Delegating Tax Collection Does Not Adversely Affect Demand for Accountability: Evidence from an Experiment in the D.R. Congo

Mats Ahrenshop[*]   Augustin Bergeron[†]   Laura Paler[‡]   Gabriel Tourek[§]

Jonathan Weigel[¶]

July 11, 2023

Abstract

While past scholarship finds that taxation catalyzes citizen participation, little is known about how the delegation of tax collection to local non-state actors—a common practice in developing countries—affects the fiscal contract between citizens and the state. Tax collection by local leaders rather than state agents could undermine the formation of a fiscal contract by shifting the locus of accountability. We examine a policy experiment in which 101 neighborhoods in Kananga, a large city in the D.R. Congo, were randomly assigned to property tax collection by state agents or local city chiefs. We combine this source of variation with a novel behavioral measure of collective action in which 2,631 citizens could request audit meetings related to a government-run antipoverty program in the neighborhood. We find no evidence that the type of agent in charge of tax collection differentially affected citizens' propensity to hold the state or chief accountable. Our results indicate that delegating tax collection to local leaders in low-capacity states can increase revenue without adverse consequences for accountability.

[*]University of Oxford (mats.ahrenshop@politics.ox.ac.uk)

[†]University of Southern California and NBER (augustin.bergeron@usc.edu)

[‡]American University (lpaler@american.edu)

[§]University of Pittsburgh (gabriel.tourek@pitt.edu)

[¶]University of California, Berkeley and NBER (jweigel@berkeley.edu).

1 Introduction

Research on taxation suggests that tax collection enhances citizen political engagement and efforts to hold the government accountable (Paler, 2013; Weigel, 2020; Martin, 2023). Reliance on broad-based taxation is also thought to have catalyzed citizen political participation historically in the formation of early modern European states and remains at the heart of the social contract between citizens and the state in many democracies today (Prichard, 2015). Similarly, research on research on decentralization suggests that delegating tax collection could improve accountability by bringing state functions closer to citizens (Faguet, 2002).

Past scholarship suggests that tax collection enhances citizen political engagement and efforts to hold the government accountable (Paler, 2013; Weigel, 2020; Martin, 2023). Reliance on broad-based taxation is also thought to have catalyzed citizen political participation historically in the formation of early modern European states and remains at the heart of the social contract between citizens and the state in many democracies today (Prichard, 2015).

Despite considerable evidence about the links between taxation and accountability, little is known about how tax collection by different actors affects accountability. In many developing countries, governments delegate tax collection to local non-state leaders such as chiefs (Boone, 2003). Local leaders often enjoy informational advantages relative to state collectors and thus may generate higher tax revenue (Balán et al., 2022). Additionally, research on decentralization suggests that delegating tax collection could improve accountability by bringing state functions closer to citizens (Faguet, 2002).

However, delegating tax collection to local non-state leaders could come at the expense of citizen demand for accountability targeted at the state. Delegating tax collection could redirect accountability demands away from the state if it causes citizens to view local elites as having relatively more responsibility in public spending and public goods provision (Henn, 2020). Additionally, increasing the number of actors involved in taxation could make it harder for citizens to

know whom to hold accountable for taxing and spending decisions (Healy and Malhotra, 2013). Delegating collection could also unwittingly send a signal of weak state revenue and spending capacity and dull citizens' incentives to hold the state accountable (Weigel, 2020). Thus, while there could be benefits to delegation, tax collection by informal actors could adversely affect the formation of the fiscal contract between the citizen and the state, with consequences for long-run development outcomes (Besley and Persson, 2011).

We examine the accountability consequences of delegating tax collection to local non-state actors in the form of city chiefs using a randomized policy experiment implemented in Kananga, a provincial capital in the Democratic Republic of the Congo (DRC). We extend the experimental design described in Balán et al. (2022) in which 367 neighborhoods were randomized into property tax collection by state agents or local chiefs. Until 2018, all tax collection had been conducted by state agents but in that year the government delegated this responsibility to city chiefs in randomly selected neighborhoods. This allows us to study the effects on accountability of delegating tax collection to chiefs (the treatment) relative to the status quo of tax collection by state agents (the control). Our design holds constant all other aspects of taxation—including the level of government that received the tax revenue (the province)—allowing us to isolate the accountability effects of the state's decision to use different types of agents to collect taxes.

To obtain a real-world measure of demand for accountability after the tax campaign, we partnered with the provincial government's Division of Social Affairs (DIVAS). In 101 of the original 367 study neighborhoods, 20 percent of households ($N = 2,631$) were given a chance to request a community audit of the chief and/or the state concerning a recent government-run antipoverty program implemented in each neighborhood. We use this design to test two main pre-registered hypotheses: that tax collection by chiefs (relative to tax collection by state agents) reduces the demand for accountability directed at the state (H1); and that chief (relative to state) tax collection enhances accountability demands directed at the chief (H2). Support for both hypotheses would be consistent with the concern that chief collection might enhance chief accountability at the expense

of state accountability.

We find no support for the hypothesis that delegating tax collection to local chiefs altered citizens' efforts to hold the chief or the state accountable. Across all neighborhoods, about 17 percent of citizens requested audits of the chief and the state. There is no indication that chief tax collection differentially affected demands for accountability directed at the state or the chief. Additional results, mechanism tests, and explorations of alternative hypotheses all reinforce the substantive conclusion that the delegation of tax collection to chiefs did not undermine state accountability. We conclude that it is possible for weak states to delegate tax collection to local non-state agents and increase revenue without damaging the formation of a fiscal contract.

2 Experimental Design and Implementation

This article presents results from a randomized policy experiment examining a property tax campaign in the city of Kananga, DRC, in 2018. In the property tax campaign, tax collectors went door to door constructing a previously non-existent property register and providing information about the property tax in 367 neighborhoods in Kananga. After completing the neighborhood property registry, the tax collectors returned for follow-up tax collection visits. Both city chiefs and government agents received identical training, followed identical collection procedures during the campaign, and had identical financial incentives to collect taxes.[1]

In this study, we compare the two main treatment arms that vary *which actor* collected property taxes for the state: state agents or city chiefs.[2] In *state* collection neighborhoods, tax collection was carried out by staff of the provincial tax authority. State collectors were nonsalaried contractors who had undertaken previous work for the tax ministry and other branches of the provincial government. In *chief* collection neighborhoods, tax collection was carried out by city chiefs, who

---

[1] See Balán et al. (2022) and Bergeron et al. (2022) for additional details and the full evaluation of this tax campaign.

[2] These same experimental arms are referred to, respectively, as *central* and *local* collection in Balán et al. (2022) and Bergeron et al. (2022).

are local notables nominated by elders in the community and approved of by city government officials but with indefinite and often lifelong tenure. They help adjudicate disputes and oversee community-led maintenance of local routes and infrastructure. City chiefs have less power and are more easily monitored by the state than customary chiefs in villages (Baldwin, 2015). Nevertheless, citizens view chiefs as non-state agents Balán et al. (2022).[3]

We examine the effect of chief tax collection on citizen willingness to hold the state and chiefs accountable. Studying this requires a context where both chiefs and state agents would reasonably be perceived as responsible for public goods provision. We examine accountability demands in the context of a government cash transfer program implemented by the Division of Social Affairs (DIVAS) of the provincial government one year after the tax collection campaign. For this program, city chiefs were instructed to allocate eligibility tickets to the poorest quintile of households in each neighborhoods (Bergeron et al., 2022). Because of their local information, chiefs are often involved in targeting scarce state benefits in developing countries (Alatas et al., 2012).

We collect data on accountability demands targeted towards the state and the chiefs in the context of this program in a random sample of 101 of the original 367 study neighborhoods (50 *chief* and 51 *state* collection neighborhoods).[4] Prior to the distribution of eligibility tickets, 20 percent of households in the 101 study neighborhoods ($N = 2,631$) were randomly selected to receive informational fliers explaining the cash transfer program, as well as forms allowing them to request a community audit meeting (Table A1).[5]

Crucially, citizens could request audits of the state, the chief, or both, given that both parties

---

[3]Our baseline data shows that 77.8 percent of citizens had "some" or "a lot" of trust in city chiefs; levels of trust in the national government, provincial government, and state tax collectors were all considerably lower (46, 42, and 40 percent, respectively).

[4]We also collect data from five neighborhoods assigned to a pure control group which kept the old "declarative" system in which individuals were supposed to pay the property tax in person at the tax ministry. Given the small number of pure control neighborhoods, we only present the results in Table A8.

[5]We extracted valid form submissions for 2,631 households.

jointly organized the cash transfer program. They received audit request forms for each actor, which they were required to submit in separate locked letter boxes in different parts of the city center. Submitting both forms thus required incurring higher costs than submitting one. Overall, submitting audit request forms thus required costly action — incurring transport costs equivalent to the median daily wage — and provides us with a real-world measure of citizens' accountability demands. We summarize the intervention and the data collection activities in Table A2.

We estimate the intent-to-treat effect of *chief* (relative to *state*) tax collection on demands for accountability targeting the chiefs and the provincial government. To estimate the ITT, we regress

$$Y_{ijk} = \beta CHIEF_{jk} + \alpha_k + \mathbf{X}_{ijk}\Gamma + \mathbf{X}_{jk}\Lambda + \epsilon_{ijk}, \tag{1}$$

where $CHIEF_{jk}$ is an indicator for whether tax collection in neighborhood k was done by the city chiefs (coded 1) versus by state agents (coded 0). Y_{ijk} are individual-level measures of submitting a form requesting an audit of the chief or provincial government for citizen i in neighborhood k and stratum j.[6] Additionally, in some analysis below, Y_{ijk} are secondary outcomes from surveys conducted 3-6 months and 6-12 months after the tax intervention.[7] α_k are fixed effects for the randomization strata, and $\mathbf{X}_{ijk}\Gamma$ and $\mathbf{X}_{jk}\Lambda$ refer to individual and neighborhood-level controls (see Appendix Tables A6 and A7 for details).[8] We cluster heteroskedastic-consistent standard errors ϵ_{ijk} at the neighborhood level. We interpret $\beta < 0$ as support for H1 when Y_{ijk} designates submission of a form requesting an audit of the state and $\beta > 0$ as support for H2 when Y_{ijk} designates submission of a form requesting an audit of the chief.

---

[6]For details on our stratified random assignment, see Appendix XX.

[7]All analysis employing survey data draws on all respondents in our study neighborhoods, not just those who received fliers.

[8]Treatment groups were balanced on covariates (Appendix A1.3).

3   First-Stage Results

Tax collection by local chiefs was both highly salient to citizens and effective in extracting revenue, confirming the relevance of this context for our hypothesis tests.

Appendix Figure A1 shows that, in state collection neighborhoods, 99 (1) percent of households reported that government agents (chiefs) collected taxes. Conversely, in chief collection neighborhoods, 57 percent reported paying taxes to the chief. While this is a large difference, we note that 43 percent of citizens in chief collection neighborhoods still viewed taxes as being paid to the government. This likely indicates that citizens were aware that chiefs were remitting tax revenue to the state. We discuss the implications of this for our null results below.

Further, both types of collectors succeeded at raising revenue, as can be seen in Appendix Figure A2), which replicates results from **?** in our sample of 101 neighborhoods. Across specifications, we find that tax compliance in chief collection neighborhoods was 3.5 percentage points higher, on average, than in state collection neighborhoods. If anything, this supports the motivating concern that chief taxation might undermine state accountability.

4   Main Results

Despite strong first stage results, we find no evidence that taxation by chiefs produced differential accountability demands directed at chiefs or the state. Across all neighborhoods, about 17 percent of citizens requested audits of the chief *and* of the state. Tax collection by local chiefs, however, did not result in weaker demand for state accountability (H1). Citizens were equally likely to request audit meetings targeting the state where chiefs and state agents collected taxes (Table 1, Columns 3-4). They were also equally likely to request audit meetings targeting the chief (Table 1, Columns 1-2). In all cases, the treatment coefficients approximate zero, indicating a genuine null result. We also confirm that these null results are not due to a lack of statistical power (see

Appendix XX).[9]

We also examine the effect of chief tax collection on submitting a form demanding accountability by either actor (Table 1, Columns 5-6). The 'either' indicator captures whether chief collection led to an increase in form submission demanding either state *or* chief accountability. This captures whether citizens submitted one of the two forms indiscriminately, either because they did not distinguish between the two actors or because they viewed them as substitutes for one another. We also examine the effect on submitting a form for an audit meeting for both actors, that is, whether chief taxation increases the desire to hold both the chief and state jointly accountable (Table 1, Columns 7-8). Across treatments, citizens are again equally likely to request audit meetings of either actor or of both actors. These results are robust to a variety of alternative specifications and robustness tests: adding more controls (Table A6) and using alternative stratum fixed effects (Table A7).

