On Revenues and Accountability: Experimental Evidence from Ghana and Uganda on Taxes, Oil, and Aid

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Current Draft: September 20, 2018

Abstract

This study tests whether citizens will more readily demand accountability from governments for taxes than for non-tax revenue from oil or aid. Two identical experiments on large, representative subject pools in Ghana and Uganda probe the effects of different revenue types on citizens' actions to monitor government spending. A similar experiment on more than 500 members of parliament from the two countries examined their beliefs about these revenue sources. Roughly half of all citizens willingly sign petitions and donate money in order to scrutinize all three sources. However, neither Ghanaians nor Ugandans are more likely to take action for tax revenues than for oil or aid when the money is delivered directly to the government. Members of parliament in both countries likewise saw no difference among the three sources. Results also suggest no differences among taxes, oil and aid in citizens' perceptions of misappropriation risk or public-goods provision. However, citizens do differentiate more between revenue delivered directly to the government compared to money given to an NGO. Findings are robust to numerous alternative specifications and subgroup partitions including taxpayers vs. non-taxpayers. Focusing on individual citizens and elites, we find little evidence that taxes strengthen citizens' demands for accountability or that MPs perceive differences in control or public benefits across revenue sources in two developing countries.

Key words: foreign aid, oil revenues, resource curse, accountability, development, NGO

Number of words: 11817 (excluding abstract and appendix)

1 Introduction

Social scientists have long believed that taxes have a special power to induce citizens to take action. Seminal accounts of political economy focus on taxpayers' capacity to demand public goods in exchange for taxes (Levi 1988, North and Weingast 1989, Schumpeter 1918). Taxes are thought to heighten citizens' attention to government accountability and thus make political elites more likely to provide public goods or face sanctions (Bates and Lien 1985, Huntington 1991, Paler 2013, Robinson, Torvik and Verdier 2006, Ross 2001, 2004, 2012).

Funds from oil and aid, on the other hand, are believed to be "windfall revenues" that relieve tax burdens and pacify citizens (Morrison 2009, 2015). Because citizens do not pay direct costs, they are less motivated to engage in oversight or demand policies in compensation. Windfalls thus enable elites to divert more funds to corruption and clientelism relatively free from citizen scrutiny; or, the money can buy citizen quiescence and repress the would-be monitors (Beblawi and Luciani 1987, Chaudhry 1997, Mahdavi 1970, Waterbury 1998). Oil and aid thus are claimed to enable corruption, undermine governance, foster repression, prolong autocratic rule, and increase conflict (Bräutigam and Knack 2004, Caselli and Cunningham 2009, Djankov, Montalvo and Reynal-Querol 2008, Morrison 2009, 2015, Smith 2008).

The original version of the taxation-causes-accountability argument thus holds that citizens' willingness to monitor spending should differ by government revenue source. This expectation motivated the design of our experiments and served as our orienting hypothesis. Later, more nuanced work, has advanced multiple alternative mechanisms through which taxes might cause citizen demands for accountability, including the endowment effect and loss aversion (Martin 2014, Paler 2013), feelings of ownership (de la Cuesta et al. 2017), or taxation's facilitation of collective action (Prichard 2015). Where we can, we evaluate both the original and later arguments empirically.

Despite its compelling logic, the taxation-accountability hypothesis may face challenges in explaining citizens' and elites' beliefs and behavior regarding revenue. First, all money channeled through the government may be subject to similar threats of capture, malfeasance, or mismanagement and may thus, despite its origins, not seem functionally differentiable to citizens or elites once it makes its way to government coffers. Second, citizens may feel a strong sense of ownership over all forms of government revenue, including windfalls, which they believe should be used to promote public welfare. Third, most tax revenue comes from value-added taxes, which obfuscate the extent of government extraction and thus may dampen demands for accountability. The experiment described below enables a focused test of how revenue from different sources causes—or fails to

cause—differences in citizen demands or elite expectations for accountability.

Our experiment addresses two important questions suggested by the taxation-accountability argument. First, are citizens more motivated to demand accountability for tax revenues than for oil or aid money? And second, do political leaders perceive differences across the distinct sources of revenue in terms of beneficiaries, institutional control, or citizen demands for accountability? To explore these questions, we further examine the effects of direct government receipt of funds compared to money channeled to non-governmental organizations that explicitly bypasses the government. Our experiment thus enables investigation of whether citizens' beliefs and actions about accountability depend more on the revenue source or channel of delivery.

Current research rests on mixed findings, many of which are observational and therefore suffer from well-known shortfalls in causal identification. We thus need a stronger evidence base for the claim that alternate types of revenue cause differential taxpayer demands for government accountability. Unlike other studies that focus on aggregate relationships between taxes, oil, aid and regime type, we probe one set of microfoundations to investigate a direct relationship between revenue source and political attitudes and actions. Our outcomes of interest center on individual citizen and elite beliefs and behavior rather than overall democracy scores, making our study more like the experimental investigations of Martin (2014) and Paler (2013). Unlike most previous work, we also present experimental evidence with political elites as subjects in parallel experiments.

To test the effects of different funding sources on citizen action toward monitoring government revenue, we conducted substantively identical large-N experiments with attitudinal and behavioral outcomes on nationally representative samples of Ghanaian and Ugandan citizens. In addition, we conducted similar experiments on members of parliament (MPs) in the two countries. We examine individual citizens' behavior and beliefs as well as those of political elites when they are told about government money from taxes compared to other citizens and MPs considering oil or aid. We then compare these responses to those treated with a similar statement about revenues not routed through the government budget but rather delivered to a non-governmental organization (NGO) for promotion of development. Thus we explore citizen and elite beliefs and behavior in poor developing countries where people desperately need and desire public goods from their governments.

Selected to be representative of developing countries, Ghana and Uganda both fall within a standard deviation of the mean across a wide array of indicators among low- and lower-middle-income countries. Critically, both countries rely on all three sources of revenues, although to different extents. Ghana falls toward the high end of oil rents as a share of GDP (81st percentile), and Uganda

is high in terms of aid as a percentage of national income (77th percentile).[1] Because both depend on all three sources of revenue, they are unlike many oil-exporting countries that rely almost solely on oil revenues and have limited experience with aid or taxes. They thus serve as useful cases in which to evaluate the power of taxes to motivate citizen demands for accountability compared to windfalls in developing countries.

In four randomized treatments, respondents heard a short statement about actual, officially anticipated government and NGO spending. The statement included truthful information on the amount (held constant) and source (randomly assigned) of revenue that would be available. Our key question: When citizens are told that money from taxes they will pay will be used by the government, are they more willing to monitor and sanction the government than are citizens when prompted about public money from oil or aid? We also explore whether citizens are more or less likely to want to monitor and take action if the funds go to an NGO rather than to the government. Citizens were then invited to sign an anti-corruption petition (both anonymously and in their own name), send supportive SMS text messages, and donate money to their choice of good-government organizations. Leveraging the between-subjects design that avoided priming subjects to think about alternative revenue sources and agents, we also asked them how transparent and accountable they believed management of the revenue would be, how susceptible it might be to misappropriation, and how likely it was to be used for the provision of public goods.

Our findings suggest that Ghanaians and Ugandans are, on average, no more likely to take political action to monitor or encourage transparency of funds for future tax revenue than for oil or aid funds when these funds are given directly to the government. The point estimates are small in substantive terms and precisely estimated, suggesting meaningful null findings. The few marginally significant results are consistent with statistical artifacts produced by multiple testing. These results are robust to numerous alternative specifications, including probes of many subgroup effects such as subjects who pay income taxes, those with higher or lower trust in government, those with greater or lesser demand for public goods, and supporters of the government party versus the opposition. We thus do not find much support for the version of the argument that tax revenues cause greater accountability demands than windfalls.

In contrast, we find a few significant results when we compare revenues going directly to the government versus those channeled to NGOs. Funds directed to NGOs are seen as more beneficial, more likely to contribute to public goods, and more likely to engender citizen action than funds

[1] Calculated using oil rents and net official development assistance data from World Bank (2016).

going to the government, especially in aid-dependent and more corrupt Uganda. These results are robust to multiple comparison corrections. Citizens seem to view all sources of funds going to the government as equally suspect and likely to be misappropriated. But when those funds are channeled through NGOs instead, citizens see greater possible benefits and thus take greater action in support of the NGOs.

Accompanying our evidence from citizens, we also examine the second set of agents involved in the accountability process: political leaders. For our elite sample of MPs, we gave subjects the same four treatments to learn if they reacted differently to taxes than other revenue sources. We wanted to know if MPs thought that different revenue sources would be more likely to benefit the public and if they felt they themselves had more control over some sources compared to others. The "taxes lead to representation" argument suggests that MPs should think taxes are more likely to benefit the public since they evoke more scrutiny and that the government should have more control over taxes than over aid, oil, or aid delivered to NGOs. Because the theory expects citizens to monitor and sanction more for taxes, it follows that MPs should also view taxes differently. However, the MPs see little difference across the revenue sources when they go directly to the government, suggesting that even well-informed, educated political leaders do not believe there is much difference in these revenue streams. Unlike the public, they do not acknowledge any greater benefits from the NGO-directed funds; we do find, however, that in Ghana the MPs believe they have more control over the non-NGO funds.

Importantly, our findings do not result from general citizen indifference to bad governance. In both countries more than half of subjects signed transparency petitions and roughly half donated money to good-government NGOs. Citizens were simply not differentially motivated toward political action across the revenue conditions. We suggest that these results may stem from the funds' being channeled through governments that operate in institutional environments where many citizens feel ownership of both oil and aid and where value-added taxes obfuscate actual levies. The fact that MPs also do not distinguish much among the three revenue sources when they are delivered directly to the government also supports this larger result. These findings should encourage rethinking the causal mechanisms behind the original version of the taxation-causes-accountability-demands argument in developing-country contexts as well as its corollary that non-tax revenue causes citizen quiescence. In what follows we situate the study in the relevant literature, develop hypotheses, describe the research design, and present the data and findings.

2 Revenue and Accountability

The intellectual history of the idea that taxation causes accountability runs through Schumpeter (1918), Huntington (1991), North and Weingast (1989), Levi (1988), Tilly (1990), Bates and Lien (1985), Collier and Hoeffler (2005), and numerous others, forming an important foundational concept in theories of democratization. Its essence was first and perhaps most famously intoned by Boston's Old West Church Reverend Jonathan Mayhew in 1750 as "no taxation without representation," becoming a rallying cry of the American Revolution. The logic is straightforward. Mobile capital (including human capital) is more able than fixed capital to flee despots, so leaders are forced to bargain with private citizens to exchange public services for tax payments. Given their credibility problems in enticing creditors to finance their militaries or in persuading citizens to pay taxes, successful leaders offered a say in government in return, thus tying their hands against future coercion.

Therefore, in the original version of the argument, taxation directly causes accountability. As Bates and Lien (1985, p. 53) write, "[r]evenue-seeking governments may well find it to their advantage to strike bargains with citizens whose assets they seek to tax. To induce a greater willingness to pay taxes, they may defer to the citizens' policy preferences. Such bargains may become more beneficial from the citizens' point of view the more mobile the assets the citizens hold." The lack of accountability in resource- and aid-rich states follows logically from these arguments: if citizens are not taxed, accountability pressures will decrease. Huntington (1991, p. 65) articulates this point clearly: "Oil revenues accrue to the state: they therefore increase the power of the state bureaucracy and, because they reduce or eliminate the need for taxation, they also reduce the need for the government to solicit the acquiescence of its subjects to taxation." Natural resource rents weaken citizens' motivatation to monitor and sanction government mismanagement (Morrison 2015, Robinson, Torvik and Verdier 2006, Ross 2001, 2004, 2012). This phenomenon is believed to enable the "resource curse," at least in part, by undermining good governance and, as a result, economic development.

Foreign aid may be similar in its effects. Critics charge that both natural resource rents and foreign aid are "windfall revenues" or "sovereign rents" that promote corruption, undermine governance, increase violence, and stabilize autocratic regimes (Bräutigam and Knack 2004, Collier and Hoeffler 2005, Djankov, Montalvo and Reynal-Querol 2008, Humphreys 2005, Morrison 2009, Smith 2008). Critically, natural resource and aid windfalls relieve leaders of the need to finance government

through taxation (Beblawi and Luciani 1987, Mahdavi 1970, Morrison 2009, 2015).[2]

Alternatively, a more nuanced argument developed later in response to mixed findings—as opposed to the original view that taxation drives accountability directly and windfalls expressly cause quiescence—advances a set of contingent claims that taxation may lead to representation only in particular circumstances that may not hold generally in developing countries. For example, Ross (2004) argues that taxes will only motivate citizens to demand representation to the degree that governments underprovide public goods in relation to taxes. Moore (2008) notes that tax bargains will less likely result in citizen representation where distrust of the state prevails, governments have limited tax capacity, and alternative revenue sources abound. And Prichard (2015, p. 261) reinforces the complex and conditional nature of tax bargaining particularly in Sub-Saharan Africa, noting that "[t]he links between taxation, responsiveness and accountability have been frequently indirect, long-term and difficult to observe, while the emergence of positive connections has hinged on specific features of tax systems and of the broader political and economic environment."

Additional scholarship exploring the subtleties of taxation suggests that the physical act of paying taxes triggers negative affect linked to the well-known psychological phenomena of loss aversion and the endowment effect (Martin 2014, Paler 2013), in which people disproportionately fear losses and overvalue possessions, respectively (Kahneman and Tversky 1979, Kahneman, Knetsch and Thaler 1990). By simulating actual tax payments, these studies activate psychological mechanisms related to endowments of income and losses in taxes and suggest that income taxes can motivate citizen action (Martin 2014, Paler 2013). The theoretical and empirical foundations of the endowment effect and loss aversion are compelling, and they lend greater support to the nuanced version of the argument making citizen demands for monitoring taxes contingent. Other scholars have also questioned the inevitability of the resource curse and claimed that the effects of resources on governance are conditional on other factors (Dunning 2005, Jensen and Wantchekon 2004). This debate remains unresolved even in the context of many large-N observational studies (Ahmadov 2014).

Empirically, we examine first the original version of the taxes and windfalls argument. We focus on demands for accountability in principle; that is, in thinking about their government's likely use of these revenues, are citizens more willing to demand greater transparency and pay higher costs in monitoring tax money than oil or aid funds? These claims do not reference psychological biases as in the endowment effect. Rather, the original taxation-causes-accountability-demands argument and its resource-curse corollary are founded upon the presumption of rational action: because taxes

[2] Collier (2006) argues that aid revenues are more accountable than oil revenues, in part because donors pursue "governance conditionality".

prove costly to citizens and windfalls do not, taxes are more likely to motivate citizens directly to take action.[3] This direct argument underpins the key hypothesis the study was designed to test:

> **Hypothesis 1** ***Taxation causes accountability.*** *Tax revenues should motivate citizens to take more action to monitor public spending compared with oil and aid.*

If the seminal arguments linking taxes to citizen action hold, taxes should also produce greater transparency and accountability. The bargain described by Bates and Lien (1985) requires that citizens know they are being taxed and can follow the money from their pockets to the production of public goods. On the other hand, windfalls may lack transparency: "low levels of budget transparency in oil-dependent countries are common and may lead to poor management of resource wealth" (Devarajan, Le and Raballand 2010, p. 4).

Further, the main taxation-causes-accountability argument holds that, because citizens care more about taxes than windfalls and therefore will more readily scrutinize spending from taxation, the risk of misappropriation for oil or aid should be significantly greater than for taxes. This is conceptually related to what Ross (2001, p. 333) calls the "spending effect," which predicts that "oil wealth may lead to greater spending on patronage, which in turn dampens latent pressures for democratization."

Thus, the foundational bargain of leaders with citizens requires an exchange of tax revenue for influence over public policy in order to produce services that citizens value (Bates and Lien 1985, Levi 1988, Ross 2004). Indeed, Ross (2004) holds that citizens will only tolerate taxes if the public revenue produces actual public goods. As he writes, "[d]emocracy in this case is not necessarily a way for citizens to reduce their taxes, or to increase spending, but to get more for their money" (Ross 2004, p. 234-235). Citizens should therefore expect taxes to increase public-goods provision and should thus be more inclined to pay costs to monitor tax money. Two additional observable implications thus follow.

> **Hypothesis 2** ***Misappropriation.*** *Citizens should believe that elites can less readily misappropriate taxes than aid or oil revenues for personal or political gain.*

> **Hypothesis 3** ***Public Goods Benefits.*** *Citizens should expect greater public benefits from tax-based spending because they believe leaders will use taxes more than oil or aid to provide public goods.*

[3] We note here that this original argument presumes collective action by groups of citizens in which rational individuals face incentives to free-ride on the activism of others. So even here, psychological mechanisms are likely in play.

To probe more deeply into the connection between revenues and accountability, we ask whether citizens respond differently if revenues are given directly to the government versus channeled through NGOs. Are citizens' beliefs and actions dependent on the type of revenue or on who manages the money? Foreign aid, for example, is given both directly to governments and passed through non-government organizations (NGOs). Donor agencies have turned to such bypass aid out of concerns over the accountability of the recipient government. Indeed, Dietrich shows that more than 30 percent of aid is delivered to groups outside the government on average (Dietrich 2013, p. 699). Donor governments choose to deliver aid this way to avoid dealing with recipient governments they believe to be unaccountable and corrupt (Dietrich 2013). Bypass aid is expected to be less susceptible to government misappropriation and more likely to enhance development. Donors are expected to select high quality NGOs, and competition among NGOs is believed to lower chances of their misappropriation. This suggests that aid given to NGOs might evoke even weaker accountability pressures from citizens than aid given directly to government or than oil or tax revenues.[4] This leads to the following set of hypotheses:

Hypothesis 4 ***NGO Action.*** *Citizens should to take less action to monitor spending when revenues are channeled through NGOs compared to aid, oil, or tax revenues given directly to the government.*

Hypothesis 5 ***NGO Benefits.*** *Citizens should believe that revenues channeled through NGOs bring more benefits compared to aid, oil, or tax revenues given directly to the government.*

Hypothesis 6 ***NGO Misappropriation.*** *Citizens should feel revenues are less likely to be misappropriated when they are channeled through NGOs compared to aid, oil, or tax revenues given directly to the government.*

Political leaders are the second set of agents involved in monitoring and influencing how government revenues are used. MPs in Uganda and Ghana play a role in watching over how the central government uses its resources and in trying to direct those resources to their constituencies. Studies of African legislatures rate both Uganda and Ghana as having capable parliaments with meaningful powers and note that MPs and the public consistently say that MPs play a major role in influencing

[4] In a similar vein, some scholars argue that natural resource revenues, including oil, should be returned directly to the public and then taxed by the government so that they would require less monitoring and sanctioning by the public to ensure accountability (e.g., Devarajan et al. 2013, Devarajan, Le and Raballand 2010, Gupta, Segura-Ubiergo and Flores 2014)

spending and directing it to their own constituencies.[5] Ghana has a Public Accounts Committee that scrutinizes government budgets and the MPs have access to funds for their constituents (Rotberg and Salahub 2013, **?**, pp. 12-13) and (Parliamentary Centre 2011, p. 29-30). Uganda passed the Budget Act in 2001, which created the Budget Office within the Parliamentary service and scrutinizes budgets (Parliamentary Centre 2011, p. 22). It also passed a series of Production Sharing agreements related to overseeing oil and gas spending by the government (Polus and Tycholiz 2017, p. 196). Governments in these countries propose budgets and MPs debate and vote on those budgets. With limited staff or committees, MPs rarely challenge major elements of the government's budget proposals, but they do monitor the government and make amendments. MPs are thus both a group monitoring the government to make it more accountable as well as a group being scrutinized by the public to become more accountable.

The taxation-causes-accountability literature assumes a set of strategic interactions between political leaders and citizens. Because citizens are expected to monitor and sanction more for misuse of taxes, leaders should be more careful with tax monies, less likely to misappropriate them, and more likely to use them for public goods. MPs should be more interested in and more able to monitor and direct taxes than aid or oil revenues because citizens are expected to be more active in pressing them for accountability for taxes. Moreover, because of this MPs, like the public, should believe that taxes will bring more benefits for the public than aid or oil. We then derive two hypotheses from this for MPs.

Hypothesis 7 ***MP Influence.*** *MPs should believe that they have more ability to monitor and influence the spending of taxes than of aid or oil revenues, especially for aid that goes through NGOs.*

Hypothesis 8 ***MP Public Goods Benefits.*** *MPs should believe that taxes bring more public-goods benefits than do oil revenues or aid, whether given to the government or to NGOs.*

3 Experimental Design

We evaluated the hypotheses through an experimental strategy and data analysis plan that were registered with the Evidence in Governance and Politics network prior to researcher access to the

[5] As one review of African parliaments notes, "over the past two decades legislatures in countries such as Ghana, Kenya, Uganda and South Africa have taken steps to develop into institutions capable of fulfilling representative, legislative and oversight functions. This has included the, often uneven, emergence of committee systems to shadow ministers and the building of professional staff. African legislatures increasingly scrutinise and amend bills, and in a limited way, involve civil society, especially where large urban sectors exist" (Heinrich Boll Stiftung 2012, p. 4).

outcome data. For the experiment with citizens as subjects, we drew sizable samples of Ghanaians (n = 3,653) and Ugandans (n = 3,186) that are nationally representative in most respects, except that we oversampled districts that are nearest the sites of oil exploration. We also used large convenience samples of current and past MPs in the two countries. We selected the two countries with attention to the representativeness of Ghana and Uganda among developing countries generally and among Sub-Saharan African countries in particular. Across a basket of conventional development indicators, including life expectancy, under-five mortality, adult literacy, unemployment, proportion of the population living on less than $1.90 per day, and many others, both countries in 2014 and 2015 were at or near the means for lower-middle-income countries (World Bank 2016).

Additionally, Ghana and Uganda also provide some divergence across a set of important covariates that helps to enable generalizability across a range of typical developing countries. Critically, Ghana has been receiving revenues from oil since 2010. While Uganda's oil is not yet flowing in comparable amounts, newspaper reports suggest hundreds of millions of dollars in oil revenue were present in the Ugandan budget by 2014/15 (Musisi 2017). In comparative terms, Ghana's oil rents of 5.7 percent of GDP in 2014 place the country near the higher end of the distribution at the 81st percentile among the 137 developing countries reporting data (just seven, six, and five ranks below Yemen, Russia, and Nigeria, respectively, and ahead of other well-known oil producers such as Norway, Bahrain, and Mexico).[6] Uganda does not report this statistic, but its relatively small-scale oil extraction to date likely place it near the low end. Likewise, Uganda's relatively high aid dependence of 6.0 percent of GNI ranks it in the 77th percentile among all developing countries; Ghana's aid per GNI of 3.1 percent is roughly half the value of Uganda's.

The selection of the two countries was also done to consider differences in political system and economic outlook while holding constant the broad geographic region. Ghana is a stable democracy, scoring near the top of political rights and civil liberties scales; Uganda is labeled as an anocracy with worsening rights and liberties, especially recently (Freedom House 2016, Marshall, Gurr and Jaggers 2016). As a middle-income country, Ghana is more than twice as wealthy as low-income Uganda, with Ghana's 2014 GDP per capita adjusted for purchasing power parity at $3,784 compared to Uganda's $1,634 (World Bank 2016).

In interviews with the Ghanaian and Ugandan citizens and MPs, native enumerators presented a randomly assigned statement about the source of significant public funds and invited subjects to participate in actions to monitor the money. In addition to varying the source, we also varied

[6] See World Bank (2016).

whether the money was given directly to the government or was passed through NGOs; this involves no deception for aid, which we varied here. Enumerators then asked subjects a series of questions about what they thought the effects of the funds would be and how they thought the money would and should be spent. The amounts of these revenue streams were held constant across conditions in each country. All were based on best estimates of plausible future budget sources given publicly available information; thus, no deception was used in the experiment. We focus on four pairs: oil versus taxes, aid versus taxes, aid versus oil and NGO-delivered aid versus all three directly delivered revenues. Our goal was to examine accountability demands among citizens in principle; that is, what costs they were willing to pay to monitor and demand greater transparency across future revenue from the three sources. We also probed MP beliefs about differences in institutional control and public-goods targeting across revenue sources.

The citizen survey first asked questions covering a wide array of standard demographic characteristics. After this, we randomly assigned subjects to receive a statement about revenues from one of four sources: domestic taxes, oil receipts, aid flows to the government, and aid flows through NGOs. Randomization of treatment assignment allows us to uncover systematic differences in subject actions and responses across conditions. We incentivized citizens to take the survey by giving them either 6 Ghanaian cedis or 1,000 Ugandan shillings at the start.[7] Later, we invited citizens to donate (parts of these) sums to watchdog non-governmental organizations (NGOs) as a behavioral outcome. We tested the effects of the different revenue conditions both on citizens' attitudes and on their willingness to take action imposing personal costs by signing a petition calling for an independent resource tracking agency, sending an SMS message to their MP, and donating survey remuneration to watchdog NGOs.

