



Research Article

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Linguistic And Discursive Strategies in Kenyan Newspaper Coverage of the Finance Bill 2023

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Abstract: The media has been credited with playing a role in the construction of public meanings for politically contentious economic policies. The 2023 Finance Bill in Kenya, in view of the politicization and public reactions it sparked across Kenya, proved to be a good case for exploring the nexus between language, ideology and the public sphere. This study examines the use of linguistic and discourse strategies in media constructions of the Finance Bill 2023 in Kenyan newspapers. Using the tenets of Critical Discourse Analysis (CDA) as enunciated by Fairclough's three-dimensional model of discourse, the research analyses the three April-March newspapers covering the 2023 Finance Bill, specifically the Daily Nation and the Standard in the period between March and July, 2023. Specifically, it draws attention to lexical and evaluational language, metaphor and figurative language as well as discursive strategy of representation and framing. The study reveals that the papers do not assume a passive or neutral reporting mode in their presentation of the 2023 Finance Bill, rather, they actively constructed various interpretations of the finance Bill through, for instance, a wide variety of lexemes and evaluative vocabulary used to depict the Finance bill in terms of its potential role in reforming the economy, causing citizens unbearable financial distress, and threatening the well-being of the citizenry in various ways. Also evident are various metaphors and figures of speech which brought to fore salient concepts of the Bill such as the economic strain/burden, financial distress/pressure, livelihood as a burden and necessity or a quest for financial prosperity; also apparent are other discursive strategies of foregrounding government, opposition and public citizens' voices that helped construct the Finance Bill as sites of a multidirectional interaction and conflict.

Keywords: Critical Discourse Analysis, Finance Bill 2023, Newspaper Discourse, Linguistic strategies, Discursive strategies, Ideology, Kenya

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INTRODUCTION

The news media is a powerful social institution and a means through which political and economic events are given meaning for the public at large. Traditionally associated with providing objective, truthful information, news reporting, through the choices and the organization of linguistic resources available to language users, as research discourse analysts has established, can favour some understandings of social and political events over other possible versions. Headlines, lexical items, attitudinal expressions, metaphors, quoted direct reported speech, patterns of representation of actors will in this way mediate news texts.

In exploring such language and power nexus, the tool of Critical Discourse Analysis (CDA) proves to be helpful. In Fairclough's conception (1993), discourse is an all-pervading social practice that produces and reproduced our social relationships, identities, and ideologies. Van Dijk (1993) also emphasizes the interlinkage between discourse, domination and representing groups in society. CDA is therefore

particularly appropriate for examining media discourse because newspapers operate within institutional, political and economic environments in which access to public discourse is unequally distributed.

The importance of the link between language and framing should also be noted when examining news discourse. According to Entman (1993), a frame is to "select and make prominent some parts of a perceived reality, and to exclude others, in a communicating text". Hence the language used in newspaper articles together with an accentuating of key actors, issues, consequences, or an issue, it can determine how a newspaper's public would comprehend it.

In Kenya, the Finance Bill of 2023 was perhaps an apt subject to observe these processes on in, because the Bill was proposed following a moment where the government was exploring new avenues for revenue collection but it simultaneously faced unease from households in Kenya about their cost of living, combined with growing displeasure in the tax regime. The Finance Bill of 2023 introduced several measures

for tax reforms on petroleum products and also other forms of economic life and this then created many other counter arguments between what was seen as recovery, revenue requirements, taxes and welfare, including citizen duties in and to government.

Newspaper coverage proved a key battle ground for the competing frames. For example, a Daily Nation opinion piece in May 2023 labeled the proposals 'uncaring', 'punitive', and a 'slap in the face of hustlers', contrasting them negatively with fuel duty rises and other propositions (May 2023). Clearly, these comments move beyond a straightforward description to establish an evaluative framing of the policy. The Standard newspaper also carried a piece describing the Finance Bill as a 'poisoned chalice' and comparing it with the political future of President William Ruto.

However, in a later article, the same paper referred to the Bill potentially as a 'silver-lining', showing the possibility of the coexistence of differing evaluative frames within the newspaper. These differing portrayals mean the Finance Bill 2023 is an important case to study the linguistic and discursive mechanisms by which newspapers can create contested policy issues.

Statement of the Problem

News coverage on Finance Bill 2023 got lots of attention among various media due to its impacts on taxation, revenues, family expenses, and future trend of Kenya's economy. Albeit substantial portions of government and public focus are on what the proposed taxation plan actually entailed; few attention has been accorded to how linguistic processes through which newspaper media constructing the Finance Bill meanings. Newspaper reporting seldom simply reflects the political pronouncements and policy knowledge. Language is not merely a neutral conveyor of information. Using specific word choice, attribution, metaphor, quotes, emphasis and framing can cause particular interpretation to be put in privileged position over other alternative views of certain incident. Hence policy language can have impacts on whether the policy is perceived as an essential reform, an economic strain, and a means of the political coercion. Though studies on the construction of political and media discourse proved an important role of language in constructing social reality; scarce researches have been carried out to provide further examination into how the Finance Bill 2023 was linguistically and discursively produced by Kenyan print media. Through taking data from Daily Nation and The Standard during the timeframe of March-July 2023 this paper aims to address this issue.