Table 1: Effects of chief tax collection on demand for citizen meetings

	Gov meeting		Chief meeting		Either		Both	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chief tax collection	−0.014	−0.007	−0.010	−0.003	−0.008	−0.000	−0.017	−0.009
	(0.029)	(0.028)	(0.030)	(0.029)	(0.030)	(0.029)	(0.029)	(0.028)
Control mean	0.169	0.169	0.171	0.171	0.180	0.180	0.161	0.161
Observations	2631	2629	2631	2629	2631	2629	2631	2629
Clusters	101	101	101	101	101	101	101	101
Stratum FE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Controls	No	Set I	No	Set I	No	Set I	No	Set I

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of randomization and of analysis.

These null results are confirmed by several additional analyses. First, we also find no differ-

---

[9]Given 50 clusters per treatment arm and a standard assumption about intra-cluster correlation of 0.5, our design is powered to detect differences in submission rates of 0.25 percentage points. The 2016 property tax campaign in Kananga increased citizen participation by about 5 percentage points (Weigel, 2020).

ence between treatment and control using survey measures of accountability demand (Figure A5) or political participation A9). Second, we find no evidence of a relationship between accountability demands and the amount of revenue raised. A natural question is whether the similar level of citizen accountability demand that we observe across treatments in fact reflects an *erosion* of demand in chief tax neighborhoods given that chiefs raised more revenue. While we do observe a positive relationship between neighborhood-level revenue and participation in the state collection group and a negative relationship in the chief collection group, this difference is not statistically significant (Figure A3 and Table A15). Ultimately, none of the evidence suggests that chief taxation undermines state accountability or increases chief accountability.

The null results are further confirmed by a lack of support for the theorized mechanisms. The central concern behind H1 was that chief taxation would undermine the perceived revenue and spending capacity of the state. Yet we observe no differences across treatments in the perceived capacity of the state (Table A10). The concern motivating H2 was that citizens would come to see the chief as having more responsibility and influence in determining public spending and public goods provision, causing some citizens to orient their accountability demands away from the state and towards the chief. But chief tax collection does not appear to have altered citizens' perceived responsibility for providing a range of public goods (Figure A6). Citizens overwhelmingly viewed the national and provincial governments as primary public goods providers, regardless of which actor collected taxes. Citizens were also aware that ultimately, the tax revenue collected from the property tax campaign is remitted to the state (Figure A4).

All in all, the results suggest that, in a weak state like the D.R. Congo, the government can delegate tax collection to local non-state actors and enhance revenue collection without weakening the demand for state accountability.

8

5   Alternative Explanations

To support the substantive interpretation of our null results, we rule out a number of alternative explanations.

Audit meetings and demand for accountability. One possibility is that citizens might not have viewed requesting and attending a meeting as a meaningful way to hold chiefs or the state accountable. This could be the case if, for instance, citizens typically use other means to hold chiefs accountable (Scott, 1990). However, according to focus groups, similar meetings are precisely the way citizens of Kananga hold their leaders to account.[10] Other evidence reinforces that the meetings captured meaningful accountability demands. First, respondents who submitted audit request forms were more likely to participate in the audit meetings, suggesting a genuine interest in the meeting itself (Table A12). Second, citizens' comments at the meetings and complaint forms they filled out—in both *state* and *chief* neighborhoods—focused on transparency, public integrity, and accountability of the state or the chief in administering the public goods provision program (see the text analysis in Table A11 and Figures A8-A9). Third, survey evidence shows that citizens perceived the audit meetings as a meaningful tool to assert accountability pressures and that the relevant actor will be sanctioned before the meetings took place in both treatment groups. In *Chief* neighborhoods, 50.5 percent of survey respondents said it is either likely or very likely that the chief would be sanctioned should a meeting take place, with nearly identical responses in *State* neighborhoods.

Tax collection salience. A second possible explanation for the null results is that tax collection was no longer salient to citizens when they decided whether to demand an accountability meeting. We intentionally avoided an explicit link between the cash transfer program and taxation to avoid mechanical effects on participation (i.e., citizens participating to ask factual questions about taxa-

---

[10]Traditionally, citizens in Kasai would call meetings—referred to as *tshiota* and/or *l'arbre à palabre*—whenever important matters affected the community arise, especially concerning leadership.

tion rather than wanting to hold the chief or state accountable for public goods provision). We also measured accountability on average a year after tax collection to avoid capturing short-term effects. That said, it is possible that a lack of salience of taxation at the time of participation explains the similar results across collector treatments.

To examine this, we investigate whether treatment effects were more pronounced in neighborhoods with less time separating the property tax campaign and the collective action opportunity at the neighborhood level. This time gap was random since the timing of both the tax campaign and the cash transfer program were both randomly assigned at the neighborhood level. Audit request form submission does not appear to be higher in neighborhoods where fewer months separated the tax campaign and submission of audit request forms (Table A16). Additionally, we conducted a priming experiment embedded in the invitation to return an audit form to check whether reminding citizens to think of themselves as taxpayers strengthened the link between taxation and accountability. However, we find no evidence that respondents addressed as "taxpayers" were more likely to submit an audit request form than respondents addressed as "citizens" (Table A13), suggesting a lack of salience is not the issue.

Coercive power. We also consider whether tax collection by either the state or chief increased the perceived coercive power of either actor, making citizens less willing to hold either accountable. While the forms were anonymous, it is possible that citizens thought that the chiefs or the government nevertheless had ways to know who submitted an audit request form. However, according to survey data on the fear of coercion by the chief and the government, there are no differences across treatment and control (Table A17, Columns 3-6).

Chief tax collection targeting by ethnicity. Another possible explanation is that chiefs used their informational advantage to collect taxes from loyal citizens such as coethnics or clients whom they suspected would pay without increasing accountability demands. This possibility is consistent with the idea that local chiefs could be more successful at raising taxes from coethnics (Kasara, 2007) or at otherwise suppressing citizen accountability demands (Gottlieb, LeBas and Magat,

10

2020). However, there is no evidence that coethnics of the chief were more likely to be targeted in chief relative to state neighborhoods (Balán et al., 2022) or that chief tax collection made ethnicity more salient in neighborhoods (Table A18). Moreover, coethnics of the chief were no less responsive to treatment in demanding audit meetings targeting the chief or the government (Table A19).

Chief tax collection targeting by payment propensity. We also explore the possibility that the null average affects mask heterogeneity by income. This arises from the finding in Balán et al. (2022) that chiefs more efficiently target households with higher payment propensity. This finding suggests that we might observe more accountability demand among those with higher payment propensities, although it is not clear this would be the case because the accountability opportunity centered on the administration of a pro-poor program that would not benefit more economically advantaged community members. Indeed we find no evidence that accountability demand varies by tax payment propensity.

Chief co-optation. Finally, chief taxation might have lead citizens to believe that chiefs were co-opted by the government and thus less accountable to citizens. To test this possibility, we examine a survey question in which citizens are asked whether they perceive the chief to act more closely in accordance with the preferences of the community or with the preferences of the government in instances where they conflict. According to this measure, delegating tax collection to chiefs did not change citizens' perception that chiefs are co-opted by the government (Table A17, Columns 1-2). In our survey, 27 percent of respondents think the chief is responsive to the state, and 11 percent think the chief is responsive to citizen preferences.

6 Conclusion

Using a randomized field experiment in D.R. Congo, we found that the delegation of tax collection from the state to local chiefs did not undermine citizen accountability demands on the state, or increase accountability demands on the chief at the expense of the state. These null results provide

evidence that, in a weak state like the D.R. Congo, delegating tax collection to local non-state actors can raise revenue without incurring an accountability penalty and impeding the formation of a citizen-state fiscal contract. They also suggest that the strategic delegation of tax collection to *avoid* accountability pressure might not be straightforward.

References

Alatas, Vivi, Abhijit Banerjee, Rema Hanna, Benjamin A Olken and Julia Tobias. 2012. "Targeting the poor: evidence from a field experiment in Indonesia." *American Economic Review* 102(4):1206–40.

Balán, Pablo, Augustin Bergeron, Gabriel Tourek and Jonathan Weigel. 2022. "Local Elites as State Capacity: How City Chiefs Use Local Information to Increase Tax Compliance in the D.R. Congo." *American Economic Review* 112(3):762–797.

Baldwin, Kate. 2015. *The Paradox of Traditional Chiefs in Democratic Africa*. Cambridge University Press.

Bergeron, Augustin, Elie Kabue Ngindu, Gabriel Tourek and Jonathan Weigel. 2022. "Informal Elites as Local Bureaucrats: How Working as a Tax Collector Improves the Performance of City Chiefs in the D.R. Congo." *Working Paper* .

Besley, Timothy and Torsten Persson. 2011. *Pillars of Prosperity: The Political Economics of Development Clusters*. Princeton University Press.

Boone, Catherine. 2003. *Political Topographies of the African State: Territorial Authority and Institutional Choice*. Cambridge University Press.

Faguet, Jean-Paul. 2002. "Does decentralization increase government responsiveness to local needs? Evidence from Bolivia." *Journal of Public Economics* 1:000–000.

Gottlieb, Jessica, Adrienne LeBas and Janica Magat. 2020. "Formalization, Tax Appeals, and Social Intermediaries: Evidence from a Field Experiment in Lagos, Nigeria." *Working Paper* .

Healy, Andrew and Neil Malhotra. 2013. "Retrospective Voting Reconsidered." *Annual Review of Political Science* 16(1):285–306.

Henn, Soeren. 2020. "The State, Chiefs, and Development: Evidence from Africa." *Working Paper*
.

Kasara, Kimuli. 2007. "Tax Me If You Can: Ethnic Geography, Democracy, and the Taxation of
Agriculture in Africa." *American Political Science Review* 101(1):159–172.

Martin, Lucy. 2023. *Strategic Taxation: Fiscal Capacity and Accountability in African States*.
Oxford University Press.

Paler, Laura. 2013. "Keeping the public purse: An experiment in windfalls, taxes, and the incentives to restrain government." *American Political Science Review* 107(4):706–725.

Prichard, Wilson. 2015. *Taxation, responsiveness and accountability in Sub-Saharan Africa: the
dynamics of tax bargaining*. Cambridge University Press.

Scott, James C. 1990. *Domination and the Arts of Resistance: Hidden Transcripts*. Yale University
Press.

Weigel, Jonathan L. 2020. "The Participation Dividend of Taxation: How Citizens in Congo
Engage More with the State when it Tries to Tax Them." *The Quarterly Journal of Economics*
135(4):1849–1903.

Appendices

A1 Additional Information on Experimental Design

A1.1 Intervention and Data Collection Activities

Treatments were randomly assigned at the neighborhood level. In this paper, we use the subset of Gov and Chief neighborhoods in Kananga that had a collective action opportunity ($J = 106$ in total including the pure control group), i.e., neighborhoods in which citizens received fliers for meeting invitations as well as the accompanying meeting request forms. Within those neighborhoods, $N = 2815$ households received a flier; for these households, we were able to verify correct audit form submission or absence of submission. Assignment was stratified on a combination of geographic location as well as tax compliance in the previous tax campaign. We report the timeline of the main intervention and data collection activities in Table A2. Details on the full intervention as well as on the lottery ticket distribution for the anti-poverty program are reported in Balán et al. (2022) and Bergeron et al. (2022).