The treatment conditions are as follows (with differences highlighted in boldface)[8]:

> "As part of this survey, we are also providing important information to [Ghanaians/Ugandans] about finances in [Ghana/Uganda]. In next few years, government agencies of [Ghana/Uganda] will receive at least [2.1 billion cedis/5 trillion shillings]. This money will come from **[the sale of the oil that was recently discovered in [Ghana/Uganda]/taxes on wages and purchases that will be paid by all [Ghanaians/Ugandans]/aid given by foreign governments to the government budget/ aid given by foreign governments to NGOs]**. This money will **[become part of the [Ghanaian/Ugandan]**

[7] At the time of the experiment 6 cedis were worth about $2.40 and 1000 shillings were worth about 40 cents at 2014/15 exchange rates, or about $6 and $1 respectively in terms of local purchasing power.

[8] See Section C in the appendix for information on the randomization protocol.

government budget/go DIRECTLY to non-governmental organizations, not to the central government.] **[Lawmakers and the President/NGOs]** are supposed to use the money to improve the lives of [Ghanaians/Ugandans]."

The prompts are identical in terms of the absolute amount of revenue accruing to the government. By holding the absolute amount constant, the design attempts to isolate the effect of revenue source from that of the source's size. The NGO condition involves only the aid revenues since we use no deception. We framed the tax condition very generally so that it included both income taxes and taxes on goods and services. While most citizens in African developing countries do not pay income taxes, the vast majority of citizens pay value-added and service taxes (Prichard 2015). Thus, when people are prompted to consider their tax money compared to oil or aid, the experiments thus probe whether they are willing to take action to promote government accountability.

3.1 Survey and Key Outcomes of Interest

Following the experimental condition text, citizens could voice their support to create an independent agency to track the revenue and sign a petition anonymously or in their actual name that would later be sent to their constituency MP stating the respondent's desire for the agency to be created. Subjects were also invited to send an SMS text message reinforcing their position to their MP. Finally, they were invited to donate a portion of the money paid them for taking part in the survey to watchdog groups promoting government accountability. With the exception of the donation amount,[9] all measures are binary and take a value of one if the respondent acted affirmatively and zero otherwise.

Following the behavioral outcomes, citizens were asked a series of questions about how transparent spending financed by the revenue source was likely to be. They were also asked to report how likely it was that elites would be able to misappropriate the money to themselves, their families, or for their political advancement (e.g., clientelism). The survey further queried them about the likelihood that the money would be used to supply public goods. Finally, questions probed whether subjects would be willing to pay taxes to finance a transparency agency to monitor the revenue or to contact local or national elected officials in the event the revenue was misused.

From these questions after the experiment, we created three indexes to assess our three citizen hypotheses. Our first index focuses on the actions citizens might take to monitor and sanction the government for its use of the revenues; `ACTION` includes questions about supporting and paying for

[9] Section A.2 in the appendix provides the wording for the prompt inviting donations.

an independent agency to monitor the government, signing a petition to create such an agency, sending an SMS about this petition, contacting their village elder or MP or local official if funds are used badly, and donating part of their incentive money for this agency. The second index involves whether and how much citizens think the revenues are likely to be misappropriated by the government; `MISAPPROPRIATION` includes questions about the probability the funds are used for clientelism, whether they can see how the funds are spent, and whether their MP can see how they are spent. The third index tracks whether citizens believe the funds will be used to help the public versus helping political leaders and the government; `BENEFITS` includes questions about whether people believe the funds will be spread equally over the districts (versus concentrated in ruling government ones), whether the funds will benefit ordinary people like themselves, whether they will benefit their family, and whether they will benefit their community. We include the exact wording of individual questions in Section B of the appendix.

For the MPs, we create two indexes since their survey had to be much shorter. The first index parallels the one for the public focusing on benefits from the revenues and whether they serve the public; `BENEFITS` includes questions about whether the revenues will help their family, their community, or the economy. The second focuses on how much control and influence over the revenues the MPs believe they have; `INFLUENCE` covers questions about whether the MP thinks tracking the funds is important, if the MP can direct the funds to his district, if the MP feels he has control over how the funds are spent, and if the MP can observe how the funds are spent by the government. The exact wording of individual questions can be found in Section B of the appendix. These indexes then form our main dependent variables.

We create both the Mass and MP indexes by calculating the average of the non-missing values for the set of questions in each index. Approximately 4% of respondents in the mass surveys did not answer or replied "don't know" to individual questions across the three indexes. To mitigate concerns that these missing values might bias the overall index, we imputed five datasets using the `Amelia` package in `R`. The MP survey did not have a large number of missing values for the items we investigate. We also estimated the models without imputed values and find substantively similar results as shown in Sections D and E in the appendix.

4 Data and Method

The citizen sample contains 3,653 observations in Ghana and 3,186 in Uganda, which were collected using an area-probability sample designed to achieve national representativeness. Data collection in

Uganda occurred from May to June 2014 and in Ghana during March and April 2015. To enhance the validity of our estimates, we implemented block randomization within each enumerator, resulting in perfect or near-perfect balance in the number of treatments of each type delivered by enumerators. Due to random selection of primary sampling units (PSUs, which were polling stations), this resulted in a form of enumerator-PSU blocking that ensured assignment to our treatment conditions was balanced both across enumerators and across PSUs. Balance at the level of the PSU allows us to exploit not only the spatial correlation between many important respondent characteristics, such as education, wealth, and access to information, but also the strong spatial correlation between respondents' political experiences. In terms of covariate balance, as expected, the block randomization algorithm was successful in randomizing respondents into equally sized treatment groups within polling-station PSUs.[10]

The MP sample includes 200 current and former MPs from Uganda and 300 from Ghana. It is a convenience sample but is broadly representative of the 9th Parliament of Uganda and of the 6th Parliament in Ghana, as shown respectively in tables 83 and 84 in the appendix.

We report results below for all subjects using a traditional difference-in-means between the reference and comparison groups across the four conditions: (1) Tax Treatment, Aid Control; (2) Oil Treatment, Aid Control; (3) Tax Treatment, Oil Control; (4) NGO Treatment, Non-NGO (Tax/Aid/Oil) Control. To control for unexplained—but possibly influential—differences across enumerators, we also include enumerator fixed effects. All of these results are estimated using generalized least squares with classical standard errors. As mentioned above, we consider potential bias from missing values for the mass surveys by imputing five datasets. We report these results below and the estimates for the unimputed sample in Sections D and E in the appendix.

5 Analysis

5.1 Citizens

In terms of descriptive statistics, a majority of subjects were willing to undertake political actions to promote budget transparency and monitor government spending, as shown in Table 1. Citizens seemed to be willing to pay costs for accountability. In Ghana and Uganda, 53.2 and 50.7 percent of participants, respectively, signed the petition in their own name. An additional 8.3 percent in Ghana and 7.9 percent in Uganda signed the anonymous petition, for a total of 61.6 percent and 58.6 percent signing either the named or anonymous petition in Ghana and Uganda, respectively.

[10] See Section C in the appendix for results of balance tests designed to test successful randomization.

Also, 48 percent of Ghanaian participants and 57.5 percent of Ugandans donated money to the good-government NGOs, and on average they donated 2.1 (of 6) cedis and 386 (of 1,000) shillings, which both constituted sizable shares of their payment for participating in the study. Table 1 shows that across many types of actions, citizens in both countries are not apathetic; they are willing to act to obtain public goods. It is also important to note that while norms of reciprocity or social desirability bias may artificially raise the absolute levels of donation, these norms are constant across all treatment conditions and thus pose no threats to inference.

	Ghana		**Uganda**	
N	3653		3186	
	Frequ.	**Share**	**Frequ.**	**Share**
Signed Anon. Petition	295	0.083	251	0.079
Signed Named Petition	1878	0.532	1589	0.507
Willing to Send SMS	1146	0.327	1514	0.486
Donated to NGO	1712	0.48	1833	0.575
Mean Amount Donated	2.1	Cedis	385.7	Shillings
Likely or Very Likely to Contact Village Elder	1628	0.46	1871	0.594
Likely or Very Likely to Contact Local Councilor	1786	0.506	1687	0.536
Likely or Very Likely to Contact MP	1241	0.35	1259	0.402

Table 1: Frequencies and Proportions of Subjects Taking Action and Expressing Willingness to Take Action to Monitor Revenue. Results show that large proportions of respondents are willing to take various forms of costly political action to monitor spending or to strengthen transparency institutions.

We report results on those who passed the manipulation check here. In the appendix we report the full results without manipulation-check screening and for each individual question asked, see Sections D, E, F, and G in the appendix. While enumerators delivered the prompt with special emphasis on the source of the revenue, not all respondents passed the post-treatment manipulation check. Thus, these respondents have not been "treated" insofar as they may not have adequately understood the critical piece of the prompt: the source of the additional revenues.[11] The manipulation check came many questions after the intervention and prompted respondents to recall the source of the new government revenue. Enumerators were instructed not to read any answer choices or give any assistance to respondents as they answered this question. Only an unassisted answer matching exactly the experimental source was coded as correct.

This restricted sample does pass balance tests for both the Tax-Oil and Tax-Aid comparisons as

[11] We note that estimating the complier average causal effect (CACE) is not advised in this case because we did not employ a standard control condition; rather, we are comparing multiple treatment conditions against each other, so double-sided non-compliance is not symmetric.

illustrated in appendix Section C. We note that, if the most attentive subjects were those passing the manipulation check, the subgroup analysis should bias the findings in favor of the original taxation-causes-accountability argument: those most attuned to taxes should be the subjects most willing to take action to monitor the use of tax money. The tax condition thus selects for a smaller, more exclusive group of subjects especially attentive to the mention of taxes. Yet these results are null with narrow confidence intervals suggesting precise estimation. The restricted sample does pass balance tests for the NGO treatment as well in Uganda. The restricted sample in Ghana, however, is more female for the NGO-non-NGO comparison.

To learn if non-compliers drive the intent-to-treat estimates towards a null result, we estimated the treatment effects for the subgroup of respondents who passed the manipulation check. Passage rates were fairly high despite the relatively difficult check, averaging 70 percent across conditions and countries. However, subjects failed the manipulation check significantly more often for the tax condition, suggesting significant selection effects across experimental conditions.

Figure 1 presents the results from our comparison among the public of aid, oil, and taxes going to the government. Hypothesis 1 expects positive treatment effects for taxes compared to oil or aid on the action index, in which citizens are more likely to act for taxes. As is clear from this figure, there are no meaningful differences between the tax and oil conditions, tax and aid to government, or between the oil and aid to government conditions on this index.[12] Hypothesis 2 implies a negative treatment effect for the misappropriation index for taxes compared to oil and aid, since taxes should be less likely to be misappropriated. Again, there is no evidence for this effect. And hypothesis 3 expects a positive treatment effect for the securing of public goods benefits from taxes as compared to aid and oil. Figure 1 shows no evidence for this hypothesis either.[13] The few marginally significant results go against expectations but are consistent with random chance in the context of multiple testing.

These three empirical implications about citizens' beliefs and behavior flow from the taxation-causes-accountability theory. Probing for citizen awareness of differences across these revenue streams provides an initial test of the plausibility of the microfoundations of this theory. Citizens should realize they are being taxed and should want and be able to track the spending of tax revenue better than windfalls. Citizens should perceive that elites can less readily misappropriate taxes than other revenues for personal or political gain. And citizens should judge that leaders will use taxes

[12]Indeed, in the one case where a significant treatment effect might be noted, it operates in the opposite direction from that predicted by the theory: citizens are more likely in Uganda to take political action for aid than for taxes.

[13]Section J appendix contains results for all the questions individually. They support the conclusions here.

more than oil or aid to provide public goods. Our results in Figure 1 suggest no significant support for these micro-mechanisms. Instead oil, aid, or tax revenue that goes directly to the government shows no difference in citizens' perceptions of public benefits, anticipation of misappropriation risk, and willingness to take costly political action.

In Figure 2, we show the results from our experiment comparing revenues directed to the government versus revenues going through NGOs. Since there are not significant differences among the sources going to the government, we pool the data for aid, oil and tax revenues going through the government budget into one group, called non-NGO revenue, which increases the efficiency of our tests. Our three hypotheses about the differences in citizen behavior are also not supported by this data. Non-NGO revenues are not seen as more likely to induce political action, nor to provide more benefits, nor to be less likely to suffer from misappropriation.

But here the public does recognize differences among the the two types of revenue streams. In terms of willingness to take action, Ugandans are significantly more likely to do so for NGO-directed funds than for the other government-directed revenues. We note that this finding was unexpected but may have resulted from the fact that subjects were asked to donate to NGOs and therefore desired to assist in their accountability mission. This is reinforced by the finding that, in terms of misappropriation, Ugandans are more likely to believe that aid, taxes, and oil revenues going to the government budget are significantly more at risk than development money through NGOs. The belief among Ugandans that NGO-sourced funds are more beneficial than government funds just misses conventional levels of significance. Finally, Ghanaians appear to believe that there are more public benefits from NGO-directed funds than from those that go through the government budget, though this result is significant only at the 0.1 level (and therefore not robust to multiple comparisons adjustment). These findings suggest that publics, at least in Uganda, do see differences across revenue sources when they are not deposited into the government budget; those bypassing the government seem to be preferred and even induce more willingness to take action, perhaps because they are judged to be more beneficial.

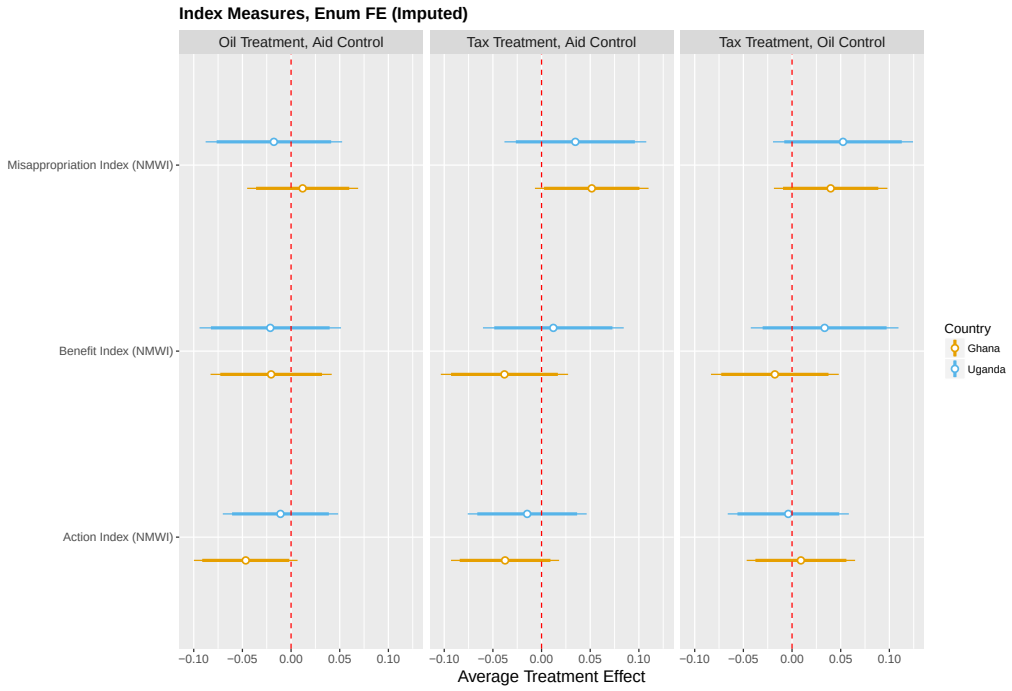

Figure 1: Mass Survey Main Results for respondents who passed manipulation check. Effects in standard deviation units and pooled across five imputed datasets. Estimation obtained using generalized linear models with .95 and .90 confidence intervals shown and enumerator fixed effects.

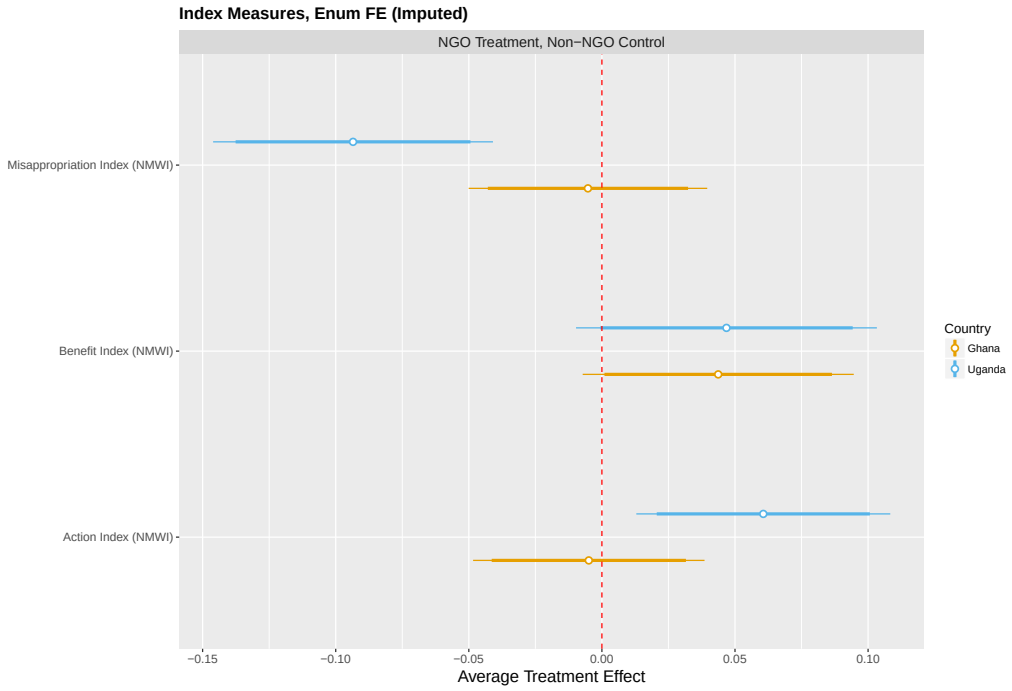

Figure 2: Mass Survey, NGO Pooled for respondents who passed manipulation check. Effects in standard deviation units and pooled across five imputed datasets. Estimation obtained using generalized linear models with .95 and .90 confidence intervals shown and enumerator fixed effects.

5.2 MPs

For MPs, we calculated two indexes measuring their sense of how much control and influence (`INFLUENCE`) they have over the different revenue sources and how much public benefit (versus government capture) they thought each source offered (`BENEFIT`). In figures 3-6, we show these results. In terms of the comparison among the three sources that go directly to the government budget, there is some belief that aid actually brings more benefits than oil does for Ghanaians. But there is no evidence that taxes provide more public goods benefits than do aid or oil. In terms of influence, there is no evidence of a consistent view that taxes are more under their control and more able to be directed at their districts than for aid or for oil in either country. The MPs, then, much like the public, do not see the different revenue streams when they go directly into the government budget as being different from one another.

For the comparisons of NGO-directed funds versus those going to the government, we expect MPs would not think they have much control over these funds and would believe that government-controlled funds, especially taxes, would provide more public goods benefits. Given that MPs are part of the government in some ways but also a mechanism for overseeing the government in others,

MPs should not look kindly on NGOs, especially when they distribute revenues to the legislators' own constituents. Our evidence implies that in terms of benefits, MPs do not differentiate between funds that go through the government versus NGOs. We doubt that the MPs would indicate that NGOs are superior, but it is notable that they do not view government funds as more beneficial. Unlike the public, they do not indicate that NGO-directed funds provide more public benefits. Interestingly, in terms of control and the ability to direct the funds, Ghanaian MPs see a difference between NGO-directed funds and government-controlled ones. They feel that government-controlled ones are more under their influence, as we expect. Notably though, in Uganda MPs do not see such a difference. We discuss this difference between Ghana and Uganda in the next section at greater length.

Overall, the MPs who are well-informed and educated political actors do not beleive there are differences across the revenue sources. Much like citizens, legislators believe that all sources that pour into the government budget directly are similar in the public benefits they may provide and in their ability to influence the funds. Unlike the public, they do not see many differences between NGO-directed funds and those going into government coffers, except in Ghana in terms of influence. This may be due to the fact that MPs, after all, are part of the government, so they may prefer to control their own resources, as other studies note (Findley et al. 2017).

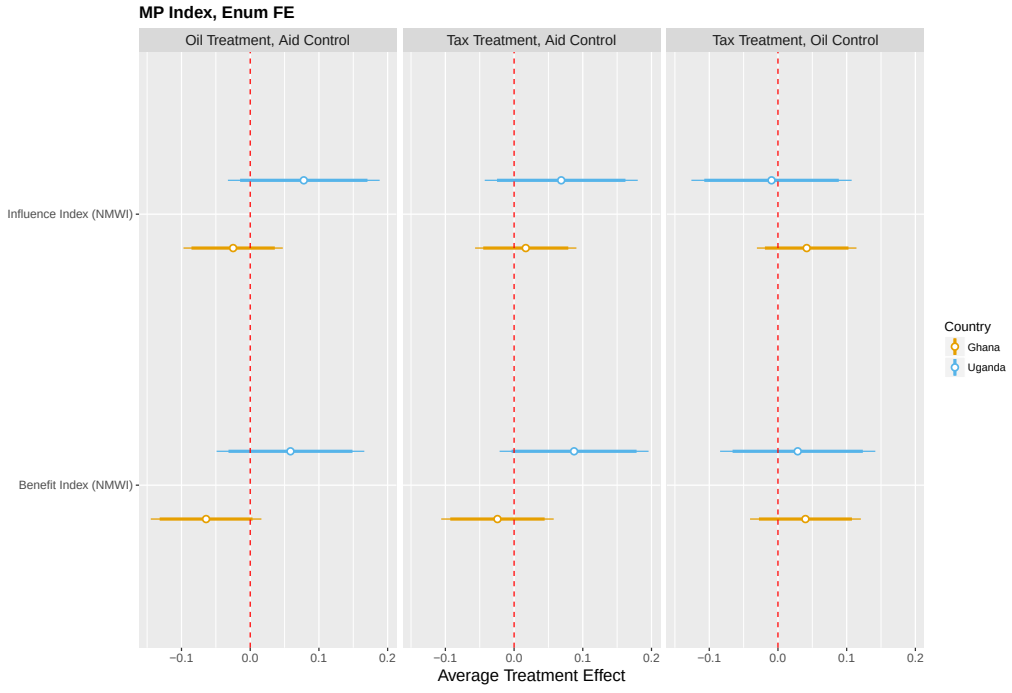

Figure 3: Main Treatment Effects for Government Revenues, Current and Former MPs. Effects in standard deviation units shown for current and former members of parliament. Estimates obtained using generalized linear models .95 and .90 confidence intervals shown and enumerator fixed effects.

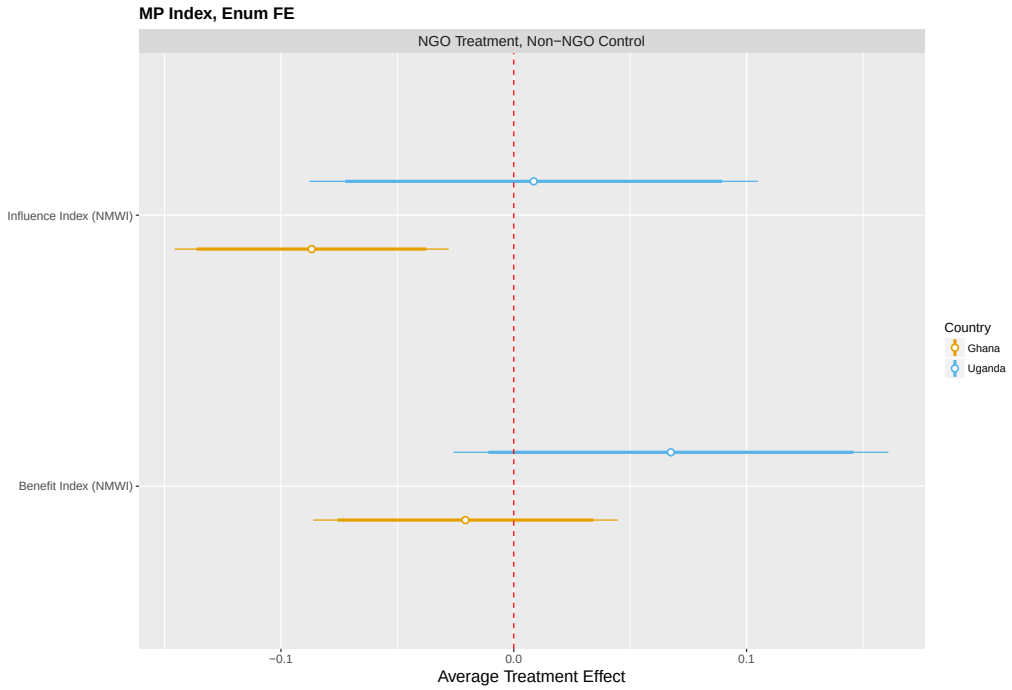

Figure 4: Main Treatment Effects for NGO, Current and Former MPs. Effects in standard deviation units shown for current and former members of parliament. Estimates obtained using generalized linear models with .95 and .90 confidence intervals shown and enumerator fixed effects.