Objective of the Study

The study was guided by the following objective:

To investigate the language and discourse strategies employed by Kenyan newspapers in their reporting of the Finance Bill 2023.

THEORETICAL AND ANALYTICAL FRAMEWORK

CRITICAL DISCOURSE ANALYSIS

This research is based on the use of Critical Discourse Analysis, especially Fairclough's (1992) notion of discourse as social practice. CDA deals with issues concerning the relationship between discourse, ideology and power and analyzes how language options may be involved in the construction and perpetuation of social relationships. The Three Dimensional Model proposed by Fairclough involves the conceptualization of discourse as consisting of three intersecting dimensions: text, discursive practice and social practice. The level of the 'text', focusing on language elements such as vocabulary, grammar, modality, metaphor, for example, and the level of 'discursive practice' focusing on the process of text generation, dissemination and interpretation, while being interrelated to the 'social practice', where discourse is connected with broader social, political and ideological structures.

The text dimension will then serve as the main source for analysing vocabulary usage and lexis, evaluative linguistic expressions, and metaphoric. In addition, the discourse-practice dimension helps in the interpretation of the way the newspapers framing and representations of the Finance Bill. The social-practice dimension links the framing and representations with the larger political economy debate around issues of taxation and governance in Kenya. Further, the study's approach is also assisted by Entman's (1993) concept of framing, with his perspective that communication has the potency to select some aspects of a story while downplaying others, serving as another tool for the interpretation of how the newspapers presented meanings concerning the Finance Bill.

METHODOLOGY

Research Design

The research design which was the basis of the study was that of the Critical Discourse Analysis approach to qualitative research. A qualitative design was chosen because it was not just the frequency of use of linguistic features that mattered but how these and other discursive decisions were shaping meaning through their use in the texts of the newspapers.

Data Sources

The study analyzed newspaper texts from two major Kenyan newspapers:

- *Daily Nation*
- *The Standard*

The two newspapers were chosen due to the prominence they command in public discourse in the Kenyan environment, and the depth of their coverage on issues related to national politics and economics. By using two newspapers it would also be possible to

analyze how a single policy topic can be structured through different discursive and textual choices.

Study Period

This corpus of newspaper articles ranged from March to July 2023. This specific span of time was used as it encapsulated the most significant elements of the Finance Bill debate, from the genesis, circulation and parliamentary debate of the proposals to the presidency's signing of the Bill and subsequent public feedback. In the instance mentioned above, for example, *The Standard* highlighted The Bill passing the Second reading by MPs on 14 June 2023 by 176 votes to 81 and its signing by President William Ruto on 26 June 2023. This period thus serves a vital corpus to illustrate the evolving discourse about the policy.

Sampling

Purposive sampling was utilized to choose those newspapers' articles focusing explicitly on the Finance Bill 2023. Selection was made according to its relevance to research goal and evidence of linguistic construction, discursively creating the Bill.

DATA ANALYSIS

The analysis proceeded in two interconnected stages.

First, the selected texts were examined for **linguistic strategies**, including:

- loaded lexical choices;
- evaluative language;
- metaphors and figurative expressions; and
- other salient lexical and rhetorical patterns.

Second, the texts were examined for **discursive strategies**, including:

1. framing;
2. representation of social and political actors;
3. foregrounding and backgrounding;
4. quotation and attribution;
5. legitimation and delegitimation; and
6. construction of competing narratives.

The identified patterns were subsequently interpreted in relation to power, ideology and the broader socio-political context.

FINDINGS AND DISCUSSION

Linguistic Strategies

Loaded Lexical Choices

One of the most salient language use was in the case of loaded lexical choice, the lexical choices were words or expressions which denote evaluative meaning for influencing the reader's judgement about the article issue. In a commentary article for the *Daily Nation*, opinion about Finance Bill proposals said

"We can only classify these proposals by our Government as uncaring, punitive," it later called these proposals "a slap in the face of hustlers".

The use of 'punitive' in the lexical item as 'punitive' frames the act of taxation not simply as a means of resource generation but as punishment. While use of 'uncaring' assigns a moral character of the government, a 'slap in the face', on the other hand, framed the proposal as insult.

