Report of the East African Tax and Governance Network (EATGN)

UNLOCKING TAX SECRETS CONFERENCE ON DEMYSTIFYING TAXATION IN KENYA

Taifa Hall, Kenyatta International Conference Centre (K.I.C.C.)

Tuesday 23rd August 2011









Organized by

EAST AFRICAN TAX & GOVERNANCE NETWORK (EATGN)

Acknowledgement

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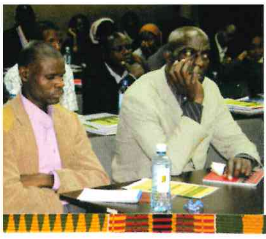




Keynote address by Dr Geoffrey Mwau, Economic Secretary, Ministry of Finance

Dr Mwau read the speech on behalf of Mr Joseph Kinyua, Permanent Secretary at the Ministry of Finance. He outlined the recent developments with regard to revenue collection in the country such as reviewing the Value Added Tax (VAT) Act and the introduction of tax administration automation at the Kenya Revenue Authority. He further mentioned the social and economic challenges such as poverty, high inflation and a weakened shilling that were negatively affecting the macroeconomic environment, and undermining efforts to attain the 10% economic growth target that Kenya has set for itself.

He said taxes were an important revenue for governments, but raising additional tax revenue in Sub-Saharan Africa was hampered by numerous challenges among them: inappropriate tax policy designs with generous exemptions and incentive regimes, many regional trade arrangements by most sub-Saharan African countries that impact adversely on the effectiveness of tax policy instrument and in most cases often erode the tax base, weak capacity for tax analysis and formulation, tax administrative challenges including corruption, and finally efficiency and accountability in the use of such resources by government.

Dr Mwau said the government was addressing these outstanding challenges in part to assure tax justice and profile taxpayers in its second generation tax reform agenda through:

- ✓ Building a competent group of trained persons with specialized knowledge of law, procedure and practice, a sense of participation, ownership, dedication and integrity
- ✓ Simple and transparent business processes that facilitate taxpayers' compliance
- ✓ An information system to enable the tax administration to maintain information on taxpayers, process it and make it available to tax officials to facilitate their work, and
- ✓ A system of taxpayer assistance and education.

He challenged civil society organizations (CSOs) to educate the public on the importance of paying taxes, and even openly discuss against such vices as tax evasion and avoidance before declaring the conference officially open.

TAX JUSTICE IN KENYA: WHAT IS AT STAKE? BY WAKAGUYU WA-KIBURI

This presentation dealt extensively with the definition of fair taxation, why taxes are necessary and the tax justice issues in Kenya. It identified the role of civil society as:

- ✓ being tax compliant
- ✓ building capacity to increase tax payers literacy levels
- ✓ explaining proposed and passed tax legislations to the public
- ✓ simplifying tax language for the public
- ✓ participating in setting up tax statutes
- ✓ initialising, promoting and sustaining tax debates
- ✓ pressurizing government to set up good tax systems and account for tax revenue.

PLENARY SESSION

The following comments were made during the first plenary session.

Attempts have been made to involve the public when discussing sector priorities but this engagement has only been possible in Nairobi. CSOs should come up with a mechanism for engaging more people in other parts of the country.

Tax to GDP (Gross Domestic Product) ratio in Africa is generally low. For Kenya, it stands at 21% and this is slightly higher than other African countries. Kenyans are ready to pay taxes especially when they see the results. Tax literacy will ensure people are informed of the importance of paying taxes.

Some of the exemptions are the result of lobbing by interest special groups and deliberate policies that have been created to 'spur economic development' such as export processing zones.

Export Processing Zones (EPZs) in Kenya have been given huge exemptions—that have costed the country close to KES 100 billion to date. They produce only for export and thus the reason to exempt them from tax. The important questions arising are: Is Kenya getting the requisite economic benefits from these exemptions? Have the EPZs attracted more foreign investment? Are the special interest groups helping to eradicate poverty?

Exemptions bring corruption and raise administration costs. The burden on local business is therefore very high and calls for reforms in VAT and Excise duty. The new VAT Bill looks at minimizing exemptions and zero rating to to the strict minimum.





