

MOBILISING PROGRESSIVE DOMESTIC RESOURCES FOR QUALITY PUBLIC SERVICES

Final project evaluation report



Community meeting in Nakukulas, Turkana County Kenya. Photo: Lightbox/Brian Inganga

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ACRONYMS

BEPS	Base erosion and profit shifting
BTAP	Budget Transparency, Accountability and Participation Alliance
CAN	County Accountability Networks
CbC	Country-by-country
CEPEW	Centre for Education Promotion and Empowerment for Women
CFSP	County Fiscal Strategy Papers
CIDP	County Integrated Development Plan
CSO	Civil society organisation
DRM	Domestic resource mobilisation
EIU	Even It Up
EPH	Ech Phu Ho
FAIR	Fiscal Accountability and Inequality Reduction
FGD	Focus group discussion
GDT	General Department of Taxation
HFMC	Health Facility Management Committee
INGO	International non-government organisation
KES	Kenyan Shillings
MEL	Monitoring, evaluation and learning
MNCs	Multinational corporations
MoH	Ministry of Health
NGO	Non-government organisation
OECD	Organisation for Economic Co-operation and Development
PEA	Political economy analysis
PSI	Patient Satisfaction Index
SMEs	Small and medium enterprises
TJA	Tax Justice Alliance
ToC	Theory of change
VCCI	Vietnam Chamber of Commerce and Industry
VNI	Vietnam Initiative
VEPR	Vietnam Institute for Economic and Policy Research

EXECUTIVE SUMMARY

INTRODUCTION

This report presents the findings of the final evaluation of the project Mobilising Progressive Domestic Resources for Quality Public Services, a three-and-a-half-year project funded by the Ministry for Foreign Affairs of Finland implemented in Kenya and Vietnam.

BRIEF DESCRIPTION OF THE PROJECT

Running from December 2014 to June 2018, the Domestic Resource Mobilisation (DRM) project was conceived as a new comprehensive intervention linking fiscal policy reform and public service provision as a strategic way to address poverty and inequality.

The project had the overall objective of making fiscal systems in Kenya and Vietnam more progressive and effective at tackling inequality and poverty. It aimed to influence governments in Kenya and Vietnam to take concrete steps towards progressive public revenue-raising, equitable allocation and accountable spending for quality and accessible public services that meet the needs of women, youth and marginalised groups. Total budget for the project was €2,100,000.

According to the project logframe, the intervention had three main expected results:

- Result 1:** Empowered women, youth, marginalised groups and civil society organisations (CSOs) actively influence and hold government to account for more progressive, equitable and accountable revenue-raising, allocation and spending.
- Result 2:** Government policies for progressive and accountable fiscal systems are informed and influenced by quality evidence and policy analysis.
- Result 3:** Public mobilisation increases pressure on government to enact changes in policy and practice for more progressive, equitable and accountable revenue-raising, allocation and spending.

In **Kenya**, the project had a very strong subnational approach, focusing on two main areas of work, in Nairobi, Wajir and Turkana counties. Firstly, the project tried to leverage the new constitutional devolution and public participation frameworks to empower women and youth in these counties to effectively influence progressive policy changes on government revenue-raising, budgeting and spending. Social auditors in Turkana and Wajir, and Health Facility Management Committee (HFMC) members in Nairobi, were trained and sensitised on taxpayer and public participation rights, social accountability tools and budgetary processes, among others. Complementing this work, the project implemented a number of national- and county-level actions to influence fiscal policy and broaden the tax base in a more equitable and redistributive way.

In **Vietnam**, the political context and system drove the project to focus most of its activities at the national level, and efforts concentrated on health sector financing. For the past two decades, Vietnam has progressively transitioned to a market-oriented economy. A key priority in that agenda has been strengthening public financial management, including the reform of several tax policies. In this context, the project invested significant effort in strengthening the role of CSOs in promoting tax literacy among the public (including the poor, women, and ethnic minorities) and in enhancing their voice on tax policies, budget transparency and accountability in local health services. This report covers a number of influencing activities targeting national-level fiscal policies, as well as some of the work at local level to encourage citizens to engage in and influence decisions on public provision of health services.

In both countries, the project has been implemented in close collaboration with several civil society actors.

EVALUATION METHODOLOGY

In line with the Terms of Reference, the primary objective of this evaluation is to review the DRM project's work and approach in both countries, with a specific focus on observed changes regarding fiscal justice in Kenya and Vietnam over the project's lifetime. The evaluation aims to assess the contribution of Oxfam and partners to observed (and verified) results. Based on that assessment, a second objective is to identify shared learning and practical recommendations that can be embedded into future strategic decisions.

The evaluation design used a strong qualitative approach combining a number of participatory tools and methods and adapting a light-touch version of Oxfam GB's Process Tracing Protocol, a theory-based method that seeks to advance inferences about cause and effect in a particular change process, prompted or influenced by a project or initiative.

Following the Process Tracing Protocol guidance, and after intensive conversations with both country teams, five targeted outcomes were identified (two for Kenya and three for Vietnam). Targeted outcomes represent areas where teams have observed some significant level of change. As limitations on the use of process tracing were anticipated, this evaluation used targeted outcomes to narrow down the scope of the evaluative exercise and to explore how certain project components had contributed to the overall results framework. This means that we were able to freely follow other outcomes when they emerged and explains why the evaluation does not cover all the work done by Oxfam and partners in each country but focuses on a few significant processes that can shed light on how change happens.

The conclusions presented in this report draw on programme documentation, secondary documents and materials, official documents, in-depth interviews with a broad range of internal and external stakeholders, and publicly available information accessed via the internet. Data collection included eight-day field visits to Kenya and Vietnam. In total, the evaluator gathered information from 135 key informants (74 in Kenya and 61 in Vietnam). 57% of the people consulted were women.

FINDINGS

Changes in individual awareness and capacities on fiscal justice encourage project beneficiaries to act and hold governments to account

In Kenya, the evaluation found conclusive evidence of increased awareness of project beneficiaries of their rights as taxpayers. Social auditors and HFMC members consulted in the three counties reported newly acquired knowledge on the basics of taxation, revenue-raising and budget cycles. For the wide majority, learning about these issues and linking taxation issues with the provision of public services was enlightening, making them more aware of how development and public services are funded and of their right to be heard in decision-making processes affecting how resources are allocated and spent.

Most informants also agreed that learning about the basics of public financial management has made them more confident to approach duty bearers and prepared them to make a more meaningful contribution to decision-making processes at local level.

Overall, the evaluation found a number of examples of citizens taking action and using new skills and capacities to hold duty bearers to account, either through monitoring of public services and development projects or through engagement in public participation forums in the three target counties. As a direct or indirect result of that action we could also verify a number of instances where citizens had succeeded to influence decision-makers in line with citizens' demands and community priorities.

However, establishing the extent to which those actions and their corresponding responses could be directly attributed to the DRM project was difficult. This is because, as the evaluation team could verify on site, a significant number of governance and accountability initiatives are carried out throughout the country by multilateral institutions or civil society organisations. This means that it is not uncommon that the same people are trained by different organisations and institutions on similar issues and social auditing skills. Consequently, isolating the exact impact of the project's contribution to a long-term empowerment process is difficult. The limited time available and the difficulties to consult county-level decision-makers also negatively affected the evaluation's team capacity to triangulate some of the examples of response provided by stakeholders and cited in this report. However, data gathered suggests that whenever spaces for dialogue and interaction between citizens and duty bearers have been actively promoted and/or enabled by the project, clear results were observed.

We could not do a comprehensive review of all the training programmes offered by different actors in Kenya, but publicly available project reports and interviews with CSO stakeholders suggest that taxation and public revenue are not usually part of them. This allows us to cautiously conclude that the fact that project beneficiaries have started to link taxation with public service provision may be attributable to a significant contribution of Oxfam and partners through the DRM project.

In Vietnam, the evaluation found that migrant workers participating in the project showed increased awareness and capacity to claim their right to quality health services but had limited understanding of the link between taxes paid and the provision of these services. It was also found that the project has been successful in creating dialogue spaces where that awareness and capacity could be translated into action and increased engagement of this sector of the population with duty bearers. As a result of this engagement it was found that a significant number of project beneficiaries perceive that the quality of healthcare services in the commune has improved.

Changes in the capacity of CSOs and networks to engage on and influence fiscal justice issues

The evaluation focused on the process of creation of the Tax Justice Alliance (TJA) in Vietnam and found a significant contribution of the DRM project to strengthening the coalition and CSO engagement around fiscal justice issues in Vietnam. Although still at a very early stage of formation, the TJA is currently an effective information exchange and informal capacity-building platform and was widely perceived as a timely and relevant initiative by a wide majority of stakeholders. Testimonies collected clearly suggest that the DRM project has been key to introducing fiscal justice onto the agenda of civil society members in the TJA and set the basis for future joint advocacy work on fiscal justice issues. However, for most members, finding the entry points to link the work of the TJA with their own work and mandate, especially at the grassroots level, is not yet straightforward and capacity gaps in tax justice issues are still significant.

Changes in fiscal policy to improve progressive resource mobilisation and accountable expenditure

Actions to influence policy change for more progressive, inclusive and equitable fiscal systems have taken place in both countries. This evaluation focuses on a particular policy change process in Vietnam, and analyses the contribution of the project to influencing legislation to reduce the incidence of tax avoidance, evasion and transfer-pricing abuse (Decree 20 on multinational corporations' (MNCs) subsidiaries reporting requirements). Using the process tracing approach, the

evaluation found reasonable evidence of the significant contribution of Oxfam and partners to the introduction of local file country-by-country (CbC) reporting in Decree 20. The analysis of this case revealed that engaging government and policy-making stakeholders in constructive dialogue about tax justice issues and tax reform was a key intermediate outcome for policy change to happen in Vietnam and an effective influencing strategy. Conversations with stakeholders also revealed how research produced by Oxfam and partners within the DRM project had been key to situating tax justice issues in the public debate on tax reform, another intermediate outcome to be noted.

CONCLUSIONS

Overall, data collected suggest that the project has been reasonably effective in raising citizen awareness of the connection between taxation and public service provision. These links have proved to be critical to enhance project beneficiaries' understanding of public financial management issues and have also helped these citizens to gain a deeper awareness of their right to participate in public decision-making spaces. In the opinion of the evaluator, this shows that the project's innovative approach to relating fiscal and social justice issues has proved effective in raising citizen awareness on the link between public service provision and revenue collection.

As a result of the above, examples of citizens taking action and holding local governments to account were found in both countries. However, isolating the contribution of the project from other factors proved to be more challenging, and the link with revenue-raising aspects was not always clear. Behavioural change and the promotion of more proactive citizen engagement in public decision making is necessarily part of a long-term process resulting from the contribution of many factors.

Result area 1 in the DRM project focused on contributing to this wider empowerment process but failed to narrow down the specific courses of action expected from project beneficiaries. Although the awareness-raising and capacity-building opportunities provided by the project have certainly added to the capacity and willingness of citizens to take action, this lack of detail on the kind of behaviours expected made it difficult to clearly understand the added value of the project relative to other social accountability initiatives. This is also because most of the examples of action found relate to the allocation or expenditure side of public financial management, areas traditionally covered by governance and social accountability initiatives. No citizen action on the revenue-raising area could be verified at the grassroots level.

Fiscal justice and tax reform have had a stronger weight in the work done at national level in both countries, where coalition building and research have focused on strengthening the influencing capacity and collective voice of civil society on these issues. Coalition building was found to be a particularly effective strategy to introduce the fiscal justice debate onto the agenda of civil society organisations. This was especially so in Vietnam where, according to most stakeholders consulted, the number of civil society actors involved in fiscal justice issues is rather limited.

In turn, the project's efforts to provide a substantive evidence base to back up the influencing strategy has proved to be an effective way of introducing a number of issues to the wider public debate. This was the case with the tax incentives report in Vietnam, providing Vietnamese decision and policy makers with alternative solutions and arguments to propose legislative reforms in line with Oxfam and partners' tax reform agenda.

If research has provided a key entry point to introduce these issues, the decision to engage constructively has been strategic to secure a number of key changes in recent tax reform processes in Vietnam. However, it is important to note that most of the changes achieved so far were also backed by the economic context and the urgent need to increase revenue collection.

Introducing a stronger redistributive dimension in tax reform may require innovative approaches and a stronger base of social support that it is yet to be built.

Overall, and taking into account the ambitious nature of the project design and the relatively short timeframe of the project, we can conclude that the project has been remarkably effective in introducing tax justice issues to the civil society agenda, and that a few examples of concrete policy change results have materialised.

The following table summarises the findings of the evaluation and rates the level of achievement for each outcome according to the process-tracing protocol. However, taking into account the limitations in the application of this method, the ratings provided are only indicative and provided to give a brief overview of the project achievements in the areas explored during the evaluation.

Outcome	Contribution scores	Short commentary
<p>Awareness-raising and capacity-building activities by the DRM project contribute to increasing the participation of citizens (particularly women and youth) in tax, budgetary and expenditure decision-making processes in Nairobi, Turkana and Wajir counties.</p>	<p>2</p>	<p>Outcome realised in part & evidence that intervention made some contribution</p> <p>As originally formulated, this outcome is difficult to rate. According to most sources consulted for this evaluation, the outcome would have been materialised in full since participation of Kenyan citizens in public decision-making processes has indeed increased in the past few years. However, it is not clear how influential interventions such as the DRM project have been in increasing the number of citizens engaging in tax, budgetary and expenditure decisions. Instead the devolution process emerges as the most salient determinant contextual factor in that regard.</p> <p>Nevertheless, the evaluation found clear evidence of project contribution to important personal factors underpinning citizen participation and engagement in public affairs, such as increased self-confidence and awareness on the linkages between taxation and public service delivery among project beneficiaries. As a result of the new capacities developed and the awareness gained, a few examples of citizens taking action and holding local governments to account could be found.</p> <p>Behavioural changes are necessarily long-term processes and the result of multiple (f)actors. This means that measuring the specific contribution of one single initiative is challenging. This was the case in the three counties visited, where beneficiaries have been receiving training from different projects and development actors. Despite these challenges, the evaluation found a clear added value of the DRM project in employing familiar, daily concerns of citizens, such as the delivery and functioning of public services, to raise awareness on the financing of those services through taxation. The visualisation of those linkages proved to be an effective narrative to work on basic rights and participation in public affairs.</p>
<p>Active participation of project beneficiaries and communities supported by the project in decision-making spaces at county level increase targeted county governments' responsiveness to citizen's demands on their provision of public services.</p>	<p>2</p>	<p>Outcome realised in part & evidence that intervention made some contribution</p> <p>Very much linked to the outcome above, and despite important limitations in the triangulation of data, the evaluation was able to find evidence of a few cases where citizens were able to influence a number of decisions regarding the allocation or expenditure of resources at local level. Unfortunately, we are unable to reach conclusions about how structural that responsiveness is or may have become. This is</p>

		because, as in the previous outcome, these are long-term processes that usually require the confluence and contribution of a significant number of (f)actors. This makes it difficult to find conclusive evidence of the specific contribution of any intervention to such a result.
Changes in the awareness and capacity of migrant workers in Dong Anh contribute to active engagement of this population with local authorities and health service providers.	4	Outcome realised in full & evidence that intervention made an important contribution The evaluation found conclusive evidence of a more active engagement of the migrant worker population with local authorities and health service providers. In a very short time the promotion of core groups has effectively served to raise the awareness of these groups of their basic health rights and to broker fruitful contacts and dialogue between this population and local authorities and health providers. As a result, signs of better quality service provision have started to emerge.
DRM project significantly contributed to strengthening coalition and CSO engagement around fiscal justice issues in Vietnam by facilitating the creation of the Tax Justice Alliance (TJA)	4	Outcome realised in part & evidence that intervention made a crucial contribution The evaluation found strong evidence of contribution of the project to the creation of the TJA. So far, a loose platform for information exchange and capacity building, it is expected that this coalition will be able to influence tax reform processes in the near future. Although the TJA is still in a very early stage of development, the DRM project has been crucial to push fiscal justice issues onto the agenda of key civil society organisations joining the alliance, and to promote progressive joint action
Civil society mobilisation influences key fiscal legislation that will reduce the likelihood of the incidence of tax avoidance, evasion and transfer pricing abuse (Decree 20 on MNCs subsidiaries reporting requirements).	4	Outcome realised in full & evidence that intervention made an important contribution The evaluation found strong evidence of influence in the legislative process, leading to the adoption of local filing CbC reporting in recent transfer pricing abuse legislation. Furthermore, and beyond the concrete policy change goals, the evaluation found that the project has made a significant contribution to important intermediate outcomes such as introducing fiscal justice issues to the public debate (tax incentives) and consolidating trusted collaborative relationships with policy and decision makers.

5	Outcome realised in full Evidence that intervention made a crucial contribution
4	Outcome realised in part & evidence that intervention made a crucial contribution Outcome realised in full & evidence that intervention made an important contribution
3	Outcome realised in part & evidence that intervention made an important contribution
2	Outcome realised in part & evidence that intervention made some contribution Outcome realised to a small degree & evidence that intervention made an important contribution
1	Outcome realised, to any degree, but no evidence that the intervention made any contribution

PROGRAMME LEARNING CONSIDERATIONS AND RECOMMENDATIONS

1. This project has taught us that the link between public service financing and taxation can be **used effectively as the entry point** to introduce wider governance issues such as political participation rights or public service delivery.

Recommendation: There is room for Oxfam to strengthen the narrative between fiscal justice and basic rights and essential services in future interventions. Building on the knowledge acquired, refinement of this narrative is highly recommended.

2. Related to the above and to the need to enhance a more cohesive narrative on fiscal justice another key learning of the DRM project has been the need to **revise one of the core assumptions** of the project: that people already share key ideas on equity and justice that underpin Oxfam's fiscal justice agenda.

Recommendation: Future intervention designs should take this learning into account and consider strengthening the discussion of those values. The social justice message should not only target society at large but also those partners whom Oxfam is seeking to engage. Securing a common understanding and acceptance of this discourse is key to more effective and cohesive implementation of project components.

3. Increased awareness and capacity are necessary but not sufficient conditions to trigger action. Access to political and democratic spaces for citizens to claim citizenship and move from voice to presence and influence to affect governance process has proved to be critical.

Recommendation: Future interventions should invest time to map and assess the most important existing or potential spaces for citizens to effectively engage, participate, raise their voice and influence key decisions on public service delivery and governance matters that affect them in each context. The intervention strategy can then be designed based on those conditions and leverage points with the highest chances for change. Once spaces are identified, it is important to carefully consider the extent to which they are operational and accessible to the target population. In some cases, it may be necessary to conduct more strategic coordination and coalition building to influence how these spaces are shaped and who and how has access to them.

4. In general, establishing a constructive line of dialogue with governments and duty bearers was found to be a good strategy to influence social and policy change in both countries, at different levels. **Building relationships of trust**, between CSOs and the government and also between citizens and local authorities and public services providers, proved to be critical to promote an accountability culture where citizens feel heard and/ or empowered to hold those in power to account for their needs and priorities in the long term.

Good practice: Depending on the particularities of political contexts, Vietnam's positive experience of working with champions within the government and/ or parliamentary officials in charge of drafting legislation could be taken as good practice to be adapted and replicated in other contexts and cases.

5. The DRM project provided a great opportunity for many organisations to start working on the tax dimensions of public financial management and to test the waters for further promotion of fiscal justice and policy reform in both countries. But the project was extremely ambitious, encompassing a number of key issues (tax reform, accountability, public service delivery) that it may not be realistic to fully address with such a limited time and resources. **Narrower and more integrated approaches** may be considered in future projects.

Recommendation: A more in-depth analysis of entry points would help to identify the most convenient leverage points, future project designs to be scaled down and target a more limited

number of strategic areas of change in a more holistic and coherent way. Stronger attention to the linkages between different levels and components of future projects is also recommended.