Table A1: Treatment Allocation in the 2018 Property Tax Campaign

		Central	Local	Control
Tax Campaign Sample	Neighborhoods	110	111	5
	Property owners	14,489	14,383	797
Collective Action Sub-Sample	Neighborhoods	50	51	5
	Flier recipients	1,328	1,318	169

Table A2: Timing of all Activities and Data Collection

Activity	Actor	Timing	N	J
Tax campaign				
Taxation				
Property registration	Collectors	May–Dec 2018	13,996	106
Tax visits	Collectors	May–Dec 2018	13,996	106
Evaluation				
Baseline survey	Enumerators	Jul–Dec 2017	2,268	106
Midline survey	Enumerators	Jun 2018–Feb 2019	10,928	106
Endline survey I	Enumerators	Mar–Sep 2019	1,626	106
Collective action opportunity				
Program				
Flier and audit form distribution	SOCICO	Jun–Oct 2019	2,815	106
Evaluation				
Audit form collection and validation	Enumerators	Oct 2019	2,815	106
Cash transfer program				
Program				
Program ticket distribution	Chiefs	Jun–Oct 2019	2,799	106
Lottery	Chiefs & DIVAS	Jun–Oct 2019	106	106
Cash transfer distribution	Chiefs	Jun–Oct 2019	530	106
Evaluation				
Endline survey II	Enumerators	Jun–Dec 2019	3,037	106

Notes: N = number of observations, J = number of clusters (neighborhoods). All numbers correspond to the subset of households in the Gov and Chief collective action neighborhoods ($J = 106$), the larger superset is reported in Balán et al. (2022).

A1.2 Audit Request Form

Do you want an audit and verification meeting?

As part of this program, you and other people in your avenue can **request an audit and verification meeting** organized by a civil society organization in Kananga. This is an opportunity for you as a [citizen/taxpayer] to learn more about this program and whether it was implemented properly and fairly. The meeting can focus on the actions taken by the **Division of Social Affairs**, by your **avenue chief**, or **both** in this development program.

IMPORTANT : The civil society organization will only organize a meeting for your avenue if many residents request one.

➢ To **request an audit meeting of [Actor1]**, submit the [COLOR] form to the [COLOR] drop box located at [ADDRESS1].
➢ To **request an audit meeting of [Actor2]**, submit the [COLOR] form to the [COLOR] drop box located at [ADDRESS2].

To request meetings involving **both** actors, submit both forms to the correct boxes. Everything you write will be kept confidential from the concerned parties. All forms must be submitted by **[date]**.

The avenues that submit the most requests (as a share of all households) will get top priority to receive an audit meeting. Your action is important!

REQUEST MEETING of the **[DIVAS/Chef].**	**REQUEST MEETING** of the **[DIVAS/Chef].**
To request a meeting of the [DIVAS/Chef], please **deposit this form into the locked box at :**	To request a meeting of the [DIVAS/Chef], please **deposit this form into the locked box at :**
[LOCATION].	**[LOCATION]**.
The box will have show this colored stamp:	The box will have show this colored stamp:
[COLOR STAMP]	[COLOR STAMP]
Request of the compound: [Code]	Request of the compound: [Code]

A1.3 Design Diagnostics: Balance and Interference

In Tables A3 and A4, we report results of a series of balance tests on important pre-treatment covariates. In Table A3, Panels A-C test balance for randomization of the tax collection treatment in all neighborhoods, and panels D-F test balance for the randomization of flier receipt. In Table A4, we repeat this analysis for flier recipients only and examine balance for the tax collection treatment. In particular, we report a series of regressions of the main covariate of interest on the treatment indicator. These covariates include characteristics of property owners, properties and neighborhoods. Table A5 reports on the extent of interference by examining outcomes from the endline survey.

Table A3: Balance Tests for Covariates

	N	J	$\bar{x}_C$	$\hat{\beta}$	SE	p
I. Gov vs Chief Tax Collection						
Panel A: Property owner characteristics						
Age$_C^B$	1203	101	50.59	-0.55	1.17	0.64
Female$_C^B$	1203	101	0.35	-0.04	0.03	0.18
Has electricity^B	1203	101	0.15	-0.02	0.02	0.35
Erosion^B	1202	101	0.25	0.05	0.06	0.39
Fence quality^B	1202	101	1.47	0.01	0.08	0.92
Years of education^B	1201	101	10.87	-0.51	0.39	0.19
Log HH monthly income^B	1193	101	10.60	0.05	0.25	0.84
Possessions (wealth)^B	1203	101	1.16	-0.03	0.11	0.81
Employed$_C^M$	7372	100	0.73	0.00	0.02	0.93
Salaried$_C^M$	7375	101	0.26	-0.01	0.01	0.46
Works for government$_C^M$	7375	101	0.17	-0.01	0.01	0.55
Majority tribe^M	6843	101	0.77	0.03	0.04	0.46
Panel B: Property characteristics						
Walls good cond.$_C^R$	10801	101	1.75	-0.03	0.05	0.60
Roof good cond.$_C^R$	10420	101	0.44	-0.02	0.04	0.60
Dist. city center^M	13064	101	3.01	0.03	0.27	0.93
Dist. state buildings^M	13064	101	0.77	0.16	0.12	0.19
Dist. hospitals^M	13064	101	1.18	0.02	0.16	0.91
Dist. public schools^M	13064	101	0.37	0.04	0.05	0.35
Panel C: Neighborhood characteristics						
P.c. property tax revenue 2016$_C^B$		101	104.69	11.57	39.58	0.77
Avg. participation index 2017$_C^B$		101	-0.02	-0.04	0.07	0.49
II. Flier Receipt						
Panel A: Property owner characteristics						
Age$_C^B$	1203	101	50.39	-0.19	1.11	0.86
Female$_C^B$	1203	101	0.32	0.06	0.03	0.08
Has electricity^B	1203	101	0.14	-0.01	0.03	0.64
Erosion^B	1202	101	0.28	0.01	0.03	0.64
Fence quality^B	1202	101	1.49	-0.03	0.05	0.58
Years of education^B	1201	101	10.62	0.21	0.32	0.52
Log HH monthly income^B	1193	101	10.66	-0.04	0.19	0.84
Possessions (wealth)^B	1203	101	1.16	-0.03	0.09	0.78
Employed$_C^M$	7372	100	0.73	0.00	0.01	0.74
Salaried$_C^M$	7375	101	0.26	0.01	0.01	0.47
Works for government$_C^M$	7375	101	0.16	0.01	0.01	0.30
Majority tribe^M	6843	101	0.79	0.00	0.01	0.88
Panel B: Property characteristics						
Walls good cond.$_C^R$	10801	101	1.74	-0.01	0.02	0.58
Roof good cond.$_C^R$	10420	101	0.43	0.00	0.01	0.73
Dist. city center^M	13064	101	3.04	-0.01	0.01	0.70
Dist. state buildings^M	13064	101	0.86	0.00	0.01	0.84
Dist. hospitals^M	13064	101	1.21	-0.01	0.01	0.15
Dist. public schools^M	13064	101	0.39	0.00	0.00	0.42
Panel C: Neighborhood characteristics						
P.c. property tax revenue 2016$_C^B$		101	113.01	1.74	1.39	0.22
Avg. participation index 2017$_C^B$		101	-0.06	0.00	0.00	0.17

Note: We report here a series of individual regressions of the main covariate of interest on the treatment indicator. These covariates include characteristics of property owners, properties and neighborhoods. Subpanels A-C test balance for (i) the randomization of the tax collection treatment (Chief v Gov) and (ii) for randomization of flier receipt. For all variables except the neighborhood-level variables in Panel C, we use individual receipt of a flier within collective action neighborhoods as the predictor. In Panel C, we use the number of fliers per polygon as the predictor since this is a polygon-level outcome. As usual, these regressions include cluster-robust standard errors and randomization stratum fixed effects. In Panel II.C, we use WLS to regress cluster-level averages on treatment indicators, with weights proportional to cluster size. Superscripts denote the data source of the pre-treatment covariates. B denotes Baseline survey, M denotes Midline survey and R denotes Registration data. Note that for the Midline (M) variables, 44-48% of the 13,267 observations are missing. Subscript C is an indicator for that variable being included as a control variable when estimating treatment effects.

Table A4: Balance Tests For Covariates Among Flier Recipients

	N	J	$\bar{x}_C$	$\hat{\beta}$	SE	p
Panel A: Property owner characteristics						
Age_C^B	256	94	51.20	-2.10	2.14	0.33
Female_C^B	256	94	0.36	0.03	0.06	0.58
Has electricity^B	256	94	0.15	-0.05	0.04	0.19
Erosion^B	256	94	0.23	0.10	0.08	0.19
Fence quality^B	256	94	1.47	-0.06	0.10	0.53
Years of education^B	255	94	10.94	-0.57	0.55	0.31
Log HH monthly income^B	252	94	10.48	0.14	0.34	0.68
Possessions (wealth)^B	256	94	1.15	-0.09	0.18	0.61
Employed_C^M	1460	98	0.74	0.00	0.03	0.92
Salaried_C^M	1462	99	0.27	-0.01	0.02	0.66
Works for government_C^M	1462	99	0.17	-0.01	0.02	0.73
Majority tribe^M	1341	99	0.77	0.02	0.04	0.62
Panel B: Property characteristics						
Walls good cond._C^R	2239	101	1.73	0.01	0.05	0.89
Roof good cond._C^R	2161	101	0.43	-0.01	0.04	0.83
Dist. city center^M	2611	100	3.00	0.04	0.28	0.89
Dist. state buildings^M	2611	100	0.77	0.15	0.12	0.21
Dist. hospitals^M	2611	100	1.17	0.03	0.17	0.88
Dist. public schools^M	2611	100	0.37	0.04	0.05	0.35

Note: We report here a series of individual regressions of the main co-variate of interest on the treatment indicator for polygons assigned to the chief collection treatment. We restrict the sample here to flier recip-ients, i.e. those households that had a collective action opportunity, and assess balance across tax collection treatments within this subset. Co-variates include characteristics of property owners and properties. Note that we are unable to link household-level flier receipt to the households that were part in the 2016 tax campaign, and so we don't assess bal-ance on those neighborhood-level characteristics. Panels A and B test balance for the randomization of the tax collection treatment (Chief v Gov). As usual, these regressions include cluster-robust standard errors and randomization stratum fixed effects. Superscripts denote the data source of the pre-treatment covariates. B denotes Baseline survey, M denotes Midline survey and R denotes Registration data. Note that for the Midline (M) variables, 44-48% of the 13,267 observations are miss-ing. Subscript C is an indicator for inclusion as a control for estimation of treatment effects.

Table A5: Extent of Interference in Treatments

	Heard about chief taxation		Heard about government taxation	
	(1)	(2)	(3)	(4)
Chief tax collection	0.329***	0.280***	−0.180***	−0.121**
	(0.054)	(0.058)	(0.055)	(0.058)
Control mean	0.259	0.259	0.819	0.819
Observations	577	576	577	576
Clusters	86	86	86	86
Stratum FE	Yes	Yes	Yes	Yes
Controls	No	Set I	No	Set I
Sample	C + L	C + L	C + L	C + L

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of randomization and of analysis. Outcomes come from the Endline I survey. *Heard about chief taxation* is an indicator that is 1 if the respondent said they had heard about the chief working as tax collector for the 2018 campaign anywhere in Kananga. *Heard about government taxation* is an indicator that is 1 if the respondent said they had heard about the government working as tax collector for the 2018 campaign anywhere in Kananga. *Chief tax collection* is a binary indicator for whether the polygon experienced tax collection by the chief (1) or by the provincial government (0; control). Here we compare polygons that had a collective action opportunity (j = 101) and where either tax collection was done exclusively by the chief (j = 51) or by the provincial government (j = 50). We restrict the sample here further to exclude outliers on the capacity questions as well as villas. *Stratum FE* refer to the stratum used for randomization which is a combination of geographic location of the neighborhood as well as previous tax compliance. *Set I* controls include house type, wave of collective action campaign, distances to letter boxes and polygon-level averages of participation and per capita tax revenue in 2016.