The Kenya Government is working on harmonizing taxes with its counterparts in the East African Community (EAC). As exemption requirements are different in each country in East Africa, work is currently ongoing to have harmonized taxes in EAC. A solution proposed is to do away with incentives and tax everyone to spread the tax burden and ultimately lower tax rates.

Extensive borrowing increases interest rates, raises expenditure, discourages growth, destabilises the macroeconomic environment and, ultimately, the economy.

Provision of tax expenditure reports by government is part of good governance. CSOs should put pressure on government to set up good tax and accountability systems across counties so that they account for the revenues they will raise in transparent and effective manner.

With the economic integration in the East African Community, there will be need to harmonize financial and tax policies particularly as far as providing investors with tax exemptions and other incentives is concerned. Economic integration has taken into account the need to ensure uniformity in banking rules, capital markets regulation, etc.

Tax dodging can be legal and legitimate. For example, Action Aid research found that an ordinary woman in Ghana paid more tax (in relative terms) than SAB Miller because SAB Miller routes its money through international conduits and tax havens, thus denying the country revenue. Tax havens give secret services to non-residents that lead to illicit resources out of Africa.

The informal sector in Kenya is not registered yet this is the sector that holds a lot of potential in spreading the tax bracket. All registration of business is centralized in Nairobi, which in essence means that all revenue is collected in the city. As Kenya devolves to the county mode, it will be easier to register business in the informal sector within the counties and include them in the tax bracket.

Kenya is setting up a financial centre the likes of Dubai, and at the same time is undertaking key reforms to take advantage of the benefits financial centre will offer such as attracting funding for infrastructure development. Issues of tax evasion are likely to occur in such a financial centre.

SESSION 2: PUBLIC FINANCIAL MANAGEMENT AND THE CONSTITUTION

The Past: NTA's Reflection on Devolved Funds and Government Services

By Michael Otieno, National Taxpayers Association

This presentation provided indepth analysis of how the Constituency Development Fund is used or mis-used. The citizens' demand for accountability can only be linked to the extent that citizens have the capacity to pay taxes. The setting up of a Constituency Development Fund (CDF) has raised this level of awareness. However, there is still need for deliberate efforts to make citizens aware of the link between tax and provision of public services.

The creation of counties will ensure resources are distributed equitably and all citizens have equal access. But this will need common reporting standards to ensure the revenues are spent wisely.

The presentation had photos showing how communities should monitor wastage of funds. They have to be involved in decision making lest they end up with projects in their communities that can easily qualify as white elephants. On average, research has shown that there has been a 25-30% wastage of CDF funds. It should be noted that there was no legislation for CDF as an institution, and thus the corruption and waste in the use of this fund.





The Present: Public Financial Management under Kenya's Constitution — By Bosire Nyamori, Director of Africa Bureau of Tax Policy

The presenter stated that the Constitution mandates the central government to collect taxes: VAT, Customs duties, Excise tax and Income tax, under Article 209. The presentation raised the critical issues of how much money central government would disburse to the counties; how the counties would raise revenues; and whether all counties had bases for collecting adequate amounts tax revenues.

Counties have been given the responsibility to impose taxes from properties such as land and buildings, and from entertainment. But there are issues related to the fact that counties may not know who owns the land and buildings. Entertainment activities also vary from one county to another. For example in western Kenya, bull fighting is a form of entertainment. Will the counties impose a tax on those going to watch this 'cultural' activity? It was also noted that some counties may not have adequate tax bases from which to raise revenues and may resort to rely entirely on the central government funds or impose 'useless' taxes such as the above scenario of paying taxes to watch bull fighting.

Article 203 (section 2) of the same constitution states that the central government will distribute at least 15% of revenue collected to the counties. Yet the counties will be the entities implementing most of the development activities, and some may not be able to raise revenue within the county.

He briefly touched on the Public Finance Management Bill where there was agreement on general principles but not on specific issues. Some of the controversial issues include over-concentration of powers in the Treasury and agreement on who gets certain powers.