Recommendation: In recognition of the need to adapt to different social, economic and political contexts, the identification of common issues that are relevant across contexts could help to enhance the coherence and identity of future multi-country framework projects. It could also help to have similar designs that, while considering contextual differences and needs, allow for greater comparison and learning of what works or not to achieve change on a particular issue.

6. Using a theory of change approach can help to collectively unpack underlying assumptions about how change occurs in each particular context and to decide on the appropriateness of specific advocacy tactics. However, it is important to discuss and identify **clear intermediate outcomes** that can better track the effects of the advocacy strategy.

Recommendation: The development of more specific and detailed theories of change that allow for intermediate outcomes to emerge is highly recommended. Theories of change should be used as a tool for regular dialogue about progress, and to make different partners' contributions to outcomes more explicit to better identify potential for synergy.

7. Finally, if the project is expected to work for specific beneficiaries such as women and youth, **clearer approaches and strategies to reach those specific target populations** are needed.

Recommendation: Understanding why fiscal justice is important for women and identifying those issues that are more relevant for them and that are instrumental to promote changes in power relations in each context is key. Power analysis should also pay stronger attention to how power relations affect men and women differently and, for example, how and where different sub-groups of the target population are keener to politically engage in governance or fiscal issues. This is particularly important when women are expected to be at the heart of any intervention.

Recommendation: It may also be suggested that the target group of 'women' is narrowed down to define how age, class or race variables (among many others) intersect and affect their capacity and willingness to engage in fiscal justice and governance issues. Refinement of the target population can also help to identify the most feasible and effective entry points for different sub-groups.

Recommendation: It is recommended that, in future initiatives, more attention is paid to ensure a gender-sensitive design so that women's priorities and concerns shape the content of the intervention. This goes beyond securing equal participation of women as project beneficiaries, and also means ensuring that project implementation is sensitive to women's realities and workloads.

1 INTRODUCTION

This report presents the findings of the final evaluation of the project Mobilising Progressive Domestic Resources for Quality Public Services (DRM), a three-and-a-half-year project funded by the ministry for foreign affairs of Finland. The total budget for the project is € 2,100,000

Running from December 2014 to June 2018, the overall objective of the project was that domestic resources are mobilised, allocated and spent in an equitable, accountable and transparent manner, with greater investment in quality public services to fight poverty and inequality in Vietnam and Kenya.

The Domestic Resource Mobilisation (DRM) project was conceived as a new comprehensive intervention, linking fiscal policy reform and public service provision as a strategic way to address poverty and inequality.

As the project comes to an end, this evaluation seeks to understand the role of Oxfam and partners in contributing to the achievement of that final goal, to take stock and document the key lessons learnt. The results of the evaluation will also be used for accountability purposes, serving to demonstrate results and justify the investment made by the donor.

This report has been prepared by María Delgado, an external consultant, and presents a qualitative analysis and discussion of the project's results, following a review of strategic project documentation and numerous interviews with the project's main parties, stakeholders and final beneficiaries. The purpose of this evaluation is to assess the performance of the project and the progress made towards the achievement of key outcomes. By proposing a collective reflection on its past performance, the evaluation also aims to identify lessons learned and good practices that can be used to enhance performance and inform decisions in the future.

2 PROJECT DESCRIPTION

This section presents a brief overview of the object of the evaluation. Given the broad geographical scope of the project, and the multiplicity of partners involved in its implementation, this presentation will be restricted to a description of the main features of the intervention and the identification of its key actors and results.

Mobilising Progressive Domestic Resources for Quality Public Services (hereafter the DRM project) was launched in 2014 with the overall objective of making fiscal systems in Kenya and Vietnam more progressive and effective at tackling inequality and poverty.

According to the project's logframe, in working towards that main goal, implementation was articulated around one specific objective and three broad results common to both countries.

Specific objective 1: Governments take concrete steps towards progressive public revenue-raising, equitable allocation and accountable spending for quality and accessible public services that meet the needs of women, youth and marginalised groups.

- Result 1: Empowered women, youth, marginalised groups and CSOs actively influence and hold government to account for more progressive, equitable and accountable revenue-raising, allocation and spending.
- Result 2: Government policies for progressive and accountable fiscal systems are informed and influenced by quality evidence and policy analysis.
- Result 3: Public mobilisation increases pressure on government to enact changes in policy and practice for more progressive, equitable and accountable revenue-raising, allocation and spending.

This overarching framework was adapted to fit the needs of each country context. Drawing on political economy analyses for Kenya and Vietnam, undertaken during the inception phase, each country developed its own theory of change and action plan.

In **Kenya**, the project had a very strong subnational approach, focusing on two main areas of work. Firstly, the project sought to leverage new constitutional devolution and public participation frameworks to empower women and youth in Nairobi, Wajir and Turkana counties to effectively influence progressive policy changes concerning government revenue-raising, budgeting and spending. Encouraging citizen engagement in key decision-making spaces was ultimately expected to make county governments more responsive to the needs, priorities and rights of poor, vulnerable and marginalised women and youth in the three counties. Secondly, and complementing this line of work, the project envisaged a number of national- and county-level actions to influence fiscal policies and broaden the tax base in a more equitable and redistributive way.

In **Vietnam**, the political context and system determined that the project focus activities at the national level. A second decision was to concentrate efforts around the health financing sector. For the past two decades, Vietnam has progressively transitioned to a market-oriented economy. A key priority in that agenda has been strengthening public financial management, including influencing the reform of a number of tax policies. In this context, the project has invested significant efforts in enabling a greater role for CSOs in promoting the tax literacy of the public (including the poor, women, and ethnic minorities) and in enhancing their voice on tax policies, budget transparency and accountability in local health services.

The main strategies employed in both countries include:¹

- **Raising public awareness** of the rights of citizens as tax payers and of their rights to hold governments to account for more equitable taxation, allocation of resources, and more effective and accountable delivery of public services. The DRM project has implemented a significant number of awareness-raising activities targeting the general public in both countries, including the use of community radio, theatre shows or public contests, among many others. A particular example that relates to the strategy below was found in Kenya, where the Africa's Voices Foundation has used radio channels to introduce tax issues to the public debate. The information resulting from interaction with the audience of those radio broadcasts has also provided useful data and evidence about perceptions and the level of understanding of these issues among the general population in the three countries. With a more targeted focus, capacity-building activities on equitable taxation, budget allocation and expenditure have also contributed to enhancing awareness of key audiences such as social auditors, health facility management committees and Community Accountability Network members in Kenya, and grassroots and migrant worker groups in Vietnam, and to encourage these groups to take action and hold governments to account.
- **Conducting research and generating evidence** of the impact of inequitable taxation and budget allocation on the lives of the poorest, including women and youth. Several reports, policy briefs and publications that encourage evidence-based decision-making have been produced, published and widely disseminated as part of the project. These outputs have been strategically used in different ways to push fiscal justice issues higher up the political and public agendas, either by demonstrating a particular problem or highlighting alternative solutions that governments can use to adopt more progressive and equitable decisions. A few examples of the pieces of research produced by the project include:
 - Taxing for a more equal Kenya: a five-point action plan to tackle inequality (2017)
 - Baseline, midline and endline studies of Domestic Resource Mobilisation project in Kenya, Africa Voice's Foundation (2014–2018)
 - Turkana County Resource Mapping Study (2017)
 - Use of Tax Havens in the Ownership of Kenya Petroleum Rights (2016)
 - Potential Petroleum Revenues for the Government of Kenya: Implications of the Proposed 2015 Model (2016)
 - Mapping Risks to Future Government Petroleum Revenues in Kenya: A Framework for Prioritizing Advocacy (2016)
 - Analysis of Domestic Resource Mobilisation for Basic Public Service Delivery in Kenya (2016)
 - Assessing Vietnam's Tax Incentive Policies (2016)
 - Analysis Paper on Vietnam's Draft Public Debt Law (2017)
 - Legal Framework and Factors Impacting Access to Healthcare at Grassroots Level (2017)
 - Assessment on Tax Incentives for Small and Medium Enterprises in Vietnam and Recommendation for Law on SMEs: Qualitative Analysis Based on International Experience and Quantitative Analysis (2017)
 - Impact of Health Care Cost Increase on Poor Households in Vietnam, Empirical Evidence from 2012–2014 (2017)
 - Impact assessment and gender analysis of Draft Revised Law on VAT (2018)

- Property Tax Law from a Tax Justice Perspective: International Experience and Recommendations for Vietnam (2018)
- **Activating and supporting coalitions and networks** for sharing information, capacity building and influencing issues of tax justice, inequality and social accountability. Alliances and coalitions have been built at county (Kenya) and national levels (Kenya and Vietnam). A particularly good example of this effort to strengthen the collective voice of citizens is the promotion of the Tax Justice Alliance in Vietnam, further discussed later in this report.
- **Mobilising public pressure through public campaigning, the media and popular mobilisation.** Mobilisation activities were adapted to the country contexts. This was particularly relevant in Vietnam, where there is limited space for this type of activity. Mobilisation included online and offline activities. Examples of this type of work include the Maskani conversations, an interactive online-to-offline initiative promoted by Inuka ni Sisi in Kenya to facilitate public participation and promote engagement on issues of general interest, and the work by Ech Phu Ho (EPH) to disseminate fiscal justice messages and mobilise young citizens in Vietnam through social media.
- **Influencing work.** Key targets included policy makers and duty bearers at subnational and national levels. In both countries, Oxfam and partners actively promoted constructive dialogue with policy and decision makers. Supported by evidence-based research such as those listed above, lobby activities include briefing on comparative tax law examples, preparation of policy briefs or brokering contacts between policy makers and international experts, for example.

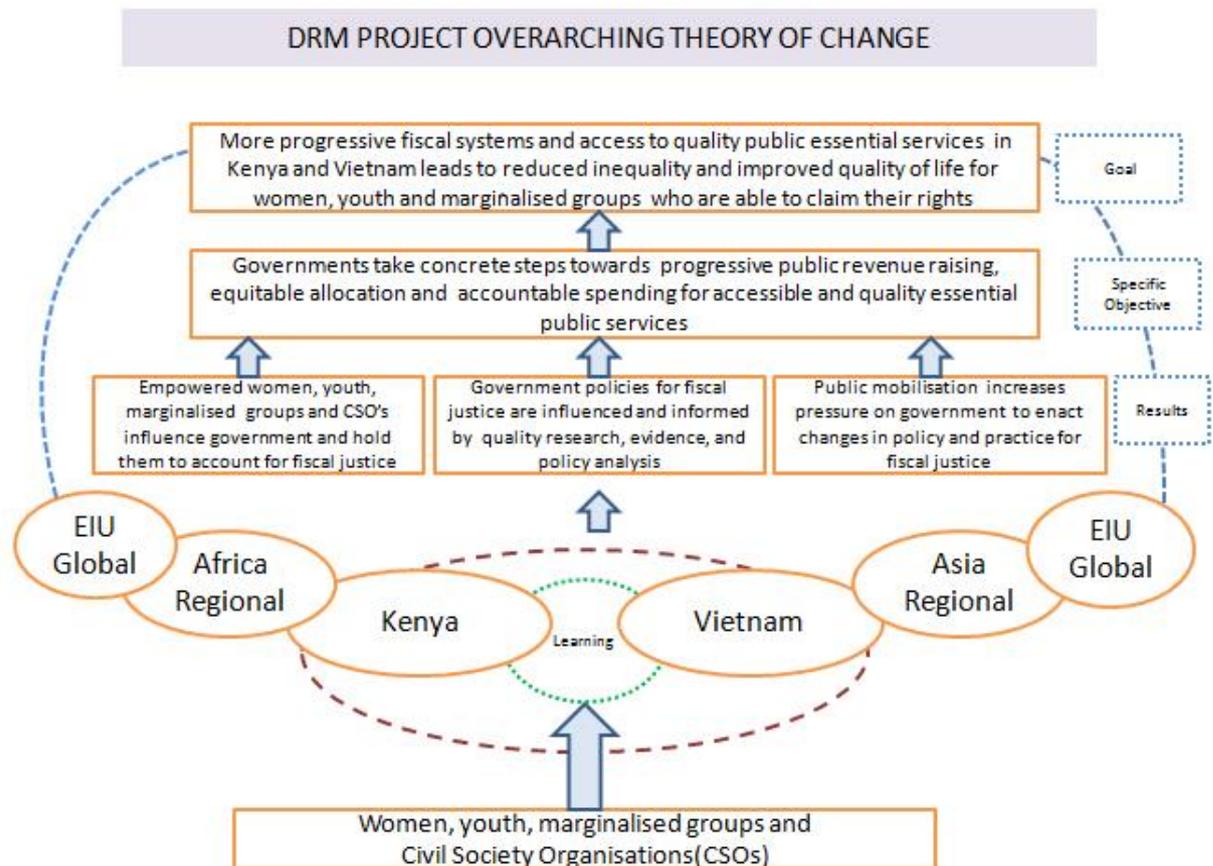
The project is managed as a multi-country programme with a global project component that aims to connect the country activities to broader regional and international activities through the confederation.

2.1 THE PROJECT THEORY OF CHANGE

Moving away from the project logframe described above, we are aware that social and policy change processes are inherently complex and seldom linear. Change tends to happen incrementally, through a gradual accumulation of smaller changes. This is why analysis of intermediate outcomes is critical in order to better understand the project's contribution to fiscal justice policy changes in both countries, and a key point of departure for the evaluation.

As is well documented in the revised project document,² during the first year of implementation, the project teams invested considerable effort to develop a coherent and overarching theory of change (ToC) that, drawing on the commonalities of the country objectives and project plans, linked local- and national-level work to global-level campaigns and work. Each country also developed its own theory of change and set of assumptions.³

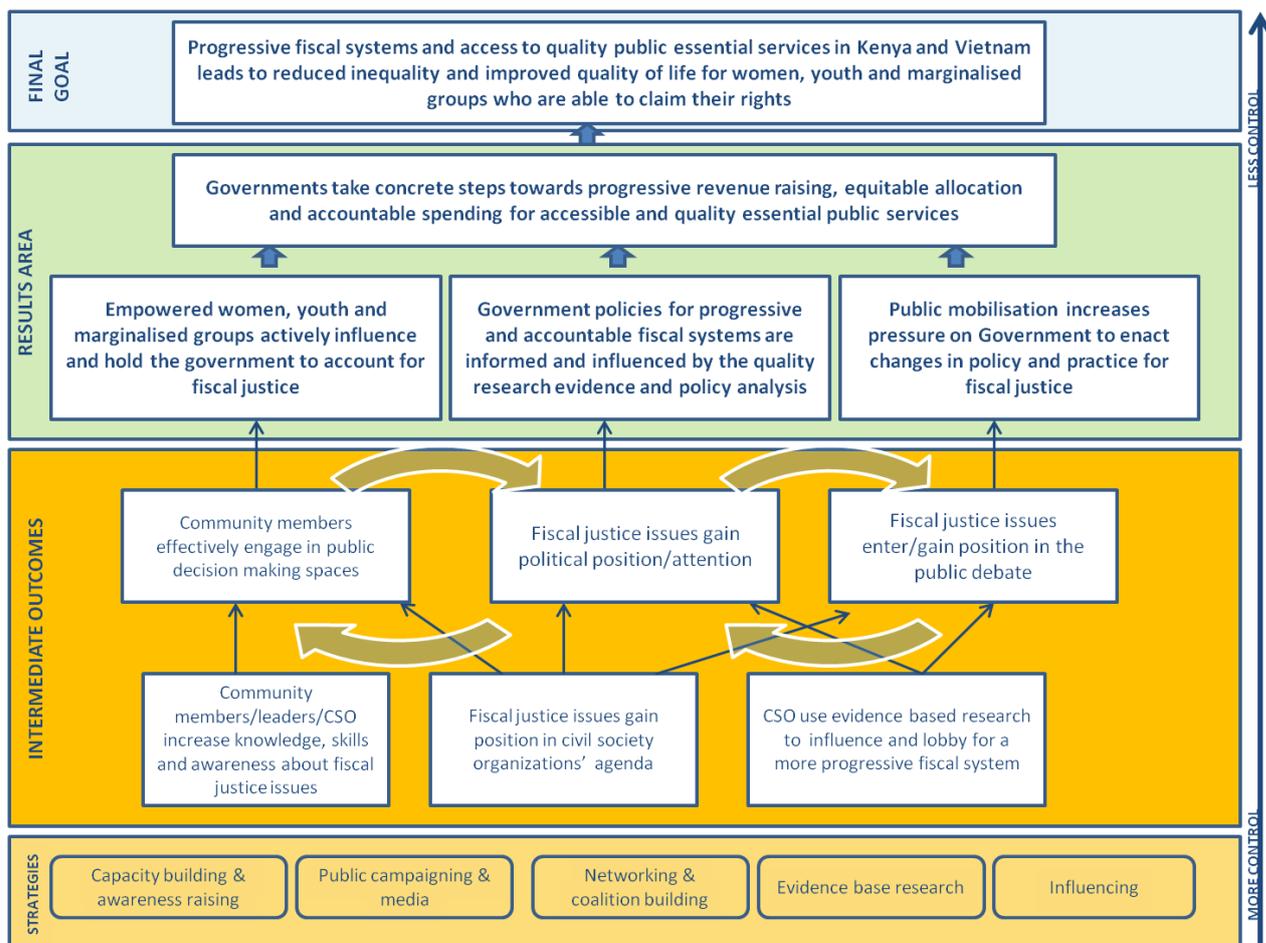
Figure 1: DRM Global ToC



During the inception phase of the evaluation, the global ToC was applied to a number of intermediate outcomes and assumptions that could be used to frame the evaluation design. The reconstructed ToC was also used to test the project’s main assumptions during the data collection phase. Drawing on the information contained in the revised project document, and on the list of assumptions already identified for each ToC, we held a number of conversations with key project staff that allowed us to identify the causal steps that would lead to the intended results, which was important to set the conceptual framework for the evaluation.

In this report, and for the sake of clarity, we have simplified that reconstruction of the ToC and linked it to the one in Figure 1 above. The upper part of the revised ToC reproduces the original global ToC as represented above, while the lower part of the diagram illustrates key intermediate outcomes identified during the inception phase of the evaluation.

Figure 2: DRM project ToC unpacked



In line with Oxfam’s decision to put active citizenship at the core of its governance work, a central element of this theory of change is that an informed and active citizenry is a necessary precondition for social and policy change to happen. The main assumption here is that citizens may be willing to act and hold their governments to account if they develop a strong identity as taxpayers, enhance their awareness of fundamental rights, and gain key capacities to make effective use of those rights.

A second precondition for change to happen is that spaces for meaningful participation and action are in place and accessible to citizens, in particular to women and youth. This precondition was not always explicitly set out in project documents but was implicitly conceived as a key factor contributing to the achievement of the final objectives of the project. Enabling existing spaces and/or creating new spaces for participation and interaction has been a common denominator in both countries.

As the ToC reads, a third precondition was the need to push for tax justice issues to gain position on the public and political agendas. This means mobilising public pressure and promoting a stronger voice of citizens on these issues, so that leaders and policy makers are more willing to strengthen the revenue-raising potential of the tax systems in an equitable manner and to use those revenues for the delivery of more accessible and quality essential public services. In the logic of the project it also means providing rigorous evidence and research to convince key stakeholders in government and the legislative to make tax systems more effective and redistributive. The main assumption here is that if governments have rigorous evidence of the social impacts of tax and budget inequality and feel that a critical mass of society is voicing the need for more fair and

transparent fiscal policies, they will be more willing to promote that agenda. In this project, research and evidence were used in different ways: to brief policy makers on different policy alternatives regarding tax reform to demonstrate and publicly denounce the potential effects of tax reform on the poorest citizens; and to enhance the capacity of partners and allies on different issues.