A2   Appendices for First Stage Results

Figure A1: Salience of Tax Collection by City Chiefs

Recall: Who did you pay taxes to?
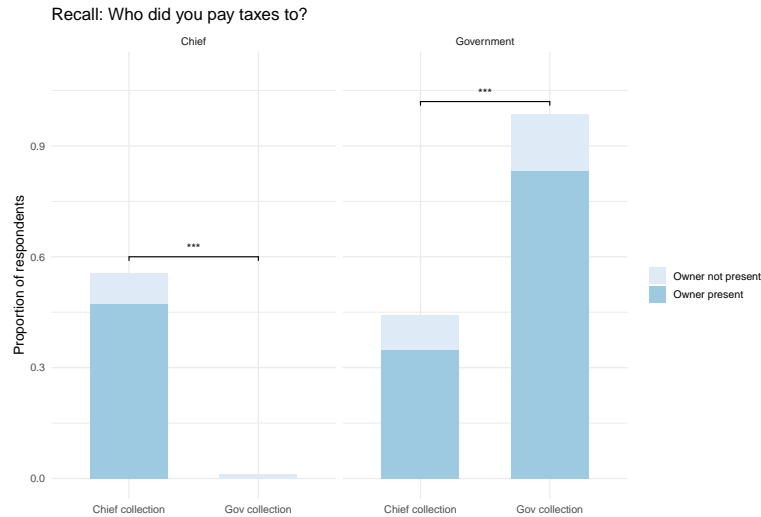
Notes: This figure compares the proportion of respondents who recalled that the Chief (left panel) or the government (right panel) collected taxes across neighborhoods assigned to Local or Central collection.

Figure A2: Effect of Chief (Local) Collection on Tax Compliance and Revenue
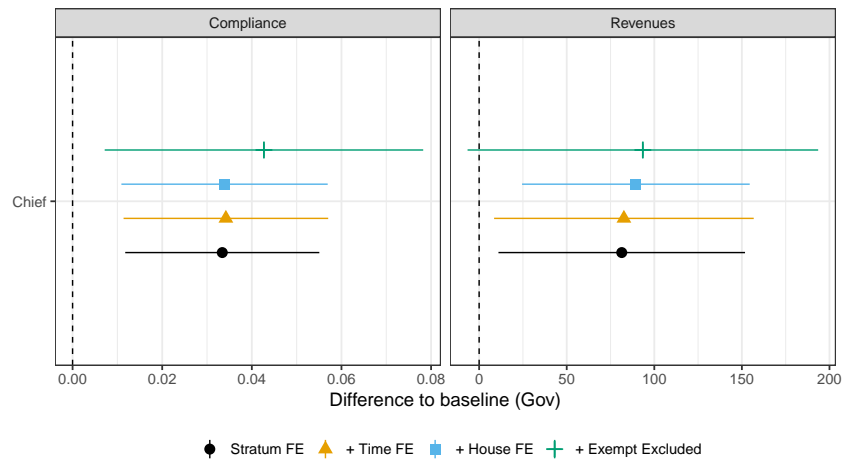
Notes: This figures presents the effect of local tax collection on tax compliance in the 101 collective action neighborhoods.

A3 Appendices for Main Results

A3.1 Robustness Checks

We show that our main results are robust to a wide variety of alternative specifications and additional tests. In Table A6, we add three additional sets of control variables to each of the primary outcomes we presented in Table 1. These include a range of prognostic pre-treatment covariates at the level of the polygon, house, and individual citizen. In Table A7, we repeat the main analysis using different randomization strata at a more fine-grained level which stratifies on the geographic location of neighborhoods. These strata could alternatively have been used due to the nature of the cross-randomization with other factors of the experimental design fully reported in Bergeron et al. (2022).

Table A6: Effects of chief tax collection on demand for citizen meetings: More controls

	Gov meeting			Chief meeting			Either		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Chief tax collection	−0.001	0.001	−0.004	0.002	0.009	0.005	0.005	0.007	0.003
	(0.030)	(0.039)	(0.037)	(0.031)	(0.041)	(0.041)	(0.032)	(0.041)	(0.041)
Control mean	0.169	0.169	0.169	0.171	0.171	0.171	0.180	0.180	0.180
Observations	2160	1458	1397	2160	1458	1397	2160	1458	1397
Clusters	101	98	98	101	98	98	101	98	98
Stratum FE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Controls	Set II	Set III	Set IV	Set II	Set III	Set IV	Set II	Set III	Set IV

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of rand proportion of citizens requesting a meeting with the chief in a given polygon. *Gov Meeting* is the proportion of citizens requesting a meeting with the provincial governm of citizens in a given polygon requesting either a meeting with the chief or the provincial government. *Both* is the proportion of citizens in a given polygon requesting both government. *Chief tax collection* is a binary indicator for whether the polygon experienced tax collection by the chief (1) or by the provincial government (0; control). I action opportunity (j = 101) and where either tax collection was done exclusively by the chief (j = 51) or by the provincial government (j = 50). *Stratum FE* refer to combination of geographic location of the neighborhood as well as previous tax compliance. *Set II* controls include Set I controls plus wall and roof material of the comp binary indicators for the property owner being employed, salaried and working for the government. *Set IV* controls include Set I controls plus age and gender of the prop

Table A7: Effects of chief tax collection on demand for citizen meetings: Alternative strata

	Gov meeting		Chief meeting		Either		Both	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chief tax collection	−0.007	0.003	−0.003	0.007	−0.001	0.010	−0.009	0.001
	(0.028)	(0.026)	(0.029)	(0.027)	(0.029)	(0.027)	(0.028)	(0.026)
Control mean	0.169	0.169	0.171	0.171	0.180	0.180	0.161	0.161
Observations	2631	2629	2631	2629	2631	2629	2631	2629
Clusters	101	101	101	101	101	101	101	101
Stratum FE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Controls	No	Set I	No	Set I	No	Set I	No	Set I

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of randomization and of analysis. *Chief Meeting* is the proportion of citizens requesting a meeting with the chief in a given polygon. *Gov Meeting* is the proportion of citizens requesting a meeting with the provincial government in a given polygon. *Either* is the proportion of citizens in a given polygon requesting either a meeting with the chief or the provincial government. *Both* is the proportion of citizens in a given polygon requesting both a meeting with the chief and with the provincial government. *Chief tax collection* is a binary indicator for whether the polygon experienced tax collection by the chief (1) or by the provincial government (0; control). Here we compare polygons that had a collective action opportunity (j = 101) and where either tax collection was done exclusively by the chief (j = 51) or by the provincial government (j = 50). *Stratum FE* refers to the alternative randomization stratum of geographic location of the neighborhood. *Set I* controls include house type, wave of collective action campaign, distances to letter boxes and polygon-level averages of participation and per capita tax revenue in the 2016 campaign.

Table A8: Effects of chief and govt. collection on demand for citizen meetings: Comparison to pure control group

	Gov meeting				Chief meeting			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chief tax collection	−0.081	−0.057			−0.051	−0.030		
	(0.095)	(0.097)			(0.080)	(0.084)		
Gov tax collection			−0.074	−0.075			−0.048	−0.044
			(0.096)	(0.095)			(0.081)	(0.084)
Control mean	0.243	0.243	0.243	0.243	0.219	0.219	0.219	0.219
Observations	1486	1486	1483	1481	1486	1486	1483	1481
Clusters	56	56	55	55	56	56	55	55
FE	None	None	None	None	None	None	None	None
Controls	None	Set I	None	Set I	None	Set I	None	Set I

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of randomization and of analysis. *Chief Meeting* is the proportion of citizens requesting a meeting with the chief in a given polygon. *Gov Meeting* is the proportion of citizens requesting a meeting with the provincial government in a given polygon. *Either* is the proportion of citizens in a given polygon requesting either a meeting with the chief or the provincial government. *Both* is the proportion of citizens in a given polygon requesting both a meeting with the chief and with the provincial government. *Chief tax collection* is a binary indicator for whether the polygon experienced tax collection by the chief (1) or whether the polygon was in the Pure Control group (0). *Gov tax collection* is a binary indicator for whether the polygon experienced tax collection by the government (1) or whether the polygon was in the Pure Control group (0). Here we compare polygons that had a collective action opportunity ($J = 106$) with treatment arms govt. collection, chief collection or the pure control group. In this analysis, we do not include fixed effects for randomization strata since we do not achieve sufficient saturation of each stratum with at least one pure control polygon. *Set I* controls include house type, wave of collective action campaign, distances to letter boxes and polygon-level averages of participation and per capita tax revenue in the 2016 campaign.

A3.2 Additional Analyses

Here we collect several additional analyses that are used to bolster our main findings. First, we explore the effect of chief tax collection on survey-based measures of accountability, that is, on the supply of civic political participation in Table A9. We further estimate the revenue elasticity of participation, i.e., the increase in form submission participation for a 1FC increase in tax revenue, displayed in Figure A2.

Table A9: Effect of chief tax collection on civic participation

|	Community meeting		CSO meeting		Political party meeting	
	(1)	(2)	(3)	(4)	(5)	(6)
Chief tax collection	-0.032	-0.031	-0.021	-0.022	-0.015	-0.001
	(0.039)	(0.036)	(0.038)	(0.036)	(0.034)	(0.035)
Control mean	0.442	0.442	0.346	0.346	0.304	0.304
Observations	963	962	963	962	963	962
Clusters	101	101	101	101	101	101
Stratum FE	Yes	Yes	Yes	Yes	Yes	Yes
Controls	No	Set I	No	Set I	No	Set I
Sample	C + L	C + L	C + L	C + L	C + L	C + L

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of randomization and of analysis. Outcomes come from the Endline I survey. *Community meeting* is an indicator that is 1 if the respondent said they had attended a community meeting in the past year. *CSO meeting* is an indicator that is 1 if the respondent said they had attended meeting by a civic association in the past year. *Political party meeting* is an indicator that is 1 if the respondent said they had attended a meeting by a political party in the past year. *Chief tax collection* is a binary indicator for whether the polygon experienced tax collection by the chief (1) or by the provincial government (0; control). Here we compare polygons that had a collective action opportunity (j = 101) and where either tax collection was done exclusively by the chief (j = 51) or by the provincial government (j = 50). We restrict the sample here further to exclude outliers on the capacity questions as well as villas. *Stratum FE* refer to the stratum used for randomization which is a combination of geographic location of the neighborhood as well as previous tax compliance. *Set I* controls include house type, wave of collective action campaign, distances to letter boxes and polygon-level averages of participation and per capita tax revenue in 2016.

Figure A3: Relationship Between Tax Revenue and Form Submission in Central and Local Neighborhoods
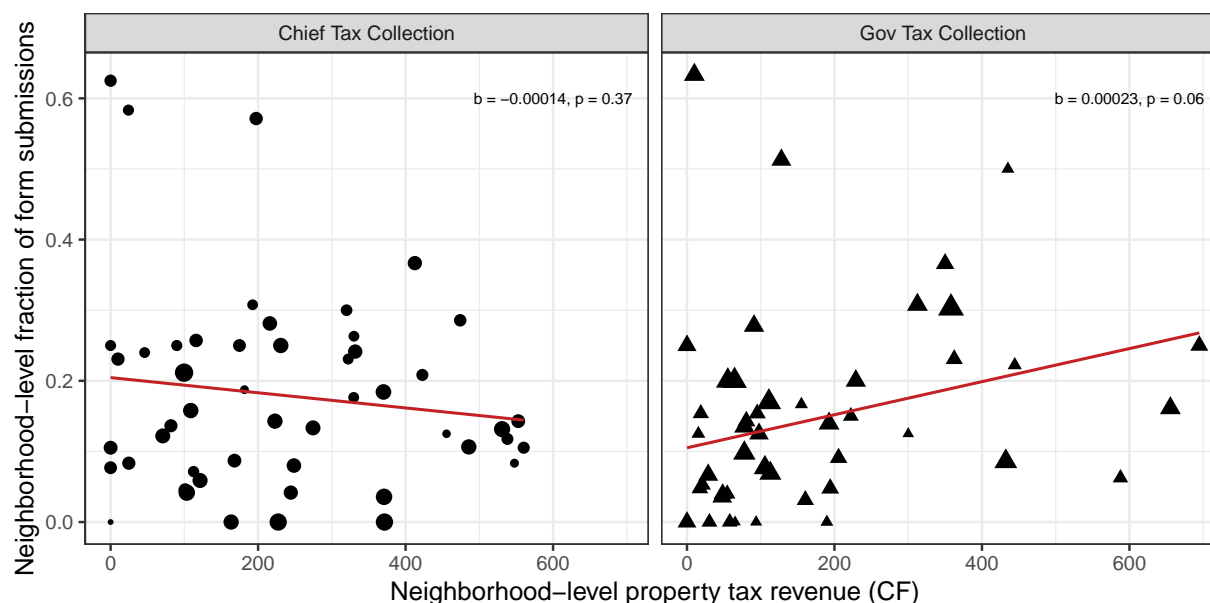
Notes: This figure shows the relationship between tax revenues and engagement (form submission) in Chief (left Panel) and Gov neighborhoods (right panel) in the 101 collective action neighborhoods. For each set of neighborhoods, we plot the neighborhood-level property tax revenue (in Congolese Francs) against the neighborhood-level fraction of form submissions for the government (for Gov neighborhoods) or for the chief (for Chief neighborhoods). We exclude two outlier neighborhoods that exhibited revenue greater than 1,000FC. Shape sizes are proportional to neighborhood sizes. b is the revenue elasticity of participation, i.e., the increase in participation for a 1FC increase in tax revenue.