The Bill proposes to shift powers from the National Treasury to other organs of state such as the Judiciary and Parliament. It will also shift physical power from the national government to the county governments as outlined in Chapter 12 of the Constitution. The bill also addresses the creation of an Equalization Fund to address historical economic injustices. This bill decentralizes resources and decision making and gives the citizenry and counties more say in planning, allocating and spending of public funds. The bill also seeks to prevent conflicts of interests that were inherent in previous laws.

Devolved Government and Public Finance by Awori Achoka, SAYARI Think Tank

The presenter started by introducing Sayari, which is a think tank focussing mainly on public finance management in the devolved system. In principal, revenue generated nationally shall be shared between the central and county governments. While the Constitution gives sovereign power to the people of Kenya, this power will be delegated on behalf of the citizens to established mechanisms and institutions. But only when Kenyans control, manage and oversee their resources, can the y say they are a truly sovereign country.

Mr Awori pointed out that there are several controversies in the Constitution with regard to how revenues will be managed: 1) the amount of money that will be given to the counties; 2) control of revenue between central and county governments; 3) the omission of the words public and participation in Article 201; 4) under Roles and Functions, the Constitution devolves the social development function to counties, yet they will receive only 15% of central government funds: the argument here is that ideally resources should follow responsibilities; 5) when it comes to borrowing money, the Treasury will borrow on behalf of government (all cases of major corruption have their footprint in Treasury—Goldenberg, Anglo Leasing, Free Primary Education funds, etc.); 6) management of public debt.





PLENARY SESSION

The comments below were made during the second plenary session.

Once the country gets into county mode, funds such as CDF will be abolished. Nevertheless, the CDF has been a learning process on how to manage devolved and public resources.

There is need to look at the whole continuum of the taxation value chain. Research on taxation should not merely provide a chronology of how money was spent, but should analyse and assess whether there was value for money. With a wastage rate of 25-30% at current levels of devolved funds, chances are high that there will be more wastage with more resources in counties. Wastage is not only financial misuse, but such aspects as unnecessary absenteeism from work (for example a teacher being out of class for a whole day without justification). Citizens should use internal mechanisms that ensure adherence to rules. CSOs and the citizenry should lobby to ensure the law has inbuilt mechanisms that give people space to demand for accountability, and participate in planning and decision making in the devolved levels to ensure they get appropriate services.

Questions were raised on the public debt and wage bill, and how counties will share this burden. It was also noted that a law to curb how much government can borrow does not exist. There will be 6 bills to manage devolution and therefore different institutions. This comes with costs such as salaries and allowances, vehicles purchasing and maintenance, and offices. Are all these institutions necessary or should they be merged to reduce the public wage bill? Are we getting value for this money spent? Citizens and CSOs should inform legislation on how much of their taxes will be allocated to service sovereign debts, through forums such as this meeting. Citizens should be made aware that the laid back attitude towards matters of public financial management is a recipe for corruption. Getting involved is the only sustainable way of taming corruption.

The central government will have responsibility for policy making while county governments will implement

development activities. This is the basis for asking for more funds from central government than the minimum of 15% that is prescribed in the Constitution. There was a suggestion that Treasury should give 40-60% of revenues raised to the counties for development.

There is need for a law that caps how much Treasury can borrow to save citizens from repaying debts they do not know how they were spent. A lesson learned from CDF was that the lack of an institution to regulate devolved funds resulted in mismanagement.

For the first time, the Constitution ensures there will be equity in development and provision of services across the country. Are there any measures to ensure the principles of the Bill of Rights are delivered once counties become autonomous? Is there a national policy document to guide Bills being developed to ensure gender issues are taken into consideration and marginalized groups are mainstreamed? is there room for citizens to participate in county matters?

There is need to enlighten citizens on the activities previously done by central government that will now be taken over by counties. But how do we empower citizens to have oversight in the counties?

CSOs should help instil in 'wananchi' that this is the opportunity for them to demand the services they would like their counties to deliver and how the counties should be run. A suggestion was to come up with local internal mechanisms such as the score cards used by the National Taxpayers Association.