6 Robustness Checks

We report additional sets of analyses as robustness checks here with details in the appendix. The overall null effects across the government-directed revenue sources may mask different causal effects for different subgroups. The more nuanced version of the taxation and accountability arguments claims that only under certain conditions will taxes induce greater accountability. Unfortunately, many different conditions are identified in different studies; however, we examine some of the most prominent ones. Do our results vary by subgroups that might experience the revenues in distinct ways? We find very little evidence for this.[14]

We identify two important groups here, but examine many others in the appendix. Previous work suggests that wealthy, informed, income-tax-paying citizens will prove most susceptible to the taxation effect (Bates and Lien 1985, Levi 1988). To capture these types of respondents, we created an indicator variable for those who reported paying both direct and indirect taxes and were urban (and thus more educated and wealthy, on average, than rural respondents).[15]

[14]Out of the 11 different subgroups investigated for each comparison group, we find five instances that are significant at the .05 or .01 levels as shown in appendix tables 29-75.

[15]The construction of these variables across countries differs slightly due to available data. In Ghana, where we collected data on taxpaying experience, high-types are coded as those subjects who reported paying a sales or income

We also examined members of the opposition party in both countries since they may be most likely to feel that tax-based revenues will not be used to benefit them, and hence should seek greater transparency and stricter oversight of tax-based expenditures. We subset respondents by whether or not they self-identified as supporters of the governing party, which may proxy for expectations that the government will be more likely to spend revenues according to their preferences. In neither case do we see significantly different treatment effects for either high- or low-type respondents or for government- or opposition-party supporters. See Section H in the appendix for these results.

Further, we assessed respondents from oil regions separately from those not, those who are not a coethnic with the president, those who have low levels of trust in the government (as proxied by trust in the president), those who feel the government is very corrupt, and those who evince low levels of approval for central government's handling of public goods. Previous research suggests that those with low levels of trust in government may not see taxation as different than other sources (Moore 2008), while other research suggests that an individual's beliefs about the level of public-goods provision should moderate the relationship (Ross 2004). We find no support for these moderating factors, as shown in the appendix Section H.

In no case do we see significant subgroup effects. Critically, this holds even when testing for interactions between oil- and non-oil producing regions in both countries. The null effects on differential treatment thus do not appear to result from combining groups who have opposing causal reactions to the revenue sources. All subgroup types in our representative samples seem to react the same way: they are willing to monitor or sanction at relatively high rates regardless of the source of revenue. The desire for accountability is high in both countries among many different types of groups facing different conditions, but it does not vary substantially by revenue type.

In terms of the NGO comparisons to government-directed funds, the subgroup effects in Section H of the appendix do not shed much light. These factors do not seem to be driving our significant results in Uganda. Beliefs and actions about NGO funds being better than government ones persist across all of these groups.

For the MPs, we run many of the same subgroups to learn if responses vary across different types of leaders. We look at whether they are in the ruling party or opposition, whether they believe public services in their constituency are good or not, and whether they believe the government is very corrupt. We hoped to examine those who were from oil areas, but their number is too small (only 6 total in Uganda) so we are unable to do this. Section K report these results. There are no

tax. Because we did not measure taxpaying experience in Uganda, a high-type respondent is simply one who is in the top quartile of wealth as measured by a standard deprivation battery.

conventionally significant differences. Null results do not seem to be driven by these key factors. MPs just do not see many differences in their influence or the public benefits across these revenue streams.

7 Discussion

Our findings are not consistent with what we might expect if different revenue sources cause variation in citizen's beliefs about monitoring the government: there was no significantly different willingness to take action to increase the likelihood of transparency or accountability among those who received the tax treatment relative to the oil and aid conditions. However, in Uganda we do see significant differences in willingness to take action and in beliefs about misappropriation for NGO funds versus government-directed money; and in Ghana the public sees more benefit from NGO funds. Respondents in both countries are, in general, willing to take political action to monitor and sanction spending behavior of politicians, but not differentially when the monies all go into the government budget. When funds are directed to NGOs, however, beliefs and actions change and Ugandan citizens become more willing to act because, apparently, they see less likelihood of misappropriation. Overall, citizens showed a strong desire for accountability for all revenue sources entering the government budget; moreover, this did not vary significantly by subgroups, several of which were identified by the more nuanced version of the taxation and representation argument.

Our study is also notable in that we examine political elites as well as citizens. Accountability is an interaction between political leaders and voters. Each side's beliefs and actions should affect the other's. If citizens are monitoring and sanctioning more for taxes than for aid and oil that go to the government, then MPs should understand this and they too should believe and act in consistent ways. The fact that we find that both citizens and MPs do not treat taxes differentially suggests that both groups perceive all government revenues to be similar. And the fact that MPs, at least in Ghana, think they have more control over such government funds reinforces why citizens may believe more in the public goods benefits of NGO-directed funds. Examining both MPs and the public allows us to build a more complete picture of how taxes and other revenues affect both sides of the accountability landscape.

Our project focuses on the original argument that taxation causes representation made in seminal works of political economy (Bates and Lien 1985, Collier and Hoeffler 2005, Huntington 1991, Levi 1988, North and Weingast 1989, Schumpeter 1918, Tilly 1990). This claim is often connected to the resource curse, which argues that citizens' accountability pressures for the misappropriation of

government revenues is weaker for windfalls than for taxes. Nevertheless, we emphasize that our project does not test all hypotheses suggested by the broader resource curse phenomenon, many of which may well be active. This article explores the single resource-curse implication that windfalls accruing to the government cause citizen quiescence relative to taxes. What is notable is that windfalls bypassing the government may not cause quiescence; citizens may have greater hope for making sure they are well used and thus be willing to take more action.

Nor does this study test the endowment effect, which has recently been proposed as a micro-level mechanism driving the effects of taxes on accountability demands (Martin 2014, Paler 2013). Other studies corroborate these findings and suggest a significant accountability effect from taxation tied to feelings of ownership (de la Cuesta et al. 2017). But revenue-source effects on citizens demands for accountability in principle have not been rigorously tested before the present study.

Second, it could be that the treatment we gave subjects was too weak and failed to elicit the taxation-as-representation effect. We did not provide voluminous information to subjects but simply told them a certain sum of revenue was coming to the government from a particular source and that the money was intended for public goods. Other research that uses an extensive information treatment does show that the public demands more accountability when told about new natural resource discoveries in their country (Armand et al. 2018). Our approach has the dual advantage of being both clear and realistic. The revenue source was stated in a straightforward manner, and the vast majority of subjects understood it and could recall it in the manipulation check. The taxation-as-representation literature cited above suggests that identification of the revenue source as taxes that citizens pay should be sufficient to provoke the expected effect. Yet subjects who passed the manipulation check also did not act to monitor taxes in greater proportions than aid or oil.

Moreover, concerns that the treatment may be too weak do not square well with the rest of our findings. The differential behavior of citizens when contemplating NGO-directed funds versus government revenues suggests that they understood the treatment. The problem for citizens seems to be their negative views of how government-directed funds are used, no matter what their source. Moreover, many in the public are willing to take action and to pay costs to monitor their government's use of revenues—no matter the source. So all conditions were strong enough to elicit costly monitoring behavior. There is simply no differential effect when they accrue directly to the government.

Our interpretation of the null findings focuses on the institutional contexts in many developing countries: in environments of low information, high corruption and a limited tax-base, there may be little reason for respondents to believe that the source of government revenues matters when they

all accrue into the government's budget. Our results suggest that respondents generally view these different revenue sources as equally opaque and equally susceptible to corruption. If transparency is low and misappropriation risk high when funds go to the government, it will be equally difficult to discover if funds have been misused across revenue sources. Likewise, in the presence of high corruption, the source of a revenue stream is unlikely to make a difference in citizens' ability to benefit in purely welfare terms. But funds being directed to an NGO may not be seen as suffering so much from these problems. Like the donor governments who turn to bypass aid when recipient governments are deemed unaccountable, citizens may also view these organizations as more likely to benefit them and thus be more willing to work with them.

8 Conclusion

Using behavioral measures of willingness to monitor elected officials for the misuse of revenues from taxes, oil, and aid, we have sought to understand when citizens choose to monitor government use of some sources of spending compared to others. We probed whether taxes lead to differential political action compared to foreign aid and oil in a setting that more closely approximated the information stream and political actions available to most sub-Saharan Africans. We focused on demands in principle for accountability, that is, citizens' willingness to monitor and enforce transparency in government action when told about different sources of government revenue. We compared their reactions to three revenues sources going directly to the government versus one going to NGOs. And we also examined the beliefs and actions of political elites in both countries.

We conducted substantively identical large survey experiments in two developing countries to determine whether different revenue sources might lead to more willingness to monitor and enforce greater transparency for taxes than for non-tax forms of spending that are often captured by elites. We sought to examine one set of microfoundations for claims about taxes and windfalls by looking directly at individual citizen behavior and beliefs, instead of aggregate measures of outcomes such as corruption and democracy. Our results suggest that citizens will pay costs to promote accountability, but do not take significantly greater action to monitor taxes over aid or oil when they accrue directly to the government. Moreover, they do not perceive greater transparency, misappropriation risk, or propensity toward public goods for one source over another when the government controls them. In contrast, when aid revenues pass through NGOs the public does perceive a difference. Ghanaians tend to view NGO funds as more likely to benefit the public, and Ugandans see aid channeled through NGOs as less likely to be misappropriated, and they are more willing to take action for NGO funds.

All monies accruing to the government look alike to the public in these ways, while funds not going to the government appear to be different in key respects. And this difference is exactly what aid donors who give such bypass aid are trying to achieve.

In addition, we examined MPs in Ghana and Uganda to learn how they reacted to these revenue sources. Despite being more knowledgeable than ordinary citizens, MPs likewise did not perceive differences across the revenue sources. MPs did note that they had more control over government-directed sources compared to NGO funds, at least in Ghana, but they were perhaps understandably unwilling to claim that government-directed sources provided greater public benefits than NGO funds.

We explored many subgroups and found no significant alternative explanations for our null results among them. We did not find much support for some of the factors suggested by more nuanced versions of the taxes-cause-accountability arguments. This novel set of findings suggests that the behavior and actions of citizens and political elites toward monitoring of government spending does not differ significantly by revenue source in two generally typical African countries. Our findings do not rule out all resource-curse claims since the study did not examine other causal pathways for the political effects of windfalls. But the results do speak directly to the mechanism that taxes produce greater citizen scrutiny of government compared to oil and aid revenues. The findings do suggest, however, that foreign donors may have a valid point when they use bypass aid for more unaccountable governments; such NGO-directed aid may actually be more accountable as citizens believe it produces more benefits in Ghana and is less susceptible to misappropriation and induces greater action in Uganda. Moreover, MPs, at least in Ghana, believe they have less control over NGO funds.

Our tentative answers to why we do not see taxes leading to greater action for accountability relative to other government-directed revenues rest on two ideas that require further research. First, citizens in such poor countries may imbue non-tax resources with feelings of ownership just as they do taxes, leading them to be willing to take action at similar levels. All forms of revenue may be seen by citizens as important sources of public goods that can improve their lives. Second, the institutional environment may affect citizens' ability to differentiate taxes from non-tax revenues. The use of obfuscating value-added taxes and relatively low reliance on income taxes for government revenue may be factors. In addition, the degree to which political institutions within a country enhance transparency about revenues, curb corruption and clientelism, and allow for punishment of political elites may be critically important mediating factors. In institutional environments that

fail to do these things, citizens may not differentiate among revenues both because they believe any source entering the government budget can be diverted away from its intended ends, and they desperately want the public goods that could be provided. This idea fits well with our finding that citizens do treat NGO-directed funds differently, that they believe they are more beneficial and less susceptible to misappropriation and hence are more willing to take action to secure them. Further research should explore these possibilities. In this sense, non-tax revenues thus may produce just as much, or as little, representation as do taxes.

Also notably, despite significant contextual differences between Uganda and Ghana, we do not find many differences in our results across countries in terms of government-directed funds. While Ghanaians felt that NGO funds were more beneficial, Ugandans had a much stronger view of the differences across the NGO and government funds. Ugandans thought NGO funds were less likely to be misappropriated and thus were more likely to act to monitor them and they were weakly more likely to see them as more beneficial. This difference could be due to the different institutional environments in the two countries. Ghana is significantly richer, more democratic, and more dependent on oil rents than Uganda, which is much more aid dependent. Uganda is also much more reliant on NGO-directed aid and has a less accountable government and party system. Citizens there may be hopeful about foreign aid in general and about NGOs as well (Findley et al. 2017). But in neither country does priming them about their tax money used by the government prompt citizens to demand or pay the costs for significantly greater monitoring and accountability compared to windfalls going to the government. Our data from the two countries increase confidence in our null results. For many poor developing countries then, in the eyes of citizens, taxes and non-tax revenues accruing to the government may have similar effects and therefore prompt similar willingness to monitor their governments.

Our results may provide a more optimistic picture of non-tax revenues. They may be less of a curse than is conventionally believed, at least in the minds of citizens who experience their effects. Of course, our results do not rule out other channels by which aid and resource revenues might constitute a development "curse," but they do suggest that at the individual level there may not be a direct relationship between taxes and greater accountability. Finally, our study does imply that bypass aid may be a useful tool for donors and citizens in recipient countries.

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APPENDIX: Taxation without Representation? Experimental Evidence from Ghana and Uganda on Citizen Action toward Taxes, Oil, and Aid

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Current Draft: September 20, 2018

A Survey Language And Design

A.1 Assignment to Treatment

Subjects were randomly assigned to treatment and control conditions in which they were provided with information about government revenue. While simple randomization would not lead to biased estimates in expectation, the presence of non-trivial differences in respondent experience with local government at the constituency-level presented an opportunity to improve the efficiency of the differences estimator through the use of a block randomization algorithm. This algorithm was designed such that, within our primary sampling unit and thus at all higher-level geographic units—including, importantly, the constituency—there was perfect (or, when the number of respondents was not divisible by four, near-perfect) balance between our experimental conditions.

The donation measure prompt was as follows:

A.2 Donation Prompt

> "There are several organizations in [Ghana/Uganda] that work to make it easier for ordinary [Ghanaians/Ugandans] to see how development funds are spent. At the beginning of the survey, we gave you [6 cedis/1,000 shillings] to compensate you for the time it has taken to answer our questions. Now, we would like to know if you would like to donate to one of those organizations. You may choose to donate to [Action Aid Ghana/Uganda, Transparency International Ghana/Uganda, or IMANI, a research organization that analyzes government budgets, policies and initiatives/a third organization of your choosing]. If you would like to donate, please give me the amount of money you would like to donate and which organization you would like to donate to. If you do donate, your money will be used to help reduce corruption and improve the lives of ordinary Ghanaians/Ugandans."

B Index Construction

To investigate the effects of government revenues, we construct three separate indexes for the mass surveys, behavior, action, and expected benefits, and two indexes for the MP surveys, influence and expected benefits.

To create the indices, we take the average of the non-missing measures for each index. This avoids excess missingness in the unimputed data, where list-wise deletion may result in the loss of many observations. We show in the appendix that our results are robust to restricting the sample using list-wise deletion and only those who passed the manipulation check with both imputed and unimputed data.

B.1 Mass Surveys

We provide below the exact question wording for individual questions in each index:

Action Index

1. **Create Agency (post_createagency)**: An agency to do this could be created, but it would require all Ghanaians to pay special taxes in order to create it. Would you be willing to, HYPOTHETICALLY, pay a SMALL TAX so that this agency could be created? **1=Yes, 0=No**

2. **Willing to Send SMS (post_sms)**: Would you be willing to send an SMS saying that you would like to create an agency to track how the money from 0 will be spent? Your message will be presented along with other messages to your Member of Parliament. Standard SMS fees apply. You may send this message at your earliest convenience. Sending the message is entirely voluntary. ENUMERATOR: If they don't have a phone themselves, you can tell them that they can use a friend's phone. The important thing is that THE MESSAGE INCLUDE THE NUMBER YOU WROTE ON THE PAPER FOR THEM. Remember that you are only

asking if they are willing to send the message, you are not forcing them to send it or standing there until they send it? **1=Yes, 0=No**

3. **Sent SMS (sms_sent)**: Indicator after post_sms for sms sent.

4. **Donated Binary (post_donate_bin)**: There are several organizations in Ghana that work to make it easier for ordinary Ghanaians to see how development funds are spent. At the beginning of the survey, we gave you 6 cedis to compensate you for the time it has taken to answer our questions. Now, we would like to know if you would like to donate to one of those organizations. You may choose to donate to Action Aid Ghana, Ghana Integrity Initiative (also known as Transparency International Ghana), IMANI, a research organization that analyzes government budgets, policies and initiatives. If you would like to donate, please give me the amount of money you would like to donate and which organization you would like to donate to. ENUMERATOR: How much money did the respondent GIVE you? You are to enter ONLY how much money the respondent has actually GIVEN you, not how much they say they are willing to donate. If they do not donate any money, type "0" as the answer. Also, make sure to let them know this is entirely voluntary. **1= donation greater than zero, 0 otherwise**

5. **Taxes Willing to Commit (Binary) (post_wtp_bin)**: How much would you be willing to pay PER MONTH in new taxes for this agency to be created? **1= donation greater than zero, 0 otherwise**

6. **Signed Petition (any) (post_sign_any)** ENUMERATOR: If the respondent signed the petition, how many signatures were on the petition when this respondent signed it? EUMERATOR: Enter -5 if the person did not sign the petition

7. **Pr(Contact Village Elder) (post_contact_elder)**: If the money is not spent on the things you think are most important, how likely are you to do each of the following... Contact local

opinion leader. **1=Yes, 0=No**

8. **Pr(Contact Local Official) (post_contact_local)** If the money is not spent on the things you think are most important, how likely are you to do each of the following... Contact local opinion leader. **1=Yes, 0=No**

9. **Pr(Contact MP) (post_contact_mp)** If the money is not spent on the things you think are most important, how likely are you to do each of the following... Contact local opinion leader. **1=Yes, 0=No**

Expected Benefits Index

1. **Funds Benefit Family (post_help_family)**: How much do you think the money from 0 will help the following people? ... **Your Family** (1=Not at all, 4 = A Lot)

2. **Funds Benefit Community (post_help_community)**: The money we mentioned before may be spent in many different ways. We are now going to ask you some questions about the revenue. After each, we would like to know if you think they are very likely to happen, somewhat likely to happen, not very likely to happen, or not at all likely to happen. ... **The money will be spent on projects that will make ordinary people's lives better.** (1 = Very Likely, 5 = Likely)

3. **Funds Benefit Ordinary People (post_helppub)**: The money we mentioned before may be spent in many different ways. We are now going to ask you some questions about the revenue. After each, we would like to know if you think they are very likely to happen, somewhat likely to happen, not very likely to happen, or not at all likely to happen. **The money will be spent on projects that will make ordinary people's lives better** (1 = Very Likely, 5 = Likely)

4. **Funds Split Equally (post_where_spend_equal)** Now, we would like to ask you some questions about WHERE you think the money will be spent. Do you think it will spent: (1 == Equally among all Ghanaian / Ugandan districts). Binary variable.

Misappropriation Index

1. **Pr(Spending Hidden) (post_opaque)** This is the transformation of post_transparent that makes higher = less transparent, done to harmonize for misappropriation index. The money we mentioned before may be spent in many different ways. We are now going to ask you some questions about the revenue. After each, we would like to know if you think they are very likely to happen, somewhat likely to happen, not very likely to happen, or not at all likely to happen.... **People like me will be able to learn how it was spent**. (1 = Very Unlikely , 6 = Very Likely) (We inverse this coding for analysis)

2. **Pr(MP Observes Spending) (post_mpknow)** The money we mentioned before may be spent in many different ways. We are now going to ask you some questions about the revenue. After each, we would like to know if you think they are very likely to happen, somewhat likely to happen, not very likely to happen, or not at all likely to happen.... **My MP will know how this money is spent**. (1 = Very Unlikely, 6 = Very Likely)

B.2 MP Surveys

We provide below the exact question wording for individual questions in each index:

Benefit Index

1. **Funds benefit family (post_help_family)** How much do you think that 0 will use the money from 1 to help the following things/people: ... **Your family** (1=Not at all, 4 = A Lot)

2. **Funds benefit community (post_help_community)** How much do you think that 0 will use the money from 1 to help the following things/people: ... **Your community** (1=Not at

all, 4 = A Lot)

3. **Funds benefit economy (post_help_economy)** How much do you think that 0 will use the money from 1 to help the following things/people: ... **The Ghanaian/Ugandan Economy** (1=Not at all, 4 = A Lot)

Influence Index

1. **Important to Track Funds (post_trackimp)** Some people have said that they would like to create a special government agency in charge of tracking how the five trillion shillings in 0 money is spent by 1. How important do you think it is to track how this money is spent? (1=Not at all important 4= Very important)

2. **Bring Projects to District (post_funds_work)** When the 0 money arrives, I will be able to work with the 1 to bring projects to my constituency? (1=Strongly Disagree, 4 = Strongly Agree)

3. **Influence Funds (post_funds_influence)** When the 0 money arrives, I will be able to influence how the money is spent? (1=Strongly Disagree, 4 = Strongly Agree)

4. **Observe Spending (post_funds_see)** When the 0 money arrives, I will be able to see how the money is spent? (1=Strongly Disagree, 4 = Strongly Agree) (Q47, Uganda Elites Survey, p.12)

C Balance Tests

We conducted balance tests for each treatment group across a range of pre-treatment covariates for those respondents in the mass surveys who passed the manipulation check. As illustrated below, our randomization resulted in approximately an equal number of treatment groups and balance across

the demographic covariates. Apart from the NGO treatment, which had more females in Ghana, the coefficients for the other covariates are insignificant and in line with our expectations.

Table 1: Uganda Mass Survey (Passed Manipulation Check): Balance Tests with Enum FEs (Tax, Aid, Oil)

	(1) Tax b/se	(2) Tax b/se	(3) Aid b/se	(4) Aid b/se	(5) Oil b/se	(6) Oil b/se
Age	-0.007	-0.004	0.008*	0.003	-0.002	-0.001
	(0.005)	(0.005)	(0.004)	(0.005)	(0.005)	(0.005)
Employed	0.138	0.136	-0.051	-0.057	-0.108	-0.107
	(0.125)	(0.128)	(0.117)	(0.121)	(0.121)	(0.124)
Female	-0.028	-0.011	-0.030	-0.082	0.070	0.100
	(0.110)	(0.113)	(0.103)	(0.106)	(0.106)	(0.109)
Rural	0.016	-0.042	-0.030	-0.065	-0.133	-0.061
	(0.151)	(0.155)	(0.142)	(0.147)	(0.146)	(0.151)
Education	-0.035	-0.037	0.005	-0.003	0.003	0.016
	(0.038)	(0.039)	(0.035)	(0.036)	(0.036)	(0.037)
Non-Coethnic		0.197		-0.026		-0.227
		(0.219)		(0.195)		(0.197)
Low Trust		-0.144		-0.015		-0.011
		(0.143)		(0.134)		(0.138)
Low Approval		0.224*		-0.073		-0.094
		(0.132)		(0.123)		(0.126)
Oil Region		-0.204		0.086		0.020
		(0.342)		(0.336)		(0.337)
Gov Support		-0.147		0.165		-0.123
		(0.133)		(0.127)		(0.129)
High Corruption		-0.226		0.149		0.050
		(0.151)		(0.136)		(0.141)
Constant	-0.732	-0.741	-1.292***	-1.060*	-1.245**	-1.254**
	(0.493)	(0.581)	(0.484)	(0.560)	(0.525)	(0.624)
N	2111	2009	2105	2008	2113	2013
AIC	2307.10	2217.58	2540.97	2431.83	2445.38	2340.03
BIC	2635.08	2570.72	2863.13	2784.94	2779.07	2698.90

Estimates are based on logistic regression with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses.

Table 2: Uganda Mass Survey (Passed Manipulation Check): Balance Tests with Enum FEs (NGO)

	(1)	(2)	(3)	(4)	(5)	(6)
	NGO	NGO	NGO	NGO	NGO	NGO
	b/se	b/se	b/se	b/se	b/se	b/se
Age	0.000	0.001	0.000	0.001	0.000	0.001
	(0.004)	(0.005)	(0.004)	(0.005)	(0.004)	(0.005)
Employed	0.033	0.039	0.033	0.039	0.033	0.039
	(0.117)	(0.120)	(0.117)	(0.120)	(0.117)	(0.120)
Female	-0.012	-0.004	-0.012	-0.004	-0.012	-0.004
	(0.102)	(0.105)	(0.102)	(0.105)	(0.102)	(0.105)
Rural	0.143	0.158	0.143	0.158	0.143	0.158
	(0.142)	(0.147)	(0.142)	(0.147)	(0.142)	(0.147)
Education	0.021	0.020	0.021	0.020	0.021	0.020
	(0.035)	(0.036)	(0.035)	(0.036)	(0.035)	(0.036)
Non-Coethnic		0.080		0.080		0.080
		(0.199)		(0.199)		(0.199)
Low Trust		0.152		0.152		0.152
		(0.131)		(0.131)		(0.131)
Low Approval		-0.030		-0.030		-0.030
		(0.122)		(0.122)		(0.122)
Oil Region		0.078		0.078		0.078
		(0.342)		(0.342)		(0.342)
Gov Support		0.082		0.082		0.082
		(0.125)		(0.125)		(0.125)
High Corruption		-0.008		-0.008		-0.008
		(0.138)		(0.138)		(0.138)
Constant	-1.108**	-1.383**	-1.108**	-1.383**	-1.108**	-1.383**
	(0.471)	(0.549)	(0.471)	(0.549)	(0.471)	(0.549)
N	2113	2016	2113	2016	2113	2016
AIC	2557.94	2454.30	2557.94	2454.30	2557.94	2454.30
BIC	2891.64	2818.87	2891.64	2818.87	2891.64	2818.87

Estimates are based on logistic regression with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses.

