout for smugglers and to enforce the penalties.

The table below summarises the locates this project's performance in the 3R model as discussed above;

Model	Data source	Method	Outcome
Reach	- Interviews	- Interviews with the community for problem identification	20 households were interviewed
	- Participant observation	- Performing the play in the community where the problem was identified	- 159 people attended the performance
Resonance	-	- Dialogue with the audience through open-ups and joker	- The community was able to deal with events that took place in the play
		- Post-performance interviews with members of the audience	- During interviews, the respondents could relate to the action taking place.

Response		Post-performance interviews	- The results showed that 58 people out of the 72 were able to explain what tax is, its uses and how smuggling affects the collection of taxes. - Action items were agreed upon such as a fine of K10,000 ($10) for those found aiding in smuggling - Community police to be on the looks out for smugglers - The traditional leaders will utilise other meetings to talk about the dangers of aiding in smuggling

In support of this approach to finding out the impact of a TfD project, Durden (2011) argues that discussion following a performance can allow audiences (or performers) to discuss the problems and solutions that they have seen on stage and explore how these are applicable in their contexts. This kind of participation could be the link that has been missing in many theatre interventions.

Post-performance discussion can allow for a more detailed exploration of the need for behaviour change and the challenges that may be faced in bringing about this change. It can provide an opportunity for community members to negotiate what they mean by change, and how they can access the resources necessary to make change happen. It is a powerful way of ensuring that information acquisition has taken place and that agreed action will lead to behaviour change. However, there is still a need to find out further, if indeed behaviour change is taking place.

Abah (1996) argues on the same and poses that, it should not be expected that within the period of the workshop or project a total understanding and change would occur, but the process results in yielding a community of people who are more aware of the interrelations between problems and politics, between crises and ignorance. TFD performance is to be seen, therefore, as transitional and the education it defines is constantly in process.

Dagron (2010) argues that the evaluation of most communication for development for many agencies is more of a mechanical procedure by which data useful for institutional reports are retrieved. Evaluations are too often a mass of numbers with no indication of the quality of delivery, let alone evidence of social changes that may have occurred.

4.4 Reflection from the analysis on using TfD as a communication tool for tax education

Theatre for development has long been used as a means of engaging the masses to facilitate social change in other development sectors. During a performance, the actors and the audience collaborate to come up with solutions to their problems. In this project, which aimed to explore the use of TfD for tax education the results from the analysis indicate that the tool is efficient and can be used for tax education. The process managed to disseminate information by engaging the audience as they can visualize the effects of aiding smuggling thereby helping them to understand the consequences .

The inclusion of the activators from the same community to be part of the project gave the ownership to even continue coming up with more performances tackling different other development issues in their community.

When compared to other media such as TV, radio, and WhatsApp, the play gave the community an easy platform as they could directly relate and comment on issues happening in their day-to-day lives. The utilisation of art projects, such as theatre for development in the education of the community on the tax issue and dangers of smuggling attests to the importance attached to theatre as a medium of communication. The production afforded the communities an opportunity to discuss issues, which were thought to be beyond their reach. The general impression was that by using the tool, we had succeeded in making an impact, particularly to enlighten the community to take an active role to protect tax revenue that is beneficial to them through government development projects.

However, it was observed that TfD as a communication tool itself is selective of taxation issues that can be disseminated using the platform. Tax awareness in its broadest sense takes on some purely technical issues. For instance, sensitisation about tax online payment or online filing would not compatible with the TfD methodology. However, programs that go beyond purely technical issues have a greater and more sustainable impact on knowledge transfer on tax because some taxpayers not only face technical problems on how to file but also struggle to see the importance of taxation to finance development, which was also found out in this project. Hence, the methodology is recommended for tax education on issues that are not technical.

The success of this study was based on the audience's acquisition of the knowledge shared and the number of people. This was done by conducting post-performance interviews with the audience with some members of the audience. This comparison of information gathered from respondents before the intervention took place and comparing it with the information gathered from attendees after the performance in terms of knowledge acquisition shows that TfD has a positive impact on tax knowledge. This finding that this communication tool can be used successfully for the dissemination of tax knowledge is important. Based on the analysis using the 3R model discussed herein, it shows that TfD is an efficient tool that can be used successfully for tax education.