2.2 PARTNERSHIPS AND COALITIONS

In both countries, the project was implemented in close collaboration with a number of civil society actors. As described in the midterm review, the identification and selection of project partners was a difficult process. It was not always easy to find organisations with sound expertise in fiscal justice issues, and building relationships of trust takes time and effort. Both countries had to discontinue collaboration with originally identified partners at some point. The following table reflects those partners with a more active role in the implementation of project activities.

Kenya	
Project Partner	Role in project implementation
National Taxpayers Association (NTA)	NTA focuses on promoting good governance via citizen empowerment, enhancing public service delivery and partnership building across Kenya. NTA leads the implementation of DRM project activities in Nairobi county, where it has trained a number of HFMC and County Accountability Network members and, together with others, conducted different advocacy activities to influence budget transparency and effective public participation.
Arid Lands Development Focus (ALDEF) ⁴	Based in Wajir county, ALDEF works for the pastoralist communities on different thematic areas including governance and advocacy and capacity building. In the framework of the DRM project, the organisation has conducted a number of social auditing activities and lead advocacy strategies on tax justice issues at county level.
Catholic Dioceses of Lodwar (Caritas)	Caritas's participation in the DRM project has included a number of advocacy activities on tax justice issues targeting Turkana county government. This has included a map of revenue-generating resources still pending approval by the government. Caritas has also trained a number of social auditors on taxation, budgeting and social auditing tools.
Inuka ni Sisi	A social media organisation, Inuka ni Sisi focused on digital engagement and the creation of spaces for dialogue and feedback from community groups, structures and networks. In the framework of the DRM project this partner has conducted a number of social media campaigns on different tax issues. It has also promoted the use of Maskani Conversations, an interactive online-to-offline initiative hosted by Maskani Ya Taifa, to facilitate public participation and promote engagement on tax justice issues.
Africa Voice Foundation (AVF)	Africa's Voices Foundation is a research institution born in Cambridge (UK) that promotes mixed methods research projects grounded in social science theories, to engage citizens through digital channels, and deliver robust, credible evidence to inform development and governance programmes. AVF delivered baseline, midline and endline research to gather opinions of citizens in Nairobi, Wajir and Turkana counties about the perceived fairness of the tax system, their satisfaction with service delivery, and their priorities for participatory budgeting.

Vietnam	
Project Partners⁵	Role in project implementation
Vietnam Initiative (VNI)	A think tank of Vietnamese scholars worldwide, VNI has been in charge of conducting a number of research products on tax issues. VNI has also been responsible for working with the Ministry of Health in the implementation of the Patient's Satisfaction Index.
Vietnam Institute for Economic and Policy Research (VEPR)	VEPR is a research institute ascribed to the Vietnam National University, providing quantitative and qualitative analysis of economic issues and their impact on interest groups. It has conducted research on tax issues and was responsible for the production of the Political Economy Analysis conducted during the inception phase of the project. It is also an active member of the Tax Justice Alliance.
Budget Transparency Coalition (BTAP)	BTAP is a coalition of Vietnam CSOs advocating for state budget law amendment towards transparency, accountability and people's participation. This coalition has been responsible for the delivery of a number of communications events and capacity-building activities on budget transparency in Quang Tri, Hoa Binh and Hanoi.
Migrant Workers Coalition (Mnet)	Mnet aims to improve the lives of migrant workers. In this project, the focus has been on supporting migrant workers' access to healthcare by participation in local budget planning and by enhancing their capacity to advocate for fairer health financing. The coalition has organised communication, training and workshops in Dong Anh District, including the establishment of six core groups of migrant workers that join monthly discussions for participatory monitoring of the health budget.
Ech Phu Ho (EPH)	A youth activist group and online community, EPH has been actively engaged in capacity-building activities and online awareness-raising campaign for young people on tax justice.
Centre for Education Promotion and Empowerment for Women (CEPEW)	CEPEW is a women's rights organisation providing various community development activities for the empowerment of women in Vietnam. CEPEW is a member of the Tax Justice Alliance. It has also collaborated with the DRM project and provided gender expertise and inputs to some of the pieces of research commissioned on tax justice.

3 EVALUATION DESIGN

Purpose and objectives of the evaluation

As per the Terms of Reference, the primary objective of this evaluation is to review the DRM project's work and approach in both countries, with a specific focus on observed changes that may have occurred regarding fiscal justice in Kenya and Vietnam over the project's lifetime, and to assess the contribution of Oxfam and partners to those observed (and verified) results. Based on that assessment, a second objective is the identification of shared learning and practical recommendations that can be embedded into future strategic decisions.

Evaluation questions

To focus the research, a few critical evaluation questions were prioritised and agreed with the primary users of the evaluation⁶ during the inception phase of the evaluation.⁷ These are:

- A. What difference has the project made in terms of raising the awareness of project beneficiaries on fiscal justice issues, strengthening their identity as taxpayers from a rights-based perspective, and building their capacity to hold governments to account for more equitable and transparent public finance management? To what extent has that awareness translated into some kind of action?
- B. How, and to what extent has that action triggered a response from decision makers and made governments and duty bearers more accountable?
- C. What difference has the project made in terms of strengthening the capacities of partners on fiscal justice issues and positioning fiscal justice issues on the civil society agenda?
- D. How, and to what extent, has the project contributed to any policy changes regarding fiscal justice over its lifetime? Where a clear policy win has been observed, how significant has the project's contribution been?
- E. What can be learned from the project results (or lack thereof)?

Evaluation approach and methodology

To answer the above questions, the evaluation design combined several participatory tools and methods and adapted a light-touch version of Oxfam GB Process Tracing Protocol,⁸ a theory-based method that seeks to advance inferences about cause and effect in a particular change process prompted or influenced by a project or initiative. This approach acknowledges that policy change often results from a combination of factors or conditions and that establishing a confident level of causality requires the consideration of alternative, competing explanations for an observed outcome, until the explanation(s) most supported by the data remain(s).⁹ Data interpretation for policy change outcomes was also informed by Kingdon's agenda setting theory.¹⁰

The process-tracing protocol developed by Oxfam GB requires the evaluative exercise to focus on a limited number of intermediate outcomes. This facilitates data collection and enhances the chances of providing more rigorous evidence for those key results. By narrowing the scope of an evaluation, the method helps to engage a more in-depth analysis of targeted issues and processes and to increase the level of confidence in the evidence collected and the validity and credibility of the evaluation process and findings. But this also means that not everything achieved or done by the project is explored and reflected in the evaluation report. As a result, the findings in this report only represent a small part of the project as it was implemented in both countries. In this evaluation key steps of the process tracing protocol were followed:¹¹

1. Undertake a process of (re)constructing the intervention's theory of change, in order to clearly define the intervention being evaluated – what it is trying to change (outcomes), how it is working to effect these changes (strategies/streams of activities), and what assumptions it is making about how it will contribute to these changes (key assumptions).
2. Work with relevant stakeholders to identify up to three intermediate and/or final outcomes considered by stakeholders to be the most significant for the evaluation to focus on (central to the intervention's theory of change, and useful for learning/forward planning).
3. Systematically assess and document what was done under the intervention to achieve the selected targeted outcomes.
4. Identify and evidence the extent to which the selected outcomes have actually materialised, as well as any relevant unintended outcomes.
5. Undertake 'process induction' to identify salient plausible causal explanations for the evidenced outcomes.
6. Gather required data and use 'process verification' to assess the extent to which each of the explanations identified in Step 5 are supported or not by the available evidence.

Limitations defined by the broad geographical scope of the evaluation, the different information needs expressed by the primary users, and the time and resources available did not allow for identification and in-depth exploration of competing causal stories for each outcome (steps 5 and 6). Where that was possible, other (f)actors contributing to the targeted outcomes were identified.

Focus of the evaluation: the targeted outcomes

Following intensive discussion with key project stakeholders, five outcomes were targeted to guide the evaluation process. These outcomes represent the areas in which project stakeholders had observed some significant level of change. The list includes different level outcomes from the project theory of change. The formulation of these outcomes respects the original formulation, as agreed with both project teams. However, this formulation will not be taken literally when reporting findings.

Kenya

- *Awareness-raising and capacity-building activities by the DRM project contribute to increasing the participation of citizens (particularly women and youth) in tax, budgetary and expenditure decision-making processes in Nairobi, Turkana and Wajir counties.*
- *Active participation of project beneficiaries and communities supported by the project in decision-making spaces at county level increase the targeted responsiveness of county governments¹² to citizen's demands for their provision of public services.*

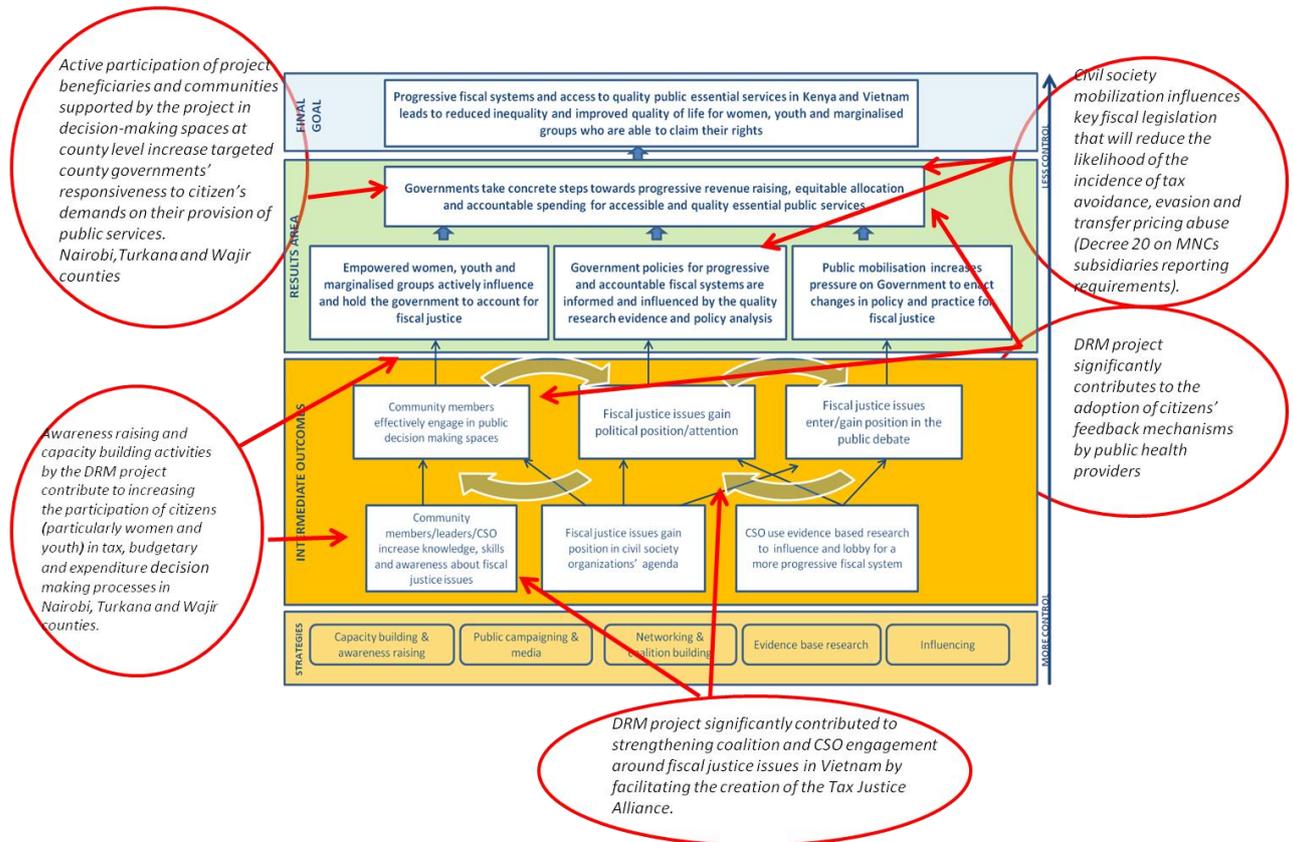
Vietnam

- *DRM project significantly contributes to strengthening coalition and CSO engagement around fiscal justice issues in Vietnam by facilitating the creation of the Tax Justice Alliance.*
- *Civil society mobilisation influences key fiscal legislation that will reduce the likelihood of the incidence of tax avoidance, evasion and transfer pricing abuse (Decree 20 on MNCs subsidiaries reporting requirements).*
- *DRM project significantly contributes to the adoption of citizens' feedback mechanisms by public health providers.¹³*

Figure 3 depicts how the targeted outcomes fit into the reconstructed ToC. As it shows, contribution lines for each targeted outcome do not necessarily relate to only one result area or intermediate

outcome. Instead most of them contribute to more than one or fall somewhere in between. This is because, as noted earlier, social and policy changes are usually incremental and seldom linear.

Figure 3: Position of targeted outcomes in the project's ToC



In this evaluation, targeted outcomes were used to narrow down the scope of the evaluative exercise and explore how a few project components had contributed to the overall results framework. This means that we were able to freely follow other outcomes when they emerged. We were aware that, in some cases, the use of process tracing would be challenging, as we further elaborate in section 3.2. However, we also thought that working with targeted outcomes would enable us to more easily conduct micro-and macro-analyses and to explore some of the contextual factors accounting for the achievement (or otherwise) of results, which enhance learning outcomes. This decision explains why the evaluation does not cover all the activities undertaken by Oxfam and partners in each country, but focuses on a few significant processes that can shed more light and provide information on how change was actually achieved. Occasionally, and when relevant to the analysis, other activities or processes may be mentioned or analysed.

The evaluation followed a six-step process:

1. Engaging stakeholders and conducting a brief needs assessment;
2. Describing the project, including its implicit theory of change, and evaluation framework;
3. Refining the evaluation framework and designing data collection tools;
4. Gathering credible evidence;
5. Consolidating data and writing the report;
6. Sharing the draft report with the main users for feedback and finalisation.

3.1 DATA COLLECTION STRATEGY

The conclusions presented in this report draw on programme documentation, secondary documents and materials, official documents, in-depth interviews with a broad range of internal and external stakeholders and publicly available information accessed via the internet.

Data collection included eight-day field visits to Kenya and Vietnam, remote and direct interviews with 71 individuals, focus group discussions with 64 project beneficiaries, as well as direct observation in the field and a literature review. Field missions to Kenya and Vietnam were conducted between February and March 2018.

In total, the evaluator gathered information from 135 key informants (74 in Kenya and 61 in Vietnam). 57 percent of the people consulted were women. The selection of these was based on a stakeholder map provided by the managers of the project. The map provided an indication of the key categories of internal and external stakeholders that should be included for interview. For the selection of informants, we used purposive and convenience sampling methods. When feasible,¹⁴ participants in focus group discussions were randomly selected from the full list of project beneficiaries. A number of additional key informants were identified once on site and through snowball sampling. This made it possible to trace alternative causal explanations that arose in different conversations, and triangulate data sources.

The following table summarises categories of informants as a percentage of the total number of people consulted for the evaluation in each country. Differences in the composition of the sample are explained by the types of outcomes and areas of work selected in each country. In both countries, we made sure that the sample of informants represented a fair picture of the categories of stakeholders identified.

	Kenya		Vietnam	
	Male	Female	Male	Female
Total informants	53%	47%	31%	69%
Project beneficiaries	68%		23%	
Decision and policy makers	13%		41%	
Project partners, CSOs & bellwethers	19%		36%	

The following research methods and data sources were used:

Desk review

Prior to the commencement of the evaluation, the evaluation team undertook a review of the project framework (Annex I), outcomes, outputs and activities, including all literature related to progress reports, context analysis and activities. The evaluator conducted a systematic assessment of the internal documents provided by the programme manager and country teams, including project documents, progress reports, advocacy material, email correspondence and planning and strategy documents, among many others. To triangulate findings, a significant number of other external and official documents were also reviewed. For a full list of all documents reviewed please refer to Annex I.

Stakeholder map

The evaluator used a stakeholder map to identify and classify the stakeholders involved in the project. The map was provided by the country teams and offered a snapshot of the range of partners, project beneficiaries and policy targets. It was used to select interviewees.

In-depth informant interviews

The evaluator conducted semi-structured interviews with 71 key informants who were selected based on the stakeholder map and/or suggested during the field mission. Efforts were made to ensure that a range of voices were represented and to include key decision makers and duty bearers that could help the evaluation team to test and verify our main working assumptions. Several of these interviews involved more than one stakeholder.

Although the interview sheets were highly structured, we freely followed up on any emerging issues that appeared relevant to the core questions. Interviewees included project staff and partners, policy and decision makers, high-level decision makers and civil society organisations. They also included a few key experts and bellwethers that could provide an independent and overall perspective on the issues and help triangulate findings. A list of people interviewed is provided in Annex II.

Focus group discussions

The evaluation engaged in and facilitated seven community level focus group discussions (FDGs) in both countries (five in Kenya and two in Vietnam). A particular effort was made to ensure a fair balance of the 64 men and women participating in these sessions. FGD participants included social auditors in Turkana and Wajir, HFMC and CAN members in Nairobi County (Kenya), and members of Dogn Anh core groups in Vietnam.

Questionnaires and online surveys

A questionnaire and an online survey were designed to collect data on the Tax Justice Alliance and the implementation of the Patient's Satisfaction Index in Vietnam.¹⁵ The questionnaire was sent to all seven TJA members and returned by four. The PSI online survey was shared with the Ministry of Health in a web link format. No replies to that survey were received.

Iterative feedback /preliminary findings meeting

While in the field, the evaluation team took time to debrief with project staff and key stakeholders to informally validate and discuss the data collected. These debriefings gave an opportunity to complete and challenge initial conclusions and to provide the evaluators with extra documentation to conclude the data analysis. They were also used to mitigate potential biases in the analysis.

Data from different personal and documentary sources – verbatim records of informant interviews, field observations, documents such as letters and documents of implementing partners – were analysed for evidence that the targeted outcomes had materialised and that potential contributing factors had influenced the outcome. In all cases, verbal consent for recording and quoting was requested.¹⁶ Recorded files were transcribed (verbatim) and processed, together with the notes taken by the evaluators using qualitative data analysis software (Dedoose).

The evidence presented in this report relies on existing research and secondary sources, a plural range of testimonies and first-hand observations of the DRM project's work. All findings have been carefully triangulated across different primary and secondary sources. Wherever this has not been possible it is clearly indicated. In presenting the findings, we quote many of the people interviewed. This is an attempt to give justice to their voices and to their work.

3.2 LIMITATIONS AND OPPORTUNITIES

The evaluation benefited from significant stakeholder interest and the willingness of county-, district- and national-level decision-makers to discuss the project's work with the evaluation team despite their busy agendas. In most cases this much-appreciated availability is taken as an indicator of the ability of Oxfam and partners to engage in constructive dialogue with key policy makers.

A few constraints limited the evaluation team's ability to capture sufficient relevant information and may affect the validity of the evaluation findings.

As we anticipated during the inception phase, full implementation of the process-tracing protocol as originally intended proved challenging. We soon realised that, with the time and resources available, covering such a broad range of issues with a process-tracing lens was not going to be feasible. In Kenya for example, we learnt that the broad geographic scope of the project and the challenges of travelling to remote locations within the same county would have required a longer field mission to each county, or a limitation in the number of counties covered. In the time available we were only able to access a limited sample of project participants and ascertain some of the behavioural changes prompted by the project. Time limitations also affected the number of decision makers and duty bearers that we could engage in the evaluation and a separate individual analysis of targeted outcomes. In general, it was difficult to follow the thread of other competing salient stories in such a limited time. Given those limitations, effort was made to identify and report on some of the (f)actors that, even if not fully explored, emerged as important contributing stories for the achievement of the targeted outcomes. The limited availability of some of these stakeholders required additional desk review and web-based research.