Table 3: Ghana Mass Survey (Passed Manipulation Check): Balance Tests with Enum FEs (Tax, Aid, Oil)

	(1) Tax b/se	(2) Tax b/se	(3) Aid b/se	(4) Aid b/se	(5) Oil b/se	(6) Oil b/se
Age	-0.005	-0.001	-0.003	-0.003	0.004	0.001
	(0.003)	(0.004)	(0.003)	(0.004)	(0.003)	(0.004)
Employed	0.123	0.033	0.025	0.152	-0.047	-0.128
	(0.110)	(0.120)	(0.103)	(0.117)	(0.103)	(0.116)
Female	-0.077	-0.045	0.061	0.004	-0.182*	-0.143
	(0.100)	(0.110)	(0.093)	(0.105)	(0.094)	(0.107)
Rural	0.011	-0.005	0.072	0.013	-0.095	-0.036
	(0.113)	(0.125)	(0.107)	(0.121)	(0.107)	(0.122)
Education	0.026	0.031	-0.049*	-0.024	0.019	0.008
	(0.031)	(0.035)	(0.030)	(0.034)	(0.029)	(0.034)
Non-Coethnic		-0.276		0.064		0.112
		(0.297)		(0.305)		(0.305)
Low Trust		0.075		-0.147		-0.065
		(0.123)		(0.118)		(0.120)
Low Approval		0.147		0.358**		-0.152
		(0.146)		(0.141)		(0.138)
Oil Region		-0.171		0.057		0.305
		(0.304)		(0.273)		(0.297)
Gov Support		0.221*		0.063		-0.070
		(0.129)		(0.124)		(0.127)
High Corruption		0.227		-0.221		0.194
		(0.140)		(0.138)		(0.138)
Constant	-1.341	-1.493	0.286	-1.596	-0.060	0.108
	(1.139)	(1.190)	(1.430)	(1.195)	(1.029)	(1.066)
N	2595	2104	2604	2104	2608	2110
AIC	2778.13	2329.79	3048.73	2467.74	3017.50	2429.35
BIC	2977.42	2550.21	3259.87	2688.15	3234.55	2661.18

Estimates are based on logistic regression with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses.

Table 4: Ghana Mass Survey (Passed Manipulation Check): Balance Tests with Enum FEs (NGO)

	(1)	(2)	(3)	(4)	(5)	(6)
	NGO	NGO	NGO	NGO	NGO	NGO
	b/se	b/se	b/se	b/se	b/se	b/se
Age	0.004	0.004	0.004	0.004	0.004	0.004
	(0.003)	(0.004)	(0.003)	(0.004)	(0.003)	(0.004)
Employed	-0.087	-0.053	-0.087	-0.053	-0.087	-0.053
	(0.101)	(0.115)	(0.101)	(0.115)	(0.101)	(0.115)
Female	0.184**	0.177*	0.184**	0.177*	0.184**	0.177*
	(0.093)	(0.105)	(0.093)	(0.105)	(0.093)	(0.105)
Rural	0.014	0.026	0.014	0.026	0.014	0.026
	(0.107)	(0.120)	(0.107)	(0.120)	(0.107)	(0.120)
Education	0.006	-0.012	0.006	-0.012	0.006	-0.012
	(0.030)	(0.034)	(0.030)	(0.034)	(0.030)	(0.034)
Non-Coethnic		0.094		0.094		0.094
		(0.299)		(0.299)		(0.299)
Low Trust		0.143		0.143		0.143
		(0.119)		(0.119)		(0.119)
Low Approval		-0.336**		-0.336**		-0.336**
		(0.137)		(0.137)		(0.137)
Oil Region		-0.175		-0.175		-0.175
		(0.282)		(0.282)		(0.282)
Gov Support		-0.200		-0.200		-0.200
		(0.127)		(0.127)		(0.127)
High Corruption		-0.179		-0.179		-0.179
		(0.139)		(0.139)		(0.139)
Constant	-0.311	-0.125	-0.311	-0.125	-0.311	-0.125
	(1.030)	(1.063)	(1.030)	(1.063)	(1.030)	(1.063)
N	2605	2105	2605	2105	2605	2105
AIC	3061.21	2469.24	3061.21	2469.24	3061.21	2469.24
BIC	3278.23	2695.32	3278.23	2695.32	3278.23	2695.32

Estimates are based on logistic regression with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses.

D Mass Surveys, Main Effects (Unimputed, Passed Manipulation Check)

We explore the effects of treatments in mass survey for the sample of respondents who passed the manipulation check with missing values not imputed. As demonstrated below, we do not find substantial differences from imputing these values.

Table 5: Action Index, Main Results (Unimputed, Passed Manipulation Check)

	Oil Treat-Aid Ctr		Tax Treat-Aid Ctr		Tax Treat - Oil Ctr	
	Uganda	Ghana	Uganda	Ghana	Uganda	Ghana
	(1)	(2)	(3)	(4)	(5)	(6)
Action Index (NMWI)	−0.013	−0.045*	−0.016	−0.036	−0.002	0.009
	(0.030)	(0.027)	(0.031)	(0.028)	(0.032)	(0.028)
Create Agency	−0.026	−0.119**	0.070	−0.046	0.096	0.073
	(0.058)	(0.052)	(0.060)	(0.054)	(0.061)	(0.054)
Willing to Send SMS	0.011	0.022	0.026	−0.049	0.015	−0.071
	(0.056)	(0.050)	(0.058)	(0.052)	(0.059)	(0.053)
Sent SMS	−0.088	0.045	−0.007	0.012	0.081	−0.033
	(0.061)	(0.054)	(0.063)	(0.056)	(0.064)	(0.057)
Donated (Binary)	0.066	0.003	−0.001	−0.101*	−0.066	−0.104**
	(0.054)	(0.050)	(0.055)	(0.052)	(0.056)	(0.052)
Taxes Will. Commit (Binary)	−0.024	−0.109**	0.064	−0.031	0.088	0.078
	(0.058)	(0.051)	(0.060)	(0.053)	(0.061)	(0.054)
Signed Petition (Any)	−0.050	−0.055	−0.051	−0.063	−0.0004	−0.007
	(0.058)	(0.049)	(0.060)	(0.051)	(0.061)	(0.051)
Pr(Contact Village Elder)	0.023	−0.058	−0.027	−0.008	−0.050	0.050
	(0.056)	(0.051)	(0.058)	(0.053)	(0.059)	(0.053)
Pr(Contact Local Official)	−0.072	−0.085*	−0.135**	−0.034	−0.063	0.050
	(0.058)	(0.051)	(0.059)	(0.053)	(0.061)	(0.053)
Pr(Contact MP)	0.053	−0.051	−0.083	−0.016	−0.136**	0.035
	(0.057)	(0.051)	(0.059)	(0.053)	(0.060)	(0.053)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Columns 1, 3, and 5 report the Ugandan results while Columns 2, 4, and 6 report the Ghanaian estimates. Standard errors in parenthesis.

Table 6: Action Index, NGO Pooled Results (Unimputed, Passed Manipulation Check)

	NGO Treat, Non-NGO Ctr	
	(1)	(2)
	Uganda	Ghana
Action Index (NMWI)	0.061**	−0.006
	(0.024)	(0.022)
Create Agency	0.064	0.004
	(0.047)	(0.042)
Willing to Send SMS	0.007	−0.031
	(0.045)	(0.041)
Sent SMS	−0.019	−0.048
	(0.049)	(0.044)
Donated (Binary)	0.126***	−0.060
	(0.043)	(0.041)
Taxes Will. Commit (Binary)	0.074	−0.006
	(0.047)	(0.042)
Signed Petition (Any)	0.036	0.014
	(0.047)	(0.040)
Pr(Contact Village Elder)	0.101**	0.031
	(0.045)	(0.042)
Pr(Contact Local Official)	0.086*	−0.010
	(0.046)	(0.042)
Pr(Contact MP)	0.071	0.053
	(0.046)	(0.041)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Column 1 reports the Ugandan results while Column 2 reports the Ghanaian estimates. Standard errors in parenthesis.

Table 7: Benefit Index, Main Results (Unimputed, Passed Manipulation Check)

	Oil Treat-Aid Ctr		Tax Treat-Aid Ctr		Tax Treat - Oil Ctr	
	(1)	(2)	(3)	(4)	(5)	(6)
	Uganda	Ghana	Uganda	Ghana	Uganda	Ghana
Benefit Index (NMWI)	−0.013	−0.027	0.010	−0.041	0.023	−0.014
	(0.036)	(0.032)	(0.037)	(0.033)	(0.038)	(0.033)
Funds Benefit Family	0.004	−0.100**	0.045	−0.041	0.041	0.059
	(0.057)	(0.050)	(0.059)	(0.053)	(0.060)	(0.053)
Funds Benefit Community	−0.003	−0.054	0.027	−0.008	0.030	0.047
	(0.055)	(0.049)	(0.057)	(0.051)	(0.058)	(0.051)
Funds Benefit Ordinary People	−0.094	0.064	−0.011	−0.006	0.083	−0.070
	(0.057)	(0.051)	(0.059)	(0.053)	(0.060)	(0.053)
Funds Split Equally	0.039	−0.022	0.010	−0.113**	−0.029	−0.091*
	(0.058)	(0.052)	(0.060)	(0.054)	(0.061)	(0.054)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Columns 1, 3, and 5 report the Ugandan results while Columns 2, 4, and 6 report the Ghanaian estimates. Standard errors in parenthesis.

Table 8: Benefit Index, NGO Pooled Results (Unimputed, Passed Manipulation Check)

	NGO Treat, Non-NGO Ctr	
	(1)	(2)
	Uganda	Ghana
Benefit Index (NMWI)	−0.013	−0.027
	(0.036)	(0.032)
Funds Benefit Family	0.004	−0.100**
	(0.057)	(0.050)
Funds Benefit Community	−0.003	−0.054
	(0.055)	(0.049)
Funds Benefit Ordinary People	−0.094	0.064
	(0.057)	(0.051)
Funds Split Equally	0.039	−0.022
	(0.058)	(0.052)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Column 1 reports the Ugandan results while Column 2 reports the Ghanaian estimates. Standard errors in parenthesis.

Table 9: Misappropriation Index, Main Results (Unimputed, Passed Manipulation Check)

	Oil Treat-Aid Ctr		Tax Treat-Aid Ctr		Tax Treat-Oil Ctr	
	(1)	(2)	(3)	(4)	(5)	(6)
	Uganda	Ghana	Uganda	Ghana	Uganda	Ghana
Misappropriation Index (NMWI)	−0.022	0.003	0.038	0.038	0.060*	0.035
	(0.034)	(0.029)	(0.035)	(0.030)	(0.036)	(0.030)
Pr(Used for Clientelism)	0.013	0.061	0.081	0.142***	0.068	0.081
	(0.060)	(0.053)	(0.062)	(0.055)	(0.063)	(0.055)
Pr(Spending Hidden)	−0.009	−0.018	0.013	−0.059	0.022	−0.041
	(0.056)	(0.048)	(0.057)	(0.051)	(0.059)	(0.051)
Pr(MP Observes Spending)	−0.063	−0.025	0.016	0.066	0.080	0.091*
	(0.058)	(0.050)	(0.060)	(0.051)	(0.061)	(0.052)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Columns 1, 3, and 5 report the Ugandan results while Columns 2, 4, and 6 report the Ghanaian estimates. Standard errors in parenthesis.

Table 10: Misappropriation Index, NGO Pooled Results (Unimputed, Passed Manipulation Check)

	NGO Treat- Non-NGO Ctr	
	(1)	(2)
	Uganda	Ghana
Misappropriation Index (NMWI)	−0.090***	−0.007
	(0.027)	(0.023)
Pr(Used for Clientelism)	−0.140***	−0.037
	(0.048)	(0.043)
Pr(Spending Hidden)	−0.042	−0.029
	(0.045)	(0.040)
Pr(MP Observes Spending)	−0.082*	0.057
	(0.046)	(0.040)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Column 1 reports the Ugandan results while Column 2 reports the Ghanaian estimates. Standard errors in parenthesis.

E Main Results for the Unimputed, Full Sample

We now investigate the effects of treatments in mass survey for the full sample without imputing missing values. We again do not find substantial differences between these results and from imputing the missing values.

Table 11: Action Index, Main Results (Unimputed, Full Sample)

	Oil Treat-Aid Ctr		Tax Treat-Aid Ctr		Tax Treat - Oil Ctr	
	(1)	(2)	(3)	(4)	(5)	(6)
	Uganda	Ghana	Uganda	Ghana	Uganda	Ghana
Action Index (NMWI)	−0.006	−0.029	0.002	−0.013	0.008	0.015
	(0.025)	(0.024)	(0.025)	(0.024)	(0.025)	(0.024)
Create Agency	−0.021	−0.078*	0.052	−0.019	0.073	0.058
	(0.048)	(0.045)	(0.048)	(0.045)	(0.048)	(0.045)
Willing to Send SMS	0.010	0.024	−0.023	−0.012	−0.033	−0.036
	(0.047)	(0.044)	(0.046)	(0.044)	(0.047)	(0.044)
Sent SMS	−0.100**	0.033	0.008	−0.004	0.108**	−0.037
	(0.050)	(0.047)	(0.049)	(0.047)	(0.050)	(0.047)
Donated (Binary)	0.043	−0.024	0.020	−0.046	−0.023	−0.021
	(0.045)	(0.043)	(0.044)	(0.043)	(0.045)	(0.043)
Taxes Will. Commit (Binary)	−0.010	−0.085*	0.045	−0.013	0.055	0.072*
	(0.048)	(0.044)	(0.047)	(0.044)	(0.048)	(0.044)
Signed Petition (Any)	−0.023	0.0001	−0.056	−0.030	−0.033	−0.030
	(0.047)	(0.041)	(0.047)	(0.041)	(0.047)	(0.041)
Pr(Contact Village Elder)	0.029	−0.041	0.022	−0.006	−0.007	0.034
	(0.046)	(0.045)	(0.046)	(0.045)	(0.046)	(0.045)
Pr(Contact Local Official)	−0.057	−0.063	−0.051	−0.013	0.006	0.050
	(0.047)	(0.044)	(0.047)	(0.044)	(0.047)	(0.044)
Pr(Contact MP)	0.069	−0.017	−0.011	0.019	−0.080*	0.037
	(0.047)	(0.044)	(0.047)	(0.044)	(0.047)	(0.044)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Columns 1, 3, and 5 report the Ugandan results while Columns 2, 4, and 6 report the Ghanaian estimates. Standard errors in parentheses.

Table 12: Action Index, NGO Pooled Results (Unimputed, Full Sample)

	NGO Treat, Non-NGO Ctr	
	(1)	(2)
	Uganda	Ghana
Action Index (NMWI)	0.040*	0.008
	(0.021)	(0.020)
Create Agency	0.050	0.004
	(0.039)	(0.037)
Willing to Send SMS	−0.019	0.002
	(0.038)	(0.035)
Sent SMS	−0.018	−0.021
	(0.040)	(0.038)
Donated (Binary)	0.079**	−0.074**
	(0.036)	(0.035)
Taxes Willing to Commit (Binary)	0.053	0.002
	(0.039)	(0.036)
Signed Petition (Any)	0.030	0.032
	(0.039)	(0.034)
Pr(Contact Village Elder)	0.078**	0.044
	(0.038)	(0.036)
Pr(Contact Local Official)	0.079**	0.025
	(0.038)	(0.036)
Pr(Contact MP)	0.021	0.053
	(0.038)	(0.036)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Column 1 reports the Ugandan results while Column 2 reports the Ghanaian estimates. Standard errors in parenthesis.

Table 13: Benefit Index, Main Results (Unimputed, Full Sample)

	Oil Treat-Aid Ctr		Tax Treat-Aid Ctr		Tax Treat - Oil Ctr	
	(1)	(2)	(3)	(4)	(5)	(6)
	Uganda	Ghana	Uganda	Ghana	Uganda	Ghana
Benefit Index (NMWI)	0.005	−0.006	0.014	−0.002	0.009	0.004
	(0.030)	(0.027)	(0.030)	(0.027)	(0.030)	(0.027)
Funds Benefit Family	0.013	−0.074*	0.064	−0.005	0.051	0.068
	(0.047)	(0.043)	(0.047)	(0.043)	(0.046)	(0.044)
Funds Benefit Community	0.009	−0.042	0.029	0.022	0.020	0.064
	(0.046)	(0.042)	(0.046)	(0.042)	(0.046)	(0.042)
Funds Benefit Ordinary People	−0.094**	0.062	−0.029	0.039	0.065	−0.022
	(0.048)	(0.044)	(0.047)	(0.044)	(0.047)	(0.044)
Funds Split Equally	0.065	0.025	0.003	−0.056	−0.062	−0.082*
	(0.048)	(0.045)	(0.047)	(0.045)	(0.047)	(0.045)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Columns 1, 3, and 5 report the Ugandan results while Columns 2, 4, and 6 report the Ghanaian estimates. Standard errors in parentheses.

Table 14: Benefit Index, NGO Pooled Results (Unimputed, Full Sample)

	NGO Treat, Non-NGO Ctr	
	(1)	(2)
	Uganda	Ghana
Benefit Index (NMWI)	0.029	0.046**
	(0.024)	(0.022)
Funds Benefit Family	0.050	0.083**
	(0.038)	(0.035)
Funds Benefit Community	0.020	0.048
	(0.038)	(0.034)
Funds Benefit Ordinary People	−0.001	0.109***
	(0.039)	(0.036)
Funds Split Equally	0.044	−0.040
	(0.039)	(0.037)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Column 1 reports the Ugandan results while Column 2 reports the Ghanaian estimates. Standard errors in parentheses.

Table 15: Misappropriation Index, Main Results (Unimputed, Full Sample)

	Oil Treat-Aid Ctr		Tax Treat-Aid Ctr		Tax Treat-Oil Ctr	
	(1)	(2)	(3)	(4)	(5)	(6)
	Uganda	Ghana	Uganda	Ghana	Uganda	Ghana
Misappropriation Index (NMWI)	−0.044	−0.016	0.010	0.016	0.054*	0.032
	(0.028)	(0.025)	(0.028)	(0.025)	(0.028)	(0.025)
Pr(Used for Clientelism)	−0.014	0.039	0.045	0.089*	0.059	0.050
	(0.050)	(0.046)	(0.050)	(0.046)	(0.050)	(0.046)
Pr(Spending Hidden)	−0.021	−0.042	−0.025	−0.058	−0.004	−0.016
	(0.045)	(0.042)	(0.045)	(0.042)	(0.045)	(0.043)
Pr(MP Observes Spending)	−0.077	−0.019	0.024	0.038	0.101**	0.057
	(0.048)	(0.043)	(0.048)	(0.043)	(0.048)	(0.043)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Columns 1, 3, and 5 report the Ugandan results while Columns 2, 4, and 6 report the Ghanaian estimates. Standard errors in parentheses.

Table 16: Misappropriation Index, NGO Pooled Results (Unimputed, Full Sample)

	NGO Treat, Non-NGO Ctr	
	(1)	(2)
	Uganda	Ghana
Misappropriation Index (NMWI)	−0.078***	−0.019
	(0.023)	(0.020)
Pr(Used for Clientelism)	−0.126***	−0.011
	(0.040)	(0.037)
Pr(Spending Hidden)	−0.039	−0.041
	(0.037)	(0.035)
Pr(MP Observes Spending)	−0.064	0.010
	(0.039)	(0.035)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Column 1 report the Ugandan results while Column 2 Report the Ghanaian estimates. Standard errors in parentheses.

F Main Results (Multiple Imputation, Passed Manipulation Check)

Table 17: Action Index, Main Results (MI, Manipulation Check)

	Oil Treat-Aid Ctr		Tax Treat-Aid Ctr		Tax Treat - Oil Ctr	
	(1)	(2)	(3)	(4)	(5)	(6)
	Uganda	Ghana	Uganda	Ghana	Uganda	Ghana
Action Index (NMWI)	−0.012	−0.045*	−0.016	−0.037	−0.004	0.008
	(0.030)	(0.027)	(0.031)	(0.028)	(0.031)	(0.028)
Create Agency	−0.021	−0.120**	0.073	−0.051	0.094	0.068
	(0.058)	(0.052)	(0.060)	(0.054)	(0.061)	(0.054)
Willing to Send SMS	0.019	0.023	0.039	−0.044	0.020	−0.067
	(0.056)	(0.050)	(0.058)	(0.052)	(0.059)	(0.053)
Sent SMS	−0.088	0.045	−0.007	0.012	0.081	−0.033
	(0.061)	(0.054)	(0.063)	(0.056)	(0.064)	(0.057)
Donated (Binary)	0.066	0.003	−0.001	−0.101*	−0.066	−0.104**
	(0.054)	(0.050)	(0.055)	(0.052)	(0.056)	(0.052)
Taxes Willing to Commit (Binary)	−0.032	−0.107	0.037	−0.037	0.069	0.069
	(0.074)	(0.072)	(0.084)	(0.062)	(0.079)	(0.061)
Signed Petition (Any)	−0.050	−0.055	−0.051	−0.063	−0.0004	−0.007
	(0.058)	(0.049)	(0.060)	(0.051)	(0.061)	(0.051)
Pr(Contact Village Elder)	0.021	−0.057	−0.025	−0.007	−0.046	0.049
	(0.056)	(0.051)	(0.058)	(0.053)	(0.059)	(0.053)
Pr(Contact Local Official)	−0.070	−0.089*	−0.127**	−0.027	−0.057	0.061
	(0.058)	(0.051)	(0.060)	(0.053)	(0.061)	(0.053)
Pr(Contact MP)	0.048	−0.051	−0.082	−0.013	−0.130**	0.038
	(0.057)	(0.051)	(0.059)	(0.053)	(0.061)	(0.053)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p $<$ .1; **p $<$ .05; ***p $<$ .01. Columns 1, 3, and 5 report the Ugandan results while Columns 2, 4, and 6 report the Ghanaian estimates. Standard errors in parentheses.

Table 18: Action Index, NGO Pooled Results (MI, Manipulation Check)

	NGO Treat, Non-NGO Ctr	
	(1)	(2)
	Uganda	Ghana
Action Index (NMWI)	0.055**	−0.005
	(0.024)	(0.022)
Create Agency	0.061	0.001
	(0.047)	(0.042)
Willing to Send SMS	0.006	−0.033
	(0.045)	(0.041)
Sent SMS	−0.019	−0.048
	(0.049)	(0.044)
Donated (Binary)	0.126***	−0.060
	(0.043)	(0.041)
Taxes Willing to Commit (Binary)	0.024	−0.007
	(0.058)	(0.057)
Signed Petition (Any)	0.036	0.014
	(0.047)	(0.040)
Pr(Contact Village Elder)	0.096**	0.034
	(0.045)	(0.042)
Pr(Contact Local Official)	0.089*	−0.003
	(0.047)	(0.042)
Pr(Contact MP)	0.073	0.052
	(0.046)	(0.041)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Column 1 report the Ugandan results while Column 2 Report the Ghanaian estimates. Standard errors in parentheses.

Table 19: Benefit Index, Main Results (MI, Manipulation Check)

	Oil Treat-Aid Ctr		Tax Treat-Aid Ctr		Tax Treat - Oil Ctr	
	(1)	(2)	(3)	(4)	(5)	(6)
	Uganda	Ghana	Uganda	Ghana	Uganda	Ghana
Benefit Index (NMWI)	−0.017	−0.020	0.017	−0.043	0.034	−0.022
	(0.036)	(0.032)	(0.037)	(0.034)	(0.038)	(0.033)
Funds Benefit Family	−0.001	−0.088*	0.041	−0.040	0.042	0.048
	(0.057)	(0.050)	(0.059)	(0.053)	(0.060)	(0.053)
Funds Benefit Community	−0.003	−0.043	0.026	−0.005	0.029	0.038
	(0.056)	(0.051)	(0.057)	(0.053)	(0.059)	(0.052)
Funds Benefit Ordinary People	−0.101*	0.060	−0.017	−0.014	0.084	−0.074
	(0.058)	(0.051)	(0.060)	(0.053)	(0.060)	(0.054)
Funds Split Equally	0.037	−0.011	0.017	−0.114**	−0.019	−0.103*
	(0.059)	(0.053)	(0.061)	(0.055)	(0.062)	(0.055)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Columns 1, 3, and 5 report the Ugandan results while Columns 2, 4, and 6 report the Ghanaian estimates. Standard errors in parentheses.