In conclusion, this chapter has discussed how the TfD project can be created for tax education. It has discussed development communication and located theatre as a medium that is used to communicate development. Having looked at types of theatre, the paper has discussed in detail the preference for using TfD for development communication and therefore proved to be suitable for tax education. The response indicated that there was a shift in awareness by the community at large in terms of the effects of smuggling. For example, they learnt that aiding smuggling denied the government of revenues that could be used to fund development initiatives in their community. They also came aware that they pay taxes and that it is their obligation as a citizen.

4.5 Limitations Of The Tfd Process

4.5.1 Limitations of using TfD to conduct Tax Education

Despite the study indicating that the TfD process can be used for tax education, there were some limitation that was experienced that needs to be taken into consideration when one wants to take on a similar project.Mascagni and Santoro (2018) point out that the link between tax education and increased tax revenue is often perceived as weak by tax administration due to a lack of rigorous evaluation of the initiatives. Tax Authorities in Africa operate on tight budgets, when choosing how to allocate these scarce resources, many prefer to focus on interventions that deter non-compliance that have immediate revenue returns such as audits. This preference for interventions that have a direct effect on compliance and revenue collection affect the funding or prioritisation of tax education initiatives because of the poor link.

The advancement of technology cannot be completely ignored in this time and age This concept uses traditional carriers of messages such as traditional dances, drama, folklore, etc. The generation of millennials, which makes up a big part of the population today prefers the use of digital platforms for communication such as social media and television. As such luring an audience to a TfD performance becomes a challenge and may attract the wrong audiences. Digital platforms, therefore, can be incorporated such as using infographics that can be shared through social media platforms to invite people to take part in the process. In order to widen the reach, the performance can be performed live on platforms such as Facebook and recorded for posting on other online platforms such as YouTube. Prenkti (2011) suggests that in the face of the ubiquity of the internet and satellite technology, a live medium may be tempted to put up the shutters and retreat into an ever-diminishing territory. Instead, TfD should look towards ways of working in tandem with the communicative possibilities opened up by digital technology by asking how the virtual can support those things which only exist in live spaces.

In tax education, the challenge is the evaluation of the impact of initiatives. The lack of scientifically proven methodologies for measuring the impact of tax initiatives makes it difficult to defend the importance of a particular initiative. Theatre as a qualitative method also faces a similar challenge in today's scientific world to coherently prove the effectiveness of its use as a tool impactful for development communication. Tax administration's core function and focus are to collect revenues and so they are interested in an initiative that directly proves its impact on revenue collection. Initiatives such as tax audits once carried out, tend to speak directly to revenue collection and most times positively. Tax education initiatives however do not directly prove to enhance revenue collection but may indirectly influence it. This lack of direct enhancement of revenue collection makes it a lesser-funded function which stifles the function. The Malawi revenue authority’s corporate affairs department responsible for tax education is allocated 10% of the whole budget.

The problems discussed above appear to challenge using TfD for tax education. However, tax education purports to affect taxpayer attitudes and perceptions to increase tax compliance. These could have positive effects in terms of accountability and citizen engagement. The potential of tax education to affect these aspects depends very much on the medium and content. One can think of a spectrum of possible educational initiatives: they are mediums that are purely concerned with providing technical knowledge on tax types and deadlines and they are those trying to make tax issues less complicated and understandable to the local masses in order to improve the relationship between the public and the governments. One of the issues that were discovered during research was that the public has no trust in the government on how money collected through tax is used. TfD then accords citizens the opportunity to take part in this prestigious and seemingly complicated issue, which is at the same time at the core of their survival as individuals and the community at large. This can improve the perception between taxpayers and tax administrations and the government, apart from improving compliance levels.

The total cost of implementing this intervention was K300, 000 ($300) equivalent. As a research student, this implementation cost was high, but for a tax administration, the cost of implementing similar interventions can be relatively lower compared to the use of other communication platforms.

In summary, the study findings and evaluation of TfD, indicate that it is an efficient communication tool which can be used for tax education. Apart from being efficient in communication development areas such as health and education, it has been proved in this study that it can be used to create awareness of taxes. Its participatory process facilitates the active involvement of all stakeholders in a community, in this case, to find ways of curbing smuggling upon becoming aware of the effects that it has on the development of their community and nation at large. Prentki (1998) agrees that there is an urgent need to root TfD in policies of aid agencies, NGOs and government institutions to be used constantly as part of existing programs, rather than being a light-hearted piece of window dressing or confined to discrete projects which do not have an impact on the organisation main work.