Figure A4: Recall of tax payments remitted to which actor
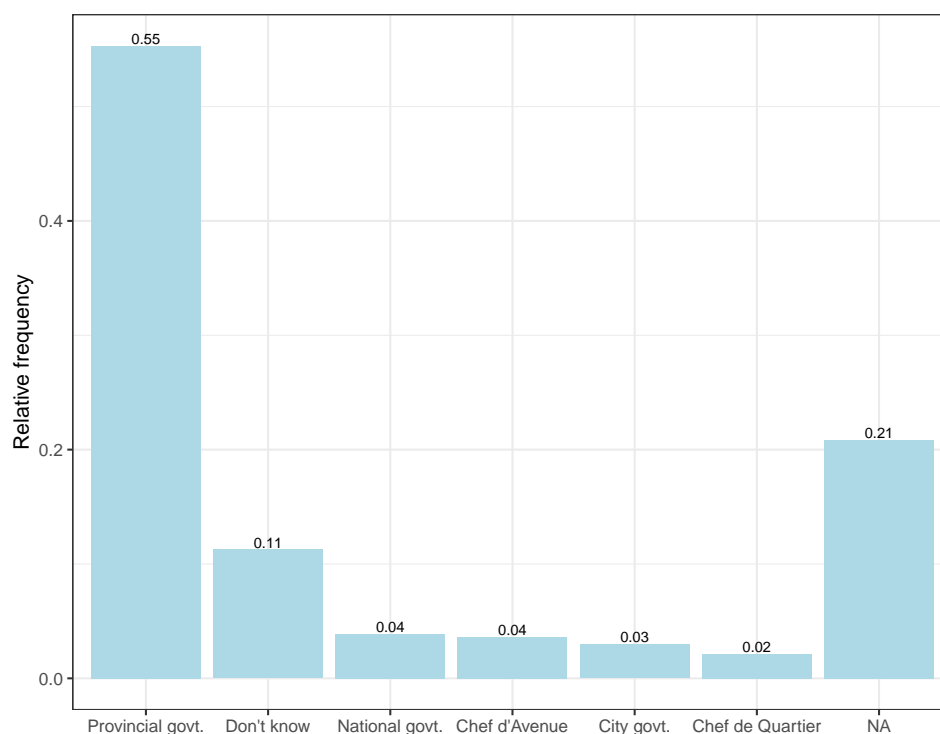
Notes: We plot the relative frequency of answers to the endline question: "Let's discuss the property tax. To whom is the tax owed?" We collected data from 1,217 respondents at this endline survey.

A3.3 Mechanisms

Here, we explore possible mechanisms for our main findings. First, Finally, we show that respondents overwhelmingly – and correctly – recall that the tax payments are remitted ultimately to the provincial government, and not to the chiefs (Figure A4). The treatments also did not change which actors citizens make demands on (Figure A5) or hold responsible for public goods provision (Figure A6). Finally, we show that chief tax collection did not alter citizens' expectation of benefits from or perceptions of capacity of either the government or the chief (Table A10).

Figure A5: Number of Demands on Local Actors
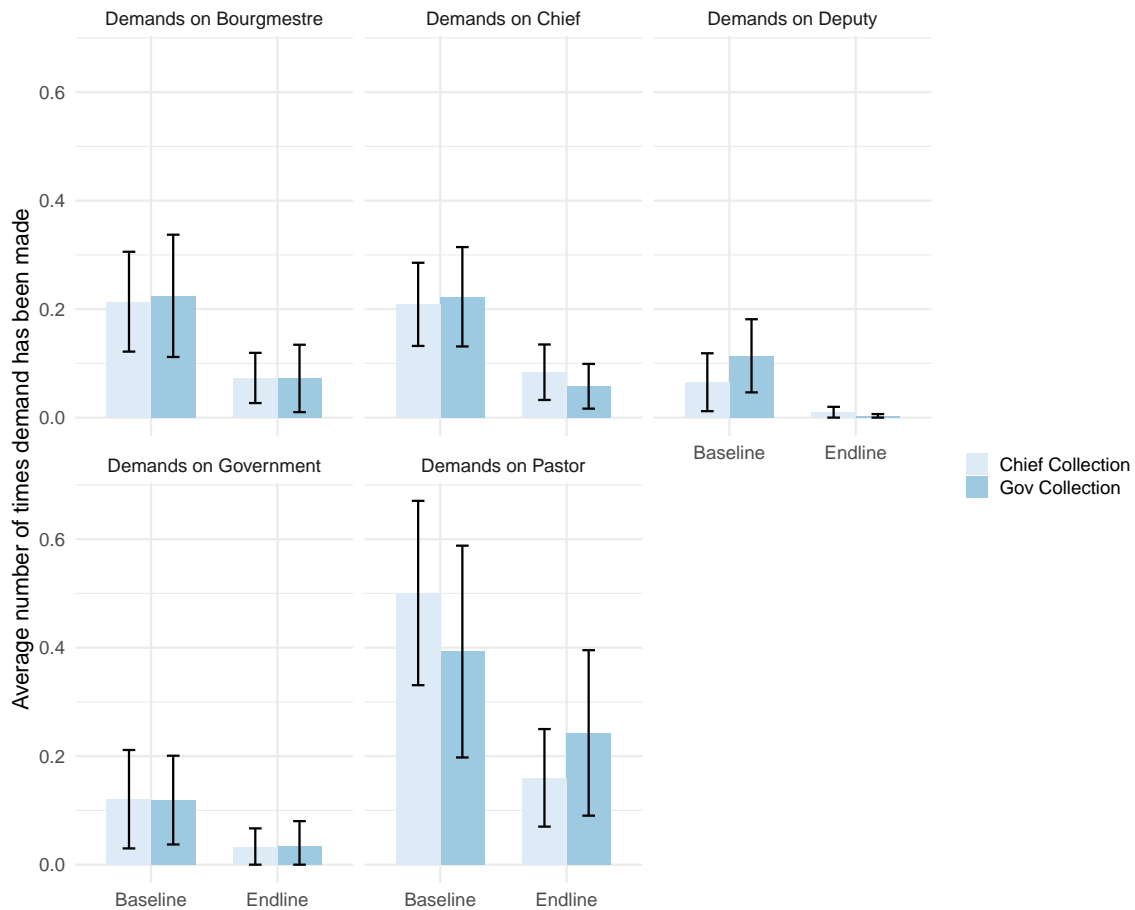
Notes: We plot the average number of times a demand has been made on the respective actor. We measured this at baseline and endline with the question: "In the past 12 months, how many times has a member of your household gone to each of the following people or places to discuss a problem or make a demand?" We collected data from 2,183 respondents at baseline and from 1,217 respondents at endline. Confidence intervals are based on cluster-robust standard errors.

Figure A6: Responsibility for Local Public Goods Provision
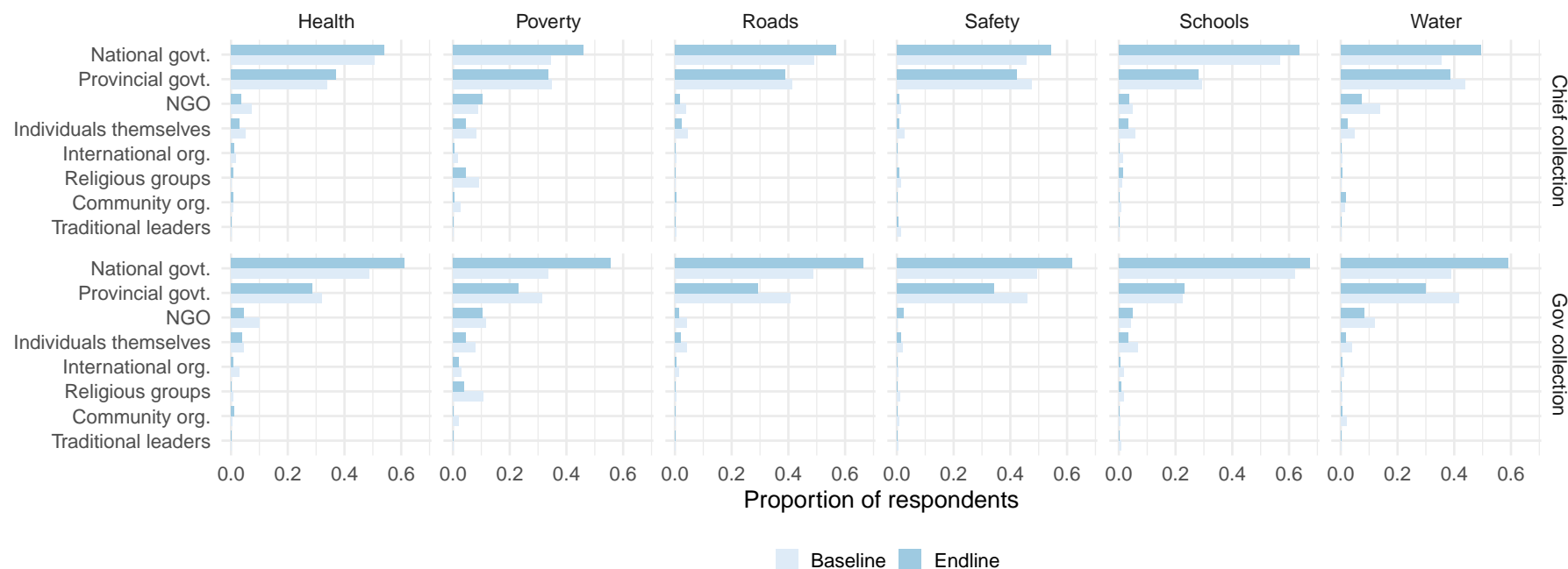
Notes: We plot the relative frequency of answers to the baseline and endline questions: "I am going to list some services/infrastructure many communities have. Tell me who you think should be primarily responsible for providing each one in our community. This does not need to be the current provider of these services/infrastructure." We collected data from 2,183 respondents at baseline and from 1,552 respondents at endline.

Table A10: Effects of chief tax collection on expectations about chiefs and government

	Expectation of benefits from				Perceptions of capacity about			
	Gov	Gov	Chief	Chief	Gov	Gov	Chief	Chief
Chief tax collection	0.029	0.074	0.013	−0.034	−0.043	−0.050	−0.079	−0.113
	(0.117)	(0.120)	(0.102)	(0.103)	(0.055)	(0.056)	(0.082)	(0.088)
Control mean	−0.008	−0.008	0.001	0.001	0.049	0.049	0.038	0.038
Observations	1236	1236	1216	1216	1157	1157	1155	1155
Clusters	101	101	101	101	101	101	101	101
Stratum FE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Controls	No	Set I	No	Set I	No	Set I	No	Set I

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of randomization and of analysis. *Chief Meeting* is the proportion of citizens requesting a meeting with the chief in a given polygon. Outcomes come from the Endline II survey. All outcomes have been z-transformed such that coefficients represent standardized mean differences. *Expectation of benefits* measures agreement (5 = strongly agree) with the statement that paying taxes entitles citizens to services by the chief and by the government, respectively. *Perceptions of capacity* measures citizens beliefs about how long it will take the chief or the government to fix a damaged road in days. *Chief tax collection* is a binary indicator for whether the polygon experienced tax collection by the chief (1) or by the provincial government (0; control). Here we compare polygons that had a collective action opportunity (j = 101) and where either tax collection was done exclusively by the chief (j = 51) or by the provincial government (j = 50). We restrict the sample here further to exclude outliers on the capacity questions as well as villas. *Stratum FE* refer to the stratum used for randomization which is a combination of geographic location of the neighborhood as well as previous tax compliance. *Set I* controls include house type, wave of collective action campaign, distances to letter boxes and polygon-level averages of participation and per capita tax revenue in 2016.