SESSION 3: TAX REVENUE LEAKAGES

Informal Sector Taxation

By Kwame Owino, CEO, Institute of Economic Affairs

Mr Owino observed that compared to the rest of the region, Kenya had a high tax to GDP ration of 24-26%. In Kenya 2.4 million people are registered as mobile phone owners yet only 800,000 file tax returns, a situation that is not sustainable in a population of 40 million people.

The informal sector is the biggest employer in Kenya. A K-Rep Bank Survey showed that close to 2 million Small and Medium Enterprises (SMEs) in Kenya may be informal but they still need public infrastructure, even if they do not pay taxes. However, he noted taxing these enterprises may not be cost effective for the simple reason that many SMEs are seasonal and make little money and the administrative costs of following them up for tax make it a futile exercise. The policy questions are: is a parallel system for informal tax collection necessary? What kind of structure would it assume?





Harmful Tax Competition: A Race to the Bottom

by Benson Ireri, Governance Officer, Action Aid International Kenya

The accelerating process of globalization of trade and investment has fundamentally changed the relationship among domestic tax systems. Globalization has led to increased competition among businesses in the global market place. Tax competition occurs when governments are encouraged to lower fiscal burdens to either attract an inflow of productive resources or discourage the exodus of these resources. Harmful tax competition includes an effective level of taxation which is significantly lower than the generic level of taxation in the country concerned, tax benefits reserved for non-residents, tax incentives for activities which are isolated from the domestic economy and therefore have no impact on the national tax base, granting of tax advantages even in the absence of any real economic activity, the basis departing from internationally accepted rules such as the basis of profit determination for companies in a multinational group and lack of transparency.

Features of harmful tax practices leading to harmful competition include;

- ✓ No or low effective tax rates
- ✓ Ring-fencing of regimes
- ✓ Lack of transparency (lack of effective exchange of information)
- ✓ An artificial definition of the tax base
- ✓ Failure to adhere to international transfer pricing guidelines
- ✓ Foreign source income exempt from residence country tax

- ✓ Negotiable tax rate or tax base
- ✓ Existence of secrecy provisions
- ✓ Access to a wide network of tax treaties.

This presentation also provided the rationale for tax incentives, variations in corporate taxation in the East African Community and tax incentives that are present in Kenya. It was noted that conservative estimates of revenue loss for Kenya on account of tax incentives put it at 1% of the GDP.

The presentation concluded that globalization and intensified competition among firms in the global market place has had and continues to have many positive effects. However, the fact that tax competition may lead to the proliferation of harmful tax practices and adverse consequences that result, means governments must devise tax policies to protect their tax bases and to strengthen the global financial architecture.

Major Tax Revenue Leakages: Illicit Financial Flows

By Vera Mshana , Policy and Advocacy Officer , Tax Justice Network-Africa

This presentation showed that no country was immune from tax losses. Africa and the East Africa region lose billions of dollars as a result of tax leakages and illicit financial flows. The major conduits for evading tax in Kenya are mis-invoicing, abuse of transfer pricing mechanism, and use of tax havens.

According to a report entitled *Illicit Financial Flows from Africa: Hidden Resource for Development*, (by Dev Kar and Devon Cartwright-Smith, Global Financial Integrity, January 2010) illicit capital from Africa between 1970 and 2008 amounted to USD 854.1 billion. Of this, USD 38.3 billion came from the Great Lakes Region, which includes Burundi, DRC, Rwanda, Tanzania, Kenya and Uganda. Of this amount, Kenya lost USD 7.3 billion.

The presentation highlighted some of the measures Kenya has taken to curb illicit financial flows such as the setting up of an anti-abuse provision within the income tax law - the Income Tax (Transfer Pricing) Rules, 2006 also commonly known as the arm's length principle. The principle means that related companies that trade with each other must use a price (or range of prices) that a company would be expected to pay if purchased from an un-related company in the market.