CHAPTER FIVE

SUMMARY AND CONCLUSION

5.1 Summary

In exploring the use of Theatre for Development and tax education, a project which took place in Chikolosa Village in Mwanza district Malawi, this study has provided a critical process and analysis of using theatre as a research and communication tool. The study reviewed literature from different scholars on the use of theatre as a communication tool for development, how theatre is placed in development communication, the relationship between taxpayer education and tax collection and communication tools that tax administrations in sub-Saharan Africa use to conduct tax education. Most importantly the review of literature discussed the shift that has taken place in the theatre discipline from top-down to bottom-up approaches such as TfD; and the advantages and disadvantages thereof. The inefficiencies in the top-down theatre approach experienced in other development areas provided the context to explore the use of a bottom-up theatre approach for its proposed benefits. The thesis then dived into organising a TfD project, with its three approaches, theatre to the people, theatre with the people and theatre for the people, this study took the approach of Theatre with the people mainly for its benefits of knowledge transfer and sustainability. Three trained theatre experts and eight selected members from Chikolosa community came together to execute the process. The process was three-phased, pre-performance which involved training of the participant, research and analysis of data. The performance stage involved bringing the play to the audience, performing together with them soliciting their participation through Joker and open ups theatre techniques. The post-performance involved interacting with the audience to find out if there has been a shift in their understanding of the issue of smuggling as compared to before.

This qualitative study employed a critical pedagogy theoretical framework which was advanced by Paulo Freire which advances that a transformative process occurs in which the community and the facilitator are both active participants, a process he referred to as conscientization. In this process, the community is given the ability to critically evaluate its circumstances and think through the actions required to bring about social change. When applied to the theatre, critical pedagogy becomes critical performative pedagogy, basically meaning a process of conscientization using the tool of theatre.

To analyse the efficiency of the project, the 3R model of the evaluation was used to augment the critical performative pedagogy theoretical framework. To put these approaches on the ground, the ethnography of performance research approach was used.

There have been rigorous studies in the sub-Saharan region about the impact of tax education on tax compliance which enhances the mobilisation and collection of tax revenue. The studies show that tax education has a positive influence on the compliance of taxpayers. The fundamental aim of any revenue authority is to collect taxes due according to the law. The authorities do not only collect but also have the duty to inform, sensitize and educate the taxpayer on taxation. In Malawi, the revenue collection administration is the Malawi Revenue Authority which is responsible for the collection, assessment and accounting of tax revenue. The authority conducts tax education in order to achieve the same result of yielding compliance. The authority uses platforms different media platforms such as print, electronic m social media, public rallies and specific targeted sensitization meetings and theatre.

In exploring the use of TfD for tax education the study looks at three objectives;

a) Establish the level of tax knowledge among the community members
b) To explore how the process of TfD can be used to conduct tax education

c) To explore best practices in using TfD for tax education

The first objective of this study was to find out the level of tax knowledge among the participants. This was conducted among two groups of participants; the activators and the larger community. Using informal discussion, the activators were asked questions on what they know about taxes. The study discovered that there was limited knowledge about what taxes are, and the uses of taxes and that they had not heard of any program on tax apart from posters that they see when they go to the offices at the border.

Using informal discussion, participant observation, photos and videos, the larger community were asked questions to find out this level of knowledge in taxation. Almost like the activators, who are part of the community anyway, the research indicated that there was little knowledge of what taxes are, their uses, and their obligations in general. During data analysis, the issue that kept being reported or recurring was the issue of community members aiding the smuggling of goods across the border. There seemed to be rampant smuggling activities in the area where some members of the community facilitate the transportation of goods for businessmen across the border using unchartered routes to avoid paying tax. This highlighted the need to have a way of creating awareness of the problem of smuggling. Hence the second objective of this research aimed to explore if the process of TfD can be used to conduct tax awareness.

At the pre-performance stage where activators are selected as a representation of the community and trained on tax issues and TfD techniques, the awareness process begins. In finding out the knowledge and attitudes of the activators, a process of conscientization begins in the activators. The team of activators and the facilitators went into the community to research what the community knows about tax and problems in the area of tax. They then used the information gathered to devise and improvise a play which was performed to the same audience where the research took place.