Table A11: LDA Topic Model for Comments in Citizen Meetings

Topic 1	Topic 2	Topic 3	Topic 4	Topic 5
argent	injustice	comment	recu	recu
aide	chef	reunion	pourquoi	rien
aussi	aide	pauvrete	argent	connais
tickets	pourquoi	contre	projet	oui
avoir	gens	venu	prix	lotterie
paurquoi	distribution	lutte	autres	argent
tout	corruption	socico	chose	tickets
discrimination	tous	combattre	quelque	ticket
monde	gagne	but	comment	vu
donne	bon	bien	aussi	corruption

Note:

We post-process the text data from the comments made in citizen meetings into a corpus of French language comments, clean strings and remove common stopwords in French. We plot this for all citizens who attended a citizen meeting and made a comment. Based on this corpus, we perform semi-supervised Latent Dirichlet allocation (seeded-LDA) and show here the 10 most common words of 5 topics of comments in citizen meetings.

A4 Appendices for Alternative Explanations

A4.1 Meetings and Genuine Accountability

We document that the citizen meetings which households in Kananga could request were seen as a meaningful opportunity to exert bottom-up pressures and generate genuine accountability for local public goods provision in the context of an anti-poverty program. First, in Table A11, we report results of quantitative analysis of text obtained from oral comments made by citizens during the meetings which we summarize as seeded-LDA topic models and show the 10 most common words for 5 different topics of comments. We also show that form submission was a costly activity that citizens took seriously as ways to request actual meetings. We document this by examining how strongly form submission predicts citizen meeting attendance, regressions we perform in Table A12 for each actor separately.

Table A12: Meeting attendance rates by form submission

| | Citizen meeting attendance | | | |
	(1)	(2)	(3)	(4)
Submitted form gov	0.090***	0.086***		
	(0.014)	(0.014)		
Submitted form chief			0.090***	0.086***
			(0.014)	(0.014)
Control mean	0.010	0.010	0.010	0.010
Observations	2631	2629	2631	2629
Stratum FE	Yes	Yes	Yes	Yes
Controls	No	Set I	No	Set I

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Submitted form* are OLS estimates with HC1 standard errors for individual form submission, the unit of analysis. *Meeting attendance* is 1 if a citizen attended the meeting and 0 otherwise. *Submitted form gov* is a binary indicator for whether the citizen submitted a government meeting request form (1). *Submitted form chief* is a binary indicator for whether the citizen submitted a chief meeting request form (1). *Stratum FE* refer to the stratum used for randomization which is a combination of geographic location of the neighborhood as well as previous tax compliance. The sample here is all citizens that had an opportunity to submit meeting request forms in govt. or chief polygons. *Set I* controls include house type, wave of collective action campaign, distances to letter boxes and polygon-level averages of participation and per capita tax revenue 2016.

Figure A7: Meeting Request Forms Comments
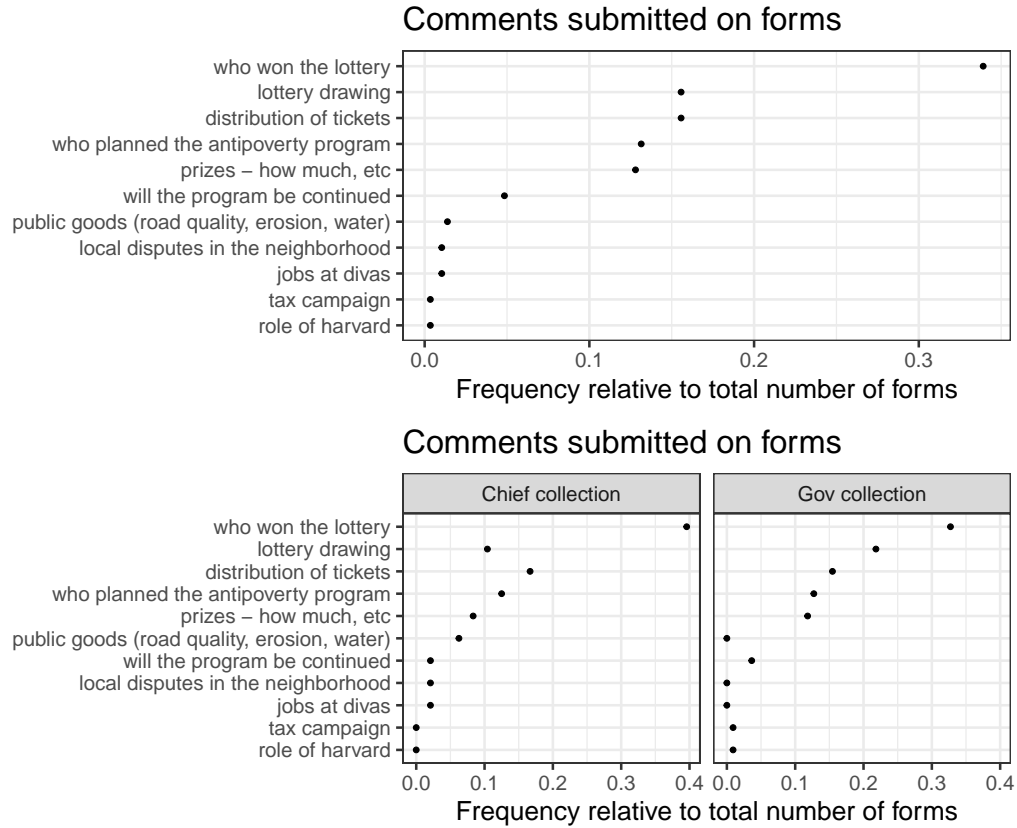
Comments submitted on forms

Comments submitted on forms

Notes: In the top panel, we plot the frequency of hand-coded comment categories that citizens made. Out of 1,658 forms submitted in all neighborhoods, 289 made additional comments on the form which we plot here as a fraction of the total number of forms with valid comments. In the bottom panel, we plot this same distribution separately for citizens that live in *Gov* or *Chief* neighborhoods as a fraction of total number of forms with valid comments from citizens in *Gov* ($N = 110$) and *Chief* ($N = 48$) neighborhoods, respectively.

Figure A8: Most common topics in citizen meetings
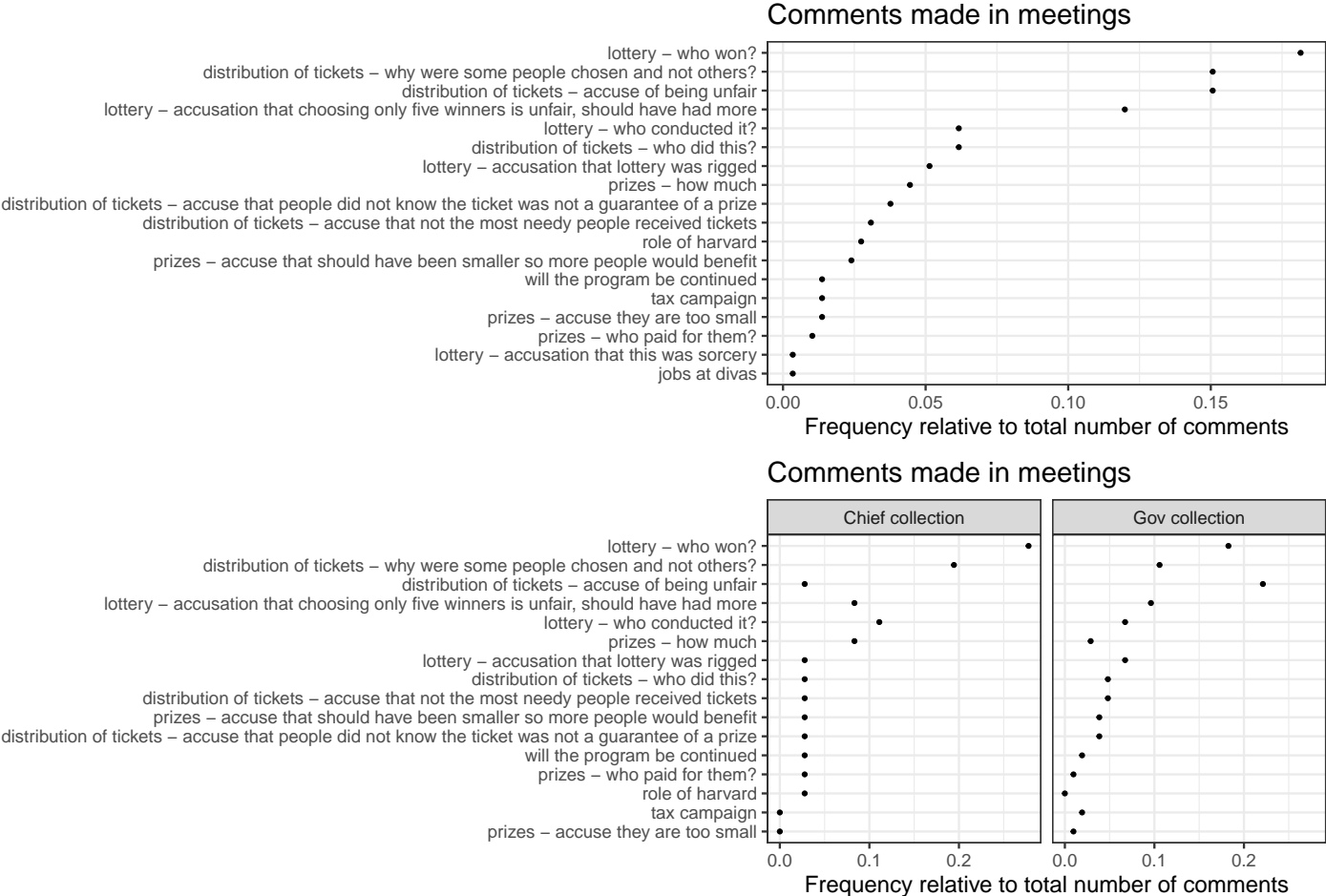
Comments made in meetings

Frequency relative to total number of comments

Comments made in meetings

Frequency relative to total number of comments

Notes: In the top panel, we plot the frequency of hand-coded comment categories that citizens made in citizen meetings. Here, we plot the frequency of these comment categories relative to the total number of 140 comments made during the meeting. In the bottom panel, we plot this same distribution separately for citizens that live in *Gov* or *Chief* neighborhoods as a fraction of total number of comments during meetings from citizens in *Gov* ($N = 104$) and *Chief* ($N = 36$) neighborhoods, respectively.

Second, we assemble additional evidence from quantitative text analyses on underlying mechanisms of our main results. We do this by analyzing additional text documents obtained at the actual citizen meetings. In Figure A8, we report on the main post-processed topics and comments that citizens made during the meetings and examine their frequency both in the aggregate as well as differentiated by treatment group. Figure A9 takes the actual original oral comments as text corpus and documents the 25 most common words spoken during the meetings, again both in the aggregate as well as differentiated by treatment group.