CDA approach view such kinds of choices are important in framing the readers to construe ordinary citizens as victims of ill Economic and morally harmful policies. Calling 'hustlers' is ideological to Kenya political contexts as it conjures images of recognizable socio-economic group; the ordinary and weak people financially.

The same article identified the turnover tax as "punitive and draconian". The word draconian brings the idea of extremely harsh or severe penalties or measures to mind. Between them, these choices shape Taxation as coercive and taxing. These observations are in line with the CDA premise that lexical choices don't just function as neutral description; they can encode evaluations and ideology. According to Machin and Mayr () it is especially important to focus on lexical choices in analysis, since "seemingly 'innocent' words construct particular kinds of representation of social actors and events".

The *Standard* also employed very evaluative language in one article where the Finance Bill was said to be a "poisoned chalice". The Finance Bill is conceptualized as a drink that initially offers something desirable, which would in the end be detrimentally harmful for whoever accepts the drink. The metaphor employed constructs the Bill as politically and economically damaging, the reception of which would lead to the impairment of well-being.

Thus, lexical choices across the two newspapers contributed to the construction of the Finance Bill as a contested and consequential policy rather than a purely technical fiscal document.

Evaluative Language

Evaluative language was another important strategy through which the newspapers constructed attitudes towards the Bill. A *Daily Nation* article reported that Kenyans, labour unions, clergy and experts had condemned the proposals as "*uncaring, punitive*" and harmful to ordinary citizens. The aggregation of negative evaluations produces a discourse of public dissatisfaction and constructs opposition to the Bill as socially widespread.

Similarly, *The Standard* described the parliamentary debate as "heated" and reported substantial disagreement during the parliamentary process. Such descriptions construct the Bill as a highly contested political issue. However, the evaluative

discourse was not uniformly negative. *The Standard* published an opinion article entitled “*There's a silver-lining in this year's finance Bill*,” which foregrounded potential positive consequences of the legislation.

This variation is analytically important. It demonstrates that newspaper discourse may contain competing evaluative positions rather than a single unified institutional voice. Positive evaluations construct the Bill as an opportunity for economic improvement, whereas negative evaluations construct it as a threat to household welfare and economic security. The coexistence of these evaluations demonstrates how newspapers can provide competing interpretive resources through which readers make sense of the same policy.

Metaphor and Figurative Language

Metaphorical language played a particularly important role in translating complex fiscal policy into accessible social and political narratives. The *Daily Nation* article's description of the Bill as “*a slap in the face of hustlers*” uses bodily violence as a metaphor for economic and political harm. The metaphor transforms an abstract taxation proposal into a concrete experience of injury and humiliation.

Similarly, *The Standard* described the Finance Bill as a “*poisoned chalice*.” The metaphor draws on the conceptual association between an apparently desirable object and hidden danger. Within the political context, it suggests that the Bill may create consequences that undermine those who support or implement it. By contrast, the metaphor “*silver-lining*” constructs the policy as containing a potentially beneficial aspect despite its controversial nature. The three metaphors therefore construct contrasting ideological meanings:

Table 4.1

Newspaper	Expression	Dominant Meaning
<i>Daily Nation</i>	“a slap in the face of hustlers”	Policy as harm/injustice
<i>The standard</i>	“poisoned chalice”	Policy as hidden danger
<i>The Standard</i>	“silver-lining”	Policy as potential opportunity

The metaphors demonstrate that figurative language is not simply decorative. It provides conceptual frameworks through which complex economic policies become understandable in terms of familiar experiences such as injury, danger and hope. This finding supports the broader CDA argument that language can mediate social and political meanings. It also complements framing theory because each metaphor makes a particular interpretation of the policy more salient.

Discursive Strategies

Framing

The newspapers employed competing frames in representing the Finance Bill. One dominant frame presented the Bill as a response to Kenya's economic and fiscal difficulties. In this frame, taxation was represented as necessary for government revenue and economic management. For example, *The Standard* reported that the government sought to raise additional revenue to finance its budget, while reporting the parliamentary progression of the Bill.

A competing frame emphasized the consequences of taxation for citizens. The *Daily Nation* article connected proposed tax increases to fuel prices, the informal sector, digital content creators and household welfare. This illustrates the operation of framing: the same policy can be understood as either an instrument of fiscal necessity or a source of socioeconomic burden, depending on which dimensions of the issue are foregrounded. Entman's (1993) framing perspective is useful here because it draws attention to how texts make certain aspects of an issue more salient than others.

Representation of Social Actors

The representation of social actors was another important discursive strategy. The government was frequently constructed as the principal policy actor responsible for initiating and implementing taxation reforms. In *The Standard*, the Finance Bill was associated with a government determined to raise revenue, while Members of Parliament were represented as actors facing pressure over the vote. Citizens, on the other hand, were represented primarily through their relationship with taxation and its anticipated consequences. The *Daily Nation* article foregrounded citizens, workers, businesses and other groups as those likely to experience the effects of the proposed measures.