In Vietnam, the decision of the country team to focus the evaluation on concrete policy change cases in outcome 2 (Decree 20) made it easier to put process tracing into practice. However, cultural and political idiosyncrasies made access to key stakeholders difficult and time-consuming in some cases. This was the case with the online survey designed to collect data from the hospitals' quality control departments, for example, and that we were asked to disseminate via the Ministry of Health. As a result, no response to that survey was received. In other cases, the high political sensitivity of taxation issues made it difficult for some people to speak openly and to give clear evidence of contribution to the specific policy changes under investigation. This required additional desk review and several additional interviews with bellwethers.

Also, in Vietnam, the part of the project implemented by VNI with the Ministry of Health (MoH) was originally intended to be a contribution to explore but was eventually dropped from the report. This is because the short amount of time since the official launch of the Patient Satisfaction Index (PSI)¹⁷ did not allow for rigorous assessment of its impact and potential to bring added value to the existing feedback system and/or to change duty bearers' responses to citizen demands. This would require a longer period of implementation to deliver any meaningful result.

Finally, many interviews were undertaken with the assistance of a translator. This introduces a non-measurable degree of subjectivity and linguistic nuance which should be taken into account when considering the translated findings.

4 FINDINGS

This section presents evidence of some of the changes in fiscal justice observed in Kenya and Vietnam over the project lifetime. We pay special attention to how awareness and capacity on fiscal justice have been enhanced, and how this may have resulted in citizens taking action, individually or collectively, and holding governments to account for more equitable fiscal policies, allocation and expenditure of resources.

The findings are articulated around the key elements of the causal mechanisms under review, using the targeted outcomes identified during the inception phase to test key assumptions and illustrate achievements. Although data collection was guided by the process-tracing logic, and special effort was made to identify plausible competing explanations for project results, investigation of alternative causal stories did not always prove possible. However, and in the light of the data gathered, we do present other (f)actors that may have intervened in the achievement of results where they clearly emerged.

Following the logic of the project, and for the sake of the narrative in the case of Kenya, the presentation of findings for both targeted outcomes identified for that country is concentrated in section 4.1. Here we report both on changes to individual awareness and capacity and changes to duty bearers as a response to increased citizen action and public engagement. It is important to note that the particularities of the political context in Kenya, and the relatively high number of actors working on fiscal justice issues in the country determined that the focus was on the work conducted by the DRM project at the subnational level. This means that an important part of the work done at national level to push fiscal justice issues up the political agenda is not covered in this report.

4.1 CHANGES IN INDIVIDUAL AWARENESS AND CAPACITY ON FISCAL JUSTICE ENCOURAGE PROJECT BENEFICIARIES TO ACT AND HOLD GOVERNMENTS TO ACCOUNT

This section analysis changes observed in results area 1:

Empowered women, youth, marginalised groups and CSOs actively influence and hold government to account for more progressive, equitable and accountable revenue-raising, allocation and spending (project indicators 3 and 4).

First, we assess how the project may have contributed to changing the awareness and capacity of citizens at local level, and how that may have triggered action to push for fiscal justice reform. We then analyse the extent to which citizen action may have influenced decisions taken by key duty bearers at local level, and those decisions reflect the demands and priorities of the rights holders.

4.1.1 Project awareness-raising and capacity-building activities contribute to an increase in the participation of citizens (particularly women and youth) in tax, budgetary and expenditure decision-making processes in Nairobi, Turkana and Wajir counties.

Background

In 2010, the Kenyan Constitution laid the foundation for the devolution of a significant share of power and competency from central government to county level. Devolution has been underway formally since March 2013, when the first county governments were established.

The new Constitution and the legal framework for devolution place strong emphasis on public participation, transparency and accountability.¹⁸ Public participation processes are further developed and regulated in the Public Participation Bill (2016) and the county level legislation.¹⁹ This new framework means that for the first time the legal and institutional framework offers Kenyans the opportunity and the space to engage, contribute and influence decision-making processes and governance matters that concern them.

Still, as many sources point out that public participation is a new process in Kenya, and as such, can be unstructured and tokenistic in its implementation. On the other hand, there is widespread feeling among governance experts, CSOs consulted and literature reviewed that citizens need to build their capacity in a way that enables them to engage in the process in a more informed, structured and meaningful way.²⁰

During the field mission, stakeholders spontaneously shared a number of issues and perceptions regarding the implementation of public participation processes. Below are some of the most commonly cited challenges that, according to the wide majority of stakeholders consulted, make participatory processes more of an aspiration than a reality. Very similar findings are reported in the Africa's Voices Foundation endline study.²¹

- **Meetings called at short notice.** A significant number of stakeholders in all three counties reported that meetings are often called at short notice, even on the same day, meaning that participants don't have sufficient time to prepare and go through the documents under review. A clear example of this can be found in the Facebook profile of the Governor of Wajir,²² who announced the launch of public participation forums to review the five-year plan (CIDP 2018–2022) only two days before they were scheduled to happen.
- **Limited access to information.** Related to the above, stakeholders complain that they are given too little time to go through quite lengthy and highly technical documents that are not always translated into local languages. Taking into consideration the low literacy levels in some of the targeted counties (Turkana²³ and Wajir²⁴), the process is largely meaningless for most people. Furthermore, social auditors and Health Facility Management Committee (HFMC) members consulted complained that they are often denied access to key documents such as budget reports and plans that are critical to comply with their monitoring mandate, or they are provided with outdated documents.
- **The selection of people invited to public participation forums is not felt to be fully transparent or representative.** At county level, public participation forums often happen at subcounty level. This was the case in Turkana for example, where county government representatives acknowledged that they had not yet been able to devolve the process to ward level and that resources to invite people to meetings were insufficient. As a result, the number of people invited to travel to the subcounty headquarters is limited, and the selection of those invited is widely perceived as arbitrary and guided by ward administrators or political leaders' own interests or networks of acquaintances.
- **Feedback loops to the community are largely missing.** Governance experts and stakeholders consulted noted that communities consulted about their priorities seldom receive reports on the final decisions made. This explains why social auditors and community representatives consulted complained that the needs and priorities of the community are rarely taken into consideration. This was also one of the main themes identified in AVF's endline study when analysing the main reasons why people believe that public participation does not work.
- **Weak political will to genuinely implement the public participation framework.** CSOs consulted share the feeling that duty bearers are still not fully aware of the benefits of engaging citizens in genuine dialogue and meaningful public participation and that they use the argument relating to lack of resources as an excuse. The need to train duty bearers and raise their awareness on these issues was widely voiced.

Leveraging the new spaces for participation offered by the legal and institutional framework for devolution, the DRM project worked in three counties (Turkana, Wajir and Nairobi) to engage women and youth to participate in and influence government decision-making processes on revenue-raising, development planning and budgeting, and to actively hold duty bearers and service providers to account for effective delivery of public services.

In each county, a slightly different approach was used. Both Turkana and Wajir project partners²⁵ chose to focus on social auditors as the main agents of change. Social auditors are volunteer community members who are trained to play an oversight role in how the public budget is spent. They are normally selected from already active citizens and leaders of religious groups, community-based organisations or community committees, among others. They do not receive any salary or compensation for the role. Social auditing is a strategy used by many CSOs working on governance issues in Kenya. Both project partners had worked with social auditors before the project.

Within the framework of the DRM project, social auditors were trained in different issues, including public participation processes, the budget cycle, and taxation, and were provided with basic concepts and tools for social auditing and civilian oversight. Social auditors don't have a formal framework for collective action but act loosely together or in their individual capacity. The aim was to raise the awareness and capacity of social auditors in both counties so that they could effectively engage in public participation forums and other consultation spaces provided by the county government. It was also expected that those same trained citizens would be able to scrutinise public expenditure and service delivery at local level and mobilise their communities to demand more transparent and accountable allocation and expenditure of resources.

In Nairobi county, the project partner (NTA) focused on building the capacity of 76 members of the Health Facilities Management Committees (HFMCs) of nine ward level health centres, and 12 members of County Accountability Networks (CAN) previously supported by the organisation. The aim was to enable these stakeholders to better perform their legally mandated functions and better hold public health service providers to account. Unlike social auditors, HFMC members are usually recognised as part of a legally mandated governance mechanism: the HFMC.

Findings

The evaluation found conclusive evidence that project beneficiaries were more aware of their rights as taxpayers. All FGD participants in the three counties reported newly acquired knowledge of the basics of taxation, revenue-raising and budget cycles. It was interesting to note that, for a large majority of those individuals, learning about these issues and relating taxation with the provision of public services has proved to be an enlightening process regarding how development and public services are funded. This was particularly clear in the case of social auditors. While HFMC members also acknowledged this, they tended to highlight the capacity gained in other aspects such as issue prioritisation, budget cycles and financial management over taxation issues.

Furthermore, according to their testimonies, understanding that development projects and public services are financed through their taxes has also made project beneficiaries more aware of their right to be heard in decision-making processes affecting how resources are allocated and spent.

'I joined this group because I saw that there is a lot of corruption from leaders, from politicians... they deceive the people by saying that they are the "owners" of projects, that they are the ones bringing those projects... yet, it is not that man, it's through taxation that it is being done. With our money.'

'We discovered that whatever you buy from the shop, there is a tax there and that that money goes to the government and comes back to the community, while leaders claim it as their own.' (social auditors Turkana)

'The trainings have increased our awareness of rights and opened our eyes (...) now we know that, even as pastoralists, we pay taxes (...) we know our rights and responsibilities as tax payers.'

'Back then we didn't see the need to attend public participation forums, now we attend to inform county priorities, ensure prudent spending by the government and to ensure that our development needs are catered for.' (social auditors, Wajir)

'This shelter, for example, it was duly built but... where are the workers? They are being paid, but you can see that the place is not maintained, they are not doing their job. It's a waste of my tax money.' (HFMC member)

Some evidence of increased skills and capacity for public financial management was also found among project beneficiaries. There was a widespread feeling among the people consulted that they are now better skilled to engage in public dialogue with duty bearers. Even if most of them still feel that they require more capacity and training to fully comply with their mandates as social auditors or HFMC members, the general feeling was that the knowledge and skills gained were a strong source of empowerment and a key asset for them to hold duty bearers to account.

Most informants agreed that learning about public financial management basics had made them more confident to approach duty bearers and prepared them to make a more meaningful contribution to local decision-making processes. HFMC members highlighted that they were now better equipped to fulfil their responsibilities and mandates at the health centre. In some cases, people felt that their new capacity had helped them gain the respect of their communities.

'I have gained a lot of confidence to talk to the community and the leaders, and I also have gained the respect of my community.'

'I didn't know, for example, that I could go to the records and access information from the Health Centre. I know how the drugs came in and who has received the drugs, and I check if they are ordered.'

'It has helped us become better in our oversight role, without fear to ask questions to facility leaders and even about procurement processes. We have to get clear answers, it is upon us. We have gained confidence (they all agree)' (HFMC members)

However, these testimonies need to be taken with some caution. The evaluation team verified onsite that a significant number of governance and accountability initiatives are carried out throughout the country by multilateral institutions and civil society organisations. This means that it is not rare that the same people are trained by different organisations and institutions on similar issues and provided with social auditing skills. For some partners, it is actually a strategy they use to make sure that beneficiaries receive ongoing training and stay engaged in the long term.

'I would not expect big differences from other partners' trainings. When we finished with the trainings we invited other institutions to train our project beneficiaries on similar issues.' (project partner)

Training received by social auditors from other projects include participatory budgeting and expenditure tracking, citizen rights to participation and devolved functions, elements that are usually found in many other accountability or social auditing initiatives. When asked, almost all of the project beneficiaries recognised that they had received training from different sources and organisations working on governance and health issues in the three counties before the project started. In such a saturated space it was challenging to isolate the concrete benefits of the DRM project in terms of capacity building and to understand the added value of the DRM approach beyond building project beneficiaries' awareness of their rights as taxpayers. We were not able to

do a comprehensive review of training programmes offered by different actors in Kenya, but interviews with CSO stakeholders and publicly available project reports suggest that taxation and the revenue side of public financial management are not usually covered. This allows us to cautiously conclude that the fact that project beneficiaries have started to understand the relation between taxation and public service provision may be a significant contribution of Oxfam and partners and the DRM project.

Evidence of the project's contribution to increased capacity of project beneficiaries is more conclusive in the case of HFMC members. Although most people consulted had also been trained by different organisations (AMREF Health Africa or Médecins Sans Frontières were among those most frequently cited), most of the training had a health rights focus and, according to health organisations, the role and mandate of HFMCs was not usually part of the original design but only covered as a reaction to an emergent need. Furthermore, County Health Department representatives acknowledge that their capacity to train HFMC members on their role and mandate is limited, and they appreciated the support provided by the project in this regard. In this context, the training offered by NTA in the framework of the DRM project showed a clear added value.

Overall, the evaluation found several examples of citizens using new skills and capacity to hold duty bearers to account in the three target counties. However, ascertaining the extent to which those skills and capacities could be directly attributed to the DRM project was again difficult. Capacity building and empowerment are long-term processes that require the input of many different actors. As already mentioned, social auditors and HFMC members have benefited from other capacity-building activities outside the DRM project. This makes it difficult to measure the exact impact and contribution of the DRM project in terms of building capacity and empowering citizens to take action. However, based on the data gathered and the testimonies collected, we can infer that the project has added a new layer of capacity and awareness to that empowerment process.

One of the main assumptions underpinning the DRM project's theory of change was that, if citizens increased their awareness and gained capacity on tax justice and public financial management, they would be able and willing to take action and raise their voice, holding political leaders and duty bearers to account on fiscal justice issues. This includes claiming for more equitable taxes, budget and expenditure on more inclusive and quality public services. A first conceptual challenge faced when examining this part of the causal sequence was to define what 'taking action' meant for the different stakeholders, and to identify the types of behavioural changes anticipated by project partners. Narrowing down the expectations of the various partners involved in project implementation was considered key to learn if those expected behaviours had materialised and to understand the factors that may have triggered that action.

The following are the primary types of expected actions and behaviours identified. The list draws on the information included in project documents and that was personally provided by project partners in the three counties.

1. Monitoring the implementation of development projects and the delivery of public services

Social auditing involves the collection and analysis of project information.²⁶ Information on the implementation status of the project or any identified mismanagement of funds is then publicly shared with the community. Social auditors may go beyond the oversight of project finances and procurement to examine other aspects, including the level of access to information, accountability, public involvement, project outputs and outcomes. During focus group discussions, social auditors often reported conducting this type of public expenditure monitoring activity. Examples provided included a wide variety of projects, from road repair to the construction of a ward office or health centre. In most cases no evidence of regular meetings or systematic monitoring work plans was found, and social auditors appeared to follow up issues as they emerged. In some places, most of the monitoring action reported was individually conducted.

This was the case for example in Kakuma (Turkana) where, once an issue has been identified as a problem, social auditors preferred to act in their own name and approach duty bearers using informal channels and personal relationships. Two main reasons for this were put forward. In the first place, because they feel that they are not publicly recognised as social auditors either by the duty bearers or by the community. This fact was confirmed by county government officials interviewed for the evaluation, who admitted being unaware of the existence of an active group of social auditors at the time of the evaluation. Even at the ward level, officials told us that they had never interacted with one. In reality, at that level most people know each other, and even if some social auditors do approach officials, they do it in their own name and are therefore 'invisible' as social auditors. This is particularly relevant for the evaluation because it makes finding conclusive evidence and triangulation of individual actions very difficult in such a limited timeframe.

Secondly, although not all of them agreed, some social auditors felt that if they identified themselves as such they may put themselves at risk, given negative connotations of social auditing, and provoke the reaction not only of government officials but of the network of interests that usually surround them. However, it was interesting to learn that, despite this general feeling of vulnerability, social auditors consulted in Turkana expressed a clear desire to be more clearly identified as such, and considered this lack of public recognition as a factor limiting their social auditing activity.

In Wajir, FGDs participants' testimonies suggest that they practise their social auditing role more openly and provided a few examples of action they had taken (Box 1). Unfortunately, because of limited access to competent duty bearers, these examples could not be further explored, and contribution claims could not be properly triangulated. However, they are presented here as an illustration of the self-perceived role and results of Wajir social auditors.

In the first two examples, action by social auditors is followed by some positive response from duty bearers and an eventual solution to the problem, even if from other actors. The third example has no positive response (yet) from the duty bearers, though we believe it shows how empowered citizens can take bold action to hold governments to account.

Box 1: Examples of social auditors' activity in Wajir county

Griftu Referral Hospital: The facility suffered frequent power outages and the HFMC (comprising some social auditors) resorted to donations from well-wishers in order to run a generator. It soon became clear that the cost of running the generator was unsustainable in the long term. The HFMC/social auditors travelled to the county headquarters in Wajir to seek the intervention of the government, which obliged by financing a triple-phase power connection to the national grid. Power interruptions are now a thing of the past. The hospital also lacked reliable water supply, and pregnant women visiting the maternity wing had to bring their own supply. The HFMC/social auditors wrote a letter of request to the county government and several NGOs operating in the county to request their intervention. A meeting was then called in which the County Health Department brought together national government and NGO representatives. As a result, INGOs present at the meeting pledged and delivered on improved water service infrastructure at the hospital.

Griftu Abattoir: Previously located within Griftu town, on the banks of a lagga (seasonal river) supplying residents with water and near a residential area, which carried serious implications: poor management of effluents from the facility caused air pollution (stench) and contaminated the community's main water source, while wild animals (e.g. hyena) would scavenge nearby, posing a risk of predation to the locals. Concerned by the state of the facility, social auditors and other advocacy groups convened a meeting with county officials (town administrator, ward administrator and sub-county administrator) and NGOs operating in the area in a bid to find a solution. As a result, a new abattoir was constructed by the USAID funded REGAL-AG project in 2017.

Griftu-Arbajan road: This case involves routine maintenance works on the earth road connecting Griftu and Arbajan. The Governor had promised to award such category of works to youth and women (affirmative action). However, the Governor reneged on this particular case, much to the chagrin of social auditors, women and youth, who together barred the contractor from accessing the site, resulting in the complete abandonment of the works. They vowed to continue their blockade unless the tender was awarded to youth or women. The county did not budge and, at the time of conducting this evaluation, the road works had not resumed.

In Nairobi County, the DRM project strategy to work through a legally mandatory body such as the HFMC,²⁷ and to use these as strategic spaces for social accountability, has resulted in more active participation of HFMC members in decisions affecting the delivery of the health service and the management of facilities. This was unanimously corroborated by all those consulted. After participating in the project, HFMC members now meet on a more regular basis and, although the evidence gathered is limited by the small number of health facility managers interviewed, the evaluation team found that the newly trained committees are perceived as more active than previous committees.

'Only last week, there was a visit by the HFMC to oversee programmes going on in the facility. They are the newly elected ones; about the previous committee I cannot talk much, they were not very open to come. I have been here for over one and a half years and I only knew four of them. The rest I had never met. With the new HFMC I mostly know all of them already, after only two meetings. I think that they are people who can come and that are eager to work.' (Health facility representative)

2. Reaching out to the wider community

Conversations with project partners revealed that it was expected that once they had received training, beneficiaries would behave as multipliers and reach out to their respective communities. This would ensure that the tax justice message would be amplified and also that social auditors played a mobilising role around key issues demanding the attention and response of duty bearers and policy makers. In Turkana, it was also an intentional 'safety in numbers' strategy to protect social auditors from potential risks associated with their role as watchdogs of government action. Social auditors would scrutinise the delivery of public services and monitor the implementation of development projects, and then inform and mobilise the community to voice identified problems, if necessary.

In both Turkana and Wajir we found some evidence of social auditors playing some of these roles. According to their testimonies, social auditors have been using existing structures (such as community religious groups, Child Protection and Peace Committees or community accountability forums, among others) to share their newly acquired knowledge on taxation, budget cycle or public participation, among other issues,²⁸ and to encourage other community members to attend public participation forums. In both contexts, illiteracy rates are high and the need to break down concepts such as tax justice, social accountability or public participation into 'easy to understand' issues in local languages was considered a prerequisite to trigger the interest and engagement of local communities by social auditors.