Figure A9: Most common words in citizen meetings

25 most spoken words in the meetings

25 most spoken words in the meetings
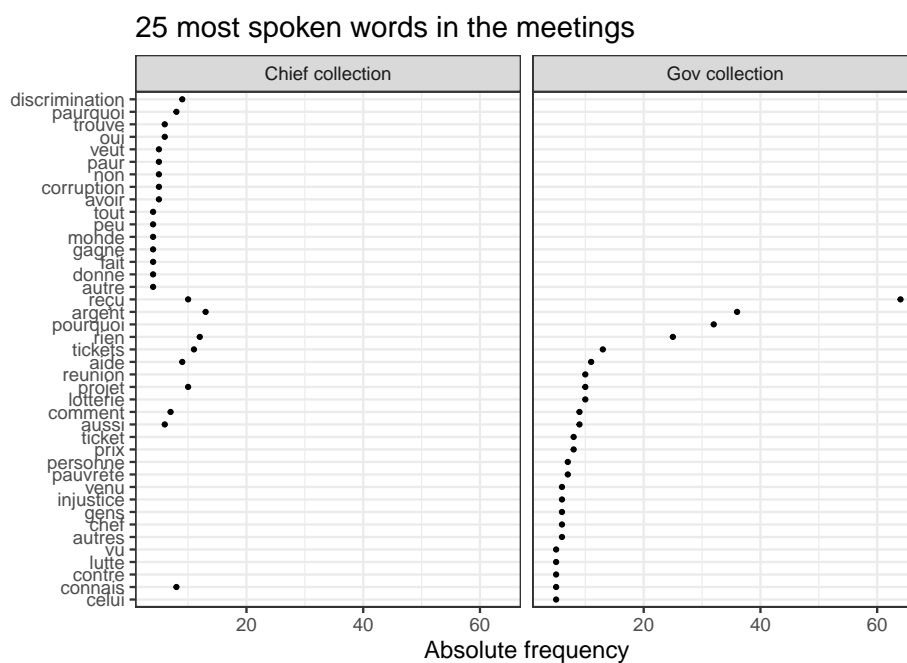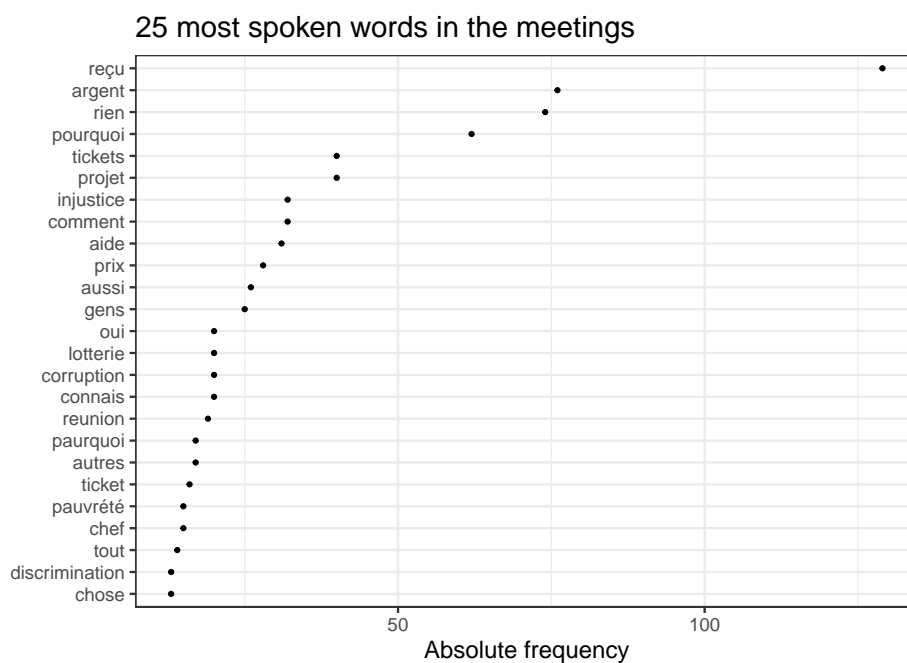
Notes: In the top panel, we plot the frequency of the most common words spoken during citizen meetings. Here, we plot the frequency of words relative to the total number of words spoken during the meeting. In the bottom panel, we plot this same distribution separately for citizens that live in *Gov* or *Chief* neighborhoods as a fraction of total number of words during meetings from citizens in *Gov* and *Chief* neighborhoods, respectively.

A4.2 Tax Collection Salience

In this section, we probe the salience of the tax campaign in several ways. First, we look at heterogeneous treatment effects by receipt of a tax prime and document that the treatment effect does not vary with whether respondents have been primed to think of themselves as taxpayers or not (Table A13). Next, we show that 16-17% of citizens submitted a form demanding either a chief meeting or a government meeting (Table A14). We finally document that treatment effects did not vary with either revenue collected (Table A15) or with the timing of the tax campaign (Table A16).

Table A13: Effects of chief tax collection: Tax prime

	Gov meeting		Chief meeting		Either		Both	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chief tax collection	−0.021	−0.014	−0.025	−0.017	−0.021	−0.014	−0.025	−0.018
	(0.034)	(0.033)	(0.035)	(0.033)	(0.035)	(0.034)	(0.034)	(0.033)
Tax prime	−0.013	−0.013	−0.024	−0.024	−0.020	−0.020	−0.018	−0.018
	(0.017)	(0.017)	(0.017)	(0.017)	(0.018)	(0.017)	(0.016)	(0.016)
Chief X Tax prime	0.015	0.014	0.029	0.028	0.027	0.026	0.017	0.016
	(0.027)	(0.027)	(0.027)	(0.027)	(0.029)	(0.028)	(0.026)	(0.026)
Control mean	0.171	0.171	0.169	0.169	0.180	0.180	0.161	0.161
Observations	2631	2629	2631	2629	2631	2629	2631	2629
Clusters	101	101	101	101	101	101	101	101
Stratum FE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Controls	No	Set I	No	Set I	No	Set I	No	Set I

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of randomization and of analysis. *Chief Meeting* is the proportion of citizens requesting a meeting with the chief in a given polygon. *Gov Meeting* is the proportion of citizens requesting a meeting with the provincial government in a given polygon. *Either* is the proportion of citizens in a given polygon requesting either a meeting with the chief or the provincial government. *Both* is the proportion of citizens in a given polygon requesting both a meeting with the chief and with the provincial government. *Chief tax collection* is a binary indicator for whether the polygon experienced tax collection by the chief (1) or by the provincial government (0; control). *Tax prime* is a cross-randomized treatment that indicates whether the respondent had been addressed as a taxpayer (1) on the submission forms or as a citizen (0). Here we compare polygons that had a collective action opportunity (j = 101) and where either tax collection was done exclusively by the chief (j = 51) or by the provincial government (j = 50). *Stratum FE* refer to the stratum used for randomization which is a combination of geographic location of the neighborhood as well as previous tax compliance. *Set I* controls include house type, wave of collective action campaign, distances to letter boxes and polygon-level averages of participation and per capita tax revenue 2016.

Table A14: Absolute and relative (row) frequencies of form submissions by treatment groups

	Chief meeting			*Government meeting*		
Treatment	No	Yes	**Row total**	No	Yes	**Row total**
Central	1089 (82.9%)	225 (17.1%)	1314	1092 (83.1%)	222 (16.9%)	1314
Local	1096 (83.2%)	221 (16.8%)	1317	1104 (83.8%)	213 (16.2%)	1317
Column total	2185 (83.0%)	446 (17.0%)	2631	2196 (83.5%)	435 (16.5%)	2631

Table A15: Effects of chief tax collection: Amount of taxes collected

	Gov meeting		Chief meeting		Either		Both	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chief tax collection	0.014	0.003	0.026	0.017	0.025	0.013	0.015	0.007
	(0.040)	(0.043)	(0.042)	(0.044)	(0.042)	(0.044)	(0.040)	(0.043)
Tax revenue	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Chief X Tax revenue	−0.000	−0.000	−0.000	−0.000	−0.000	−0.000	−0.000	−0.000
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Control mean	0.169	0.169	0.171	0.171	0.180	0.180	0.161	0.161
Observations	2631	2629	2631	2629	2631	2629	2631	2629
Clusters	101	101	101	101	101	101	101	101
Stratum FE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Controls	No	Set I	No	Set I	No	Set I	No	Set I

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of randomization and of analysis. *Chief Meeting* is the proportion of citizens requesting a meeting with the chief in a given polygon. *Gov Meeting* is the proportion of citizens requesting a meeting with the provincial government in a given polygon. *Either* is the proportion of citizens in a given polygon requesting either a meeting with the chief or the provincial government. *Both* is the proportion of citizens in a given polygon requesting both a meeting with the chief and with the provincial government. *Chief tax collection* is a binary indicator for whether the polygon experienced tax collection by the chief (1) or by the provincial government (0; control). Here we compare polygons that had a collective action opportunity (j = 101) and where either tax collection was done exclusively by the chief (j = 51) or by the provincial government (j = 50). *Stratum FE* refer to the stratum used for randomization which is a combination of geographic location of the neighborhood as well as previous tax compliance. *Set I* controls include house type, wave of collective action campaign, distances to letter boxes and polygon-level averages of participation and per capita tax revenue in the 2016 campaign.

Table A16: Effects of tax campaign timing on demand for citizen meetings

	Gov meeting		Chief meeting		Either		Both	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Month of Tax Collection	−0.008	−0.008	−0.009	−0.010*	−0.009	−0.010*	−0.008	−0.008
	(0.005)	(0.006)	(0.006)	(0.006)	(0.006)	(0.006)	(0.005)	(0.006)
Control mean	0.141	0.141	0.160	0.160	0.163	0.163	0.137	0.137
Observations	2631	2629	2631	2629	2631	2629	2631	2629
Clusters	101	101	101	101	101	101	101	101
Stratum FE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Controls	No	Set I	No	Set I	No	Set I	No	Set I

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of randomization and of analysis. *Chief Meeting* is the proportion of citizens requesting a meeting with the chief in a given polygon. *Gov Meeting* is the proportion of citizens requesting a meeting with the provincial government in a given polygon. *Either* is the proportion of citizens in a given polygon requesting either a meeting with the chief or the provincial government. *Both* is the proportion of citizens in a given polygon requesting both a meeting with the chief and with the provincial government. *Chief tax collection* is a binary indicator for whether the polygon experienced tax collection by the chief (1) or by the provincial government (0; control). Here we compare polygons that had a collective action opportunity (j = 101) and where either tax collection was done exclusively by the chief (j = 51) or by the provincial government (j = 50). *Stratum FE* refer to the stratum used for randomization which is a combination of geographic location of the neighborhood as well as previous tax compliance. *Set I* controls include house type, wave of collective action campaign, distances to letter boxes and polygon-level averages of participation and per capita tax revenue in the 2016 campaign.

A4.3 Chief Coercive Power and Co-optation

Here, we document that the chief collection treatment did not increase citizens' fears of the coercive power of the chief or their co-optation by the state (Table A17).

Table A17: Effects of chief tax collection on fear of coercion and chief cooptation

	Chief cooptation		Fear of coercion chief		Fear of coercion gov	
	(1)	(2)	(3)	(4)	(5)	(6)
Chief tax collection	−0.068	−0.042	0.034	0.031	−0.035	−0.049
	(0.073)	(0.074)	(0.121)	(0.123)	(0.128)	(0.129)
Control mean	0.032	0.032	−0.016	−0.016	0.023	0.023
Observations	1221	1221	1181	1181	1188	1188
Clusters	101	101	101	101	101	101
Stratum FE	Yes	Yes	Yes	Yes	Yes	Yes
Controls	No	Set I	No	Set I	No	Set I
Sample	C + L	C + L	C + L	C + L	C + L	C + L

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of randomization and of analysis. *Chief Meeting* is the proportion of citizens requesting a meeting with the chief in a given polygon. Outcomes come from the Endline II survey. Outcomes come from the Endline II survey and have been z-transformed such that coefficients represent standardized mean differences. *Chief cooptation* measures citizens' perceptions of whether a project undertaken in the neighborhood would be implemented according to the will of the people or that of the government. *Fear of coercion* measures citizens nervousness about making a comment during a citizen meeting with either the chief or the government. *Chief tax collection* is a binary indicator for whether the polygon experienced tax collection by the chief (1) or by the provincial government (0; control). Here we compare polygons that had a collective action opportunity (j = 101) and where either tax collection was done exclusively by the chief (j = 51) or by the provincial government (j = 50). We restrict the sample here further to exclude compounds classified as villas. *Stratum FE* refer to the stratum used for randomization which is a combination of geographic location of the neighborhood as well as previous tax compliance. *Set I* controls include house type, wave of collective action campaign, distances to letter boxes and polygon-level averages of participation and per capita tax revenue in 2016.

A4.4 Chief Tax Collection Targeting

We show in this section that chief tax collection was not linked to ethnic targeting. First, chief tax collection did not increase the salience of ethnicity in the city, neither closeness to one's own tribe nor closeness to another tribe (Table A18). Second, treatment effects did not vary by association with the main tribe (Table A19).

Table A18: Effects of chief tax collection on ethnic salience

	Closeness to own tribe		Closeness to another tribe	
	(1)	(2)	(3)	(4)
Chief tax collection	0.010	−0.004	−0.028	−0.032
	(0.115)	(0.119)	(0.093)	(0.096)
Control mean	3.617	3.617	3.563	3.563
Observations	949	948	952	951
Clusters	101	101	101	101
Stratum FE	Yes	Yes	Yes	Yes
Controls	No	Set I	No	Set I
Sample	C + L	C + L	C + L	C + L

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of randomization and of analysis. *Closeness to own tribe* ranges 0-5 and measures how close a person feels to people on their avenue from the same tribe. *Closeness to different tribe* ranges 0-5 and measures how close a person feels to people on their avenue from another tribe. Outcome variables come from Endline I. *Chief tax collection* is a binary indicator for whether the polygon experienced tax collection by the chief (1) or by the provincial government (0; control). Here we compare polygons that had a collective action opportunity (j = 101) and where either tax collection was done exclusively by the chief (j = 51) or by the provincial government (j = 50). *Stratum FE* refer to the stratum used for randomization which is a combination of geographic location of the neighborhood as well as previous tax compliance. *Set I* controls include house type, wave of collective action campaign, distances to letter boxes and polygon-level averages of participation and per capita tax revenue in 2016.