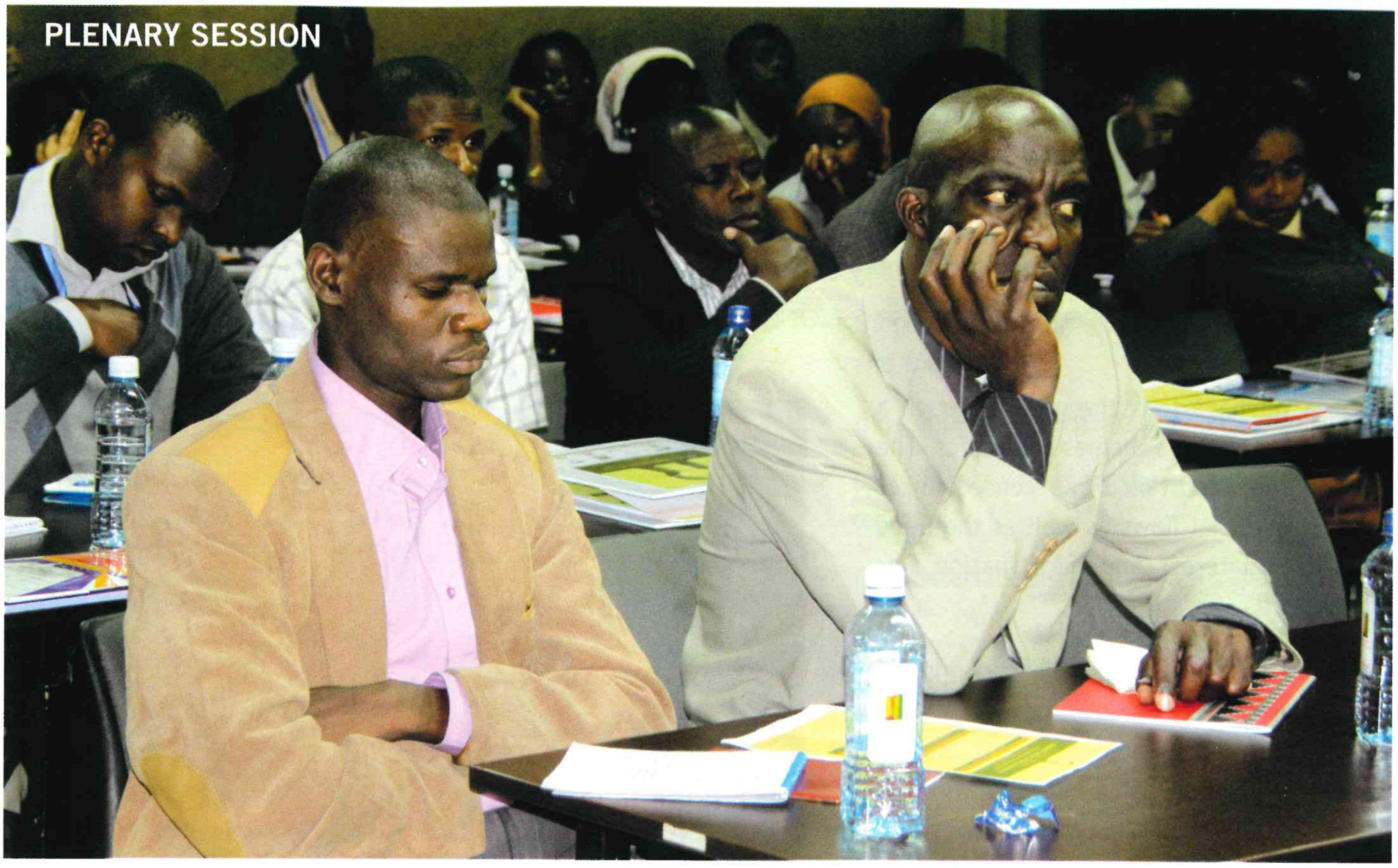
Tax Justice Network-Africa proposed the following actions to reduce revenue leakages from Africa to participants at the conference:

- ✓ To sign onto TJN-A's Nairobi Declaration on Taxation and Development
- ✓ Raise awareness of TJN-A's flagship publication *Tax Us If You Can: Why Africa Should Stand* up for Tax Justice, and of TJNA's website www.taxjusticeafrica.net
- ✓ Join the global campaign aganist tax havens at http://www.endtaxhavenssecrecy.org/en
- ✓ Initiate your own tax justice campaign using **the tax advocacy toolkit** developed by Christian Aid and SOMO with contributions from TJN-Africa.