Table 20: Benefit Index, NGO Pooled Results (MI, Manipulation Check)

	NGO Treat, Non-NGO Ctr	
	(1)	(2)
	Uganda	Ghana
Benefit Index (NMWI)	0.048	0.045*
	(0.029)	(0.026)
Funds Benefit Family	0.063	0.081**
	(0.048)	(0.041)
Funds Benefit Community	0.029	0.035
	(0.045)	(0.040)
Funds Benefit Ordinary People	0.037	0.124***
	(0.046)	(0.042)
Funds Split Equally	0.061	−0.060
	(0.047)	(0.043)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Column 1 reports the Ugandan results while Column 2 reports the Ghanaian estimates. Standard errors in parentheses.

Table 21: Misappropriation Index, Main Results (MI, Manipulation Check)

	Oil Treat-Aid Ctr		Tax Treat-Aid Ctr		Tax Treat-Oil Ctr	
	(1)	(2)	(3)	(4)	(5)	(6)
	Uganda	Ghana	Uganda	Ghana	Uganda	Ghana
Misappropriation Index (NMWI)	−0.015	0.003	0.036	0.049	0.051	0.046
	(0.033)	(0.029)	(0.035)	(0.030)	(0.035)	(0.030)
Pr(Used for Clientelism)	0.015	0.052	0.076	0.144***	0.061	0.092*
	(0.060)	(0.053)	(0.064)	(0.055)	(0.065)	(0.055)
Pr(Spending Hidden)	0.002	−0.021	0.018	−0.061	0.016	−0.040
	(0.056)	(0.048)	(0.057)	(0.051)	(0.058)	(0.051)
Pr(MP Observes Spending)	−0.063	−0.022	0.013	0.063	0.076	0.085
	(0.057)	(0.052)	(0.060)	(0.052)	(0.061)	(0.053)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Columns 1, 3, and 5 report the Ugandan results while Columns 2, 4, and 6 report the Ghanaian estimates. Standard errors in parentheses.

Table 22: Misappropriation Index, NGO Pooled Results (MI, Manipulation Check)

	NGO Treatment, Non-NGO Control	
	(1)	(2)
	Uganda	Ghana
Misappropriation Index (NMWI)	−0.085***	−0.005
	(0.028)	(0.023)
Pr(Used for Clientelism)	−0.134***	−0.030
	(0.048)	(0.043)
Pr(Spending Hidden)	−0.037	−0.028
	(0.045)	(0.039)
Pr(MP Observes Spending)	−0.085*	0.044
	(0.047)	(0.042)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Column 1 report the Ugandan results while Column 2 report the Ghanaian estimates. Standard errors in parentheses.

G Mass Surveys, Main Results (Imputed, Full Sample)

We investigate the treatment effects for the full sample after imputing the missing values using the `Amelia` package in `R` for five imputed datasets. We then construct the indexes by averaging over the imputed values of the individual measures. We find that all of the main results are robust to imputation.

Table 23: Action Index, Main Results (MI, Full Sample)

	Oil Treat-Aid Ctr		Tax Treat-Aid Ctr		Tax Treat - Oil Ctr	
	(1)	(2)	(3)	(4)	(5)	(6)
	Uganda	Ghana	Uganda	Ghana	Uganda	Ghana
Action Index (NMWI)	−0.006	−0.030	0.002	−0.015	0.007	0.015
	(0.024)	(0.024)	(0.024)	(0.024)	(0.024)	(0.024)
Create Agency	−0.015	−0.079*	0.055	−0.022	0.070	0.057
	(0.048)	(0.045)	(0.048)	(0.045)	(0.048)	(0.045)
Willing to Send SMS	0.017	0.022	−0.015	−0.010	−0.033	−0.032
	(0.047)	(0.044)	(0.047)	(0.044)	(0.047)	(0.044)
Sent SMS	−0.100**	0.033	0.008	−0.004	0.108**	−0.037
	(0.050)	(0.047)	(0.049)	(0.047)	(0.050)	(0.047)
Donated (Binary)	0.043	−0.024	0.020	−0.046	−0.023	−0.021
	(0.045)	(0.043)	(0.044)	(0.043)	(0.045)	(0.043)
Taxes Willing to Commit (Binary)	−0.010	−0.089	0.029	−0.024	0.039	0.065
	(0.059)	(0.055)	(0.056)	(0.055)	(0.060)	(0.056)
Signed Petition (Any)	−0.023	0.0001	−0.056	−0.030	−0.033	−0.030
	(0.047)	(0.041)	(0.047)	(0.041)	(0.047)	(0.041)
Pr(Contact Village Elder)	0.028	−0.040	0.026	−0.007	−0.002	0.033
	(0.046)	(0.044)	(0.046)	(0.045)	(0.046)	(0.045)
Pr(Contact Local Official)	−0.058	−0.067	−0.046	−0.011	0.012	0.056
	(0.047)	(0.044)	(0.047)	(0.044)	(0.047)	(0.044)
Pr(Contact MP)	0.069	−0.021	−0.005	0.016	−0.074	0.038
	(0.047)	(0.044)	(0.047)	(0.044)	(0.047)	(0.044)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Columns 1, 3, and 5 report the Ugandan results while Columns 2, 4, and 6 report the Ghanaian estimates. Standard errors in parentheses.

Table 24: Action Index, NGO Pooled Results (MI, Full Sample)

	NGO Treat, Non-NGO Ctr	
	(1)	(2)
	Uganda	Ghana
Action Index (NMWI)	0.035*	0.007
	(0.020)	(0.019)
Create Agency	0.047	−0.0003
	(0.039)	(0.036)
Willing to Send SMS	−0.023	−0.001
	(0.038)	(0.035)
Sent SMS	−0.018	−0.021
	(0.040)	(0.038)
Donated (Binary)	0.079**	−0.074**
	(0.036)	(0.035)
Taxes Willing to Commit (Binary)	0.020	−0.0002
	(0.045)	(0.045)
Signed Petition (Any)	0.030	0.032
	(0.039)	(0.034)
Pr(Contact Village Elder)	0.074**	0.046
	(0.037)	(0.036)
Pr(Contact Local Official)	0.079**	0.032
	(0.039)	(0.036)
Pr(Contact MP)	0.025	0.054
	(0.038)	(0.036)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Column 1 reports the Ugandan results while Column 2 reports the Ghanaian estimates. Standard errors in parentheses.

Table 25: Benefit Index, Main Results (MI, Full Sample)

	Oil Treat-Aid Ctr		Tax Treat-Aid Ctr		Tax Treat - Oil Ctr	
	(1)	(2)	(3)	(4)	(5)	(6)
	Uganda	Ghana	Uganda	Ghana	Uganda	Ghana
Benefit Index (NMWI)	−0.006	−0.004	0.017	−0.004	0.023	−0.0001
	(0.030)	(0.028)	(0.029)	(0.028)	(0.030)	(0.027)
Funds Benefit Family	0.008	−0.067	0.066	−0.011	0.058	0.056
	(0.047)	(0.044)	(0.048)	(0.044)	(0.047)	(0.043)
Funds Benefit Community	0.009	−0.036	0.028	0.021	0.019	0.058
	(0.046)	(0.046)	(0.046)	(0.044)	(0.047)	(0.043)
Funds Benefit Ordinary People	−0.100**	0.058	−0.029	0.031	0.070	−0.027
	(0.049)	(0.044)	(0.049)	(0.044)	(0.047)	(0.045)
Funds Split Equally	0.060	0.028	0.003	−0.059	−0.057	−0.087*
	(0.050)	(0.047)	(0.048)	(0.046)	(0.050)	(0.046)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Columns 1, 3, and 5 report the Ugandan results while Columns 2, 4, and 6 report the Ghanaian estimates. Standard errors in parentheses.

Table 26: Benefit Index, NGO Pooled Index (MI, Full Sample)

	NGO Treat, Non-NGO Ctr	
	(1)	(2)
	Uganda	Ghana
Benefit Index (NMWI)	0.028	0.047**
	(0.024)	(0.022)
Funds Benefit Family	0.050	0.080**
	(0.040)	(0.035)
Funds Benefit Community	0.014	0.048
	(0.038)	(0.034)
Funds Benefit Ordinary People	−0.004	0.105***
	(0.040)	(0.036)
Funds Split Equally	0.050	−0.045
	(0.039)	(0.038)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Column 1 reports the Ugandan results while Column 2 reports the Ghanaian estimates. Standard errors in parentheses.

Table 27: Misappropriation Index, Main Effects (MI, Full Sample)

	Oil Treat-Aid Ctr		Tax Treat-Aid Ctr		Tax Treat-Oil Ctr	
	(1)	(2)	(3)	(4)	(5)	(6)
	Uganda	Ghana	Uganda	Ghana	Uganda	Ghana
Misappropriation Index (NMWI)	−0.037	−0.012	0.013	0.021	0.049*	0.034
	(0.027)	(0.026)	(0.027)	(0.025)	(0.028)	(0.025)
Pr(Used for Clientelism)	−0.022	0.034	0.046	0.084*	0.068	0.050
	(0.049)	(0.047)	(0.049)	(0.046)	(0.049)	(0.047)
Pr(Spending Hidden)	−0.017	−0.047	−0.026	−0.060	−0.009	−0.013
	(0.045)	(0.042)	(0.045)	(0.043)	(0.045)	(0.043)
Pr(MP Observes Spending)	−0.072	−0.023	0.018	0.040	0.089*	0.063
	(0.048)	(0.046)	(0.048)	(0.045)	(0.049)	(0.044)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Columns 1, 3, and 5 report the Ugandan results while Columns 2, 4, and 6 report the Ghanaian estimates. Standard errors in parentheses.

Table 28: Misappropriation Index, Main Effects (MI, Full Sample)

	NGO Treat, Non-NGO Ctr	
	(1)	(2)
	Uganda	Ghana
Misappropriation Index (NMWI)	−0.072***	−0.017
	(0.023)	(0.021)
Pr(Used for Clientelism)	−0.115***	−0.005
	(0.041)	(0.037)
Pr(Spending Hidden)	−0.034	−0.039
	(0.037)	(0.035)
Pr(MP Observes Spending)	−0.067*	−0.008
	(0.039)	(0.037)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Column 1 reports the Ugandan results while Column 2 reports the Ghanaian estimates. Standard errors in parentheses.

H Mass Surveys, Heterogeneous Effects

The tables below present analysis of heterogeneous effects of various subgroups, including respondents who reside in oil regions, was a government supporter, is female, had experience paying taxes, did not approve of recent central government initiatives, reported low levels of trust in the government, was not a coethnic with the sitting president, reported high levels of corruption by politicians, reported high levels of poverty in their district, was a member of the ruling party and reported high levels of poverty, and expressed high levels of trust in NGOs. We estimate the effects for the imputed dataset and for only respondents who passed the manipulation check. Overall, we fail to find consistent and significant heterogeneous effects for any subgroup save for five instances that are significant at the .05 or .01 levels.

For each subgroup, we rely on the following questions from the mass surveys:

- **Oil Region**: Respondents were placed in a "high oil region" if the enumerator reported that s/he conducted the interview in the Western region for Ghana or the districts of Masindi, Hoima, or Buliisa in Uganda.

- **Government Supporter**: A respondent was coded as a government supporter if s/he reported feeling close to the National Democratic Party (NDP) in Ghana or the National Resistance Movement (NRM) in Uganda.

- **High Type**: If the subject reported paying income or sales tax following the question, "There are many different kinds of taxes in [Ghana/Uganda]. What kinds of taxes do you pay?", s/he was classified as a "High Type".

- **Low Approval**: Respondents were asked a series of questions evaluating the central government's job performance. We first provided the prompt, "What about the central government?

How well or badly would you say it is doing the following things IN THE COUNTRY?:" followed by a number of public services and initiatives to evaluate: 1) "Improving basic health services"; 2) "Addressing educational needs"; 3) "Providing water and sanitation service" ; 4) "Fighting corruption in government"; 5) "Maintaining roads and bridges"; 6) "Providing a reliable supply of electricity". Responses were provided on a five-point scale from "Very Poor" to "Excellent". We first standardized all responses and then took the average of the sum of all non-missing values. Respondents were classified as "Low Approval" if their responses fell within the bottom quartile.

- **Low Trust**: We also asked a series of questions about how much respondents trusted the President ("How much do you trust the following people?... The President.") on a four-point scale from "Not at all" to "A Lot". We classified s/he as having low trust in the President if they answered "Not at all" or "Just a little".

- **Non-Coethnic**: Subjects were coded as a non-coethnic with the President if they answered i the negative to the following question, "I am going to read you a list of people. After each, I would like you to say if that person is from the same ethnic group as you... The President."

- **High Corruption**: We asked respondents how they felt about various indicators of corruption. Specifically, we asked, "I'm going to read you a list of things that sometimes happen in politics. After each, I'd like you to tell me how often you think each of them happen:... 1) Elected leaders use development funds to benefit themselves and their families.; 2) Elected leaders use development funds to benefit their political friends and allies.; and, 3) Elected leaders use development funds to develop the country." Respondents evaluating the individual questions on a five-point scale from "Never" to "Always". We first standardized all responses and then took the average of the sum of all non-missing values. Respondents were classified as "High

Corruption" if their responses fell within the top quartile.

- **High Poverty**: We also asked subjects about their experiences with poverty. Specifically, we asked, "Over the past six months, how often, if ever, have you or anyone in your family ever gone without the following things?:" 1) Enough food to eat; 2) Enough clean water for home use; 3) Medicines or medicinal treatment; 4) Enough fuel to cook your food; and 5) A cash income. Respondents expressed their experiences on a five-point scale from "Never" to "Always". We first standardized all responses and then took the average of the sum of all non-missing values. Respondents were classified as "High Poverty" if their responses fell within the top quartile.

- **High Poverty-Government Supporter**: We also looked at those respondents who reported they experience high levels of poverty and were government supporters.

- **High Trust in NGOs**: We looked at the question, "How much do you trust each of the following organizations?" We classified respondents as having high levels of trust in NGOs by those who said "Somewhat" or "A lot" to the question, "Non-governmental organizations (NGOs)."

Table 29: Uganda: Action Index, Oil Treatment-Aid Control, Het. Effects Results (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low App	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Action Index (NMWI)	0.049	−0.079	−0.097	−0.003	−0.002	0.070	0.060	−0.081
	(0.088)	(0.084)	(0.065)	(0.081)	(0.068)	(0.079)	(0.108)	(0.081)
Create Agency	0.229	−0.033	0.004	0.018	0.167	0.013	−0.132	−0.407**
	(0.172)	(0.165)	(0.126)	(0.159)	(0.134)	(0.153)	(0.211)	(0.158)
Willing to Send SMS	0.145	−0.120	−0.144	0.115	−0.153	0.088	−0.299	−0.190
	(0.163)	(0.157)	(0.120)	(0.151)	(0.127)	(0.147)	(0.200)	(0.151)
Sent SMS	−0.214	−0.078	0.039	0.157	−0.031	−0.121	0.300	−0.110
	(0.192)	(0.184)	(0.140)	(0.177)	(0.147)	(0.171)	(0.235)	(0.175)
Donated (Binary)	0.150	−0.061	−0.123	0.164	−0.122	0.003	0.110	−0.207
	(0.160)	(0.154)	(0.117)	(0.148)	(0.125)	(0.143)	(0.197)	(0.148)
Taxes Willing to Commit (Binary)	0.194	−0.074	0.027	0.046	0.176	0.037	−0.135	−0.374**
	(0.172)	(0.165)	(0.127)	(0.159)	(0.134)	(0.154)	(0.212)	(0.160)
Signed Petition (Any)	0.069	−0.031	0.019	0.008	−0.098	0.322**	−0.021	−0.160
	(0.170)	(0.163)	(0.125)	(0.157)	(0.133)	(0.152)	(0.209)	(0.161)
Pr(Contact Village Elder)	−0.266	−0.152	−0.212*	−0.178	0.046	0.257*	0.095	0.199
	(0.166)	(0.157)	(0.121)	(0.151)	(0.126)	(0.146)	(0.200)	(0.150)
Pr(Contact Local Official)	0.049	−0.091	−0.157	−0.314**	−0.001	0.075	0.224	0.194
	(0.166)	(0.159)	(0.122)	(0.153)	(0.130)	(0.149)	(0.204)	(0.154)
Pr(Contact MP)	0.094	−0.072	−0.321***	−0.035	0.004	−0.033	0.394*	0.319**
	(0.169)	(0.161)	(0.123)	(0.157)	(0.129)	(0.150)	(0.206)	(0.155)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 30: Uganda: Action Index, Oil Treatment-Aid Control II, Het. Effects Results (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	NGO Trust
	(1)	(2)	(3)
Action Index (NMWI)	−0.275**	0.281*	−0.106
	(0.130)	(0.158)	(0.069)
Create Agency	−0.158	0.079	−0.061
	(0.255)	(0.309)	(0.134)
Willing to Send SMS	−0.359	0.258	−0.187
	(0.243)	(0.297)	(0.127)
Sent SMS	−0.761***	0.568*	0.090
	(0.283)	(0.344)	(0.149)
Donated (Binary)	−0.039	−0.031	−0.155
	(0.237)	(0.288)	(0.124)
Taxes Willing to Commit (Binary)	−0.058	0.050	−0.064
	(0.256)	(0.311)	(0.134)
Signed Petition (Any)	−0.075	0.167	−0.200
	(0.252)	(0.306)	(0.132)
Pr(Contact Village Elder)	−0.569**	0.798***	−0.133
	(0.242)	(0.294)	(0.128)
Pr(Contact Local Official)	−0.499**	0.357	−0.166
	(0.246)	(0.298)	(0.129)
Pr(Contact MP)	0.042	0.275	−0.074
	(0.248)	(0.303)	(0.133)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a governnment supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 31: Ghana: Action Index, Oil Treatment-Aid Control, Het. Effects Results (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Action Index (NMWI)	−0.079	−0.025	0.031	0.122	0.059	−0.092	−0.087	−0.104
	(0.129)	(0.084)	(0.065)	(0.078)	(0.077)	(0.072)	(0.192)	(0.084)
Create Agency	−0.049	0.150	0.026	0.154	−0.0003	−0.032	0.233	0.011
	(0.248)	(0.161)	(0.125)	(0.151)	(0.152)	(0.139)	(0.374)	(0.168)
Willing to Send SMS	−0.155	−0.151	0.076	0.118	0.177	−0.218	0.133	−0.183
	(0.244)	(0.159)	(0.123)	(0.148)	(0.146)	(0.138)	(0.363)	(0.153)
Sent SMS	−0.004	−0.040	−0.031	−0.078	−0.100	−0.141	−0.155	−0.139
	(0.302)	(0.196)	(0.151)	(0.184)	(0.180)	(0.170)	(0.450)	(0.189)
Donated (Binary)	0.008	−0.135	−0.138	0.187	0.135	−0.007	−0.239	−0.102
	(0.243)	(0.157)	(0.121)	(0.147)	(0.145)	(0.136)	(0.361)	(0.153)
Taxes Willing to Commit (Binary)	−0.016	0.090	−0.002	0.113	−0.005	−0.067	0.256	−0.054
	(0.248)	(0.161)	(0.124)	(0.150)	(0.150)	(0.139)	(0.377)	(0.167)
Signed Petition (Any)	0.046	−0.166	0.011	0.272*	0.113	−0.072	0.161	−0.215
	(0.233)	(0.151)	(0.116)	(0.141)	(0.138)	(0.130)	(0.346)	(0.149)
Pr(Contact Village Elder)	−0.204	−0.058	0.095	0.091	0.025	−0.179	−0.339	−0.125
	(0.240)	(0.156)	(0.120)	(0.146)	(0.144)	(0.135)	(0.357)	(0.153)
Pr(Contact Local Official)	0.104	0.129	0.089	0.134	0.092	−0.056	−0.569	−0.227
	(0.239)	(0.155)	(0.120)	(0.146)	(0.142)	(0.134)	(0.356)	(0.151)
Pr(Contact MP)	−0.427*	−0.044	0.148	0.107	0.093	−0.058	−0.315	0.095
	(0.243)	(0.158)	(0.122)	(0.148)	(0.147)	(0.137)	(0.362)	(0.153)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 32: Ghana: Action Index, Oil Treatment-Aid Control II, Het. Effects Results (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Action Index (NMWI)	−0.030	−0.132	−0.028
	(0.093)	(0.165)	(0.074)
Create Agency	0.028	−0.511	0.155
	(0.180)	(0.318)	(0.142)
Willing to Send SMS	−0.012	0.267	−0.214
	(0.177)	(0.314)	(0.140)
Sent SMS	−0.236	0.503	0.008
	(0.218)	(0.388)	(0.173)
Donated (Binary)	−0.258	0.382	−0.203
	(0.175)	(0.311)	(0.138)
Taxes Willing to Commit (Binary)	0.013	−0.454	0.192
	(0.179)	(0.317)	(0.142)
Signed Petition (Any)	−0.019	0.304	−0.011
	(0.167)	(0.298)	(0.133)
Pr(Contact Village Elder)	−0.048	−0.601*	−0.062
	(0.173)	(0.308)	(0.138)
Pr(Contact Local Official)	0.182	−0.649**	−0.034
	(0.172)	(0.307)	(0.137)
Pr(Contact MP)	0.087	−0.433	−0.069
	(0.176)	(0.312)	(0.139)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a governnment supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 33: Uganda: Action Index, Tax Treatment-Aid Control, Het. Effects Results (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Action Index (NMWI)	0.104	−0.108	−0.034	0.029	−0.087	−0.005	−0.015	−0.028
	(0.094)	(0.085)	(0.066)	(0.082)	(0.072)	(0.080)	(0.121)	(0.084)
Create Agency	0.264	−0.082	−0.102	0.134	0.087	−0.011	−0.272	−0.225
	(0.183)	(0.166)	(0.129)	(0.159)	(0.140)	(0.155)	(0.236)	(0.164)
Willing to Send SMS	−0.092	−0.289*	0.007	0.016	0.051	−0.155	−0.262	−0.051
	(0.174)	(0.158)	(0.123)	(0.151)	(0.134)	(0.148)	(0.226)	(0.156)
Sent SMS	−0.222	−0.165	−0.051	0.226	−0.007	−0.136	0.141	−0.222
	(0.204)	(0.185)	(0.144)	(0.178)	(0.154)	(0.173)	(0.263)	(0.182)
Donated (Binary)	0.189	0.132	−0.095	−0.190	−0.043	−0.132	0.126	−0.085
	(0.171)	(0.155)	(0.120)	(0.149)	(0.128)	(0.145)	(0.220)	(0.154)
Taxes Willing to Commit (Binary)	0.280	−0.055	−0.083	0.154	0.065	−0.004	−0.225	−0.226
	(0.184)	(0.167)	(0.130)	(0.161)	(0.140)	(0.156)	(0.237)	(0.165)
Signed Petition (Any)	0.228	−0.174	0.057	−0.116	−0.146	0.149	0.118	−0.264
	(0.181)	(0.164)	(0.128)	(0.158)	(0.138)	(0.154)	(0.234)	(0.165)
Pr(Contact Village Elder)	−0.048	−0.215	0.022	0.038	−0.311**	0.235	0.007	0.257
	(0.173)	(0.157)	(0.123)	(0.152)	(0.133)	(0.148)	(0.224)	(0.157)
Pr(Contact Local Official)	0.175	−0.125	0.077	0.023	−0.263*	0.038	0.014	0.334**
	(0.177)	(0.161)	(0.125)	(0.155)	(0.135)	(0.150)	(0.228)	(0.167)
Pr(Contact MP)	0.171	−0.003	−0.130	−0.019	−0.216	−0.027	0.211	0.225
	(0.179)	(0.162)	(0.126)	(0.156)	(0.137)	(0.152)	(0.230)	(0.163)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 34: Uganda: Action Index, Tax Treatment-Aid Control II, Het. Effects Results (MI, Manipulation Check)