'We were challenged in various forums convened by the Catholic Justice and Peace Committee (CJPC) that government budgets are our own monies and we should follow their allocation, expenditure and insist on quality services.' (woman community member, Turkana)

'We see our role as social auditors as an ongoing thing (...) most of the people in our communities have now become aware that this is their money we are talking about, we educate them...'

'We need to get this knowledge to the community to make them aware, we are now prepared and entitled to do it, we have small Christian communities, when we meet we try to share

these issues and to raise awareness among our fellow citizens. If we attend a forum or get some information from a leader or a training session we are supposed to present that to the community.’ (Turkana Social auditors)

However, beyond sharing information and sensitising the communities on these issues, it was difficult to find concrete evidence of social auditors rallying the communities behind relevant issues or examples of the community demanding accountability from the government as a result.

In Nairobi County the evaluation also found clear evidence of HFMC members playing a critical role in linking health facilities and the community in both directions. HFMC members used their inside knowledge to inform the community about issues like the availability of drugs or the running of the facility. At the same time, they relayed the needs and complaints of the community to the health centre managers. This interplay illustrates how citizen engagement in decision-making spaces can bring community needs and priorities to the forefront and contribute to making health providers more sensitive and responsive to citizen’s demands.

‘We deliver from the facility back to our community (...) For example, I now know when the drugs come in and who has received the drugs, I can check if they have been ordered. Then, we can go back to our communities and tell them... look; there are no drugs now, but maybe in two, three weeks they’ll be there.’

‘After our meetings with the HF, we go back to our community and tell them about the budget and about the decisions that had been taken. Sometimes there are conflicting interests, but we talk to the community and they tell us what they want.’

‘Once you share info with the members of the community they get to understand. Our role is to get that info flowing and digestible.’ (HFMC members)

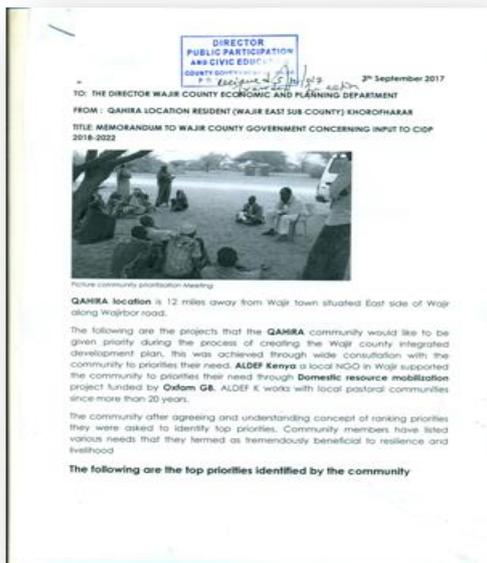
‘They are our eyes when it comes to the facility, they help us to identify what we need to improve.’ (Facility in charge, Nairobi)

3. Increased engagement in formal public participation spaces and interaction with duty bearers

Enshrined now as a constitutional right, a third form of action envisaged was the use of formal spaces for participation by project beneficiaries. It was expected that project beneficiaries would be better equipped to participate in the different consultation and public participation spaces in place and to approach leaders when required. As explained previously, conversations with project beneficiaries revealed how greater awareness of their rights as taxpayers as a result of the capacity-building activities provided by the DRM project has helped them better understand the need to engage and participate in those public spaces. But in reality, participation in those decision-making spaces is not always easy.

In Turkana and Wajir, project partners mobilized and facilitated participation of selected social auditors in key meetings such as consultations on the County Integrated Development Plan (CIDP), the Annual Development Plans or County Fiscal Strategy Papers (CFSP), with mixed results. For example, in Turkana, attempts to ensure a high participation of the community in county budget meetings were frustrated by limitations on the number of people admitted established by the county government.²⁹ Government officials interviewed confirmed that the number of people invited to attend meetings at the subcounty level is limited. They also confirmed that they are usually given short notice to mobilise the community and that, as a result, they tend to call those individuals that are already identified as community leaders or represent a particular vulnerable sector of the population (youth, women, people with disabilities, etc.). Social auditors participating in FGDs in both Lokichar and Kakuma confirmed that they are seldom invited to those meetings.

'Public participation meetings happen but then, very few people participate, and we are usually not even invited' (social auditor Turkana)



Memos to Wajir County Government

In Wajir, social auditors consulted confirmed that they now attend public participation forums where they *'inform county priorities, ensure prudent spending by the government and ensure that our development needs are catered for'*. In the same line, project partners report that, during the recent CIDP (2018–2022) review, social auditors, together with other paralegals, went around the community in a scoping mission to identify pressing issues (dilapidated schools, inaccessible roads, disused boreholes, inadequate medical supplies at specific health facilities) and presented these during a public participation meeting convened by the county government. The process was documented in memos that were then sent to the county government by residents from five locations.

In Nairobi, HFMC members were also expected and encouraged to participate in public participation forums and planning and budgetary processes by both project partners and the county health department. A few examples of this were provided by FGD participants. For example, a selection of HFMC members allegedly attended a public participation forum on the 2018–2022 CIDP held in Jericho Social Hall earlier in the 2018. Together with other participants, they prioritised and shared a number of interventions such as the construction of the Kaloleni maternity wing, the construction of a perimeter wall around the facility and the rehabilitation of access roads in the neighbourhood. The plan was published on the County Assembly webpage in March 2018. Out of those demands we could verify that, compared with the circulated draft, the final text includes the rehabilitation of Kaloleni dispensary and the construction of a perimeter wall³⁰ among new project proposals to start in 2018. The project cost is estimated at 15,000,000 KES. This case is brought as another example of empowered citizens taking action and triggering a positive response from decision makers (targeted outcome 2).

Even if these examples show an attempt to support citizens to 'own' existing public participation spaces, most scholars and the general public perceived these processes to be more of a formality than a genuine accountability exercise. According to the results of the Africa's Voice Foundation endline study, the majority (62.4 percent) of participants in the radio shows felt that public participation had not worked in their county. This is consistent with the testimonies of project beneficiaries consulted for the evaluation, the majority of whom believe that community needs and priorities are seldom reflected in county government plans and budget. This may suggest the need for further work on the government side, both to sensitise key duty bearers to the benefits of meaningful public participation and to strategically advocate for more effective implementation of the public participation legislation.

'When you go to public participation forums we often hear people complain: "we were here last year – you picked up our ideas, did nothing and we are here again this year" ...'
(Bellwether)

'I think the public participation is like a PR exercise. They tell you that they want you as a community to come up with projects and to prioritise them. From the community we will give our priorities, but at the end of the day you go to the CPDI and all the projects that were presented... they are not there... the same thing for the budget cycle.' (HFMC member)

Beyond formal public participation forums, interactions between duty bearers and social auditors seem to have been actively promoted by project partners in Wajir. By inviting social auditors to participate in community accountability forums also attended by selected executive committee members, chief officers, directors, sub-county administrators and ward administrators, ALDEF ensured that citizens enhanced their understanding of the roles and mandates of duty bearers, were introduced to them and learned how to reach them. For a number of reasons, this interaction between rights holders and duty bearers was not observed in Turkana.

In Nairobi County, the decision to work through legally mandated participatory governance structures such as the HFMC proved to be particularly effective in terms of facilitating regular interactions between community representatives and duty bearers. The legal composition of these committees already promotes these interactions and contact between project beneficiaries and elected leaders (members of County Assemblies), government officials (chiefs) and facility managers. HFMC members monitor the state of the facility, and, according to the facility-in-charge, *'they also lobby for the health facility'*. A few examples of HFMC members' action and interaction with duty bearers emerged during our conversations with them and were triangulated with health facility managers.

'Last week we had a water crisis in the facility. I approached one of them (HFMC members) and we had water in the facility the very next day. I don't know how he organised it, I only know that water was back. They probably went to the water people and solved the problem. This is to tell you that at least there is some activity, that the HFMC are doing things. Now the HFMC is more involved in the management of the centre. They are assuming their own share of responsibility in the delivery of the public service.' (Deputy facility in charge, Kangemi Health facility)

4. Other examples of citizens holding county governments to account were also identified

Finally, and not strictly related to the monitoring of public services or fiscal policy asks, we found some examples that illustrate how empowered citizens have moved forward to hold decision makers to account on other issues too.

The first example of citizen action is the petition initiated by some HFMC members, and supported by NTA, asking the Nairobi county government to proceed with the gazettelement of HFMC members. After the 2017 elections, gazettelement was very delayed, and elected HFMC members were lacking the official nomination that would allow them to do their job properly and receive the corresponding compensation. The petition was endorsed by an MCA from Imara Daima Ward, who conveyed it to the County Assembly. At the time of the evaluation, gazettelement of HFMC members was still unresolved.

In another example from Wajir, the county government has been taken to court by a women's organisation mentored by ALDEF, after the nomination of chief officers in December 2017 was found to contravene the gender balance threshold in the Constitution. The issue was widely covered in the local media.³¹ The case is still pending.

Final considerations and learning

In the light of the above data, we can safely conclude that the DRM project's contribution to intermediate results for project beneficiaries such as a stronger feeling of self-confidence and increased awareness and knowledge of the link between taxation, public service delivery and participation rights and public financial management has been significant.

Despite the different examples of 'action' provided, evidence of how awareness and capacities gained through the project have effectively contributed to people taking action is not always clear and conclusive. Even if, as a result of their new knowledge and capacities, social auditors claim that they are now more vocal and empowered to approach leaders and demand their accountability, their opportunities to hold duty bearers to account in existing public participation spaces are still very limited. Where a space for interaction has been created (Wajir) or was already in place (Nairobi), evidence of results is clearer.

Finally, it is important to note that the intermediation role played by project partners in some of the examples provided was highly praised by social auditors and HFMC members. This was found to be particularly useful in the most sensitive cases, where project beneficiaries felt that they were still lacking the capacity or the skills to engage in further advocacy or where they felt that it was safer or more effective to go through the CSO (like in the gazettelement case).

This analysis provides a number of reflections and learning:

1. Conversations with project beneficiaries illustrate how taxation issues have proved to be an extraordinarily useful entry point to introduce political participation rights and accountability issues. When people are aware of how development and public services are funded through their taxes it is easier for them to claim the right to be heard about the allocation or expenditure of those resources. This was clearly identified as a key added value of the DRM project as compared to other social accountability and governance projects, and something that Oxfam may consider taking forward in future projects.
2. The evaluation found clear evidence of increased awareness and knowledge about these issues among the target audiences. These conditions proved to be necessary but not sufficient to bring about the expected change and increase meaningful participation and engagement of citizens in decision-making processes. Data gathered tells us that, in addition to those two preconditions, where interactions with duty bearers have been promoted and a more strategic use of existing decision-making spaces and mechanisms have been observed (HFMC and Wajir), the potential of the project to deliver results and increase meaningful citizen participation has proved to be clearer than where this had not yet happened (Turkana).³²
3. In Turkana, the decision to encourage social auditors to act as 'invisible' mobilising actors also gives us an interesting opportunity for reflection. In this county the priority of project partners was to protect project beneficiaries from potential risks associated with their work as social auditors. They encouraged social auditors to act as community mobilisation drivers and rally the community behind issues of relevance with the hope that the group approach would provide safety in numbers and protect social auditors from possible retaliation. But it did not allow for a genuine and transparent space of dialogue between social auditors and duty bearers. Furthermore, although security issues were frequently mentioned by social auditors, they also expressed a strong feeling to be more recognisable and legitimised in their role. In line with the previous reflection, we believe that this tells us that creating spaces for interaction is an important precondition to deliver results, and that finding constructive, non-threatening ways to introduce individuals to duty bearers is key.
4. The information gathered for the evaluation suggests a clear need for project partners and others to further advocate for existing legal spaces for public participation to be made more accessible and meaningful to project beneficiaries and communities. Most agree that the implementation of public participation legal provisions requires a more coordinated advocacy approach from CSOs working on social accountability. In all three counties, project partners

have occasionally engaged other CSOs in advocating for specific measures to make public participation processes more meaningful. For example:

- In Wajir, project partners successfully rallied a newly established CSO forum to advocate for good governance issues such as tax justice, social accountability and public participation. The forum offers a promising space for concerted action in the future.
- In Nairobi, NTA and allies sent a memo to the county government noting some of the above described challenges that limit public participation, including the short notice given to prepare for and attend those meetings. Because of this joint advocacy, recent calls for public participation by the county government were given seven-days' notice for citizens to attend, as compared to the one day's notice given in the previous call.
- In Turkana, Caritas' advocacy efforts have focused on implementation of the Public Participation Act and on improving information flows between different levels of county government. Caritas' staff identified important information gaps between county ministries and ward administrators' offices, which negatively affect the capacity of ward administrators to mobilise community members to attend public participation meetings. To solve the problem, the organisation proposed that focal points in each county ministry should be appointed and claims that a decision in that direction was taken. This information could not be fully triangulated or further explored because of the limited time available and unavailability of the key decision makers involved.³³ In this example, no concerted advocacy action with other CSOs was observed. Furthermore, stakeholders from CSOs interviewed confirm that, in a scenario with so many actors, collaboration and strategic advocacy alliances are not always that visible but are clearly required.

5. Finally, it is interesting to note that, when asked about successful examples of action taken to hold duty bearers to account, many stakeholders gave us stories of how they have managed to solve a particular problem. However, in many cases, this solution did not necessarily come from duty bearers being held to account. For example, in some cases, HFMC members resorted to fundraising strategies or were expected (by health providers) to draft project proposals for funding themselves. In others, social auditors convened meetings with duty bearers, but the solution to the issue ended up in the hands of other NGOs or development actors (see Box 1). These cases illustrate how thin the line can be between public service delivery and accountability projects. But it also points to the need for a clearer definition of key types of action, behaviours or relationships that the project aims to promote.

4.1.2. Changes in the awareness and capacity of migrant workers in Dong Anh contribute to active engagement of this population with local authorities and health service providers

This section presents findings related to targeted outcome 3 in Vietnam:

DRM project significantly contributes to the adoption of citizen feedback mechanisms by public health providers.

Project activities contributing to this outcome included working with the Ministry of Health to implement an independent monitoring tool in 29 hospitals in the country, and the work done by Mnet to engage migrant workers in constructive dialogue about healthcare services at district level. Due to the recent launch of the PSI and the limited data available on its implementation, we will only present findings about the Mnet component.

Background

In Vietnam, the DRM project focused on building and strengthening accountability lines around the healthcare sector and empowering Vietnamese migrant workers in Dong Anh to hold service providers and the government to account for better quality healthcare services.

Migrant workers were chosen as a target group because they are a particularly vulnerable population in Vietnam. The country's rapid industrialisation and modernisation has led to an increasing number of rural workers relocating to big cities and surrounding industrial zones. Compared to local people, migrant workers tend to have lower incomes and less stable employment and have more limited access to and enjoyment of essential public services. For example, according to an article published by the Asian Foundation, '*the Ministry of Health statistics show only 30 percent of private companies pay health insurance fees for their workers and 90 percent of new residents from the countryside have no social insurance*'.³⁴ It is important to note that, according to the same institution '*the majority of migrants are young and, increasingly, women*'.³⁵

One of the reasons migrant workers are so vulnerable is the *ho khau* regime which makes access to government services and state support dependent on citizens' permanent registration documents. Originally established as a public security policy, *ho khau* ruled that every citizen was to be registered as a resident in only one household, at the place of permanent residence. Movement could take place only with the permission of authorities. Although the system has become less rigid over time, and in theory people can be granted permission to change the place of registration, in practice fulfilling the conditions to do so is difficult. This means that, in reality, a high number of people live away from the place where they are originally and permanently registered. This situation creates a huge strain on infrastructure and services and, despite some improvements, '*temporary registrants continue to face limitations in social service access, particularly with regard to public schools, health insurance for young children, access to credit, and basic procedures like registering a motorcycle*'.³⁶

Mnet aimed to improve marginalized migrant workers' access to healthcare by supporting their participation in local budget planning and by building their capacity to advocate for fairer health financing. With the support of the DRM project, six groups of around 15 migrant workers each have been established in Dong Anh district.³⁷ A total of 113 members (90 percent women, 10 percent men, 80 percent of whom were migrant workers) have regularly engaged with this part of the project. Each group is led by one designated person who coordinates the group and mobilises others to join. About 90 percent of participants in these groups are migrant women. The leader is trained on taxpayers' rights, health financing and the budget cycle more generally. Core groups meet monthly and discuss issues relating to health rights, social protection and more general health issues. Topics for discussion are usually suggested by the group. Research and preparation of the discussion is supported by Mnet, who often invite district duty bearers to attend if group members so request. Group leaders then meet quarterly with local authorities and convey the problems and issues that arise in the monthly discussions.

'These topics come from the demand of workers. For example, we have immunisation this month. Many people have no information about that. They might tell us that they do not have information, then we shall organize the meeting with the attendance from the Health side. We report to the project staff. Then the project staff contacts with the Health side. Just like last month. Ms. Hang from the health department came to join the meeting. She shared information with us and we could also convey her our needs.' (Core group member, Hai Boi commune)

Findings

Migrant workers participating in the project show an increased awareness of their rights to health and social protection. Participants in focus group discussions were unanimous in pointing out that participating in the monthly meetings has been instrumental for them to learn more about

their rights and to receive practical information on the use of public health services at district level. Immunisation programmes, insurance law, maternity leave or housing are among the issues mentioned by project beneficiaries. The new awareness and knowledge developed by the migrant population was also perceived externally by health providers consulted.

'I know a lot more about my rights, especially for my children; I can give them vaccination in due time, for example. I have also learnt about marriage law or child protection.'

'I have learned that there is not such a difference between the migrant and the local population, that we have the same rights.'

'Before, there were many policies that we didn't know, for example, that we have a right to maternity leave, we learnt that ...' (Core group members, Dong Anh)

'I think that the awareness and the sense of responsibility of migrant workers have been significantly raised. In my opinion, migrant workers here are even more attentive and knowledgeable than the locals. They understand more deeply about the rights of their children, especially about the right to access healthcare services. When I joined the meeting with migrant workers, I could see that very clearly.' (Health centre representative, Hai Boi commune)

Group members particularly appreciated monthly meetings as a **useful space for information exchange** on the practicalities of basic public services such as education or health that they did not always have time to learn by themselves. Also, because these meetings helped them to know more about the community where they were now living, they felt more connected to the local population and each other.

Alongside this new awareness and knowledge, group leaders recognised that the trainings received had positively contributed to them **gaining communication skills and feeling more empowered** in general. At the same time, they said, regular meetings with local authorities and service providers had helped them become more vocal and willing to approach duty bearers on behalf of the group.

'Joining the project takes a lot of time and effort, my kids are small, so I have to ask for the support from my mom (...) but I have the chance to meet more people, to communicate more and know more about my rights. My kids now, they get their vaccines... Also, the women in my group, if they do not know something, I have the responsibility to contact with the local authority. I can tell their landlords also. So, the local authority can be aware of the problems arising in the community. My communication skills are improving.'

'Before the project, I did not know many people. I did not know about many things. In the monthly meetings, I can solve my mind conflicts, like what unemployment insurance is. My questions are answered directly and fully. Second, I am more confident about my personal values. I have better skills like communication. Third, now if we as migrant workers, have any concerns, we can ask the local authority directly. Forth, easier access to health services.' (Core group members, Dong Anh)

In this regard it was interesting to note that, even if it was not an intentional outcome of the project, one of the key benefits or changes from the project frequently mentioned by women participants was that it had provided them with a **space to network and engage with other migrant women**. Mostly women migrate alone or with their nuclear family and work long hours, leaving them feeling isolated in the new context. Participation in the core groups facilitated by the project was revealed as an opportunity to break their isolation and improve neighbourhood relations. This networking potential of the project has certainly strengthened information exchange on practical issues such as those described above.