PLENARY SESSION



Below is a summary of reactions to the presentations made during the third session.

Journalists asked to be invited to more of these meetings on tax so that they can help inform the public. CSOs involved in tax matters should also share reports of studies they have carried out.

Taxation had its origins in the colonial times and thus people see it as punitive. There is need once again to impress on citizens the relationship between paying taxes and service delivery.

A formal definition of the informal sector is needed to give it voice and to see how it can be mainstreamed into the tax bracket. In Kenya, this will be important particularly in the counties, where revenues must be raised internally. Mechanisms should be developed to cushion those who cannot pay taxes.

The Kenya Revenue Authority (KRA), the government and the wider public tend to consider that blue-chip multinationals such as mobile service providers are the largest taxpayers and annually reward them. However, it was empahisized that the bulk of taxes paid by these companies are actually taxes raised from citizens, some of whom are very poor citizens. Poor citizens therefore indirectly contribute to the tax base. These companies are bonafide tax collectors on behalf of KRA.





LAUNCH OF THE EATGN

The last session of the conference was the official launch of the East Africa Tax and Governance Network (EATGN) presided over by Barbara Wachaga of Safari Africa Radio. This network will be the forum for a multi-stakeholder dialogue, will facilitate provision of information to enhance the quality and quantity of media reporting on tax and governance, and will create linkages to address revenue losses from the East Africa region.

Barbara Wachaga took the group through a roundup of the day's themes and topics. The issue of the importance and consequences of illicit financial flows as well as the need for citizen interest and participation was emphasized.

Following the brief recap, Barbara invited a few individuals representing the various stakeholders represented at the forum, to join her at the high table in preparation for the official launch of the EATGN network.

After a few illustrative examples as to how the power of co-operation as well as consistency and perseverance could help change the way taxation is handled in Kenya, Barbara, together with all the participants, joined hands and the East Africa Tax and Governance Network was officially launched.

CLOSING SESSION

Following the launch, the workshop was handed over to Rahma Hassan of Panos - East Africa. Rahma Hassan gave a vote of thanks to all the people and organizations who contributed to the success of the meeting. She mentioned particularly all EATGN members and the Embassy of Finland in Kenya for their financial support. Rhama finally closed the meeting and invited participants for refreshments.





EVALUATION

At the end of the workshop an evaluation questionnaire was distributed to participants. 41 responses were received. On average more than 90% of the respondents strongly agreed that:

- ✓ the conference met their expectations
- ✓ the objectives for each topic were identified and followed
- ✓ the content was organized and easy to follow
- ✓ participants will apply the knowledge they had learned
- ✓ the materials distributed were pertinent and useful
- ✓ the quality of presentations was good
- ✓ and that the presenters knew their topics very well.

At least 70% said the venue could have been larger and that more time was needed for the presentations.

More than 80% said the themes of the conference were related to their areas of work and that they had acquired more information on taxation and governance that they would disseminate.

The media representatives said this conference had really met its objective of demystifying taxation and they would like training on how to report on taxation and good governance.

The participants enjoyed all topics equally but two were particularly mentioned: the presentation in Illicit Tax Evasion and Taxing the Informal sector.

ANNEXES

Annex 1: Conference Programme

EAST AFRICA TAX AND GOVERNANCE NETWORK (EATGN)