	High Poverty	Pov-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Action Index (NMWI)	−0.123	0.197	−0.008
	(0.133)	(0.161)	(0.070)
Create Agency	0.174	0.093	0.039
	(0.259)	(0.314)	(0.137)
Willing to Send SMS	−0.262	0.249	−0.124
	(0.249)	(0.301)	(0.130)
Sent SMS	−0.817***	0.898**	0.222
	(0.289)	(0.350)	(0.152)
Donated (Binary)	0.011	−0.160	−0.145
	(0.241)	(0.293)	(0.128)
Taxes Willing to Commit (Binary)	0.298	0.010	0.017
	(0.261)	(0.317)	(0.138)
Signed Petition (Any)	−0.064	0.059	−0.032
	(0.256)	(0.311)	(0.136)
Pr(Contact Village Elder)	−0.385	0.455	0.025
	(0.246)	(0.298)	(0.130)
Pr(Contact Local Official)	−0.192	0.156	−0.055
	(0.250)	(0.306)	(0.132)
Pr(Contact MP)	0.111	0.024	−0.010
	(0.252)	(0.309)	(0.133)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p $<$ .1; **p $<$ .05; ***p $<$ .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a governnment supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 35: Ghana: Action Index, Tax Treatment-Aid Control, Het. Effects Results (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corr
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Action Index (NMWI)	0.065	−0.057	−0.015	−0.020	0.074	−0.101	0.075	0.002
	(0.137)	(0.085)	(0.065)	(0.081)	(0.079)	(0.074)	(0.190)	(0.084)
Create Agency	0.111	0.053	−0.160	−0.108	0.151	−0.169	−0.009	−0.021
	(0.262)	(0.164)	(0.126)	(0.155)	(0.153)	(0.142)	(0.371)	(0.171)
Willing to Send SMS	−0.279	−0.218	0.012	0.027	−0.096	−0.181	0.652*	0.194
	(0.259)	(0.162)	(0.124)	(0.153)	(0.150)	(0.141)	(0.359)	(0.153)
Sent SMS	0.234	0.192	0.206	0.187	0.038	−0.097	0.057	0.069
	(0.321)	(0.200)	(0.153)	(0.189)	(0.185)	(0.174)	(0.445)	(0.189)
Donated (Binary)	0.400	0.014	−0.00001	−0.198	0.071	0.099	−0.159	0.086
	(0.257)	(0.160)	(0.123)	(0.152)	(0.148)	(0.139)	(0.357)	(0.152)
Taxes Willing to Commit (Binary)	0.121	−0.009	−0.170	−0.079	0.142	−0.259*	0.013	−0.070
	(0.262)	(0.164)	(0.126)	(0.155)	(0.152)	(0.143)	(0.373)	(0.169)
Signed Petition (Any)	−0.116	−0.175	−0.023	0.132	0.077	−0.101	0.445	0.008
	(0.247)	(0.154)	(0.118)	(0.145)	(0.142)	(0.134)	(0.342)	(0.149)
Pr(Contact Village Elder)	−0.159	−0.160	−0.011	−0.076	0.055	−0.152	−0.207	−0.045
	(0.255)	(0.159)	(0.122)	(0.152)	(0.147)	(0.139)	(0.353)	(0.152)
Pr(Contact Local Official)	0.249	0.036	−0.032	−0.019	0.091	0.102	−0.141	−0.209
	(0.254)	(0.158)	(0.122)	(0.150)	(0.146)	(0.138)	(0.352)	(0.151)
Pr(Contact MP)	0.026	−0.244	0.034	−0.045	0.130	−0.148	−0.019	0.009
	(0.258)	(0.161)	(0.123)	(0.153)	(0.149)	(0.140)	(0.358)	(0.152)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 36: Ghana: Action Index, Tax Treatment-Aid Control II, Het. Effects Results (MI, Manipulation Check)

	High Poverty	Pov-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Action Index (NMWI)	0.049	−0.049	0.021
	(0.102)	(0.162)	(0.078)
Create Agency	0.010	−0.410	0.098
	(0.196)	(0.312)	(0.151)
Willing to Send SMS	0.071	−0.163	−0.026
	(0.198)	(0.310)	(0.148)
Sent SMS	0.005	0.038	0.014
	(0.238)	(0.381)	(0.183)
Donated (Binary)	0.194	−0.210	0.108
	(0.191)	(0.306)	(0.146)
Taxes Willing to Commit (Binary)	−0.035	−0.358	0.090
	(0.196)	(0.312)	(0.150)
Signed Petition (Any)	0.026	0.227	−0.095
	(0.183)	(0.293)	(0.141)
Pr(Contact Village Elder)	−0.036	0.191	0.030
	(0.189)	(0.303)	(0.145)
Pr(Contact Local Official)	0.051	0.048	0.043
	(0.189)	(0.302)	(0.145)
Pr(Contact MP)	0.163	0.194	−0.070
	(0.192)	(0.307)	(0.147)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a governnment supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 37: Uganda: Action Index, Tax Treatment-Oil Control, Het. Effects Results (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Action Index (NMWI)	0.054	−0.029	0.063	0.032	−0.086	−0.075	−0.076	0.053
	(0.094)	(0.087)	(0.067)	(0.084)	(0.073)	(0.084)	(0.119)	(0.086)
Create Agency	0.035	−0.049	−0.106	0.117	−0.079	−0.024	−0.140	0.183
	(0.183)	(0.170)	(0.131)	(0.163)	(0.144)	(0.163)	(0.232)	(0.169)
Willing to Send SMS	−0.238	−0.169	0.150	−0.100	0.204	−0.242	0.037	0.139
	(0.175)	(0.162)	(0.125)	(0.155)	(0.133)	(0.157)	(0.222)	(0.159)
Sent SMS	−0.008	−0.088	−0.090	0.069	0.024	−0.016	−0.159	−0.112
	(0.204)	(0.190)	(0.145)	(0.181)	(0.155)	(0.182)	(0.258)	(0.186)
Donated (Binary)	0.039	0.193	0.028	−0.354**	0.080	−0.134	0.016	0.122
	(0.171)	(0.159)	(0.122)	(0.153)	(0.131)	(0.152)	(0.216)	(0.157)
Taxes Willing to Commit (Binary)	0.085	0.018	−0.110	0.108	−0.111	−0.041	−0.090	0.148
	(0.184)	(0.171)	(0.131)	(0.164)	(0.144)	(0.164)	(0.233)	(0.171)
Signed Petition (Any)	0.159	−0.143	0.038	−0.123	−0.048	−0.173	0.139	−0.104
	(0.182)	(0.169)	(0.129)	(0.162)	(0.139)	(0.162)	(0.230)	(0.167)
Pr(Contact Village Elder)	0.218	−0.063	0.234*	0.215	−0.357***	−0.021	−0.087	0.059
	(0.176)	(0.162)	(0.124)	(0.155)	(0.135)	(0.155)	(0.220)	(0.159)
Pr(Contact Local Official)	0.126	−0.034	0.234*	0.337**	−0.262*	−0.037	−0.209	0.140
	(0.177)	(0.165)	(0.128)	(0.158)	(0.138)	(0.158)	(0.224)	(0.163)
Pr(Contact MP)	0.077	0.069	0.191	0.017	−0.220	0.006	−0.183	−0.094
	(0.180)	(0.167)	(0.128)	(0.161)	(0.138)	(0.160)	(0.226)	(0.168)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 38: Uganda: Action Index, Tax Treatment-Oil Control II, Het. Effects Results (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Action Index (NMWI)	0.152	−0.084	0.098
	(0.133)	(0.162)	(0.072)
Create Agency	0.333	0.013	0.100
	(0.261)	(0.318)	(0.140)
Willing to Send SMS	0.097	−0.010	0.063
	(0.250)	(0.303)	(0.134)
Sent SMS	−0.056	0.330	0.132
	(0.290)	(0.353)	(0.156)
Donated (Binary)	0.050	−0.129	0.009
	(0.243)	(0.295)	(0.131)
Taxes Willing to Commit (Binary)	0.356	−0.040	0.081
	(0.263)	(0.320)	(0.141)
Signed Petition (Any)	0.012	−0.108	0.167
	(0.258)	(0.314)	(0.139)
Pr(Contact Village Elder)	0.184	−0.343	0.158
	(0.247)	(0.300)	(0.134)
Pr(Contact Local Official)	0.307	−0.200	0.110
	(0.253)	(0.308)	(0.135)
Pr(Contact MP)	0.069	−0.251	0.064
	(0.254)	(0.313)	(0.139)

Estimates are based on Generalized Least Squares with enumerator fixed effects. $^{*}p < .1$; $^{**}p < .05$; $^{***}p < .01$. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a governnment supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 39: Ghana: Action Index, Tax Treatment-Oil Control, Het. Effects Results (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Action Index (NMWI)	0.143	−0.031	−0.046	−0.142*	0.015	−0.009	0.163	0.107
	(0.138)	(0.087)	(0.067)	(0.080)	(0.078)	(0.075)	(0.188)	(0.080)
Create Agency	0.160	−0.097	−0.186	−0.262*	0.151	−0.138	−0.242	−0.031
	(0.266)	(0.167)	(0.128)	(0.155)	(0.151)	(0.143)	(0.361)	(0.157)
Willing to Send SMS	−0.124	−0.067	−0.063	−0.091	−0.273*	0.037	0.519	0.376**
	(0.262)	(0.165)	(0.127)	(0.153)	(0.149)	(0.143)	(0.356)	(0.152)
Sent SMS	0.238	0.231	0.236	0.265	0.138	0.044	0.212	0.208
	(0.325)	(0.204)	(0.156)	(0.189)	(0.184)	(0.175)	(0.442)	(0.187)
Donated (Binary)	0.392	0.149	0.138	−0.385**	−0.063	0.106	0.080	0.188
	(0.261)	(0.163)	(0.125)	(0.151)	(0.148)	(0.140)	(0.354)	(0.153)
Taxes Willing to Commit (Binary)	0.137	−0.100	−0.167	−0.192	0.147	−0.192	−0.243	−0.016
	(0.266)	(0.167)	(0.128)	(0.154)	(0.152)	(0.143)	(0.361)	(0.158)
Signed Petition (Any)	−0.162	−0.009	−0.034	−0.140	−0.036	−0.029	0.284	0.224
	(0.250)	(0.157)	(0.120)	(0.145)	(0.141)	(0.135)	(0.340)	(0.144)
Pr(Contact Village Elder)	0.044	−0.102	−0.105	−0.167	0.030	0.027	0.131	0.081
	(0.258)	(0.162)	(0.124)	(0.151)	(0.146)	(0.140)	(0.351)	(0.150)
Pr(Contact Local Official)	0.145	−0.093	−0.121	−0.154	−0.001	0.158	0.428	0.018
	(0.257)	(0.161)	(0.124)	(0.150)	(0.146)	(0.139)	(0.349)	(0.150)
Pr(Contact MP)	0.454*	−0.200	−0.114	−0.152	0.038	−0.090	0.295	−0.086
	(0.261)	(0.164)	(0.126)	(0.152)	(0.149)	(0.141)	(0.355)	(0.151)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 40: Ghana: Action Index, Tax Treatment-Oil Control II, Het. Effects Results (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Action Index (NMWI)	0.079	0.083	0.049
	(0.103)	(0.174)	(0.078)
Create Agency	−0.018	0.101	−0.057
	(0.197)	(0.334)	(0.150)
Willing to Send SMS	0.083	−0.430	0.188
	(0.203)	(0.333)	(0.148)
Sent SMS	0.240	−0.466	0.006
	(0.241)	(0.408)	(0.182)
Donated (Binary)	0.452**	−0.592*	0.311**
	(0.193)	(0.328)	(0.146)
Taxes Willing to Commit (Binary)	−0.047	0.096	−0.102
	(0.197)	(0.334)	(0.150)
Signed Petition (Any)	0.044	−0.077	−0.084
	(0.185)	(0.314)	(0.140)
Pr(Contact Village Elder)	0.012	0.792**	0.092
	(0.192)	(0.324)	(0.145)
Pr(Contact Local Official)	−0.131	0.697**	0.077
	(0.191)	(0.323)	(0.144)
Pr(Contact MP)	0.076	0.627*	−0.001
	(0.195)	(0.329)	(0.147)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p $<$ .1; **p $<$ .05; ***p $<$ .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a governnment supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 41: Uganda: Action Index, NGO Treatment-Non-NGO Control, Het. Effects Results (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Action Index (NMWI)	0.096	0.021	0.006	−0.013	−0.071	0.108*	−0.061	−0.096
	(0.075)	(0.066)	(0.052)	(0.063)	(0.054)	(0.062)	(0.092)	(0.065)
Create Agency	0.036	−0.007	0.041	−0.019	−0.123	0.225*	−0.220	−0.094
	(0.147)	(0.129)	(0.101)	(0.122)	(0.107)	(0.120)	(0.179)	(0.129)
Willing to Send SMS	0.224	0.127	−0.078	−0.093	−0.153	0.211*	0.055	−0.119
	(0.139)	(0.123)	(0.096)	(0.116)	(0.101)	(0.115)	(0.170)	(0.121)
Sent SMS	0.042	0.088	0.042	0.196	0.037	−0.195	0.202	−0.214
	(0.164)	(0.144)	(0.113)	(0.136)	(0.118)	(0.134)	(0.200)	(0.141)
Donated (Binary)	0.104	−0.231*	−0.013	0.046	−0.086	0.032	−0.066	−0.104
	(0.137)	(0.120)	(0.094)	(0.114)	(0.099)	(0.112)	(0.167)	(0.119)
Taxes Willing to Commit (Binary)	0.032	0.011	0.001	−0.001	−0.129	0.240**	−0.217	−0.090
	(0.147)	(0.129)	(0.102)	(0.123)	(0.108)	(0.121)	(0.180)	(0.130)
Signed Petition (Any)	0.056	0.137	0.103	−0.046	−0.285***	0.286**	−0.016	−0.090
	(0.145)	(0.128)	(0.100)	(0.121)	(0.105)	(0.119)	(0.177)	(0.126)
Pr(Contact Village Elder)	0.135	0.050	−0.073	−0.083	−0.021	0.068	0.201	0.081
	(0.140)	(0.123)	(0.097)	(0.116)	(0.102)	(0.115)	(0.171)	(0.123)
Pr(Contact Local Official)	0.209	−0.076	0.045	−0.112	0.021	0.011	−0.285	−0.044
	(0.142)	(0.125)	(0.098)	(0.119)	(0.103)	(0.117)	(0.173)	(0.127)
Pr(Contact MP)	0.023	0.080	−0.011	−0.004	0.102	0.092	−0.195	−0.185
	(0.143)	(0.126)	(0.100)	(0.119)	(0.104)	(0.118)	(0.175)	(0.128)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 42: Uganda: Action Index, NGO Treatment-Non-NGO Control II, Het. Effects Results (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Action Index (NMWI)	−0.007	0.071	0.034
	(0.115)	(0.135)	(0.055)
Create Agency	0.105	−0.011	0.026
	(0.224)	(0.264)	(0.107)
Willing to Send SMS	0.017	0.109	−0.033
	(0.213)	(0.252)	(0.102)
Sent SMS	−0.034	0.200	0.084
	(0.250)	(0.295)	(0.120)
Donated (Binary)	−0.015	0.250	−0.060
	(0.209)	(0.247)	(0.100)
Taxes Willing to Commit (Binary)	0.136	−0.053	−0.009
	(0.225)	(0.266)	(0.108)
Signed Petition (Any)	0.268	−0.280	−0.015
	(0.221)	(0.262)	(0.106)
Pr(Contact Village Elder)	−0.348	0.286	−0.012
	(0.214)	(0.252)	(0.102)
Pr(Contact Local Official)	−0.109	0.225	0.295***
	(0.224)	(0.261)	(0.104)
Pr(Contact MP)	−0.116	−0.035	0.025
	(0.219)	(0.259)	(0.105)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 43: Ghana: Action Index, NGO Treatment-Non-NGO Control, Het. Effects Results (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Action Index (NMWI)	−0.108	−0.124*	0.013	−0.062	−0.033	−0.023	0.021	0.062
	(0.108)	(0.068)	(0.052)	(0.065)	(0.059)	(0.056)	(0.146)	(0.066)
Create Agency	−0.081	0.023	0.215**	−0.039	−0.030	0.010	0.027	0.140
	(0.208)	(0.131)	(0.101)	(0.125)	(0.114)	(0.109)	(0.281)	(0.126)
Willing to Send SMS	−0.012	−0.149	−0.005	−0.193	0.013	−0.069	0.202	−0.019
	(0.205)	(0.129)	(0.099)	(0.124)	(0.113)	(0.107)	(0.277)	(0.124)
Sent SMS	−0.429*	0.208	−0.033	−0.300**	0.112	0.086	0.091	0.152
	(0.253)	(0.159)	(0.121)	(0.152)	(0.139)	(0.132)	(0.343)	(0.153)
Donated (Binary)	−0.421**	−0.220*	0.014	−0.022	0.045	−0.098	−0.192	0.085
	(0.204)	(0.128)	(0.098)	(0.122)	(0.112)	(0.106)	(0.276)	(0.124)
Taxes Willing to Commit (Binary)	−0.111	0.001	0.203**	0.026	−0.046	−0.014	0.059	0.010
	(0.208)	(0.131)	(0.100)	(0.125)	(0.114)	(0.109)	(0.282)	(0.126)
Signed Petition (Any)	−0.144	−0.127	0.162*	0.077	0.028	−0.029	0.199	−0.067
	(0.195)	(0.122)	(0.093)	(0.117)	(0.108)	(0.102)	(0.264)	(0.118)
Pr(Contact Village Elder)	0.093	−0.222*	−0.162*	−0.004	−0.165	0.023	−0.153	0.062
	(0.202)	(0.126)	(0.097)	(0.121)	(0.111)	(0.105)	(0.273)	(0.122)
Pr(Contact Local Official)	−0.104	−0.282**	−0.133	−0.036	−0.089	−0.077	0.096	0.102
	(0.201)	(0.126)	(0.097)	(0.121)	(0.111)	(0.105)	(0.274)	(0.121)
Pr(Contact MP)	0.225	−0.361***	−0.138	−0.059	−0.161	−0.041	−0.156	0.089
	(0.204)	(0.128)	(0.098)	(0.122)	(0.113)	(0.107)	(0.276)	(0.123)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 44: Ghana: Action Index, NGO Treatment-Non-NGO Control II, Het. Effects Results (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Action Index (NMWI)	−0.024	0.214	0.037
	(0.076)	(0.137)	(0.059)
Create Agency	−0.095	0.287	0.005
	(0.146)	(0.264)	(0.114)
Willing to Send SMS	−0.093	0.125	−0.080
	(0.145)	(0.261)	(0.112)
Sent SMS	0.174	−0.230	−0.114
	(0.178)	(0.322)	(0.138)
Donated (Binary)	−0.043	0.503*	0.012
	(0.144)	(0.259)	(0.111)
Taxes Willing to Commit (Binary)	−0.066	0.254	−0.071
	(0.146)	(0.264)	(0.113)
Signed Petition (Any)	−0.168	0.442*	0.228**
	(0.137)	(0.247)	(0.106)
Pr(Contact Village Elder)	−0.001	0.259	0.077
	(0.142)	(0.256)	(0.110)
Pr(Contact Local Official)	0.149	0.045	0.131
	(0.142)	(0.255)	(0.110)
Pr(Contact MP)	−0.085	0.256	0.139
	(0.144)	(0.259)	(0.111)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p $<$ .1; **p $<$ .05; ***p $<$ .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 45: Uganda: Benefit Index Oil Treatment - Aid Control (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Benefit Index (NMWI)	−0.037	0.141	−0.059	−0.131	−0.031	0.059	0.035	−0.032
	(0.105)	(0.102)	(0.076)	(0.097)	(0.080)	(0.093)	(0.130)	(0.097)
Funds Benefit Family	−0.044	0.105	−0.047	−0.148	−0.132	0.097	0.345	−0.024
	(0.165)	(0.158)	(0.125)	(0.156)	(0.127)	(0.147)	(0.215)	(0.155)
Funds Benefit Community	0.057	0.008	−0.226*	−0.160	−0.057	0.052	−0.075	−0.089
	(0.163)	(0.162)	(0.122)	(0.152)	(0.126)	(0.150)	(0.199)	(0.151)
Funds Benefit Ordinary People	0.127	0.104	−0.073	−0.153	0.002	−0.102	−0.290	−0.092
	(0.167)	(0.167)	(0.127)	(0.153)	(0.128)	(0.150)	(0.206)	(0.158)
Funds Split Equally	−0.286	0.348**	0.111	−0.063	0.062	0.188	0.160	0.077
	(0.179)	(0.170)	(0.129)	(0.161)	(0.136)	(0.156)	(0.218)	(0.164)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p $<$ .1; **p $<$ .05; ***p $<$ .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 46: Uganda: Benefit Index Oil Treatment - Aid Control II (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Benefit Index (NMWI)	−0.024	−0.045	−0.061
	(0.154)	(0.187)	(0.081)
Funds Benefit Family	−0.435*	0.372	−0.004
	(0.243)	(0.298)	(0.127)
Funds Benefit Community	−0.304	0.429	−0.056
	(0.245)	(0.294)	(0.130)
Funds Benefit Ordinary People	0.153	−0.203	−0.038
	(0.250)	(0.308)	(0.130)
Funds Split Equally	0.489*	−0.777**	−0.144
	(0.260)	(0.316)	(0.136)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p $<$ .1; **p $<$ .05; ***p $<$ .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 47: Ghana: Benefit Index Oil Treatment - Aid Control (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Benefit Index (NMWI)	−0.108	0.047	0.111	−0.075	−0.070	0.095	0.025	0.129
	(0.149)	(0.098)	(0.075)	(0.091)	(0.090)	(0.084)	(0.222)	(0.094)
Funds Benefit Family	−0.103	0.072	0.139	−0.145	−0.030	−0.132	−0.016	0.085
	(0.237)	(0.157)	(0.121)	(0.144)	(0.142)	(0.136)	(0.353)	(0.150)
Funds Benefit Community	−0.261	−0.207	0.119	−0.248*	−0.200	−0.022	0.178	0.154
	(0.230)	(0.150)	(0.117)	(0.141)	(0.137)	(0.131)	(0.348)	(0.146)
Funds Benefit Ordinary People	0.031	0.135	0.219*	0.134	0.091	0.301**	−0.260	0.106
	(0.232)	(0.154)	(0.117)	(0.144)	(0.139)	(0.131)	(0.352)	(0.149)
Funds Split Equally	−0.099	0.190	−0.032	−0.042	−0.143	0.233	0.200	0.171
	(0.257)	(0.167)	(0.129)	(0.158)	(0.156)	(0.145)	(0.382)	(0.162)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p $<$ .1; **p $<$ .05; ***p $<$ .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 48: Ghana: Benefit Index Oil Treatment - Aid Control II (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Benefit Index (NMWI)	0.107	0.012	0.016
	(0.108)	(0.192)	(0.088)
Funds Benefit Family	0.292*	−0.217	−0.103
	(0.172)	(0.306)	(0.136)
Funds Benefit Community	0.026	0.096	−0.031
	(0.167)	(0.296)	(0.131)
Funds Benefit Ordinary People	0.057	0.192	0.146
	(0.169)	(0.300)	(0.135)
Funds Split Equally	0.054	−0.024	0.052
	(0.186)	(0.330)	(0.152)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p $<$ .1; **p $<$ .05; ***p $<$ .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 49: Uganda: Benefit Index Tax Treatment - Aid Control (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Benefit Index (NMWI)	−0.063	0.174*	−0.067	−0.195**	−0.060	0.087	0.094	0.021
	(0.111)	(0.103)	(0.079)	(0.098)	(0.086)	(0.094)	(0.145)	(0.099)
Funds Benefit Family	−0.172	0.147	−0.149	−0.319**	0.008	−0.070	0.406*	−0.027
	(0.177)	(0.161)	(0.126)	(0.155)	(0.134)	(0.149)	(0.236)	(0.160)
Funds Benefit Community	−0.128	0.168	−0.133	−0.243	0.101	0.115	−0.058	−0.010
	(0.174)	(0.164)	(0.125)	(0.152)	(0.138)	(0.149)	(0.224)	(0.155)
Funds Benefit Ordinary People	0.045	0.160	−0.134	−0.241	−0.257*	0.060	−0.424*	0.267
	(0.180)	(0.168)	(0.125)	(0.158)	(0.144)	(0.153)	(0.229)	(0.164)
Funds Split Equally	0.001	0.222	0.148	0.022	−0.092	0.245	0.453*	−0.146
	(0.188)	(0.168)	(0.133)	(0.164)	(0.142)	(0.160)	(0.239)	(0.171)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 50: Uganda: Benefit Index Tax Treatment - Aid Control II (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Benefit Index (NMWI)	0.031	−0.178	−0.096
	(0.158)	(0.190)	(0.083)
Funds Benefit Family	−0.348	0.422	−0.128
	(0.248)	(0.304)	(0.132)
Funds Benefit Community	−0.011	0.053	−0.119
	(0.257)	(0.303)	(0.129)
Funds Benefit Ordinary People	0.125	−0.314	−0.069
	(0.254)	(0.307)	(0.135)
Funds Split Equally	0.357	−0.874***	−0.068
	(0.266)	(0.322)	(0.143)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 51: Ghana: Benefit Index Tax Treatment - Aid Control (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Benefit Index (NMWI)	−0.043	−0.055	−0.008	−0.111	0.064	0.026	−0.004
	(0.158)	(0.099)	(0.077)	(0.094)	(0.092)	(0.086)	(0.219)
Funds Benefit Family	−0.017	0.072	0.047	−0.248*	0.121	−0.110	0.150
	(0.252)	(0.157)	(0.122)	(0.150)	(0.148)	(0.136)	(0.349)
Funds Benefit Community	0.005	−0.068	0.004	−0.314**	−0.015	−0.120	0.284
	(0.244)	(0.153)	(0.119)	(0.147)	(0.141)	(0.132)	(0.338)
Funds Benefit Ordinary People	0.082	−0.290*	0.057	−0.017	−0.016	0.062	−0.276
	(0.246)	(0.155)	(0.118)	(0.148)	(0.142)	(0.135)	(0.341)
Funds Split Equally	−0.242	0.065	−0.139	0.136	0.166	0.269*	−0.172
	(0.272)	(0.172)	(0.132)	(0.161)	(0.161)	(0.149)	(0.378)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 52: Ghana: Benefit Index Tax Treatment - Aid Control II (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Benefit Index (NMWI)	0.033	−0.093	0.068
	(0.118)	(0.188)	(0.090)
Funds Benefit Family	0.084	−0.353	0.060
	(0.188)	(0.300)	(0.144)
Funds Benefit Community	0.064	−0.542*	0.030
	(0.183)	(0.290)	(0.140)
Funds Benefit Ordinary People	−0.273	0.384	0.274*
	(0.184)	(0.294)	(0.142)
Funds Split Equally	0.255	0.138	−0.090
	(0.203)	(0.325)	(0.156)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 53: Uganda: Benefit Index Tax Treatment - Oil Control (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Benefit Index (NMWI)	−0.026	0.033	−0.008	−0.064	−0.029	0.029	0.059	0.053
	(0.111)	(0.105)	(0.079)	(0.101)	(0.086)	(0.099)	(0.140)	(0.102)
Funds Benefit Family	−0.127	0.042	−0.102	−0.171	0.140	−0.166	0.061	−0.003
	(0.176)	(0.165)	(0.127)	(0.156)	(0.136)	(0.157)	(0.223)	(0.171)
Funds Benefit Community	−0.184	0.159	0.093	−0.082	0.157	0.062	0.016	0.079
	(0.174)	(0.169)	(0.124)	(0.157)	(0.138)	(0.155)	(0.219)	(0.160)
Funds Benefit Ordinary People	−0.081	0.056	−0.061	−0.088	−0.258*	0.163	−0.134	0.358**
	(0.181)	(0.168)	(0.132)	(0.163)	(0.142)	(0.161)	(0.225)	(0.165)
Funds Split Equally	0.287	−0.126	0.038	0.084	−0.154	0.057	0.293	−0.223
	(0.192)	(0.174)	(0.133)	(0.170)	(0.142)	(0.167)	(0.237)	(0.171)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 54: Uganda: Benefit Index Tax Treatment - Oil Control (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Benefit Index (NMWI)	0.055	−0.134	−0.035
	(0.158)	(0.192)	(0.086)
Funds Benefit Family	0.087	0.050	−0.124
	(0.250)	(0.309)	(0.135)
Funds Benefit Community	0.293	−0.377	−0.062
	(0.251)	(0.303)	(0.133)
Funds Benefit Ordinary People	−0.028	−0.111	−0.031
	(0.256)	(0.315)	(0.138)
Funds Split Equally	−0.132	−0.097	0.077
	(0.270)	(0.328)	(0.148)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 55: Ghana: Benefit Index Tax Treatment - Oil Control (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Benefit Index (NMWI)	0.065	−0.103	−0.119	−0.035	0.134	−0.069	−0.029	−0.142
	(0.160)	(0.100)	(0.079)	(0.094)	(0.091)	(0.086)	(0.218)	(0.095)
Funds Benefit Family	0.086	−0.0002	−0.091	−0.103	0.151	0.022	0.166	−0.037
	(0.255)	(0.161)	(0.128)	(0.150)	(0.145)	(0.140)	(0.347)	(0.151)
Funds Benefit Community	0.266	0.139	−0.115	−0.066	0.184	−0.097	0.106	−0.208
	(0.247)	(0.156)	(0.121)	(0.146)	(0.140)	(0.135)	(0.342)	(0.149)
Funds Benefit Ordinary People	0.052	−0.424***	−0.162	−0.151	−0.108	−0.239*	−0.016	−0.222
	(0.249)	(0.158)	(0.120)	(0.145)	(0.142)	(0.136)	(0.346)	(0.147)
Funds Split Equally	−0.143	−0.125	−0.107	0.178	0.310**	0.036	−0.372	−0.099
	(0.276)	(0.173)	(0.134)	(0.161)	(0.158)	(0.151)	(0.375)	(0.162)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 56: Ghana: Benefit Index Tax Treatment - Oil Control (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Benefit Index (NMWI)	−0.075	−0.105	0.052
	(0.119)	(0.201)	(0.092)
Funds Benefit Family	−0.208	−0.136	0.163
	(0.192)	(0.324)	(0.146)
Funds Benefit Community	0.039	−0.638**	0.061
	(0.184)	(0.311)	(0.140)
Funds Benefit Ordinary People	−0.330*	0.191	0.128
	(0.185)	(0.314)	(0.142)
Funds Split Equally	0.201	0.163	−0.143
	(0.205)	(0.348)	(0.157)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 57: Uganda: Benefit Index NGO Treatment - non-NGO Control (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Benefit Index (NMWI)	−0.012	−0.049	−0.028	−0.054	−0.004	−0.070	0.085	0.166**
	(0.089)	(0.080)	(0.061)	(0.073)	(0.066)	(0.074)	(0.108)	(0.078)
Funds Benefit Family	0.114	0.012	0.011	−0.075	0.029	−0.104	0.130	0.184
	(0.143)	(0.124)	(0.100)	(0.119)	(0.104)	(0.118)	(0.174)	(0.123)
Funds Benefit Community	0.013	−0.063	−0.034	0.001	−0.019	−0.147	0.244	0.208*
	(0.139)	(0.122)	(0.099)	(0.117)	(0.102)	(0.114)	(0.171)	(0.125)
Funds Benefit Ordinary People	−0.146	−0.034	−0.108	−0.040	−0.007	0.001	−0.004	0.084
	(0.147)	(0.129)	(0.100)	(0.120)	(0.104)	(0.118)	(0.175)	(0.127)
Funds Split Equally	−0.029	−0.111	0.019	−0.101	−0.019	−0.031	−0.031	0.189
	(0.151)	(0.135)	(0.104)	(0.125)	(0.115)	(0.128)	(0.185)	(0.131)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 58: Uganda: Benefit Index NGO Treatment - non-NGO Control II (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Benefit Index (NMWI)	0.171	−0.161	0.068
	(0.140)	(0.164)	(0.065)
Funds Benefit Family	0.255	−0.295	0.051
	(0.218)	(0.256)	(0.104)
Funds Benefit Community	0.246	−0.100	0.168*
	(0.211)	(0.250)	(0.102)
Funds Benefit Ordinary People	0.181	−0.308	0.008
	(0.221)	(0.261)	(0.106)
Funds Split Equally	0.0001	0.060	0.043
	(0.236)	(0.278)	(0.111)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 59: Ghana: Benefit Index NGO Treatment - non-NGO Control (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Benefit Index (NMWI)	−0.022	−0.110	−0.013	0.073	−0.056	−0.050	0.177	−0.018
	(0.125)	(0.079)	(0.063)	(0.075)	(0.069)	(0.066)	(0.170)	(0.078)
Funds Benefit Family	0.109	−0.071	−0.010	−0.012	−0.163	−0.105	0.600**	−0.019
	(0.199)	(0.126)	(0.102)	(0.120)	(0.111)	(0.106)	(0.269)	(0.129)
Funds Benefit Community	0.165	−0.230*	−0.040	0.006	−0.066	0.050	−0.014	0.001
	(0.193)	(0.122)	(0.093)	(0.118)	(0.106)	(0.101)	(0.262)	(0.122)
Funds Benefit Ordinary People	−0.301	−0.247**	−0.102	0.151	−0.095	0.102	−0.027	−0.060
	(0.195)	(0.123)	(0.095)	(0.118)	(0.108)	(0.102)	(0.264)	(0.118)
Funds Split Equally	−0.059	0.108	0.100	0.145	0.101	−0.245**	0.148	0.005
	(0.216)	(0.136)	(0.106)	(0.130)	(0.120)	(0.115)	(0.298)	(0.132)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 60: Ghana: Benefit Index NGO Treatment - non-NGO Control II (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Benefit Index (NMWI)	0.003	0.066	0.116*
	(0.088)	(0.159)	(0.069)
Funds Benefit Family	−0.053	0.153	0.205*
	(0.140)	(0.253)	(0.113)
Funds Benefit Community	0.034	0.317	0.368***
	(0.137)	(0.247)	(0.106)
Funds Benefit Ordinary People	−0.109	−0.118	0.118
	(0.137)	(0.247)	(0.109)
Funds Split Equally	0.142	−0.089	−0.227*
	(0.153)	(0.275)	(0.119)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 61: Uganda: Misappropriation Index Oil Treatment - Aid Control (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Misappropriation Index (NMWI)	−0.173*	0.037	−0.038	−0.153*	−0.011	0.076	0.020	−0.078
	(0.104)	(0.093)	(0.073)	(0.093)	(0.076)	(0.088)	(0.121)	(0.091)
Pr(Used for Clientelism)	−0.016	0.178	−0.070	−0.258	0.037	0.174	0.044	−0.212
	(0.179)	(0.171)	(0.134)	(0.161)	(0.134)	(0.159)	(0.213)	(0.163)
Pr(Spending Hidden)	−0.096	−0.014	−0.015	−0.049	−0.013	−0.079	0.043	−0.104
	(0.171)	(0.158)	(0.121)	(0.154)	(0.128)	(0.146)	(0.201)	(0.151)
Pr(MP Observes Spending)	−0.408**	−0.054	−0.029	−0.151	−0.056	0.133	−0.026	0.080
	(0.178)	(0.168)	(0.129)	(0.167)	(0.132)	(0.154)	(0.211)	(0.154)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 62: Uganda: Misappropriation Index Oil Treatment - Aid Control II (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Misappropriation Index (NMWI)	−0.097	0.090	0.087
	(0.145)	(0.175)	(0.077)
Pr(Used for Clientelism)	−0.171	0.025	−0.034
	(0.260)	(0.316)	(0.139)
Pr(Spending Hidden)	0.026	0.231	0.032
	(0.242)	(0.295)	(0.129)
Pr(MP Observes Spending)	−0.146	0.014	0.262**
	(0.251)	(0.308)	(0.131)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 63: Ghana: Misappropriation Index Oil Treatment - Aid Control (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Misappropriation Index (NMWI)	−0.052	−0.057	0.0004	−0.015	−0.178**	−0.096	0.073	0.023
	(0.138)	(0.089)	(0.068)	(0.085)	(0.081)	(0.078)	(0.207)	(0.091)
Pr(Used for Clientelism)	−0.303	−0.152	0.082	−0.030	−0.219	−0.214	−0.257	0.083
	(0.255)	(0.164)	(0.125)	(0.151)	(0.149)	(0.152)	(0.404)	(0.163)
Pr(Spending Hidden)	0.207	0.031	−0.249**	−0.229	−0.167	0.014	0.910***	−0.075
	(0.236)	(0.154)	(0.118)	(0.143)	(0.140)	(0.133)	(0.353)	(0.149)
Pr(MP Observes Spending)	−0.061	−0.049	0.168	0.212	−0.148	−0.090	−0.435	0.062
	(0.234)	(0.152)	(0.116)	(0.149)	(0.138)	(0.133)	(0.346)	(0.177)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 64: Ghana: Misappropriation Index Oil Treatment - Aid Control II (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Misappropriation Index (NMWI)	−0.116	0.221	0.055
	(0.098)	(0.177)	(0.079)
Pr(Used for Clientelism)	−0.318*	0.199	0.010
	(0.181)	(0.320)	(0.142)
Pr(Spending Hidden)	0.020	0.203	−0.031
	(0.172)	(0.303)	(0.134)
Pr(MP Observes Spending)	−0.050	0.261	0.185
	(0.168)	(0.300)	(0.138)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 65: Uganda: Misappropriation Index Tax Treatment - Aid Control (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Misappropriation Index (NMWI)	−0.074	0.068	−0.035	−0.086	0.001	−0.041	0.187	−0.232**
	(0.105)	(0.096)	(0.074)	(0.094)	(0.081)	(0.090)	(0.134)	(0.094)
Pr(Used for Clientelism)	0.096	0.169	−0.026	−0.093	−0.079	0.002	0.437*	−0.278*
	(0.192)	(0.169)	(0.134)	(0.162)	(0.145)	(0.160)	(0.241)	(0.168)
Pr(Spending Hidden)	−0.030	−0.073	−0.001	−0.140	0.110	−0.098	0.138	−0.296*
	(0.184)	(0.160)	(0.124)	(0.154)	(0.134)	(0.150)	(0.226)	(0.157)
Pr(MP Observes Spending)	−0.288	0.108	−0.077	−0.024	−0.029	−0.026	−0.016	−0.122
	(0.186)	(0.168)	(0.131)	(0.165)	(0.138)	(0.154)	(0.236)	(0.166)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 66: Uganda: Misappropriation Index Tax Treatment - Aid Control II (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Misappropriation Index (NMWI)	−0.007	0.038	−0.006
	(0.149)	(0.184)	(0.079)
Pr(Used for Clientelism)	0.008	−0.142	0.094
	(0.280)	(0.337)	(0.145)
Pr(Spending Hidden)	0.008	0.127	−0.128
	(0.247)	(0.300)	(0.130)
Pr(MP Observes Spending)	−0.036	0.129	0.015
	(0.256)	(0.312)	(0.139)