'When we are workers and come here for our living, we do not have any connection. We have no women's union or youth's union. This is the first time we have had groups for women migrant workers to meet.'

'Previously we even did not know each other. Thanks to the project, we are more connected. We care more about each other'

'I think that, thanks to the project, people are more connected and friendlier to each other. Relations have improved, even between landlords and renters. I see this project is beneficial to migrant workers. When I first came here, I did not know anyone. But with groups like this, we know more about the neighbours and create good relationship with each other.' (Core group members, Dong Anh)

However, the group did not always clearly link this increased awareness of basic rights with their rights as taxpayers. Although when directly asked, FGD participants would recognise themselves as taxpayers, they did not necessarily link that with their rights as users of public services, or health financing more generally. For example, it was interesting to learn that most of them believed that the main source of income for healthcare services came from international donors.

Translating awareness and capacity into action: increased engagement in public dialogue with duty bearers. An important element of the intervention led by Mnet was building relationships of trust between local authorities and migrant workers. This was achieved by engaging women's union representatives as intermediaries in the implementation of the project and its meetings.³⁸ Interactions with local authorities and duty bearers were also promoted through quarterly meetings with local authorities that group leaders were invited to attend.

Project partners recalled that, in such a sensitive area, it took time to dissolve suspicions and engage authorities in genuine interaction with the project and the groups. Despite initial resistance, however, conversations with different stakeholders (both duty bearers and rights holders) clearly indicated that the project had succeeded in opening new constructive spaces for interaction between project beneficiaries, local authorities and service providers. This is remarkable if we take into account the relatively short period of implementation of this component (slightly over one year). Several testimonies and examples proved that dialogue between migrant workers and local authorities had taken place regularly, and that relationships of trust between the two parties had been built. This had proved useful to both sides.

On the one hand, migrant workers appreciated the fact that they could now convey their concerns and needs to local authorities and felt that, even without the support of the project, this would continue to happen in the future. This is a good sign of sustainability that needs to be acknowledged.

'Before the project, we even didn't know who the chairwoman of the women's union was. But with the project, we now know who she is. If we have questions, we can just come to ask her. It is a great advantage'; 'In my opinion, with the firm foundation laid by the project, we can have access to the local authority even if the project finalises today.' (Core group members, Hai Boi)

On the other, local authorities interviewed admitted that this channel of communication with the migrant community was very useful for them to plan and anticipate their needs.

'We invite migrant workers to join our meetings, so they can raise their concerns. There are three parties in those meetings: local authority, migrant workers and health station. We discuss the issues and they tell us if they are satisfied or not. They also give us recommendations. We hear them and see what can be changed.'

'Sometimes migrant workers invite local leaders to their monthly meetings. And they come. In another occasion they asked the representative of the health station to join. He attended also.'

'Thanks to the project, we have a more professional channel to listen to the voice of migrant workers' (Hai Boi commune representatives)

Project beneficiaries in Hai Boi also perceived that, because of this new line of dialogue with duty bearers (local authorities and health service providers), they were now more responsive to their demands and, as a result, the quality of healthcare services in the commune had improved. This generalised perception of better quality services was based on certain key measures recently taken by service providers. For example, the health centre now communicates with them via SMS. This, they said, helps them to plan for the vaccination of their kids and to be fully informed of other important health programmes. When asked why they thought this decision had to do with the activity of the core groups, they said that they had had the chance to share their concerns about immunisation with the local authority and so they were now better informed. Even if we could not fully verify the reasons why that decision had been made by the service providers, it is an important example of how migrant workers feel that their voice is now being heard. Migrant workers also agreed that the vaccination programme had improved and that it is now reaching each and every child, something also confirmed by county government representatives.

'I believe that one of the main changes I have seen is that we now have better access to health services.' (Core group member, Hai Boi commune)

Attribution of these results to the project is open to question, although we could not easily identify other clear salient causal stories, additional factors may have contributed to this achievement. But it is true that duty bearers interviewed were ready to admit that this new channel of dialogue with the migrant community was helping them to better plan and provide for the needs and services that they demand. Even if we are talking about a relatively small community, this is found to be a remarkable outcome.

'Many seminars and meetings with migrant workers have been organised in the past year. They are happy, and we have open and two-way discussions'

'I think having these groups is good because it is easier for us to work. It is useful for us. First reason is that the moms know more about health knowledge, especially diseases. So, it is very good. Second, we know better what people want to know. If they do well, we get good results too. Kids don't get as sick as before.' (Health centre representatives, Hai Boi commune)

Final considerations and learning

1. The final quote in the previous section deserves a brief comment on the potential effects of the project in the long term. The DRM project was conceived as a tax justice initiative focusing on promoting a more equitable and accountable fiscal system as a precondition to a more effective, inclusive and equitable delivery of public services. This means that long-term impacts on health indicators or conditions were not actually and realistically expected. However, although anecdotal, this testimony suggests that by increasing the information that migrant workers receive on practical issues related to service delivery, the core groups promoted by the project may have contributed to improving the health situation of children: *'they don't come to the health centre so often now'* (health centre representative, Hai Boi commune). Although this is a long-term impact of the project that needs to be taken with most caution, it is presented here as an illustration of the significance and potential of the initiative.
2. As seen in the Kenyan projects, awareness and knowledge proved to be a necessary but not sufficient condition to trigger behavioural change and encourage citizen action and

engagement. Again, the facilitation of existing spaces for constructive dialogue and interaction between right holders and duty bearers, or the creation of new ones, emerges as a key element in the achievement of significant results. This finding is very much in line with the social accountability literature reviewed.

4.2 CHANGES IN THE CAPACITY OF CSOS AND NETWORKS TO ENGAGE ON INFLUENCE WORK ON FISCAL JUSTICE ISSUES

'Active citizens, coalitions and alliances are at the heart of achieving lasting change'.³⁹

Engaging like-minded organisations in advocacy coalitions and networks is a common strategy used to create a critical mass of support around a particular issue. In this regard, coalition building usually helps to build a certain amount of public pressure, mobilisation and debate around the policy change agenda. According to project documents and the theory of change, a key aim of the project was to increase the number of civil society organisations working on fiscal justice in both countries, and to strengthen their collaboration to have a greater collective impact on tax and spending policies and practices.

In this section we will use the example of the Tax Justice Alliance in Vietnam to illustrate key achievements in this area of work. For the reasons and limitations described earlier in this report, this type of coalition building work was not covered in Kenya, where the context is more saturated with civil society actors working on fiscal justice issues. This does not mean that coalition building has not taken place in the country.

4.2.1. The DRM project significantly contributed to strengthening CSO coalition and engagement around fiscal justice issues in Vietnam by facilitating the creation of the Tax Justice Alliance

Background

This area of work was particularly relevant in Vietnam, where the space for civil society is limited and fiscal justice is a new concept for most local organisations. In this context, strengthening the collective voice of CSOs and supporting them to build their capacity on taxation and fiscal justice was considered to be a necessary precondition to influence policy and social change in the long term.

For this objective, capacity-building activities were organised during Year 2 of the project (2016). Training sessions brought together several CSOs to learn about progressive taxation policies and the Vietnamese tax system and about loopholes in the global tax system. They also discussed common interests and potential areas for collaboration in advocating on fiscal justice issues in the country. Efforts were made to bring together like-minded organisations such as VNI, VCCI or Towards Transparency, and to pave the way for fruitful collaboration and advocacy for a more transparent regulation of transfer pricing practices in Decree 20, which was due to happen at the end of Year 2. Before the DRM project, none of those organisations had a strong focus on, or familiarity with, fiscal justice issues.

As a result of those preliminary contacts and activities and leveraging of the momentum created by the reform of Decree 20, other CSOs came to the table, and the Tax Justice Alliance (TJA) was established in February 2017. The first TJA meeting was held in May 2017. Promoted by Oxfam, the TJA is composed of seven civil society networks and organisations (VNI, VEPR, Oxfam, Towards Transparency, CEPEW, Ech Phu Ho and BTAP) and works as a loose coalition of organisations that regularly meet to exchange information and knowledge on fiscal justice issues. The composition of the TJA purposely sought to combine organisations with a strong scientific

background (VEPR and VNI), those with expertise on governance and gender issues (TT, CEPEW), grassroots organisations such as BTAP that could help build a critical mass of support in communities, and others like EPH with a strong outreach on social media and among the younger population.

Findings

To assess the meaning of this outcome and analyse to what extent the project has contributed to building the capacity of, and relationships between, Vietnamese CSOs on fiscal justice, the evaluation team sent a questionnaire to all TJA member organisations. The design of the questionnaire included elements from the conceptual framework developed by R. Wilson-Grau and M. Nuñez.⁴⁰ Information gathered through the questionnaires was later complemented with in-depth interviews. The following are some of the findings reached after analysing the information provided by member organisations and other external key stakeholders.

The strategy to promote the establishment of a coalition that could push for the project's policy reform agenda was found to be generally relevant. All stakeholders strongly agreed that working on tax issues in Vietnam was timely and relevant.

On the one hand, they said, the legislative agenda on tax reform provides a great window of opportunity to advocate for a more equitable and fairer tax system. The Government of Vietnam is planning to reform six tax laws in the near future. TJA members saw this as an opportunity to include the voice and interests of poor and vulnerable sectors of the society. According to them, this voice is still rather absent in the policy dialogue process and needs to be brought in to counteract the strong voice and lobby of the business sector and multilateral organisations.

'It is relevant because, in the past, when tax issues were on the table, there were only two voices: that of the World Bank and that of the government. We did not hear the voice of others. But now, with a few CSOs working on these issues and together with Oxfam, more voices can be raised. This is making the process more democratic and it is a success already.'

On the other hand, testimonies from TJA members suggest that working on tax issues is relevant to their own work because it helps them to close the circle of public financial management and make these issues visible to the wider community. According to their testimonies, most organisations in Vietnam tend to approach the public financial management sector from the angle of allocation and/or expenditure. Most sources agreed that the presence of tax issues in the public debate is still weak and that the average citizen has a very limited understanding of taxation and the link between taxes paid and public services delivered. In this context, grassroots organisations and partners such as EPH or WiU especially appreciated their participation in the project and in the TJA, which they found had helped them to gain more knowledge and awareness of the importance and complementarity of working on the revenue side of public finances.

'We realised that it is not really comprehensive to only focus on the expenditure part, without talking about the revenue side. Because when we try to work on awareness-raising with the communities, we also have to talk about the tax system and make people understand that that is why they have to care about the budget.' (TJA member)

There is conclusive evidence to affirm that the DRM project has made a positive contribution in terms of introducing fiscal justice onto civil society members' agendas. However, for most TJA members, finding the entry points to link the work of the TJA with their own is not yet entirely straightforward. Because of their newly acquired understanding and knowledge of fiscal justice issues, TJA members reported that they were trying to progressively incorporate fiscal justice issues into their work. However, despite wide recognition of the importance of these issues, some

members recognised that they were still struggling to effectively integrate tax issues into their activities at the community level, and that they did not always have the capacity to fully engage in wider advocacy on tax issues at national level.

For these members, this is because the work done by the project and the TJA so far has mostly focused on international taxation (such as the work around Decree 20 or the tax incentives system, covered in section 4.3 below). It is also because, as discussed below, they still felt that they lacked the technical capacity to fully understand tax justice areas or issues that could be easily mainstreamed or incorporated into their own social change agenda. This was particularly true for organisations working at the grassroots level. At the time of the evaluation, members of the TJA were working on VAT legislation reform,⁴¹ which may provide an interesting opportunity in the near future to reinforce the link between the tax policy reform agenda and the impact of regressive policies on the daily lives of citizens.

'We don't have a comprehensive picture of tax issues in Vietnam yet. So far, Oxfam and the Alliance have focused on issues such as tax exemption and tax avoidance of companies. And that was more difficult for us to link to what we are now doing at the community level.'
(TJA member)

Members acknowledged that the establishment of the TJA positively contributed to enhancing their knowledge of Vietnam's tax system and raising their awareness of the importance of working on fiscal justice. But they also recognised that the capacity gap to work effectively in such a technical area is still large. The TJA has created a key space for exchange of information and informal capacity building. Every month, a so-called 'happy hour' meeting is organised, and members – and others such as CSOs, journalists or students – are free to join and participate. Often, Oxfam or other members bring guest speakers to discuss a topic of particular interest.

Happy hour meetings were highly valued as an information exchange space by all members. However, members felt that those sessions were not sufficient and that their capacity to understand the technicalities of taxation and its social and justice dimensions were still limited. In practice, this means that TJA members feel that they did not yet have the confidence to solidly work on these issues. It is necessary to point out that, for most members, joining the TJA was their first contact with fiscal justice issues and, beyond working on budget transparency issues, most of them (including Oxfam Vietnam) had limited previous experience in fiscal justice. Happy hour meetings had been running for about a year at the time of this evaluation. Data shows that these meetings have succeeded to provide a basic approximation to the issues, but that other more intensive and technical training formats may be required to fill capacity gaps.

'Most of CSOs here are working on budget transparency. Because transparency is not that technical; talking about poverty and social issues in general is kind of easy for CSOs to understand, but tax is a very technical issue. Even people trained in finances do not clearly understand. In the fields of tax and budget, we feel that there is a big lack of capacity.'

'The biggest contribution [of the Tax Justice Alliance] is the strengthening of capacities among its members. Tax is quite new and technical to Vietnamese CSOs. We have Happy Hours with experts and guest speakers, including overseas experts at Oxfam office. We train each other during those' (TJA members)

Even if a common vision is detectable, the future identity and structure of the TJA is yet to be decided. Information provided through interviews and questionnaires shows a reasonable common understanding of the final goal of the TJA. This was unanimously identified to be working toward more equitable and fair tax policies, yet members were not so clear about how to achieve this goal. During conversations, diverging views about what the TJA should become in the future emerged strongly. This has a lot to do with the sensitive nature of tax issues, and with the sensitive and limited space for CSOs in the country's political system. As a result, there was a visible tension between those that saw the need to strengthen the collective identity and branding of the TJA, and those who believed that it is wiser to keep a lower profile until the ground is more receptive to a

strong public and recognisable actor. However, there was general consensus that the room for an outspoken alliance was limited, and that it was wiser to keep a low profile, at least for the time being.

Others warned that fiscal reform processes are a political scenario involving many big economic players and high stakes. As such, they said that the TJA needs to further strengthen the capacity of members, engage other CSOs and carefully map the key social issues around tax in the country before they even consider strengthening the TJA brand as a collective actor. According to these testimonies, tax issues are relatively new for a society that still struggles to understand the impact of taxation on the daily life of citizens. This means that building a critical mass of support among CSOs and the wider community is seen as a priority before the alliance moves ahead and engages as a collective actor in big advocacy work. To do that, they insisted, a careful mapping, understanding and prioritisation of the issues associated to taxation needs to be undertaken and linked by each member to their own mandate. Suggestions to invite more people to the monthly meetings so that more CSOs could become interested in these issues were also put forward by some members.

There is a unanimous feeling that coordination can be improved. Although promoted as an ‘alliance’, all people consulted agreed that, so far, the TJA works more as a loose or informal network and that this structure is still very much in the hands of Oxfam. After only one year of operation, most people felt that, beyond the monthly meetings, most of the relationships in the TJA were still largely bilateral (between Oxfam and each member), and that not much joint action or coordination between other members was happening.

Despite this widely shared perception, it was interesting to note that, when asked about the work of the TJA today, many mentioned the research work commissioned to influence the VAT legislation reform where most, if not all, members were somehow engaged. For example, the research institutions in the alliance (VEPR and VNI) were providing the scientific analysis of the impact that this reform may have on the poorest quintiles, while CEPEW, a women’s empowerment organisation, were sitting with them to ensure that the gender perspective was effectively incorporated. Other members such as EPH were also working on how to take that research product forward and translate it into messages and audio-visuals that could reach young people and the wider public. Despite this example of collaboration, the general feeling was that members were not fully informed of what was going on between other members, and that Oxfam was still the main broker among member organisations. It was not clear whether the TJA had a joint advocacy strategy around that piece of research. However, this example is provided as an illustration of emerging synergies within the alliance and suggests that even if it is still ‘work in progress’ and there remains room for improvement in terms of coordination and coalition building, the structure is evolving in the right direction to achieve project objectives.

‘Even [though] Oxfam works with National Assembly somewhere or Ministry of Finance somewhere, we know nothing about that. We know very little... we do not have periodic meetings, and that is why we do not know about the strengths of the other members.’ (TJA member)

Final considerations and learning

The evaluation found that the promotion of the TJA was a relevant and timely decision and proved to be a significant contribution of the DRM project in terms of introducing the fiscal justice theme onto the civil society agenda. By facilitating the creation of, and access to, spaces for dialogue and exchange among different organisations, Oxfam Vietnam has played a critical role in helping to build bridges and initiate dialogue on tax justice issues among the different partners.

Though all those interviewed agreed that it is an important issue and that their relationship with the TJA helped them gain some knowledge and awareness on these issues, there is still a clear need

to build the capacity of TJA members so that they can have a clearer idea of their own strengths, find easy entry points to their own agenda, and identify their added value and potential contribution to the TJA's work.

Finally, and even if most agreed that it is wiser to keep a low profile as a coalition, there is room for improvement in terms of coordination and promotion of collaboration among members.

4.3 CHANGES IN FISCAL POLICIES TO IMPROVE PROGRESSIVE RESOURCE MOBILISATION AND ACCOUNTABLE EXPENDITURE

This section analysis changes observed under results area 2:

'Government policies for progressive and accountable fiscal systems are informed and influenced by quality evidence and policy analysis.' (project indicator 7).

Policy change goals are usually multidimensional and the result of a large number of intervening variables and actors. This makes attribution of final policy changes to specific interventions particularly difficult, because other organisations and external factors may have played a significant role in the achievement of those results. This is why advocacy evaluation generally, and the process-tracing methodology in particular, highly recommend focusing on *intermediate outcomes* that may be easier to explore and where contribution claims may be more realistic.

To illustrate the contribution of the project to changes in tax and fiscal policies, in this evaluation we have chosen to explore a very particular case: the advocacy strategy used to influence key fiscal legislation that will reduce the likelihood of the incidence of tax avoidance, evasion and transfer pricing abuse (Decree 20 on MNCs subsidiaries reporting requirements) in Vietnam.

4.3.1. Civil society mobilisation influences key fiscal legislation that will reduce the likelihood of the incidence of tax avoidance, evasion and transfer pricing abuse (Decree 20 on MNCs subsidiaries reporting requirements)

Background

After two decades of rapid economic growth, Vietnam passed the threshold to become a lower-middle-income country in 2010. Several market-oriented reforms and intensive efforts to integrate into the world economy are key drivers of this achievement. The reform of tax policy and administration has been a vital part of this transition. Following the roadmap defined in the Tax Reform Strategy 201 –2020, the government continues to push for further reform, and recently announced its intention to amend and supplement several tax laws, including the current laws on corporate income tax, personal income tax, value added tax, special sales tax and natural resources tax.

Abusive transfer pricing practices of multinational corporations (MNCs) have been a concern for the Vietnamese authorities for quite some time. International NGOs working on tax justice issues warn that transfer pricing is one of the most important issues in international taxation.⁴² Transfer pricing happens whenever two companies that are part of the same multinational group trade with each other and establish a price for this transaction. *'Transfer pricing is not, in itself, illegal or necessarily abusive. What is illegal or abusive is transfer mispricing, also known as transfer pricing manipulation or abusive transfer pricing'*.⁴³ According to Oxfam, it is estimated that developing countries like Vietnam lose about \$100 bn per year due to tax avoidance by MNCs through transfer pricing and profit shifting practices.⁴⁴

On 24 February 2017, the Vietnamese government released transfer pricing decree No. 20/2017/ND-CP: *'Providing tax administration applicable to enterprises having controlled*

transactions' ('Decree 20'), to apply from 1 May 2017. The decree introduces a legal requirement for domestic subsidiaries to provide a copy of the global country-by-country (CbC) report directly to the Vietnamese tax authority. This means that Vietnam does not have to rely on tax treaties or information exchange agreements to attain information on foreign parent companies.