NATIONAL CONFERENCE ON TAX IN KENYA

UNLOCKING TAX SECRETS: DEMYSTIFYING TAXATION IN KENYA

23rd August 2011

PROGRAMME

TIME	ITEM	FACILITATOR
MODERATOR: HULDA OUMA (8:30 - 10:30 AM)		
8:30 - 9:00	Registration of participants	Panos Kenya/TJN-A
9:00 - 9:15	Opening Remarks from EATGN	Dereje Alemayehu Board Chairperson, TJN - A
9:15 - 9:30	Remarks from KRA	Commissioner, KRA
9:30 - 9:45	Official Opening	Guest of Honour Permanent Secretary, Ministry of Finance
9:45-10:15	Tax Justice in Kenya; What is at stake?	Wakaguyu wa-Kiburi, Tax Consultant
10.15 - 10.30am	**Tea Break**	
MODERATOR: ALVIN MOSIOMA (10:30 AM - 1:00 PM) THEME: PUBLIC FINANCIAL MANAGEMENT & THE CONSTITUTION		
10:30 -11:00	The Past - NTA's reflections on devolved funds and Government services	Michael Otieno, Advisor, National Taxpayers Association
11:00 -11:30	The Present - Public Financial Management under the Kenya's Constitution	Bosire Nyamori, Director, Africa Bureau of Tax Policy
11:30 -12.00pm	The Future: Proposed legislative Reform & their implications for public service delivery, taxation, & accountability	Awori Achoka, Sayari Think Tank
12:00 -1:00	Plenary discussions	
1: 00 - 2:00	**Lunch**	

Moderator: Davis Adieno (2:00 - 5:30 pm) THEME: TAX REVENUE LEAKAGES		
2:00 - 2.15	Informal sector taxation	Kwame Owino, CEO, Institute of Economic Affairs
2:15 - 2:30	Harmful tax competition	Benson Ireri, Governance Officer, ActionAid Kenya
2:30 - 2.45	Illicit financial flows	Vera Mshana, Policy and Advocacy Officer, TJN-A
2:45 - 3:45	Plenary discussion and way forward	
3:450 - 4:15	Launch of EATGN	Barbara Wachaga, Journalist and Programmes Controller, Safari Africa Radio
4:15 - 4:30	**Closure and Tea**	Rahma Hassan, Country Liaison Officer, Panos Kenya

ANNEX 2: LIST OF PARTICIPANTS

	NAME	COUNTRY	ORGANISATION
1	Mike Omaera	Kenya	Elimu Yetu Coalition
2	Othieno Nanjon	Kenya	
3	James Nduko	Kenya	Twaweza
4	Davis Adieno	Kenya	National Tax payers Association
5	Michael Otieno	Kenya	National Tax payers Association
6	Santana Monda	Kenya	ICJ
7	Jared Owuor	Kenya	Africa Institute for Health and Development
8	Jussi Laurikainen	Kenya	Embassy of Finland
9	David Ateka	Kenya	Safari Africa Radio
10	Barbara Wachaga	Kenya	Safari Africa Radio
11	Ken Kigunda	Kenya	Safari Africa Radio
12	Luke Anami	Kenya	The Standard
13	Elizabeth Nyaga	Kenya	Nation
14	Joyce Kimani	Kenya	Nation
15	Fred Aminga	Kenya	Kenya Today
16	Karanja Moses	Kenya	KNA

	NAME	COUNTRY	ORGANISATION
17	David Mwere	Kenya	Africa Institute for Health and Development
18	Clara Mwanthi	Kenya	Institute for Legislative Affairs
19	Emma Wanyonyi	Kenya	Institute for LA
20	Rita Obel	Kenya	KENDREN
21	Edgar Odari	Kenya	SEATINI Kenya
22	Mburu Gathuru	Kenya	Taskforce on Devolution
23	Hulda Ouma	Kenya	Society for International Development
24	George Okore	Kenya	News from Africa
25	Awuor Ponge	Kenya	IPAR
26	Joseph Serengo	Kenya	KIPPRA
27	Bosire Nyamori	Kenya	Africa Bureau of Tax policy
28	Dali Mwagore	Kenya	Rapporteur
29	Susan Gichuna	Kenya	Volunteer
30	Sandra Kidwingira	Kenya	TJN-A
31	Vera Mshana	Kenya	TJN-A
32	Alvin Mosioma	Kenya	TJN-A
33	Dereje Alemayehu	Kenya	TJNA
34	Wakaguyu wa-Kiburi	Kenya	Tax Consultant
35	Ragnar Gudmunson	Kenya	IMF
36	Mercy Karimi	Kenya	TJN-A
37	Joan Odera	Kenya	Volunteer
38	Jesse Imonje	Kenya	Volunteer
39	Peter Okubal	Uganda	PANOS East Africa
40	Joel Okao	Uganda	PANOS East Africa
41	Annie Hoban	London	Panos London
42	Tania Ghosh	London	Panos london
43	Easter Ochieng	Kenya	KEFFADO
44	Lucy Atim	Kampala	PANOS East Africa
45	Gerald Kimeu	Kenya	Rural village development