Estimates are based on Generalized Least Squares with enumerator fixed effects. $^{*}p < .1$; $^{**}p < .05$; $^{***}p < .01$. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 67: Ghana: Misappropriation Index Tax Treatment - Aid Control (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Misappropriation Index (NMWI)	0.163	−0.069	0.047	−0.031	−0.230***	−0.083	−0.063	0.101
	(0.144)	(0.090)	(0.070)	(0.086)	(0.083)	(0.079)	(0.202)	(0.089)
Pr(Used for Clientelism)	0.131	−0.065	0.008	0.064	−0.321**	−0.107	−0.485	0.014
	(0.261)	(0.165)	(0.127)	(0.156)	(0.154)	(0.145)	(0.379)	(0.159)
Pr(Spending Hidden)	0.647***	0.034	0.093	−0.109	−0.384***	0.026	0.443	−0.027
	(0.250)	(0.156)	(0.120)	(0.148)	(0.145)	(0.136)	(0.347)	(0.148)
Pr(MP Observes Spending)	−0.289	−0.175	0.039	−0.047	0.014	−0.168	−0.147	0.316**
	(0.247)	(0.154)	(0.120)	(0.150)	(0.144)	(0.134)	(0.339)	(0.159)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 68: Ghana: Misappropriation Index Tax Treatment - Aid Control (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Misappropriation Index (NMWI)	−0.061	0.175	0.107
	(0.111)	(0.173)	(0.084)
Pr(Used for Clientelism)	0.020	0.258	0.002
	(0.199)	(0.316)	(0.155)
Pr(Spending Hidden)	0.053	−0.079	0.166
	(0.188)	(0.300)	(0.143)
Pr(MP Observes Spending)	−0.257	0.345	0.155
	(0.184)	(0.291)	(0.143)

Estimates are based on Generalized Least Squares with enumerator fixed effects. $^{*}p < .1$; $^{**}p < .05$; $^{***}p < .01$. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 69: Uganda: Misappropriation Index Tax Treatment - Oil Control (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Misappropriation Index (NMWI)	0.100	0.031	0.003	0.067	0.011	−0.117	0.166	−0.153
	(0.107)	(0.098)	(0.076)	(0.093)	(0.080)	(0.095)	(0.133)	(0.098)
Pr(Used for Clientelism)	0.113	−0.009	0.044	0.165	−0.115	−0.172	0.393*	−0.066
	(0.191)	(0.180)	(0.134)	(0.168)	(0.142)	(0.175)	(0.239)	(0.170)
Pr(Spending Hidden)	0.066	−0.059	0.014	−0.091	0.123	−0.019	0.095	−0.192
	(0.185)	(0.162)	(0.127)	(0.157)	(0.132)	(0.157)	(0.221)	(0.163)
Pr(MP Observes Spending)	0.120	0.161	−0.048	0.127	0.027	−0.160	0.010	−0.202
	(0.182)	(0.174)	(0.134)	(0.164)	(0.139)	(0.161)	(0.233)	(0.173)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p $<$ .1; **p $<$ .05; ***p $<$ .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 70: Uganda: Misappropriation Index Tax Treatment - Oil Control II (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Misappropriation Index (NMWI)	0.090	−0.052	−0.093
	(0.149)	(0.182)	(0.083)
Pr(Used for Clientelism)	0.179	−0.167	0.129
	(0.273)	(0.332)	(0.156)
Pr(Spending Hidden)	−0.018	−0.104	−0.160
	(0.248)	(0.302)	(0.135)
Pr(MP Observes Spending)	0.110	0.115	−0.247*
	(0.260)	(0.314)	(0.141)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 71: Ghana: Misappropriation Index Tax Treatment - Oil Control (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Misappropriation Index (NMWI)	0.215	−0.012	0.046	−0.015	−0.052	0.013	−0.135	0.078
	(0.146)	(0.093)	(0.071)	(0.085)	(0.083)	(0.081)	(0.198)	(0.084)
Pr(Used for Clientelism)	0.434	0.088	−0.074	0.094	−0.102	0.106	−0.228	−0.069
	(0.273)	(0.169)	(0.129)	(0.154)	(0.151)	(0.153)	(0.365)	(0.155)
Pr(Spending Hidden)	0.440*	0.003	0.342***	0.119	−0.217	0.011	−0.467	0.048
	(0.253)	(0.161)	(0.123)	(0.147)	(0.145)	(0.138)	(0.346)	(0.146)
Pr(MP Observes Spending)	−0.228	−0.126	−0.129	−0.260*	0.162	−0.079	0.288	0.253*
	(0.249)	(0.161)	(0.122)	(0.149)	(0.144)	(0.136)	(0.340)	(0.152)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 72: Ghana: Misappropriation Index Tax Treatment - Oil Control II (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Misappropriation Index (NMWI)	0.055	−0.047	0.052
	(0.113)	(0.186)	(0.083)
Pr(Used for Clientelism)	0.338*	0.059	−0.009
	(0.199)	(0.336)	(0.153)
Pr(Spending Hidden)	0.033	−0.283	0.196
	(0.195)	(0.324)	(0.142)
Pr(MP Observes Spending)	−0.206	0.084	−0.031
	(0.186)	(0.312)	(0.142)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 73: Uganda: Misappropriation Index NGO Treatment - Non-NGO Control (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Nocoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Misappropriation Index (NMWI)	0.087	−0.059	0.030	0.060	0.094	−0.097	0.059	−0.045
	(0.085)	(0.075)	(0.058)	(0.072)	(0.061)	(0.070)	(0.102)	(0.075)
Pr(Used for Clientelism)	−0.039	−0.032	−0.001	−0.027	0.108	−0.064	−0.072	−0.146
	(0.153)	(0.132)	(0.104)	(0.126)	(0.109)	(0.124)	(0.191)	(0.134)
Pr(Spending Hidden)	−0.007	0.015	0.089	0.002	0.072	−0.075	0.156	−0.196
	(0.141)	(0.123)	(0.097)	(0.118)	(0.102)	(0.115)	(0.170)	(0.120)
Pr(MP Observes Spending)	0.307**	−0.162	0.003	0.207*	0.103	−0.153	0.093	0.206
	(0.144)	(0.130)	(0.100)	(0.124)	(0.108)	(0.118)	(0.179)	(0.131)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 74: Uganda: Misappropriation Index NGO Treatment - Non-NGO Control II (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Misappropriation Index (NMWI)	−0.059	0.161	−0.072
	(0.129)	(0.151)	(0.061)
Pr(Used for Clientelism)	0.051	0.143	−0.113
	(0.227)	(0.269)	(0.110)
Pr(Spending Hidden)	−0.091	0.001	0.021
	(0.212)	(0.251)	(0.102)
Pr(MP Observes Spending)	−0.135	0.339	−0.125
	(0.231)	(0.266)	(0.105)

Estimates are based on Generalized Least Squares with enumerator fixed effects. $^{*}p < .1$; $^{**}p < .05$; $^{***}p < .01$. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

Table 75: Ghana: Misappropriation Index NGO Treatment - Non-NGO Control (MI, Manipulation Check)

	Oil Reg	Gov Supp	Female	High Type	Low Approval	Low Trust	Noncoeth	Corrupt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Misappropriation Index (NMWI)	−0.009	0.041	0.017	−0.098	0.024	−0.092	0.167	0.047
	(0.114)	(0.072)	(0.055)	(0.070)	(0.063)	(0.061)	(0.154)	(0.069)
Pr(Used for Clientelism)	−0.105	−0.017	0.070	−0.199	−0.053	−0.112	0.079	−0.140
	(0.209)	(0.132)	(0.100)	(0.128)	(0.115)	(0.112)	(0.281)	(0.126)
Pr(Spending Hidden)	−0.070	0.056	−0.015	−0.062	0.194*	−0.185*	0.004	0.209*
	(0.199)	(0.128)	(0.096)	(0.120)	(0.111)	(0.104)	(0.269)	(0.120)
Pr(MP Observes Spending)	0.149	0.085	−0.003	−0.032	−0.070	0.022	0.417	0.072
	(0.195)	(0.127)	(0.095)	(0.119)	(0.109)	(0.107)	(0.263)	(0.119)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderators, including whether the respondent resides in a high oil region (Oil Reg), was a government supporter (Gov Supp), is female, had experience paying taxes (High Type), did not approve of recent central government performance (Low Approval), reported low levels of trust in the government (Low Trust), was not a coethnic with the sitting president (Noncoeth), and reported high levels of corruption by politicians (Corrupt).

Table 76: Ghana: Misappropriation Index NGO Treatment - Non-NGO Control (MI, Manipulation Check)

	High Poverty	Poverty-Gov Supp	Trust NGOs
	(1)	(2)	(3)
Misappropriation Index (NMWI)	−0.069	0.058	−0.028
	(0.080)	(0.145)	(0.062)
Pr(Used for Clientelism)	−0.124	0.142	−0.044
	(0.148)	(0.272)	(0.116)
Pr(Spending Hidden)	−0.078	−0.071	−0.194*
	(0.141)	(0.255)	(0.108)
Pr(MP Observes Spending)	−0.005	0.104	0.155
	(0.139)	(0.249)	(0.108)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderations, including whether the respondent reported high levels of poverty in their area (High Poverty), was a government supporter and reported high levels of poverty (Poverty-Gov Supp), and expressed high levels of trust in NGOs (Trust NGOs).

I MP Survey Samples

We attempted to conduct a census of all current MPs in Uganda and Ghana. Moreover, we also contacted as many former MPs as possible in both countries from the previous parliaments. We solicited MP participation through phone calls which then, if they were willing, lead to appointments to meet them at Parliament. Former MPs were interviewed at a place of their choosing, although that often was in the capital cities because many of them still lived there. Enumerators were assigned to a MP by a project manager based in Kampala and Accra, respectively. Once contact was made, an enumerator would be matched for that MP to set up appointments and make follow up phone calls. If an appointment was canceled, the interview was rescheduled. If several cancellations occurred, the MP would be put back in the pool or, if they asked, labeled "not to be contacted again."

The Uganda sample includes 200 MPs (133 current MPs from the ninth parliament and 66 former MPs from the eighth parliament). In the table below, we compare our sample in Uganda to the demographic characteristics of the actual ninth parliament in Uganda. Due to enumerator error, we lacked identifying characteristics for 12 MPs in Uganda. While the Uganda MP sample is broadly comparable in terms of its regional distribution, the sample has more men and more independents than the real parliament. We strove to interview only constituency MPs, but some MPs in seats reserved for women were inadvertently interviewed as well.

In Ghana, we surveyed 300 current and former MPs. We find that are sample is broadly comparable to the current MPs in terms of gender, political party affiliation, and region. In our sample, we have fewer MPs from the Greater Accra region than the sixth parliament. Due to enumerator error, we lack identifying characteristics on political party and region for nine MPs.

Table 77: Uganda Former and Current MPs

	Sample	**9th Parl.**
Gender		
% Male	84	65
% Female	16	35
Party		
% NRM	62.5	73.5
% Independents	14.5	11.2
% FDC	9.5	8.8
% DP	4	3.4
% UPC	3	2.6
% CP	0.5	0.3
% Unknown	6	n/a
Region		
% from Central	25	25
% from Eastern	28.5	27
% from Northern	21.5	22
% from Western	25	26
MP Type		
% Constituency MPs	89.5	62
% District Women MPs	4.5	29
% Special Interest MPs	.	7
% Ex-Officio MPs	.	2
% Unknown	6	n/a

Table 78: Ghana Former and Current MPs

	Sample	**6th Parl.**
Gender		
% Male	89.0	89.5
% Female	11.0	10.5
Party		
% NDP	50.7	53.1
% NPP	44.0	45.1
% PNC	0.7	0.4
% CPP	0.3	0.4
% IND	1.3	1.1
% Unknown	3.0	n/a
Region		
% Ashanti	17.0	17.1
% Brong Ahafo	11.3	10.5
% Central	7.7	8.4
% Eastern	11.3	12.0
% Greater Accra	9.0	12.4
% Northern	12.0	11.3
% Upper East	6.0	5.5
% Upper West	4.3	4.0
% Volta	9.0	9.5
% Western	9.3	9.5

J MP Main Results for Individual Questions

We illustrate below the main findings for government revenues and the NGO condition for the MP survey for all questions used in the benefit and influence indexes.