Article 10 (Rights and obligations of taxpayers in declaration and determination of transfer prices), paragraph 4 reads:

'If a taxpayer having an ultimate parent company operates within the territory of Vietnam and generates at least eighteen thousand billion of Vietnam Dong in global consolidated revenue, then it takes responsibility for preparing a country-by-country report included in the transfer pricing documentation package prepared by using the Form No. 04 given in the Appendix to this Decree.

For a taxpayer having an overseas ultimate parent company, a taxpayer shall be responsible for submitting a copy of its ultimate parent company's country-by-country report where that ultimate parent company is required to submit this report to the host-country tax authority by using the declaration form given by that tax authority or the declaration form No. 04 given in the Appendix to this Decree. Where a taxpayer fails to provide a country-by-country report, that taxpayer is obligated to provide a written explanation letter In which reasons for such failure, legal bases, and references to specific legislative regulations of the counterparty country on prohibiting taxpayers from providing country-by-country reports, should be stated.'

The decision to require local filing by MNCs that wish to operate in Vietnam is fully in line with international tax justice coalitions' demands, and was celebrated by the Tax Justice Network⁴⁵ as a promising, independently minded move which ensures that the Vietnamese government will have easier access to the CbC reporting information that they need.

Findings

In a national context of relatively high levels of public debt and budget deficit risk, combating tax avoidance and tax loopholes is generally perceived to be critical to increase national revenue. In that context, Oxfam Vietnam identified a window of opportunity to lobby for fiscal policy changes in Vietnam that would contribute to reducing tax avoidance and, as a result, generate more revenue that could be used for greater public expenditure on quality public services.

Drawing on the global work of Oxfam and international campaigns fighting inequality and tax dodging/evasion, and after learning of the government's intention to reform legislation of tax pricing practices in 2016,⁴⁶ the Oxfam country team decided to focus on this specific policy process. In particular, to advocate for Decree 20 to include fairer and more transparent rules that would oblige MNCs to make data on tax paid and profits made in their country public or more easily accessible. The main assumption underpinning this was that, if the government had *'more information about what taxes MNCs pay and where, then tax avoidance and evasion can be better detected and addressed, and better rules agreed and enforced. This would lead to fairer tax systems, enabling developing countries to collect more tax that would pay for essential services and reduce poverty and inequality'*.⁴⁷

After the first draft of Decree 20 was released for public consultation in October 2016, Oxfam and partners decided to advocate for Article 10 to require MNCs to publish CbC reporting on their websites and/or require MNCs to directly file CbC reporting to Vietnam's General Department of Taxation (GDT). This was because the mechanism originally included in the Decree was considered too weak to ensure access to information and data from those countries that have not signed a double taxation agreement with Vietnam and would require a specific request about a specific company to a peer country.

The main strategy used to influence this process was to engage in constructive dialogue with the drafting team in the GDT, and to use Oxfam's networks and access to international tax experts to provide them with policy alternatives based on comparative practice of other countries. Other strategies included working with project partners, such as VNI, that enjoy quite a high scientific reputation within the government, and building alliances with key stakeholders such as the Vietnam Chamber of Commerce and Industry (VCCI) that are usually consulted about policy reform. Each of these actors would then use their own networks and resources to advocate for increased transparency in transfer pricing practices.

According to correspondence between Oxfam staff, the GDT and the Base Erosion and Profit Shifting (BEPS) monitoring group,⁴⁸ reviewed in November 2016, Oxfam was asked to provide the GDT with comparative information about how other countries were approaching transfer pricing regulations. This request was strategically used to initiate a fruitful exchange of information and to share policy proposals with the GDT. Meetings and contacts between government officials from the GDT and international experts from Oxfam or networks such as the BEPS monitoring group were also promoted.

At a lower level in the causal chain, emails reviewed clearly illustrated how the advocacy strategy around Decree 20 was instrumental to **build trusted relations between Oxfam and the tax department and with policy makers in the National Assembly more generally**. GDT representatives and other key stakeholders from the government and the National Assembly interviewed for this evaluation also confirmed their active engagement with Oxfam and showed a high appreciation of their contribution and inputs. Conversations also confirmed Oxfam's unique role as the only NGO sitting with the government to discuss tax issues at the time of the evaluation. In a political context where civil society organisations have restricted space for participation in public affairs, **the acknowledgment of Oxfam's valuable role and contribution by government actors was remarkable and a significant achievement**.

'We don't have much engagement with other NGOs, I mean Oxfam is the strongest in relation to the tax issues. We appreciate the involvement of Oxfam on key issues to raise the awareness of the government on this. I think it is good.' (Government official)

Despite this clear recognition of Oxfam's role, and the explicit acknowledgement of the GDT that the new draft of Article 10 was modified in line with Oxfam's recommendations,⁴⁹ it was difficult to determine exactly how decisive Oxfam's contribution to this final version of the Article had been. This is because a number of factors and actors had influenced this outcome, and also because, in a particularly opaque political system, tracing back different contributions and building rigorous alternative or competing explanations in a limited time is not easy.

Even if provisions in Decree 20 represent a certain deviation from OECD principles which do not encourage the local filing option, most stakeholders interviewed, from inside or outside the government, were unable to explain the reasons leading the government to opt for local filing of CbC reporting. Government officials and bellwethers agree that the fact that Vietnam joined the BEPS Inclusive Framework in 2016⁵⁰ was a key reason to adopt specific transfer pricing decisions. Other stakeholders believed that the decision was taken during the 2017 Asia-Pacific Economic Cooperation (APEC) meeting, and that it derived from the government's growing concerns about tax avoidance and from a genuine political interest to bring tax policy and administration reform *'more in line with international practice'*, having nothing to do with external influences or Oxfam's claims. These testimonies, however, are contradicted by the fact that the Decree was approved a few months before that meeting took place.

Furthermore, key actors such as the International Monetary Fund and the World Bank had been providing technical assistance to the government on policy formulation and transfer pricing audit for over seven years. This makes it difficult to isolate a single factor behind this specific policy change. However, the analysis of available documents, including email exchanges between Oxfam and the GDT, suggest some correlation between Oxfam's action and the specific decision to include local

filing in the policy change, allowing us to cautiously infer that, even if it was a result of several factors, the project made a significant contribution to that outcome.

This finding is quite significant given the high position of this targeted outcome in the project's theory of change. Testimonies from different stakeholders and the documents reviewed suggest that key factors behind this positive outcome of Oxfam's work include:

- **Good identification of advocacy targets.** Stakeholders outside the government tended to agree that a practical strategy to influence policy change in Vietnam was to work directly with the people in charge of drafting legislation. This is what most multilateral organisations do in Vietnam and other countries, and was the strategy followed by Oxfam in this case.

'Many CSOs here try to advocate by workshops or by sending policy brief and letters to the government. But the better way to do advocacy in Vietnam is to approach directly the ones who are in charge of drafting legislation, to talk to them directly and maybe provide some resources (research, ideas,...), sometimes even provide them with the experts that can help them do their job.' (Bellwether)

- **Generally acknowledged capacity gaps offered an interesting entry point to engage with policy makers and to introduce Oxfam's policy change agenda.** Interviewees from inside and outside the government agreed that government officials are eager to gain technical capacity in fiscal issues and to learn from other international experiences. Actually, the latter was one of the most frequent demands heard from policy makers and government officials during our conversations with them, and one of the clearest ways Oxfam was thought to have added value. Conversations with government officials and policy makers also showed that, in an economic context of high public debt and budget deficit, their main concern is to broaden the tax base and increase the generation of revenues. By contrast, a very weak understanding of the redistributive functions of the tax system was observed among decision makers and policy makers. Although providing technical assistance to the government was not contemplated in the project, government officials' manifest interest in strengthening their capacity and learning from Oxfam's global expertise has certainly provided a strategic entry point that was wisely used to advance Oxfam's fiscal justice agenda.

'The government is highly interested in taxing MNCs, but their position is weak, also because of their lack of capacity.' (Bellwether)

- **Framing the problem is not enough, providing constructive and feasible solutions is key.** Using the agenda-setting theory framework, it is clear that, in this particular case, Oxfam's contribution to framing the problem was relatively irrelevant. The need to regulate transfer pricing and take measures to help the government fight tax avoidance and increase tax collection from MNCs was already there and widely shared by key actors. Although research and media work by Oxfam served to set the grounds for a better understanding of what this means in terms of tax avoidance (and in numbers), and certainly contributed to put the problem into perspective, it is not clear to what extent this has been critical to the result. Instead, data suggest that the key factor behind success in this case has been the Oxfam's team ability to open a constructive line of the dialogue with policy makers and the government, offering them alternative policy solutions based on the evidence of other international experiences.

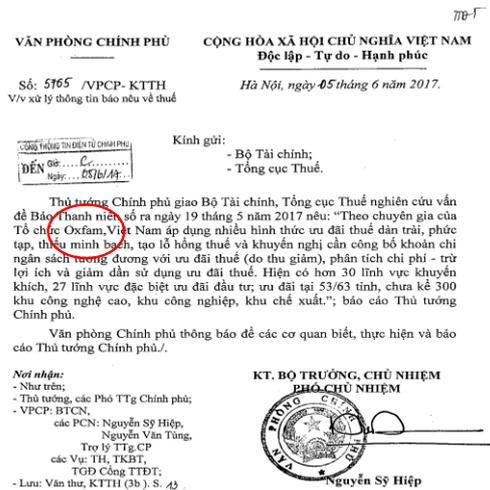
'The thing is that it is not only enough to be critical and expose the problems. You need to provide solutions; you need to be supportive, constructive.' (Bellwether)

- **Oxfam's international reputation for work on tax issues.** This was something frequently mentioned during interviews and suggests that the Oxfam Vietnam team rightly played the card of Oxfam's global work and expertise on tax and inequality. By drawing on that work they have succeeded to attract the government's interest in other countries' experiences of tackling abusive transfer pricing practices and in calling for further information and ideas from Oxfam's network of experts.

- The reputation factor was also strategically used by **engaging key partners such as VNI or VEPR** who enjoy high credibility in the eyes of the government and can provide independent scientific evidence and complement Oxfam’s analysis in support of policy asks.

Final considerations and learning

Probing the causal chain in this case was quite a challenge, but the evaluation could find reasonable evidence of a significant **contribution of Oxfam and partners to important policy changes such as the introduction of local file CbC reporting in Decree 20.**



Official letter instructing for the revision of the tax incentive system

The analysis of this case also revealed that **engaging government and policy-making stakeholders in constructive dialogue** about tax justice issues and tax reform is a key intermediate outcome for policy change to happen in Vietnam. This was found to be a particularly significant contribution of the DRM project. Oxfam’s contribution to the policy dialogue was highly appreciated by most stakeholders interviewed, who also confirmed that it was the only NGO openly invited to the table of tax reform today.

Conversations with stakeholders also revealed how research produced by Oxfam and partners within the DRM project had been key to **put tax justice issues into the public debate**, another intermediate outcome worth discussing. Even if it was not the focus of the evaluation, it was interesting that the first thing stakeholders would mention when asked about Oxfam’s work on tax issues in Vietnam was the launch of the Assessing Vietnam’s Tax Incentive Policies report, an important output of the DRM project. The report was commissioned in January 2016 with the purpose of providing a platform for in-depth discussion on the development of Vietnam’s tax incentive regime and its effectiveness. During the research process, VNI and Oxfam actively engaged in conversations with key stakeholders from the Ministry of Finance and the National Assembly, opening the door for them to provide inputs and discuss further uses of this research.

Several reasons may explain why interviewees readily associated Oxfam’s tax justice work to this specific action. First, the public launch of the report in May 2017 generated quite significant **media attention and coverage** as compared to other advocacy work such as the lobbying conducted around Decree 20, which strategically had a low-tone media approach. Second, most of the people consulted had had some kind of intervention or engagement in the research process and were therefore very familiar with that piece of work. Finally, and a particularly important impact of that report (and a consequence of the media attention generated), **the report attracted the attention of Vietnam’s Prime Minister**, who in June 2017 instructed the Ministry of Finance and the GDT to study the claims made in it. Although no concrete policy change had yet materialised, this is an example of how **the issue was successfully placed on the public agenda.**

Finally, the relationships of trust built during the DRM project helped Oxfam and partners to strategically initiate dialogue on the amendment of the Small and Medium Enterprises (SMEs) legislation which, according to project staff and documents, contributed to the inclusion of a number of recommendations in new legislation regulating small business taxation enacted in June 2017. Although for practical reasons we couldn't fully explore and substantiate this contribution claim, we feel that it deserves a brief reference. The new norm states that SMEs may enjoy a corporate income tax rate lower than the standard rate for a certain time, as Oxfam and VNI had advocated. From the perspective of the project, this outcome is relevant, as it contributes to broadening the tax base (after the first few years, the firms have to pay the normal tax rate) while promoting the development of SMEs. This, in turn, has positive effects on the economy in general and helps increase future tax revenue. Unfortunately, time limitations did not allow for further investigation of alternative salient stories and triangulation of findings, so it is not possible to reach conclusions.

4.4 DESIGN AND GENDER CONSIDERATIONS

4.4.1. Brief reflection on the project design

This section presents a number of findings and reflections about the project design and theory of change that, although not originally included in the evaluation questions, emerged during data collection.

The DRM project was designed as a pilot initiative to reduce poverty and inequality *'by contributing to strengthening the linkages between progressive fiscal systems and more equitable, quality public services.'* Because, *'In Oxfam's view, a progressive fiscal system is one that raises public revenues more equitably, and redistributes them through essential services, such as health care and education, which benefit all people, especially those living in poverty. A fair tax system is transparent and accountable to taxpayers, allowing even the most vulnerable citizens to be able to access quality essential services'*⁵¹

As the midterm review found, the project approach had a level of ambition and novelty that would require substantial efforts in terms of expertise, focus and commitment within a relatively short period of time. It was also clear at that point that achieving the overall goal and the expected results of the project in such a timeframe was highly unrealistic.

During the inception phase, project staff made a remarkable effort to refine the project's overall theory of change and elaborate concrete theories of change for each country. An even more remarkable effort was made to make explicit the key assumptions of the project. However, the documents reviewed reveal that outcomes and assumptions are still identified at a very high level of the theory of change and no clear intermediate outcomes are identified.

In our view this has two main consequences. Firstly, it makes it difficult for the project to monitor and evaluate progress during implementation. Key questions about the type of action or behaviour that is expected from project beneficiaries or targeted decision makers, for example, may help to better understand whether strategies are leading where expected during implementation.

Secondly, a more detailed description of the middle ground of the ToC could have helped to more clearly articulate the contribution of each partner, identify potential synergies, and strengthen the project's identity and linkages. This was particularly clear in the case of Kenya, where we couldn't find much cross-fertilisation, and partners often seemed to be working in silos. For example, the interesting work done by the social media partners, Inuka ni Sisi, to disseminate tax justice issues among youth could have been better linked to the social accountability work done by Caritas or ALDEF.

Conversations with social auditors in both counties revealed how social media is gaining ground as a tool for mobilisation, even in remote rural communities, and that the social media resources provided by Inuka ni Sisi could have been used to strengthen the capacity and/or amplify the action of target audiences. For instance, we were told that many wards now use WhatsApp groups as a tool for citizens and duty bearers to share information. Duty bearers also use Facebook pages and told us of cases where they had learnt about social discontent via that channel. Unfortunately, no significant collaboration and coordination between these two components was found. This is a missed opportunity for a more integrated and synergetic use of the different human and technical resources in the project.

In the case of Vietnam, the decision to establish the TJA somehow helped to soften this problem and, even if a work in progress, has already pointed to its potential as a platform for strengthening joint work and collaboration. However, a lack of focus could also be observed in terms of linking the tax policy reform agenda and certain social issues. For example, documents reviewed make it clear that the DRM project in Vietnam focused on health financing. However, beyond the actions conducted with migrant workers and the MoH (PSI), which focus on healthcare service provision, it is not completely clear what that has meant in practice and how other key issues such as the introduction of user fees, the legalisation of private medical practices, and the commercialisation of the pharmaceutical industry have been integrated into the policy change agenda of the project.

4.4.2 Gender considerations

Project documents repeatedly highlight that women, youth and marginalised groups were priority targets and beneficiaries of the project, and that domestic resource mobilisation for quality public services should first benefit those groups.

In both countries, the main entry point for youth has been through social media activities, as new technologies are generally considered the most effective channel to engage them in public debates and dialogue. Although, exceptionally, other activities, such as the work done by Mnet in Dong Anh District, also targeted young people (even if not completely intentionally),⁵² in general, other forms of participation and engagement seemed to target or engage older people. This was the case of social auditors in Kenya, for example, where the majority of those consulted were over 30 years old. Although exploring these issues in more depth remains outside the scope of the evaluation, they are brought up here to suggest that reflection may be needed regarding how Oxfam and partners ensure young people's engagement and participation in governance issues in the future.

Regarding women, it was difficult to see how gender had been effectively mainstreamed in the project beyond women's participation in project activities. In neither of the countries was a systematic approach to address these issues found, and theories of change appeared to be gender blind. This was particularly clear in the Kenyan project where, apart from inviting women to participate as social auditors or as HFMC members, no evidence of a specific gender approach was found. In Vietnam, a gender lens was not completely systematically included on paper, but seemed more tangible as the project unfolded, something to be celebrated.

For example, the part of the project implemented by Mnet is intrinsically and to some extent a women's rights project, but this is very much because of the main characteristics of the migrant population, mostly young women and the expertise of some of the organizations in the network. But the clearest example of how the gender dimension was starting to be more present was the research work done to lobby the VAT law reform where CEPEW, a women's empowerment partner, and UN Women were called to provide inputs and ensure that the gender implications of the reform were properly taken into consideration. Following this collaboration, UN Women Vietnam produced a discussion paper in 2016.⁵³ This gender analysis was not clearly present in other influencing work around Decree 20 and the tax incentives system, probably because of the international dimension of those regulations. Neither was it visible in the process around the SME law reform, where the gender dimension may be far more relevant.

The gender issue and challenges were already identified in the midterm review of the project, which proposed that it draw on specific gender expertise within Oxfam. This evaluation fully endorses that recommendation and further suggests that, in order to effectively incorporate gender issues and design specific strategies to tackle gender inequalities through fiscal justice initiatives, these considerations should be discussed and analysed during design and explicitly incorporated into the ToCs of future projects.

5 CONCLUSIONS

The DRM project is an ambitious multi-country initiative that seeks to mobilise citizens and organisations in Kenya and Vietnam to demand more equitable, transparent and accountable fiscal systems and access to quality public essential services. In the light of the evidence obtained, we can reach conclusions in three key areas:

1. In general, the level of achievement of project outcomes and outputs in both countries was found to be satisfactory. Although this evaluation does not cover all the work done by Oxfam and partners, significant progress towards results areas 1 and 2 (as in the project logframe) could be verified in both countries. Progress observed included the achievement of some key intermediate outcomes not clearly identified during the formulation.

Overall, data collected suggest that the project has proved **reasonably effective in raising citizen awareness on the links between taxation and public service provision**. This finding was especially clear in Kenya, where project beneficiaries were able to easily associate their demands for better public services with their rights as taxpayers.