After analysis of the gap, the activators are sensitised with appropriate content. The activators are empowered with appropriate information to be able to understand issues as they go into the community for problem identification and analysis of data

The study also showed that during the devising of the play, the process of awareness continues in the activators, as they can expound on the themes being explored as well as incorporate tax messages into their traditional songs. Problem identification was done through informal discussion in the community guided by a semi-structured interview guideline. Participant observation was also implored whereby by living in the community, the activators were able to pick up issues relating to taxation. After the analysis of data, the team prioritises the problem of facilitation of smuggling in the community based on the recurrence of the theme during data gathering. Using the skills attained from the workshop the team devised a play mirroring events that take place in the village in facilitating smuggling and creating awareness of the effects of the malpractice.

In the performance stage where the play is brought to the audience, the catharsis of awareness takes place. During the play, the audience was invited to comment and ask questions about the action taking place. The audience was also invited through the joker and open-ups. Here the audience is engaged in a dialogue discussing the issues that were discovered during the problem identification stage. The audience was able to relate to the events taking place and how smuggling could affect the provision of public services in the community. Together with stakeholders such as the group village headman, members of the village development committee and community police, the community was able to agree on action items to be implemented in order to curb smuggling. According to Freire (2002), through the dialogical process, the community is provided with the skills to reflect critically on their situation and consider the steps that need to be taken in order to achieve social change.

The post-performance stage involved evaluating the success of the project. Here informal interviews were conducted with selected members of the audience in order to find out the knowledge acquired during the performance. This was done by the team of activators, it was a continuous learning process as audience members that were unable to comment and ask questions during the performance were able to get the necessary information at this point. Based on the lead questions during informal interviews at the problem identification stage, the same was used at the post-performance to find out if there has been a shift in the awareness levels on tax. Guided by the 3R model of evaluating a participatory theatre for social change which was advanced by Herrington (2006), the study concluded that the TfD process was effective in creating awareness on issues of tax.

Despite the challenges of reduced participation in the selection of the topic to be discussed, the technicality of taxation and advancement in technology, overall analysis and evaluation of the study indicated that TfD can be used to create tax awareness. The levels of awareness in both activators and the community showed that had overwhelmingly improved. Guided by the 3R model of evaluation which was developed to evaluate the participatory theatre project, the results showed that the performance was well patronised and the awareness level on the issue of tax was evident through the responses collected at the post-performance stage.

5.2 Conclusion

Theatre has successfully been used in social and behaviour change in development areas such as health and education. In terms of tax education, some revenue authorities in Africa have used theatre to create tax awareness such as in Nigeria where soap opera is aired on television. In Rwanda, infotainment programs on radio and Television have also been used to tackle different tax issues. The impact of tax education on revenue mobilisation is a widely studied topic which proves that tax education influences compliance among taxpayers which contributes makes them pay the right amount of tax at the right time. This study sets off from the finding that there are little or no empirical studies that have been conducted to explore the effectiveness of media tools that are used for tax education and in this case, Theatre. Furthermore, the study explores a particular type of theatre, theatre for development if it can be used for tax education.

There are conservative attitudes towards theatre which places it very low on the utility-scale. Although this attitude has begun to wane, some people still view theatre as primitive, not serious and probably entirely to make people laugh. Presently theatre as a profession and a discipline in the academic is going far beyond this view.

Having discussed the process of learning that TfD provides through its process it is clear that it provides spaces for trainers and the community to a self-search on what information they are not aware of, problems about taxation and how they contribute and come up with solutions to mitigate the problem. TfD has the ability to capture the attention of a community and draw on practical realities that confront them. It stimulates people's emotions which facilitates acceptance of the messages. Although these results may not be universally generalizable, this approach can be easily adapted to a variety of settings and produce impactful results.

However, Theatre on its own cannot create change, it requires support from other community stakeholders and policymakers to reinforce the agendas set through the messages delivered. The performances can be repeated in other community meetings and the messages can also be shared on other platforms by the community leaders. Asante & Yirenkyi (2018) argue that TfD requires the support of civil societies, public agencies and non-governmental organizations to push forward the agenda set through theatre. The issues raised should be part of overall development action or as part of other non-theatre development activities in order for its impact to live beyond just individual/group performance(s) for mere entertainment.