	NAME	COUNTRY	ORGANISATION
46	Phylis Nduva	Kenya	Makueni Social Forum
47	Christopher M	Kenya	Taita Taveta Resource Centre
48	Max Okuto	Kenya	Taita Taveta Resource Centre
49	Mary Mateli	Kenya	Coast Women Development Network
50	Peterson Githinji	Kenya	Childrens home of Africa
51	Queen Mwangangi	Kenya	Carewell society
52	Diana Kemunto	Uganda	NyamiraW Group
53	Susan Nakacwa	Uganda	SEATINI Uganda
54	Moses Kulaba	Tanzania	Policy forum
55	James Kumeia	Kenya	Amka tumaini
56	Jeremiah Osalla	Kenya	Kasipul Kabondo Youth Development Consituency
57	Calvin Omondi	Kenya	Soldier of Peace International
58	Antony	Kenya	Wokike
59	Philip Tomno	Kenya	Bare Kenya Centre
60	Eric Wandera	Kenya	Abednego Youth Group
61	Silas Mwenda	Kenya	North Imenti Development
62	Felix Osano	Kenya	National Youth Sector Alliance
63	Simon Karemeri	Kenya	Mescop
64	Mark Orina	Kenya	North Rift Coalition
65	Tom Okello	Kenya	Pwani coalition
66	Naman Kariuki	Kenya	Mwaridi Enterprises
67	Hellen Mwangi	Kenya	Mother/child networking
68	Phares Ofola	Kenya	CORI-KENYA
69	Geoffrey Ngaru	Kenya	Kenya Environment Network
70	Veranda Summit	Kenya	NMG
71	Felix Lezaro	Kenya	NMG
72	Job Wamulwa	Kenya	EACOR
73	Mathew Ashers	Kenya	Proudly Kenyan
74	Mercy Wangari	Kenya	Zetech





	NAME	COUNTRY	ORGANISATION
75	Amos Nyaberi	Kenya	Citizen Assembly
76	Fred Azelwa	Kenya	Charity Children Welfare
77	Wilfred Atiwa	Kenya	Bionic
78	Julius Olwero	Kenya	H.I.K
79	Berrerd Ogeto	Kenya	Brilliant Organization
80	Wisley Masese	Kenya	Nation
81	Felix Okatch	Kenya	APSEA
82	Valerie Jumba	Kenya	Kenya Society for the Mentally Handicaped
83	Evans Mchaka	Kenya	International Center for Development
84	Carolyne Oyugi	Kenya	Media Diversity Center
85	Daniel Omondi	Kenya	Proudly Kenyan
86	Francis Mberere	Kenya	
87	Ken Wanahe	Kenya	Standard Media
88	Joseph Marwa	Kenya	Milele FM
89	Josiah Mkomba	Kenya	Nice Co.
90	Baron Shitemi	Kenya	Internews
91	Noah Chepleon	Kenya	Nation
92	Rachael Kibui	Kenya	Nation
93	Benson Ireri	Kenya	Action Aid International Kenya
94	Peter K. Njinjo	Kenya	Justice and Peace
95	David Maina	Kenya	
96	Julius Ouara	Kenya	KEPSA
97	Awori Achoka	Kenya	Sayari Think Tank
98	Philip C. Kimani	Kenya	University of Nairobi
99	Nicholas Waitathu	Kenya	People Daily
100	Justus Wauzale	Kenya	KBC
101	Jesper E. Lauridsen	Denmark	Action Aid International
102	Kwame Owino	Kenya	Institute of Economic Affairs
103	Rahma Hassan	Kenya	Panos East Africa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