The *Standard* also published discourse explicitly concerned with ordinary citizens' ability to understand the Bill. One article argued that the financial language of the Bill could make the document difficult for citizens without financial training to understand and emphasized their constitutional entitlement to participate in the budget-making process. From a CDA perspective, these representations are significant because they distribute agency differently among social actors. In this schema, governmental actors were presented as decision makers and citizens as patients in relation to policy impacts, reflecting their skewed position regarding institutional powers for making decisions over policy.

Legitimation and Contestation

The newspaper discourse also revealed competing attempts to legitimate and delegitimize the Finance Bill. Governmental discourse centered on why

people needed to be taxed and the larger economy on which the legislation was intended to have an effect. Opposition discourse focused on the nature of government action and delegitimized it through its effects upon the citizens. For instance, The Standard reported that the Bill had attracted significant opposition while emphasizing the determination of the President and the Executive to raise revenue. This construction juxtaposes institutional authority with public and political resistance. Similarly, the Daily Nation opinion article questioned whether increased taxation was appropriate given government expenditure and argued that expenditure reduction should have received greater attention. The resulting discourse is therefore a struggle over legitimacy: Who has the authority to define the country's economic problem, and whose proposed solution should be accepted as legitimate? This question is central to CDA because discourse can function as a mechanism through which political actors justify particular courses.

DISCUSSION

These results showed that the newspaper framing of the Finance Bill 2023 had a language and discourse plane. The language plane helped readers to interpret the bill, as through the word choices (lexis) evaluative discourse and the use of metaphors. The usage of negative terms like punitive, draconian, uncaring or poisoned chalice indicated the taxing regime was either detrimental or excessive whereas, term like the 'silver' lining indicated there was room for more positive perspective. At the discursive level, newspapers organized these linguistic resources into broader frames concerning economic necessity, public burden, governance, accountability and political contestation.

These findings support Fairclough's view that textual choices should be interpreted in relation to the discursive and social contexts in which they occur. The language of the Finance Bill debate cannot be separated from the broader political struggle over taxation, government legitimacy and citizens' economic welfare. The findings also support van Dijk's emphasis on discourse and dominance. Government institutions possessed considerable access to political and institutional discourse, while citizens and civil society actors often appeared through reported speech, reactions and representations of their experiences.

The findings further resonate with Entman's (1993) conceptualization of framing. By selecting particular aspects of the Finance Bill—such as revenue generation, taxation pressure, cost of living, employment and public participation—the newspapers made certain interpretations more salient. Importantly, the findings do not suggest that either newspaper maintained a completely uniform ideological position. Rather, both newspapers contained competing voices and frames. The Standard, for example, published both

a positive frame emphasizing a potential “silver-lining” and a negative frame characterizing the Bill as a “poisoned chalice.” This suggests that newspaper discourse is better understood as a contested discursive space in which different ideological positions circulate.

CONCLUSION

This study investigated the linguistic and discursive strategies employed by the *Daily Nation* and *The Standard* in their coverage of the Finance Bill 2023. The analysis demonstrates that newspaper reporting went beyond the transmission of factual information. Through lexical choices, evaluative language and metaphors, the newspapers constructed competing meanings around taxation and economic policy. The Finance Bill was variously represented as a necessary mechanism for economic reform, a burden on citizens, a political risk and a potential avenue for economic improvement.

At the discursive level, framing and social actor representation positioned the government, opposition actors, citizens, experts and civil society differently within the policy debate. Government actors were frequently associated with policy-making authority, while citizens were represented in relation to the consequences of taxation and public resistance. The study therefore concludes that newspaper discourse constituted an important arena of ideological contestation during the Finance Bill 2023 debate. The linguistic resources used in coverage helped make particular interpretations of the Bill more salient and contributed to the construction of competing public narratives.

The findings reinforce the value of Critical Discourse Analysis in examining media representations of contested public policies. They demonstrate that understanding newspaper coverage requires attention not only to what is reported but also to how it is linguistically and discursively constructed.

Implications of the Study

The findings have implications for the practice of journalists, for policy communication, and for media literacy. For journalists it means the need to be aware of how the lexicon of language choice and rhetorical strategy can affect interpretations of complicated policy topics. For policymakers it suggests that the economic and technical terminology of a policy need to be clearly and easily communicable to increase public participation.

For citizens, the findings emphasize the importance of critical media literacy. Readers should recognize that newspaper reports are constructed texts and should therefore consider how framing, evaluation and actor representation influence the meanings presented to them. For scholarship, the study demonstrates the usefulness of CDA in examining

Kenyan media discourse surrounding economic policy and provides a basis for comparative research involving television, radio, digital news platforms and social media.

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