The findings from this study showed the effect that the process of the TfD project had on the activators and community at large despite some limitations that were met. The outcome of this study will benefit tax authorities who will use the findings to improve on current theatre models used and also to consider using this tool for those that have not adopted its use in relation to providing tax education with the aim of reducing tax non-compliance behaviour and negative attitude of taxpayers. The study outcomes will also form a baseline for other researchers or scholars with an interest in the field of taxation or theatre to improve on some limitations that were met during this study.

REFERENCES

Abah, S. O. (1996). Theatre for Development as a Non-formal Method of Education in Nigeria. Research in Drama Education. *The Journal of Applied Theatre and Performance*, *1 (*2), 245-260.

Abdulla .S. (2020). *The Art of Inclusion: Contradictions Affecting Theatre for Development Interventions in Malawi.* Handbook on Promoting Social Justice in Education, pp. 999–1020.

Allingham MG & Sandmo A (1972). Income tax evasion: A theoretical analysis. *Journal of Public Economics*, 1, 323-338

Alm. J. (1999). *Tax compliance and tax administration.* In H. W. Bartley, Handbook on an Empirical Tax Examination. UMI.

Banham .M. Gibbs .J. & Osofisan .F. (1999). *African Theatre in Development*. Currey Ltd.

Boal. A. (2002). *Games for Actors and Non-Actors, 2nd ed*. Routledge.

Chambers, R. (1997b). Paradigm shifts and the practice of participatory research and development. In N. Nelson & S. Wright (Eds.), *Power and participatory development.* Intermediate Technology Publications.

Chisiza, Z. (2017). The Problem of Theatre for Development in Contemporary Malawi. *Leeds African Studies Bulletin* 78, 61 -78.

Cleaver, Frances. (1999). Paradox of Participation: Questioning Participatory Approach to Development. *Journal of International Development*, 11 (4), 597-612.

Devos, K. (2008). Tax evasion behavior and demographic factors: An exploratory study in Australia. *Revenue Law Journal, 18*(1), 1-23.

Durden M & Tomaselli K (2013). *Theory Meets Theatre Practice: Making a Difference to Public Health Programmes in Southern Africa.*

Epskamp .K. (2006). *Theatre for Development*. Zed Books.

Epskamp. M & Swart, P. (1991). Popular theatre and the media: The Empowerment of Culture in Development Communication. *International Communication Gazette*, 48 (3), 177-196. DOI. 10.1177/001654929104800303

Freire, P. (2000). *Pedagogy of the Oppressed*, (30th ed.) Continuum International Publishing Group.

Gitaru, K. (2017).The Effect of Taxpayer Education on Tax Compliance in Kenya. A case study of SMEs in Nairobi Central Business District. (Master's thesis) University of Nairobi.

Herrington .R. (2016). *Monitoring and Evaluation of Participatory Theatre for Change (1st ed.).* Search for common ground.

Herrington. R. (2006*). Monitoring and Evaluation of Participatory Theatre for Change.* Search for Common ground and UNICEF

https://doi.org/10.1080/19443927.2017.1397543

https://www.scribbr.com/methodology/ethnography/

Hussey, J. & Hussey, R. (1997). *Business Research – A Practical Guide for Undergraduate and Post Graduate Studies.* Macmillan Press Ltd

Kamlongera C (2005). *Theatre for Development in Africa.* Media and Global Change: Rethinking Communication for Development.

Khan A.A.R. (2006) *Theatre media as a means of raising awareness on issues of violence against women and women rights: A case study of Bangladeshi and Indian theatre organizations.* (Master's thesis), The Academy of Education.

Kidd, R. (1984). Popular theatre and non-formal education in the third world: five stands of experience. *International Review of Education, 30* (3), 265–287.

Kirchler, E. (2007). *The economic psychology of tax behavior.* Cambridge University Press.

Madamombe, C.G. (2018). Conceptual Framework to Investigate the Impact of Taxpayer Education on Tax Compliance: A Case of Small Medium Enterprises in the Otjozondjupa Region, Namibia. *Asian Journal of Multidisciplinary Studies, 6*(6), 18- 23.

Malawi National Statistical Office. *The National Survey on Access and Use of Information and Communication Technologies by Household and Individuals in Malawi 2019.* www.nso.mw

Malawi Revenue Authority Taxpayer Perception Survey Report (2015). Salephera Consultants. Lilongwe.

Manyozo .L. (2012). *Media Communication and Development; Three Approaches.* Sage Publications.