Table A19: Effects of chief tax collection: Main tribe

	Gov meeting		Chief meeting		Either		Both	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chief tax collection	−0.022	0.003	−0.046	−0.019	−0.039	−0.011	−0.029	−0.005
	(0.073)	(0.074)	(0.072)	(0.073)	(0.072)	(0.073)	(0.073)	(0.073)
Main tribe	−0.019	−0.017	−0.023	−0.021	−0.022	−0.021	−0.019	−0.018
	(0.043)	(0.045)	(0.043)	(0.047)	(0.041)	(0.045)	(0.043)	(0.046)
Chief X Main tribe	−0.000	−0.007	0.040	0.033	0.025	0.017	0.014	0.009
	(0.065)	(0.064)	(0.065)	(0.065)	(0.065)	(0.064)	(0.065)	(0.064)
Control mean	0.169	0.169	0.171	0.171	0.180	0.180	0.161	0.161
Observations	1339	1339	1339	1339	1339	1339	1339	1339
Clusters	98	98	98	98	98	98	98	98
Stratum FE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Controls	No	Set I	No	Set I	No	Set I	No	Set I

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of randomization and of analysis. *Chief Meeting* is the proportion of citizens requesting a meeting with the chief in a given polygon. *Gov Meeting* is the proportion of citizens requesting a meeting with the provincial government in a given polygon. *Either* is the proportion of citizens in a given polygon requesting either a meeting with the chief or the provincial government. *Both* is the proportion of citizens in a given polygon requesting both a meeting with the chief and with the provincial government. *Chief tax collection* is a binary indicator for whether the polygon experienced tax collection by the chief (1) or by the provincial government (0; control). *Main tribe* indicates whether the respondent identifies with the main tribe or not. Here we compare polygons that had a collective action opportunity (j = 101) and where either tax collection was done exclusively by the chief (j = 51) or by the provincial government (j = 50). *Stratum FE* refer to the stratum used for randomization which is a combination of geographic location of the neighborhood as well as previous tax compliance. *Set I* controls include house type, wave of collective action campaign, distances to letter boxes and polygon-level averages of participation and per capita tax revenue in 2016.

A5 Exploratory Heterogeneous Effects

We explore further heterogeneous treatment effects that were not pre-registered in the pre-analysis plan but that nevertheless merit closer investigation. First, we show that treatment effects do not vary with respondent gender (Table A20). Second, we show that chief tax collection resulted in more demand for citizen meetings when the household's payment propensity was higher (Table A21).

Table A20: Effects of chief tax collection: Respondent gender

	Gov meeting		Chief meeting		Either		Both	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chief tax collection	−0.021	−0.006	−0.014	0.001	−0.019	−0.004	−0.016	−0.001
	(0.051)	(0.048)	(0.052)	(0.049)	(0.053)	(0.050)	(0.051)	(0.048)
Woman	0.030	0.026	0.012	0.009	0.025	0.022	0.018	0.013
	(0.034)	(0.031)	(0.038)	(0.035)	(0.037)	(0.035)	(0.035)	(0.032)
Chief X Woman	0.006	0.015	0.009	0.018	0.011	0.020	0.004	0.013
	(0.055)	(0.052)	(0.060)	(0.057)	(0.060)	(0.057)	(0.055)	(0.052)
Control mean	0.169	0.169	0.171	0.171	0.180	0.180	0.161	0.161
Observations	1570	1570	1570	1570	1570	1570	1570	1570
Clusters	98	98	98	98	98	98	98	98
Stratum FE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Controls	No	Set I	No	Set I	No	Set I	No	Set I

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of randomization and of analysis. *Chief Meeting* is the proportion of citizens requesting a meeting with the chief in a given polygon. *Gov Meeting* is the proportion of citizens requesting a meeting with the provincial government in a given polygon. *Either* is the proportion of citizens in a given polygon requesting either a meeting with the chief or the provincial government. *Both* is the proportion of citizens in a given polygon requesting both a meeting with the chief and with the provincial government. *Chief tax collection* is a binary indicator for whether the polygon experienced tax collection by the chief (1) or by the provincial government (0; control). Here we compare polygons that had a collective action opportunity (j = 101) and where either tax collection was done exclusively by the chief (j = 51) or by the provincial government (j = 50). *Stratum FE* refer to the stratum used for randomization which is a combination of geographic location of the neighborhood as well as previous tax compliance. *Set I* controls include house type, wave of collective action campaign, distances to letter boxes and polygon-level averages of participation and per capita tax revenue in the 2016 campaign.

A6 Discussion of Differences with Pre-Analysis Plan

Finally, we show the results of further analyses that were pre-registered in the pre-analysis plan to explain null results. We first document that chief tax collection did not lead to noticeable increases in trust in institutions (Table A22). We then analyze additional endline I and endline II outcomes in Tables A23 and A24.

Table A21: Effects of chief tax collection: Payment propensity

	Gov meeting		Chief meeting		Either		Both	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chief tax collection	−0.123**	−0.090*	−0.106**	−0.078*	−0.112**	−0.081*	−0.116**	−0.087*
	(0.051)	(0.046)	(0.052)	(0.046)	(0.053)	(0.047)	(0.051)	(0.045)
Ease of pay	−0.070**	−0.063**	−0.088**	−0.081**	−0.080**	−0.072**	−0.078**	−0.072**
	(0.033)	(0.029)	(0.037)	(0.033)	(0.036)	(0.031)	(0.036)	(0.033)
Chief X Ease of pay	0.104**	0.093*	0.097**	0.087*	0.100**	0.088*	0.101**	0.092*
	(0.047)	(0.047)	(0.048)	(0.048)	(0.048)	(0.048)	(0.048)	(0.048)
Control mean	0.169	0.169	0.171	0.171	0.180	0.180	0.161	0.161
Observations	1017	1017	1017	1017	1017	1017	1017	1017
Clusters	78	78	78	78	78	78	78	78
Stratum FE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Controls	No	Set I	No	Set I	No	Set I	No	Set I

*** $p < 0.01$; ** $p < 0.05$; * $p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of randomization and of analysis. *Chief Meeting* is the proportion of citizens requesting a meeting with the chief in a given polygon. *Gov Meeting* is the proportion of citizens requesting a meeting with the provincial government in a given polygon. *Either* is the proportion of citizens in a given polygon requesting either a meeting with the chief or the provincial government. *Both* is the proportion of citizens in a given polygon requesting both a meeting with the chief and with the provincial government. *Chief tax collection* is a binary indicator for whether the polygon experienced tax collection by the chief (1) or by the provincial government (0; control). *Ease of payment* is a categorical variable that represents the predicted tax payment propensity of each compound, with higher values representing higher payment propensities. Here we compare polygons that had a collective action opportunity (j = 101) and where either tax collection was done exclusively by the chief (j = 51) or by the provincial government (j = 50). *Stratum FE* refer to the stratum used for randomization which is a combination of geographic location of the neighborhood as well as previous tax compliance. *Set I* controls include house type, wave of collective action campaign, distances to letter boxes and polygon-level averages of participation and per capita tax revenue 2016.

Table A22: Effects of chief tax collection on trust in institutions

	Trust in			
	Gov	Gov	Chief	Chief
Chief tax collection	0.123	0.144	0.104	0.103
	(0.102)	(0.099)	(0.088)	(0.081)
Control mean	−0.068	−0.068	−0.067	−0.067
Observations	958	957	946	945
Clusters	101	101	101	101
Stratum FE	Yes	Yes	Yes	Yes
Controls	No	Set I	No	Set I

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of randomization and of analysis. Outcomes in columns 1-4 come from the Endline I survey and have been z-transformed such that coefficients represent standardized mean differences. *Trust* measures citizens confidence in the work of the chief and the government, respectively. *Chief tax collection* is a binary indicator for whether the polygon experienced tax collection by the chief (1) or by the provincial government (0; control). Here we compare polygons that had a collective action opportunity (j = 101) and where either tax collection was done exclusively by the chief (j = 51) or by the provincial government (j = 50). We restrict the sample here further to exclude outliers on the capacity questions as well as villas. *Stratum FE* refer to the stratum used for randomization which is a combination of geographic location of the neighborhood as well as previous tax compliance. *Set I* controls include house type, wave of collective action campaign, distances to letter boxes and polygon-level averages of participation and per capita tax revenue in 2016.

Table A23: Effects of chief tax collection on additional outcomes in Endline I

	Evaluation of		Corruption by		Capacity of	
	Chief	Chief	Chief	Chief	Gov	Gov
Chief tax collection	−0.007	−0.003	−26.324	−29.406	−0.018	−0.012
	(0.089)	(0.083)	(26.111)	(27.048)	(0.040)	(0.040)
Control mean	3.487	3.487	463.517	463.517	0.554	0.554
Observations	675	674	743	742	963	962
Clusters	96	96	99	99	101	101
Stratum FE	Yes	Yes	Yes	Yes	Yes	Yes
Controls	No	Set I	No	Set I	No	Set I

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of randomization and of analysis. Outcomes in columns 1-4 come from the Endline I survey. *Evaluation of chief* measures citizens' perception of the performance of the chief. *Corruption by chief* measures citizens' evaluation of how much of a public works project budget would be stolen by the chief. *Capacity of gov* measures citizens' perception of the capacity of the state to repair roads within three months. *Chief tax collection* is a binary indicator for whether the polygon experienced tax collection by the chief (1) or by the provincial government (0; control). Here we compare polygons that had a collective action opportunity (j = 101) and where either tax collection was done exclusively by the chief (j = 51) or by the provincial government (j = 50). We restrict the sample here further to exclude outliers on the capacity questions as well as villas. *Stratum FE* refer to the stratum used for randomization which is a combination of geographic location of the neighborhood as well as previous tax compliance. *Set I* controls include house type, wave of collective action campaign, distances to letter boxes and polygon-level averages of participation and per capita tax revenue in 2016.

Table A24: Effects of chief tax collection on additional outcomes in Endline II

	Gov eval		DIVAS eval		Chief responsive	
	(1)	(2)	(3)	(4)	(5)	(6)
Chief tax collection	−0.073	−0.022	−0.111	−0.100	0.057	0.088
	(0.121)	(0.103)	(0.070)	(0.070)	(0.067)	(0.064)
Control mean	4.124	4.124	4.583	4.583	2.982	2.982
Observations	1191	1191	1077	1077	1427	1427
Clusters	101	101	100	100	99	99
Stratum FE	Yes	Yes	Yes	Yes	Yes	Yes
Controls	No	Set I	No	Set I	No	Set I
Sample	C + L	C + L	C + L	C + L	C + L	C + L

$^{***}p < 0.01$; $^{**}p < 0.05$; $^{*}p < 0.1$. Coefficients on *Chief tax collection* are OLS estimates with robust standard errors clustered at the polygon level, the unit of randomization and of analysis. *Chief Meeting* is the proportion of citizens requesting a meeting with the chief in a given polygon. Outcomes come from the Endline II survey. *Gov eval* measures citizens' evaluations of the performance of the provincial government in Kananga. *DIVAS eval* measures citizens' evaluations of the performance of the Division des Affaires Sociales (DIVAS). *Chief responsive* measures citizens' perception of the degree to which the chief responds to the needs of the jurisdiction's inhabitants. *Chief tax collection* is a binary indicator for whether the polygon experienced tax collection by the chief (1) or by the provincial government (0; control). Here we compare polygons that had a collective action opportunity (j = 101) and where either tax collection was done exclusively by the chief (j = 51) or by the provincial government (j = 50). We restrict the sample here further to exclude compounds classified as villas. *Stratum FE* refer to the stratum used for randomization which is a combination of geographic location of the neighborhood as well as previous tax compliance. *Set I* controls include house type, wave of collective action campaign, distances to letter boxes and polygon-level averages of participation and per capita tax revenue in 2016.