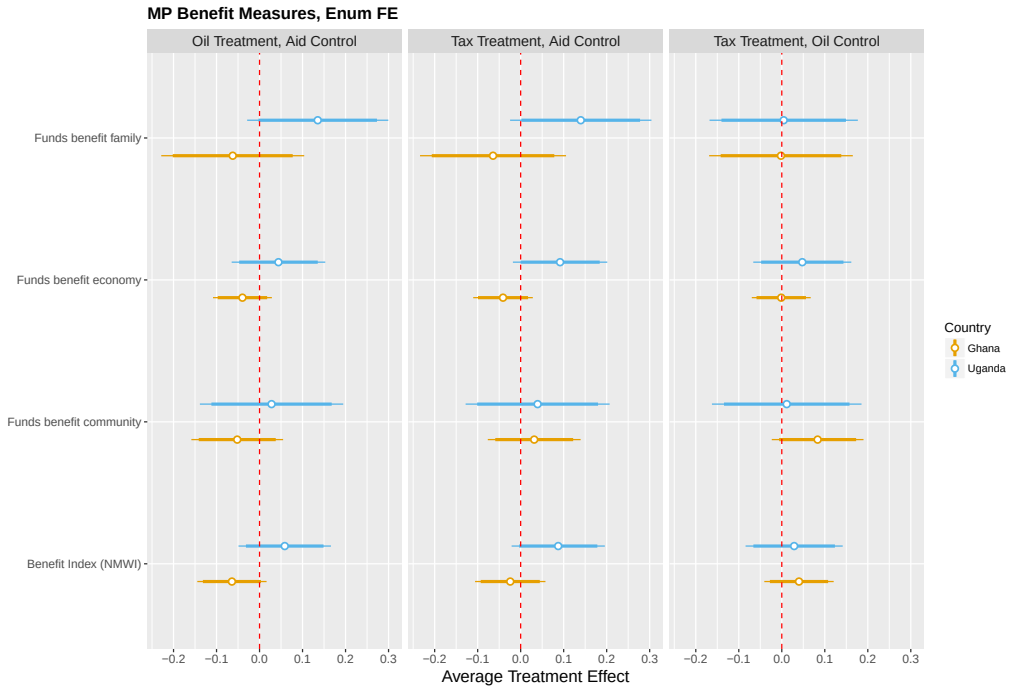

Figure 5: Main Treatment Effects for Government Revenues for the Benefit Index, Current and Former MPs. Effects in standard deviation units shown for current and former members of parliament. Estimates obtained using generalized linear models with .95 and .90 confidence intervals shown and enumerator fixed effects.

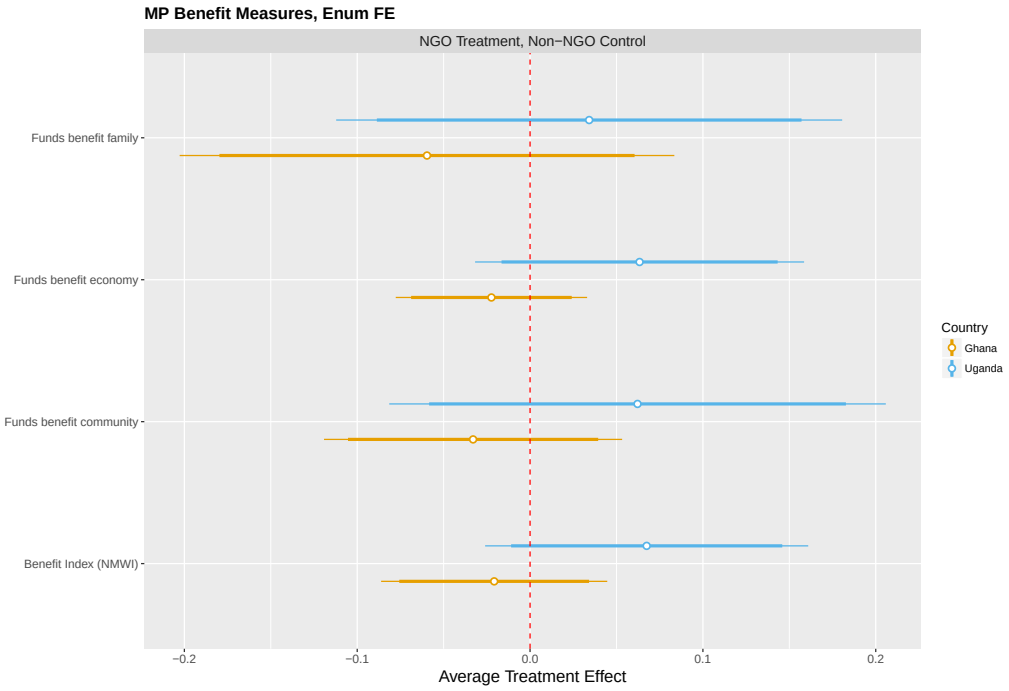

Figure 6: Main Treatment Effects for NGO for the Benefit Index, Current and Former MPs. Effects in standard deviation units shown for current and former members of parliament. Estimates obtained using generalized linear models with .95 and .90 confidence intervals shown and enumerator fixed effects.

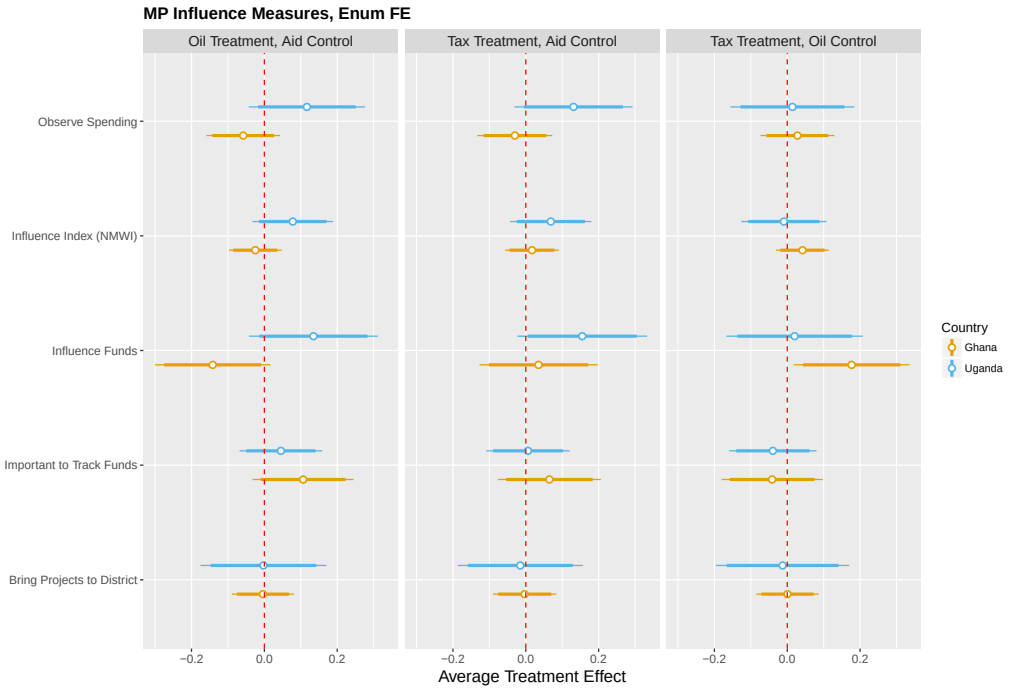

Figure 7: Main Treatment Effects for Government Revenues for the Influence Index, Current and Former MPs. Effects in standard deviation units shown for current and former members of parliament. Estimates obtained using generalized linear models with .95 and .90 confidence intervals shown and enumerator fixed effects.

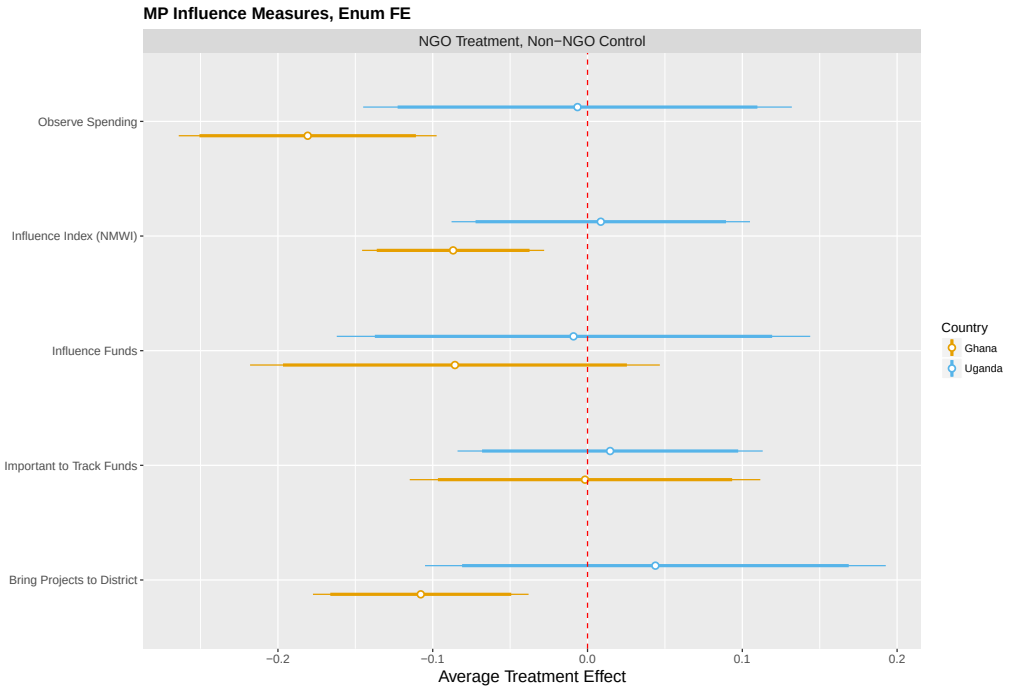

Figure 8: Main Treatment Effects for NGO for the Influence Index, Current and Former MPs. Effects in standard deviation units shown for current and former members of parliament. Estimates obtained using generalized linear models with .95 and .90 confidence intervals shown and enumerator fixed effects.

K MP Surveys, Heterogeneous Effects

In this section, we report analysis of heterogeneous effects of subgroups for the Ugandan and Ghanaian MPs. First, we created a indicator for respondents who thought that public services such as electric, the police, roads, water, schools, sewage, and medical care were poor. Moreover, we also used the same series of questions that probe views of corruption as in the mass survey. Specifically, we created an indicator for MPs who thought that "people use government money to benefit [themselves and their families/their political friends and allies]."

Table 79: Uganda MPs: Benefit Index, Tax Treatment-Aid Control, Het. Effects Results

	Poor Services	High Corruption	Female	Ruling Party
	(1)	(2)	(3)	(4)
Benefit Index (NMWI)	0.320**	0.147	0.206	0.220*
	(0.133)	(0.130)	(0.160)	(0.124)
Funds benefit family	0.201	0.169	−0.123	0.340*
	(0.206)	(0.201)	(0.247)	(0.192)
Funds benefit community	0.315	0.154	0.433*	0.175
	(0.215)	(0.212)	(0.259)	(0.204)
Funds benefit economy	0.368***	0.090	0.277*	0.173
	(0.136)	(0.131)	(0.166)	(0.127)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderators, including whether the respondent thought there was a poor level of public services in their district (Poor Services), reported high levels of corruption by politicians (Corrupt), is female, and member of the ruling party.

Table 80: Ghana MPs: Benefit Index, Tax Treatment-Aid Control, Het. Effects Results

	Poor Services	High Corruption	Female	Ruling Party
	(1)	(2)	(3)	(4)
Benefit Index (NMWI)	0.092	−0.060	0.164	0.020
	(0.095)	(0.101)	(0.155)	(0.087)
Funds benefit family	0.024	−0.191	0.230	−0.040
	(0.191)	(0.227)	(0.345)	(0.178)
Funds benefit community	0.148	−0.047	0.073	0.010
	(0.126)	(0.137)	(0.205)	(0.115)
Funds benefit economy	0.071	0.031	0.097	0.056
	(0.083)	(0.088)	(0.134)	(0.075)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderators, including whether the respondent thought there was a poor level of public services in their district (Poor Services), reported high levels of corruption by politicians (Corrupt), is female, and member of the ruling party.

Table 81: Uganda MPs: Benefit Index, Oil Treatment-Aid Control, Het. Effects Results

	Poor Services	High Corruption	Female	Ruling Party
	(1)	(2)	(3)	(4)
Benefit Index (NMWI)	0.129	−0.017	0.408**	0.196
	(0.127)	(0.133)	(0.181)	(0.127)
Funds benefit family	0.169	0.098	0.254	0.479**
	(0.196)	(0.206)	(0.282)	(0.196)
Funds benefit community	0.060	0.063	0.350	0.234
	(0.205)	(0.218)	(0.294)	(0.208)
Funds benefit economy	0.085	−0.172	0.523***	−0.009
	(0.129)	(0.135)	(0.189)	(0.129)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderators, including whether the respondent thought there was a poor level of public services in their district (Poor Services), reported high levels of corruption by politicians (Corrupt), is female, and member of the ruling party.

Table 82: Ghana MPs: Benefit Index, Oil Treatment-Aid Control, Het. Effects Results

	Poor Services	High Corruption	Female	Ruling Party
	(1)	(2)	(3)	(4)
Benefit Index (NMWI)	0.260***	−0.042	−0.018	0.072
	(0.097)	(0.095)	(0.157)	(0.085)
Funds benefit family	0.195	−0.198	−0.409	0.080
	(0.200)	(0.212)	(0.364)	(0.175)
Funds benefit community	0.384***	−0.017	0.107	0.119
	(0.129)	(0.127)	(0.208)	(0.113)
Funds benefit economy	0.094	0.078	0.051	0.042
	(0.085)	(0.083)	(0.137)	(0.074)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderators, including whether the respondent thought there was a poor level of public services in their district (Poor Services), reported high levels of corruption by politicians (Corrupt), is female, and member of the ruling party.

Table 83: Uganda MPs: Benefit Index, Tax Treatment-Oil Control, Het. Effects Results

	Poor Services	High Corruption	Female	Ruling Party
	(1)	(2)	(3)	(4)
Benefit Index (NMWI)	0.192	0.164	−0.202	0.024
	(0.139)	(0.134)	(0.178)	(0.124)
Funds benefit family	0.032	0.071	−0.376	−0.139
	(0.214)	(0.209)	(0.277)	(0.196)
Funds benefit community	0.255	0.091	0.083	−0.059
	(0.224)	(0.218)	(0.288)	(0.202)
Funds benefit economy	0.284**	0.262*	−0.246	0.182
	(0.140)	(0.136)	(0.180)	(0.125)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderators, including whether the respondent thought there was a poor level of public services in their district (Poor Services), reported high levels of corruption by politicians (Corrupt), is female, and member of the ruling party.

Table 84: Ghana MPs: Benefit Index, Tax Treatment-Oil Control, Het. Effects Results

	Poor Services	High Corruption	Female	Ruling Party
	(1)	(2)	(3)	(4)
Benefit Index (NMWI)	−0.168*	−0.018	0.182	−0.052
	(0.096)	(0.096)	(0.138)	(0.089)
Funds benefit family	−0.171	0.007	0.639**	−0.121
	(0.201)	(0.216)	(0.295)	(0.181)
Funds benefit community	−0.236*	−0.030	−0.033	−0.109
	(0.128)	(0.129)	(0.182)	(0.118)
Funds benefit economy	−0.023	−0.047	0.047	0.014
	(0.084)	(0.084)	(0.120)	(0.077)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderators, including whether the respondent thought there was a poor level of public services in their district (Poor Services), reported high levels of corruption by politicians (Corrupt), is female, and member of the ruling party.

Table 85: Uganda MPs: Benefit Index, NGO Treatment-non-NGO Control, Het. Effects Results

	Poor Services	High Corruption	Female	Ruling Party
	(1)	(2)	(3)	(4)
Benefit Index (NMWI)	0.157	−0.033	0.147	0.153
	(0.104)	(0.120)	(0.139)	(0.112)
Funds benefit family	0.186	−0.229	0.145	0.266
	(0.163)	(0.202)	(0.215)	(0.177)
Funds benefit community	0.301*	0.221	0.059	0.143
	(0.162)	(0.185)	(0.215)	(0.174)
Funds benefit economy	0.028	−0.071	0.206	0.038
	(0.107)	(0.122)	(0.142)	(0.114)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderators, including whether the respondent thought there was a poor level of public services in their district (Poor Services), reported high levels of corruption by politicians (Corrupt), is female, and member of the ruling party.

Table 86: Ghana MPs: Benefit Index, NGO Treatment-non-NGO Control, Het. Effects Results

	Poor Services	High Corruption	Female	Ruling Party
	(1)	(2)	(3)	(4)
Benefit Index (NMWI)	0.030	−0.082	−0.007	−0.025
	(0.075)	(0.078)	(0.106)	(0.070)
Funds benefit family	−0.063	−0.046	−0.273	−0.139
	(0.161)	(0.191)	(0.261)	(0.152)
Funds benefit community	0.091	−0.096	0.061	0.017
	(0.100)	(0.104)	(0.139)	(0.092)
Funds benefit economy	0.120*	−0.120*	0.069	−0.020
	(0.064)	(0.066)	(0.091)	(0.059)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderators, including whether the respondent thought there was a poor level of public services in their district (Poor Services), reported high levels of corruption by politicians (Corrupt), is female, and member of the ruling party.

Table 87: Uganda MPs: Influence Index, Tax Treatment-Aid Control, Het. Effects Results

	Poor Services	High Corruption	Female	Ruling Party
	(1)	(2)	(3)	(4)
Influence Index (NMWI)	0.050	0.088	0.084	0.095
	(0.145)	(0.141)	(0.170)	(0.133)
Important to Track Funds	0.024	−0.026	−0.228	0.154
	(0.153)	(0.149)	(0.179)	(0.140)
Bring Projects to District	0.278	0.028	−0.017	−0.008
	(0.219)	(0.213)	(0.256)	(0.202)
Influence Funds	−0.159	0.206	0.411	0.063
	(0.230)	(0.223)	(0.274)	(0.211)
Observe Spending	0.065	0.121	0.231	0.166
	(0.211)	(0.206)	(0.247)	(0.191)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderators, including whether the respondent thought there was a poor level of public services in their district (Poor Services), reported high levels of corruption by politicians (Corrupt), is female, and member of the ruling party.

Table 88: Ghana MPs: Influence Index, Tax Treatment-Aid Control, Het. Effects Results

	Poor Services	High Corruption	Female	Ruling Party
	(1)	(2)	(3)	(4)
Influence Index (NMWI)	0.078	−0.011	−0.136	0.004
	(0.087)	(0.093)	(0.142)	(0.079)
Important to Track Funds	−0.005	−0.066	−0.521*	−0.102
	(0.163)	(0.174)	(0.265)	(0.149)
Bring Projects to District	−0.063	0.079	−0.125	0.048
	(0.104)	(0.109)	(0.167)	(0.094)
Influence Funds	0.364*	−0.014	0.016	0.091
	(0.192)	(0.202)	(0.307)	(0.174)
Observe Spending	0.073	−0.034	0.125	−0.006
	(0.123)	(0.131)	(0.200)	(0.112)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderators, including whether the respondent thought there was a poor level of public services in their district (Poor Services), reported high levels of corruption by politicians (Corrupt), is female, and member of the ruling party.

Table 89: Uganda MPs: Influence Index, Oil Treatment-Aid Control, Het. Effects Results

	Poor Services	High Corruption	Female	Ruling Party
	(1)	(2)	(3)	(4)
Influence Index (NMWI)	0.134	0.062	−0.103	−0.038
	(0.137)	(0.145)	(0.194)	(0.136)
Important to Track Funds	0.142	−0.130	−0.015	−0.040
	(0.145)	(0.153)	(0.204)	(0.143)
Bring Projects to District	0.258	−0.019	−0.217	−0.175
	(0.208)	(0.221)	(0.293)	(0.210)
Influence Funds	0.170	0.109	0.210	−0.140
	(0.219)	(0.229)	(0.305)	(0.216)
Observe Spending	0.008	0.288	−0.361	0.196
	(0.196)	(0.208)	(0.276)	(0.197)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderators, including whether the respondent thought there was a poor level of public services in their district (Poor Services), reported high levels of corruption by politicians (Corrupt), is female, and member of the ruling party.

Table 90: Ghana MPs: Influence Index, Oil Treatment-Aid Control, Het. Effects Results

	Poor Services	High Corruption	Female	Ruling Party
	(1)	(2)	(3)	(4)
Influence Index (NMWI)	−0.011	−0.010	−0.017	−0.003
	(0.089)	(0.086)	(0.144)	(0.078)
Important to Track Funds	0.005	0.034	0.087	−0.216
	(0.167)	(0.162)	(0.269)	(0.146)
Bring Projects to District	0.004	−0.050	−0.003	0.096
	(0.106)	(0.102)	(0.176)	(0.092)
Influence Funds	−0.089	0.005	−0.214	−0.065
	(0.195)	(0.188)	(0.322)	(0.170)
Observe Spending	0.073	−0.031	−0.044	0.171
	(0.126)	(0.122)	(0.210)	(0.110)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderators, including whether the respondent thought there was a poor level of public services in their district (Poor Services), reported high levels of corruption by politicians (Corrupt), is female, and member of the ruling party.

Table 91: Uganda MPs: Influence Index, Tax Treatment-Oil Control, Het. Effects Results

	Poor Services	High Corruption	Female	Ruling Party
	(1)	(2)	(3)	(4)
Influence Index (NMWI)	−0.084	0.026	0.187	0.133
	(0.151)	(0.147)	(0.194)	(0.135)
Important to Track Funds	−0.118	0.103	−0.213	0.195
	(0.159)	(0.154)	(0.204)	(0.142)
Bring Projects to District	0.020	0.047	0.200	0.167
	(0.228)	(0.222)	(0.293)	(0.208)
Influence Funds	−0.330	0.097	0.201	0.203
	(0.238)	(0.231)	(0.310)	(0.216)
Observe Spending	0.057	−0.167	0.592**	−0.030
	(0.219)	(0.214)	(0.281)	(0.196)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderators, including whether the respondent thought there was a poor level of public services in their district (Poor Services), reported high levels of corruption by politicians (Corrupt), is female, and member of the ruling party.

Table 92: Ghana MPs: Influence Index, Tax Treatment-Oil Control, Het. Effects Results

	Poor Services	High Corruption	Female	Ruling Party
	(1)	(2)	(3)	(4)
Influence Index (NMWI)	0.089	−0.002	−0.118	0.006
	(0.088)	(0.087)	(0.126)	(0.081)
Important to Track Funds	−0.010	−0.100	−0.607**	0.114
	(0.165)	(0.163)	(0.236)	(0.151)
Bring Projects to District	−0.068	0.129	−0.122	−0.048
	(0.104)	(0.103)	(0.156)	(0.096)
Influence Funds	0.453**	−0.019	0.230	0.156
	(0.192)	(0.191)	(0.287)	(0.177)
Observe Spending	0.001	−0.003	0.170	−0.177
	(0.125)	(0.123)	(0.187)	(0.115)

Estimates are based on Generalized Least Squares with enumerator fixed effects. *p < .1; **p < .05; ***p < .01. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderators, including whether the respondent thought there was a poor level of public services in their district (Poor Services), reported high levels of corruption by politicians (Corrupt), is female, and member of the ruling party.

Table 93: Uganda MPs: Influence Index, NGO Treatment-non-NGO Control, Het. Effects Results

	Poor Services	High Corruption	Female	Ruling Party
	(1)	(2)	(3)	(4)
Influence Index (NMWI)	0.036	−0.069	−0.052	0.070
	(0.107)	(0.124)	(0.142)	(0.116)
Important to Track Funds	0.156	0.030	0.046	0.121
	(0.114)	(0.131)	(0.150)	(0.122)
Bring Projects to District	0.191	−0.148	0.134	0.281
	(0.162)	(0.193)	(0.214)	(0.177)
Influence Funds	0.002	−0.290	−0.304	0.067
	(0.171)	(0.197)	(0.228)	(0.185)
Observe Spending	−0.185	0.118	−0.094	−0.164
	(0.155)	(0.178)	(0.206)	(0.167)

Estimates are based on Generalized Least Squares with enumerator fixed effects. $^{*}p < .1$; $^{**}p < .05$; $^{***}p < .01$. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderators, including whether the respondent thought there was a poor level of public services in their district (Poor Services), reported high levels of corruption by politicians (Corrupt), is female, and member of the ruling party.

Table 94: Ghana MPs: Influence Index, NGO Treatment-non-NGO Control, Het. Effects Results

	Poor Services	High Corruption	Female	Ruling Party
	(1)	(2)	(3)	(4)
Influence Index (NMWI)	−0.126*	−0.041	−0.023	0.018
	(0.068)	(0.070)	(0.095)	(0.062)
Important to Track Funds	−0.114	0.104	0.221	0.087
	(0.129)	(0.133)	(0.181)	(0.120)
Bring Projects to District	−0.172**	−0.143*	−0.079	−0.091
	(0.080)	(0.084)	(0.116)	(0.075)
Influence Funds	−0.015	0.012	−0.073	0.114
	(0.152)	(0.159)	(0.218)	(0.141)
Observe Spending	−0.159	−0.097	−0.212	−0.022
	(0.097)	(0.101)	(0.140)	(0.090)

Estimates are based on Generalized Least Squares with enumerator fixed effects. $^{*}p < .1$; $^{**}p < .05$; $^{***}p < .01$. Standard errors in parentheses. Reported estimates are interaction effects that test whether the effect of the treatment varies across potential moderators, including whether the respondent thought there was a poor level of public services in their district (Poor Services), reported high levels of corruption by politicians (Corrupt), is female, and member of the ruling party.