Mascagni, G., Santoro, F. & Mukama, D. (2019). *Teach to Comply? Evidence from a Taxpayer Education Programme in Rwanda.* Institute of Development studies.

Brighton. UK https://new.coderkubes.com/ictd/blog/taxpayer-education-research/

Mascagni. G. & Santoro. F. (2018). *What is the Role of Taxpayer Education in Africa?* Institute of Development studies.

Mda, Z. (1993). *When People Play People*. Zed book.

Misra, R. (2004). The Impact of Taxpayer Education on Taxpayer Education on Tax Compliance in South Africa. (Master's Thesis). University of Kwazulu-Natal.

Mlama, P. (2002). Popular theatre and development-challenges for the future: The Tanzanian experience. *Contemporary Theatre Review*, 12 (1-2), 45-58.

Mwansa, D. and Bergman, P. (2003). *Drama in HIV/Aids Prevention. Some Strengths and Weaknesses: A Study in Botswana, Tanzania, South Africa, Kenya, Ethiopia and Uganda.*

National Statistical Office (2019). 2018 *Malawi Population and Housing Census*

Nogueira M.P, (2002). Theatre for Development: An overview, Research in Drama Education. *The Journal of Applied Theatre and Performance*, 7(1), 103-108. DOI: 10.1080/13569780120113175

Okagbu, O. (1998). Product or process: Theatre for Development in Africa. In Salhi K, (eds.). *African Theatre for Development: Art for Self-Determination*. Intellect Books.

Olatuji, O. C., &Ayodele, K. B., (2017). Impact of Information Technology on Tax Administration in Southwest, Nigeria. *Global Journal of Management and Business Research: Accounting and Auditing*, 17(2), 24-33.

Olowookere, J. K & Fasina, H. (2013) Taxpayers Education: A Key Strategy in Achieving Voluntary Compliance in Lagos State, Nigeria. *European Journal of Business and Management, 5* (10),146-154.

Pelias, R. J. (2007). *Performance ethnography. In G. Ritzer (Ed.), Blackwell encyclopedia of sociology.* John Wiley & Sons.

Pere M.W. (2019). *Communication channels and Tax Compliance by Small Taxpayers in Nairobi County, Kenya.* (Master's thesis) Kenyatta University.

Plastow J. (2014). Domestication or transformation? *The Ideology of Theatre for Development in Africa*, 2(2), 107-118.

Prentik .T. (2015). *Applied Theatre: Development.* Bloomsbury Publications.

Salhi. K. (Ed). (1998). *African Theatre for Development: Art for Self-Determination.* Intellect Books.

Servaes. J. (Ed). (2008). *Communication for Development and Social Change*. Sage publications.

Sibanda. N. (2018). Theatre training and Performance as gender mainstreaming strategies in Zimbabwe: The Case of Amakhosi Theatre Productions. *Theatre, Dance and Performance Training. 9* (1), 68-80.

Sinek, S. (2010). *How Great Leaders Inspire Action.* Available online http://www.ted.com/talks/simon_sinek_how_great_leaders_inspire_action.html

Sloman. A. (2011). *Using participatory theatre in international community development.*

Taylor, P. (2003). *Applied theatre: Creating transformative encounters in the community.* Heinemann.

Thyagarajan, M. (2002). *Popular theatre, development and community*. Carolina Papers International Development.

Welman, Kruger & Mitchell (2005). *Research Methodology.* (3rd Ed.). Oxford University Press.

White. G. (2003). *Audience Participation in Theatre: Aesthetics of the Invitation.* Palgrave Macmillan

APPENDIX

Model	Data source	Method	Outcome
Reach	- Interviews	- Interviews with the community for problem identification	20 households were interviewed
	- Participant observation	- Performing the play in the community where the problem was identified	- 159 people attended the performance
Resonance	-	- Dialogue with the audience through open-ups and joker	- The community was able to deal with events that took place in the play
		- Post-performance interviews with members of the audience	- During interviews, the respondents could relate to action taking place.
Response		Post-performance interviews	- The results showed that 58 people out of the 72 were able to explain what tax is, its uses and how smuggling affects the collection of taxes. - Action items were agreed upon such as a fine of K10,000 ($10) for those found aiding in smuggling - Community police to be on the looks out for smugglers

			- The traditional leaders will utilise other meetings to talk about the dangers of aiding in smuggling