Examples of action taken as a result of that newly developed awareness were also found in both countries, although isolating the contribution of the project from other factors proved to be more challenging. The project has proved the importance of working on contextual or situational factors⁵⁴ and enabling or creating meaningful spaces for citizens and duty bearers to engage with each other. In this project, we have seen examples of work to widen participation using the existing public participation framework that, in Kenya, offers the institutional space for citizens to claim their rights and participate in decision making. In Kenya, citizen engagement with duty bearers was clearer in those cases where a space for dialogue was intentionally promoted, like in Wajir or Nairobi. We have also seen examples of new spaces for participation and interaction between citizens and decision makers created in Vietnam, where the spaces facilitated by Mnet have proved critical to building relationships of trust and dialogue between local authorities and the migrant worker population in Dong Anh. In all cases, the enabling or creation of those spaces where participation and engagement can happen has proved to be key to change citizens' perceptions of their own agency to act and the responsiveness of duty bearers to their demands.

As a result, we found **some examples of decision makers responding to citizens' needs and demands** in reaction to project beneficiaries taking some kind of action. But how structural those changes are, and the extent to which this would have happened without the project intervention, is not easy to prove. This was especially difficult to ascertain in the case of Kenya, where participation spaces are already institutionalised (although not always fully operational), and where a number of actors work to promote social accountability and governance at county level. In the case of Vietnam, the fact that the spaces explored were created by the project makes it easier to attribute some results to the DRM project. But to understand the extent to which the prospects and emerging signs of institutionalisation are real is far more difficult. Furthermore, in both countries it is unclear how sustainable the efforts of the project to propel shifts in power relations have been. This raises important questions about how to consolidate results and make citizen participation and engagement in those spaces sustainable. However, it is important to note that shifts in power require a longer term framework and that it would not be realistic to expect such important outcomes in a three-year framework.

Linking public service financing and tax justice has effectively prepared the ground for people to mobilise and demand more accountability from duty bearers in the allocation and expenditure of resources. However, there is **weaker evidence of the project's contribution to citizen mobilisation and demand for more progressive fiscal systems in general**, especially at local level. Participatory budgeting and social accountability are tools and approaches commonly used by development actors to promote citizen involvement in public decisions so that resources are used for the good of the many. However, the understanding of taxation as a redistributive mechanism more generally was found to be still weak in both countries. In both contexts, Oxfam

and partners have worked to influence more progressive and redistributive fiscal policies at the national level. In Kenya, some work to map additional resources and revenue-raising sources at county level has also been carried out. As a result, that part of the influencing work has mostly been left to national-level CSOs, or even international experts with no apparent link with the work done at the grassroots level. This is probably because the revenue-raising area is widely considered as too technical and difficult to understand for most people. However, it is the evaluator's opinion that this area of work could be strengthened by moving the focus away from technicalities and putting the lens on the justice and equity principles that should underpin tax policies.

Engaging a broad range of national organisations and networks also underpins the DRM project's strategy. The coalition element was particularly relevant to introduce the fiscal justice debate on the agenda of civil society organisations and, from there, into wider public debate. Fiscal issues are generally considered to be highly technical and difficult to understand by most organisations. In both countries, the number of civil society actors with the capacity to fully engage in tax justice campaigning before the project was limited. That was particularly the case in Vietnam, where these issues were quite new to most partner organisations. The analysis of the work done by Oxfam Vietnam to build the capacity of CSOs in fiscal justice and to generate interest in the debate shows that, even if there are still important gaps to fill, the strategy has been effective and delivered important achievements, such as the creation of the Tax Justice Alliance.

As the case of the tax incentives report shows, we also found a significant contribution of the project to **bringing fiscal justice issues into the public debate** in Vietnam, through the development of high-quality evidence-based research. This was evidenced by the impressive media impact and interest generated by the report and the response it received from the government.

Overall, and taking into account the ambition of the project design and the relatively short timeframe of the project, we can conclude and celebrate that a few **examples of concrete policy change** results have materialised. A final goal of the DRM project was to inspire policy changes that would make fiscal systems more progressive and give governments better tools to tackle poverty and inequality. At the local level, some examples have been found of decisions on the allocation and expenditure of resources taken as a response to citizen action (and more reflective of their needs and claims), but it is difficult to affirm that these examples prove a clear project's contribution to the consolidation of more structural accountability, at least in the short term. At the national level, strategies have sought to influence revenue-raising and fiscal systems more broadly. Taxation is widely acknowledged to be a highly sensitive political area where powerful actors compete for the highest stakes. This makes advocacy in this area extremely difficult and the achievement of results very much dependent on external factors. The changes introduced by Decree 20 in the CbC reporting mechanism were found to be a successful example of policy change and, although the result of converging factors, there are reasons to believe that the work done in the framework of the DRM project contributed significantly.

1. Positive signs of sustainability of project outputs and policy change outcomes in Vietnam could also be found. In this country, the sustainability of policy change outcomes is supported by the particularities of the country political system (single-party system) but also by the project's success in creating an enabling environment of collaboration and trust with decision makers and policy makers. There are also emerging signs of sustainability regarding the changes observed in the collective capacity of civil society organizations in Vietnam. Fiscal justice issues have entered the agenda of CSOs that are members of the TJA and seem to be there to stay. Still, these changes need to be strengthened and consolidated. The creation of the TJA, although recent, offers a good platform to sustain these efforts in the future. Finally, it is difficult to judge the prospects of sustainability of individual behavioural changes that necessarily require a long time to consolidate. Although data gathered reveal that some change has happened during the project lifetime, it is still not clear how structural those changes are and to what extent the

project has contributed to start shifting power relations for the benefit of the most vulnerable, particularly women and youth.

2. A final concluding remark takes us to the project design. The DRM project was proposed as a pilot initiative that could provide some insights on the potential of associating fiscal justice and public service provision. As such, it has worked reasonably well and enabled the testing of several approaches to introduce the fiscal justice agenda in both countries. However, an analysis of the project design and implementation also shows the ambitious design has sometimes worked against a clear project identity. This was the case in Kenya's social accountability component, for example, where it was not always easy to understand the added value of the project when compared with other similar interventions. We can also conclude that further unpacking the project theory of change and identifying clear intermediate outcomes is critical to strengthen those areas where the project is likely to add more value and a clearer identity can be developed. This could also help to consolidate the work of different partners around those and to promote further synergies during implementation.

Finally, we can also conclude that the positioning of women at the heart of the fiscal justice agenda requires strong gender and power analysis capacity and expertise and should be further integrated into the project design.

6 PROGRAMME LEARNING AND RECOMMENDATIONS

Analysis of the different strategies provides some valuable learning and is presented here to stimulate collective reflection and discussion. Some aspects will require further consideration by Oxfam and project partners and are presented as suggestions to take forward in future programming.

1. Conversations with project beneficiaries show that developing an understanding of the link between public service financing and taxation as an entry point to introduce wider governance issues such as political participation rights or public service delivery can be extremely effective. Before the project, most project beneficiaries consulted had not been fully aware of how public services and development projects are funded, or where government money comes from. Most importantly, they did not necessarily link that funding with the taxes they pay. Learning about this was enlightening for many, and an effective way of linking fiscal justice issues with people's everyday concerns. Furthermore, the DRM project shows that, where that awareness has been created, people found it easier to claim other basic rights such as the right to be heard and to participate in decisions about the allocation or expenditure of those resources. This approach of linking tax and funding of service provision is found to be the main added value of the DRM project as compared to other existing interventions on social accountability and governance issues in both countries.

Recommendation: There is room for Oxfam to strengthen the narrative between fiscal justice and basic rights and essential services in future intervention designs. Building on the knowledge acquired, refinement of this narrative is highly recommended.

2. Related to the above, and the need to enhance a more cohesive narrative on fiscal justice, learning from the DRM project shows the **need to revise one of the core assumptions of the project: that people already share the key ideas on equity and justice that underpin Oxfam's fiscal justice agenda**. This assumption has been proved unfounded in some cases. For example, in Vietnam it was clear that many stakeholders, either in government or civil society, had a limited understanding of the redistributive potentials of revenue-raising policies and mostly saw them as revenue collection mechanisms. Even among project partners, most people perceived public financial management as technical and specialised. This is partly because the current Oxfam discourse may not put enough emphasis on the social dimensions of public financial management and the set of values behind Oxfam's idea of fiscal justice.

Recommendation: Future intervention designs should take this learning into account and consider strengthening discussion of those values. This includes holding conversations with potential or selected project partners about the rationale of the project goals and the fiscal justice agenda and reinforcing these issues and values through more general awareness-raising activities. It is recommended that specific efforts are made to eliminate some commonly shared misconceptions such as 'poor people don't pay taxes' that we were able to observe even among project partners during the field mission. With this recommendation we mean that the social justice message should not only target society at large, but also those partners that are to be engaged in the future. Securing a common understanding and buy-in of this discourse is key to make a more effective and cohesive implementation of project components.

3. Increased awareness and capacity are necessary but not sufficient conditions to trigger 'action'. Access to political and democratic spaces in which citizens can engage to claim citizenship, and move from voice to influence over governance processes, have proved to be critical. Working on personal factors to increase the self-confidence and capacity of project beneficiaries is critical but needs to be complemented by work to change situational factors (spaces for

example) that may impede citizens' participation and engagement. This learning suggests that future projects should pay more attention to creating or enabling meaningful spaces for citizen participation in decision making. This may mean providing citizens with the tools to enhance the quality of their engagement and their capacity to influence decisions taken therein. Or it may require a stronger collective influencing strategy alongside work to train and encourage citizens to occupy those spaces and raise their voice. This was the case in Kenya, where we could argue that the spaces were relatively 'taken for granted'. While most of the effort concentrated on providing citizens with the skills and capacity to access these spaces, less strategic work was done to influence how they were shaped. Furthermore, a clearer focus and stronger reflection on the shifts in power required to eventually change the power dynamics and relations between citizens and the political establishment, or between men and women, as the key foundation of governance and accountability issues, is probably required.

Recommendation: It is recommended that future interventions invest some time to map and assess key existing or potential spaces where citizens can effectively engage, participate, raise their voices and influence key decisions on public service delivery and governance matters that affect them, in each particular context. The intervention strategy could then be based on those conditions and leverage points with the highest opportunity for change. Furthermore, power relations within and surrounding the use of existing spaces should be carefully assessed from the design phase. Once spaces are identified, it is important to carefully consider how much they are really operational and accessible to the target population. In some cases, changing the conditions that make those spaces non-operational, or that exclude a significant part of the population from them, is necessary to make citizen participation a reality. In those cases, more strategic coordination and coalition building to influence how these spaces are shaped, who has access to them and how, may be recommended.

4. In general, establishing a **constructive line of dialogue with governments and duty bearers** was found to be a good strategy to influence social and policy change at different levels in both countries. Building relationships of trust between CSOs and the government and also between citizens and local authorities and public service providers has proved to be critical to promote an accountability culture where citizens feel able to hold those in power to account for their needs and priorities over the long term. For most internal and external stakeholders, confrontational strategies and public mobilisation are necessary to build a critical mass of support, but achieving significant policy change may also require building sustained relationships of trust and collaboration with policy makers and decision makers. This was found to be key in Vietnam, where capacity gaps in governments were strategically used to the advantage of the advocacy strategy and served to constructively introduce the project's policy asks. In Kenya, this type of constructive approach was also effective to build bridges between citizens and county-level political stakeholders in Wajir and Nairobi counties, and between Oxfam and the county government in Turkana. Although this approach might not always be feasible and does not exclude a more confrontational approach to challenge the status quo and visible power structures when required, finding the right balance and identifying the key entry points in each case and context is important and a learning to take forward for future initiatives.

Good practice: Although very dependent on the particularities of the political context, Vietnam's positive experience of working with champions within the government and/or parliamentary officials in charge of drafting legislation could be taken as a good practice to be adapted and replicated in other contexts.

5. Once the capacity of country teams and partners on fiscal justice has been strengthened, it may be advisable to opt for **narrower and more integrated approaches in future projects**. The DRM project has been a great opportunity for many organisations to start working on the tax dimensions of public financial management and to test the waters of the key needs and challenges in further promoting fiscal justice and policy reform in both countries. But the project was extremely ambitious, touching on a significant number of key issues (tax reform, accountability, public service delivery) that may not be realistic to fully address with such limited time and resources. This ambitious design may also explain why the linkages between the different levels (global, national, local) and between the different strategies (advocacy, citizen

engagement, mobilisation) and project components were sometimes not sufficiently clear, and why a number of possible synergies and interactions were finally lost. This experience provides an extraordinary foundation of knowledge, networks and reputation to strategically define key areas, narrow the focus and deepen the impact in the future.

Recommendation: Although efforts to carefully map the windows of opportunity in each country using political economy analysis are commendable, a more in-depth analysis of the selected entry points would be recommended in the future. This would help to identify the most effective leverage points, and to use those to scale down future project design targeting a smaller number of strategic areas of change in a more holistic and coherent form. Stronger attention to the linkages between different levels and different components of future projects is also recommended.

Recommendation: Although it will always be necessary to adapt to different social, economic and political contexts, when working in a multi-country framework, finding common issues that are relevant to all contexts could help to enhance the coherence and identity of projects. It could also help for components to have similar designs that, while taking into account contextual differences and needs, allow for comparison and learning of what works or not to achieve change on a particular issue. This would strengthen the identity of the project and help to better understand the specific added value of interventions in relation to governance initiatives working on other aspects of public financial management (such as allocation or expenditure of resources). Asking questions about how and why a particular intervention is different from others, and what success looks like when compared with those, may help implementing teams to decide on those strategic areas that are worth targeting and to measure progress more easily.

6. Using a theory of change approach can help to collectively unpack underlying assumptions about how change occurs in particular contexts, and to decide on the appropriateness of specific advocacy tactics. **But it is important to discuss and identify clear intermediate outcomes** to better track the effects of the advocacy strategy. Intermediate outcomes should be defined for the overall process of change but also, when feasible, for specific advocacy strategies. Project partners can then choose the approach that best suits their advocacy style and mandate, and better articulate their specific contribution around a common theory of change. Furthermore, this project shows us the importance of regular discussions about how this articulation is working and how different components can more effectively draw upon each other instead of working in silos, as was frequently the case. More than one theory of change can coexist in a single initiative. Moreover, sometimes each project component may need a specific theory of change to be able to understand the lowest common denominator and fully read the picture of preconditions behind each particular change. In the case of the DRM project, for example, the behavioural change, policy influence and public mobilisation components had specific pathways of change that required different analysis and approaches, but which also offer room for common or related elements. Providing room for this type of analysis on a regular basis is key.

Recommendation: Working on more specific and detailed theories of change that allow for intermediate outcomes to emerge is highly recommended. Theories of change should be used for regular dialogue on progress, and as a tool to make different partners' contributions to those outcomes more explicit and identify potential areas for synergy.

7. Finally, if the project is expected to work for specific target beneficiaries such as women and youth, clearer approaches and strategies to reach those populations are needed. Among other things, this requires greater effort to research and understand the power dynamics, key issues and entry points to link fiscal issues with gender inequalities in the specific contexts. As mentioned in recommendation 3, it is important to narrow down the specific population that needs to be targeted in each component or outcome area. This requires a stronger power

analysis and a clearer definition of the target population and reflection on why a project considers it key to work with that population.

Recommendation: It is crucial to understand, for each context, why fiscal justice is important for women and identify issues that are more relevant for them and instrumental in promoting changes in power relations. For example, there may be some fiscal issues or policies that are more likely to influence or impact the position of women in society than others. Focusing on those is critical. More generally, power analysis should pay stronger attention to how power relations affect men and women differently and, for example, how and where different sub-groups of the target population are keener to engage politically in governance issues. This is particularly important when women are expected to be at the heart of any intervention. Clearly defining the women (and other groups) targeted, and further understanding their main concerns and barriers in relation to fiscal justice issues is highly recommended. We also suggest that the 'women' target group can be narrowed down to define how age, class or race variables (among others) intersect and affect women's capacity and willingness to engage in fiscal justice and governance issues. This requires further research and some important reflection on who (among women) Oxfam wants to put at the centre of a particular intervention. Narrowing down the target population can also help to identify the most feasible and effective entry points for each sub-group.

Recommendation: It is recommended that in future initiatives more attention is paid to ensure a gender-sensitive design to ensure that women's priorities and concerns shape the content of the intervention. This goes further than securing equal participation of women as project beneficiaries. It means making sure that the way in which project activities are implemented is sensitive to women's realities and workloads.

ANNEXES

ANNEX I: DOCUMENTS REVIEWED

Background documents

- Mazengera S., Mehta A. & Kohonen M. *Domestic Resource Mobilization and Oxfam: A Discussion Paper*, February 2014
- Original project proposal, September 2014

Founding project documents

- Revised project proposal, October 2015
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ANNEX II: LIST OF PEOPLE INTERVIEWED

Global team

Position	Organisation/community
DRM Programme Manager	Oxfam GB
Southern Campaigns Manager	Oxfam GB
PMEL Lead, Programme Quality Team	Oxfam GB

Kenya

Position	Organisation/community
Country Director	Oxfam Kenya
MEAL officer	Oxfam Kenya
Project Officer	Oxfam Kenya
Project Officer Private sector	Oxfam Kenya
Project Officer	National Taxpayers Association
Project Officer	ALDEF (Wajir)
Project Officer	Inuka ni Sisi
Project Officer	Inuka ni Sisi
Researcher	Africa's Voices Foundation
Programme assistant Community strengthening	Health rights advocacy forum (HERAF)
Participatory Budgeting programme coordinator	FAHAMU networks for social justice
Country Executive Minister of public services, decentralised administration and disaster management	Government of Turkana
Ward administrator	Kakuma (Turkana)
Kakuma youth officer leader	CFSP Kakuma (Turkana)
Social Auditor	Kakuma (Turkana)
Social Auditor	Kakuma (Turkana)
Social Auditor	Kakuma (Turkana)
Social Auditor	Kakuma (Turkana)
Social Auditor	Kakuma (Turkana)
Social Auditor	Kakuma (Turkana)
Social Auditor	Kakuma (Turkana)
Social Auditor	Kakuma (Turkana)
Social Auditor	Kakuma (Turkana)
Social Auditor	Kakuma (Turkana)
CAN member	Westlands (Nairobi County)
HFCM member	Kibera South Health Centre (Nairobi County)
HFCM member	Kibera South Health Centre (Nairobi County)
HFCM member	Riruta Health Centre (Nairobi County)
CAN member	Westlands (Nairobi County)
HFCM member	Riruta Health Centre (Nairobi County)
HFCM member	Riruta Health Centre (Nairobi County)
HFCM member	Riruta Health Centre (Nairobi County)

HFCM member	Kangemi Health Centre (Nairobi County)
Facility in charge	Kangemi Health Centre (Nairobi County)
Deputy Facility in charge	Kangemi Health Centre (Nairobi County)
Deputy Chair	MCA-Kayole North (Nairobi County)
Project Officer	Caritas (Turkana)
Social Auditor	Griftu (Wajir)
HFMC member	Kaloleni Health Centre (Nairobi County)
HFMC member	Kaloleni Health Centre (Nairobi County)
CAN member	Kamukunji Health centre (Nairobi County)
CAN member	Korogocho health centre (Nairobi County)
HFMC member	Korogocho health centre (Nairobi County)
HFMC member	Ruai Health centre (Nairobi County)
Nursing Officer/Facility in-charge	Kaloleni Health Centre (Nairobi County)
Ward Administrator's Office	Makongeni Ward (Nairobi County)
HFMC member	Mukuru Health centre (Nairobi County)
Community member	Lokichar (Turkana)
Social Auditor	Lokichar (Turkana)
Principal Consultant; Technical Services, Governance	DAI

Executive Director	Agency for Pastoralists Development (APAD) Turkana
Deputy County Director Health Policy Planning and Research.	Nairobi County government
Member of the County Assembly	Wagalla Ward (Wajir)

Vietnam

Position	Organisation/community
Senior Programme Manager – Governance	Oxfam Vietnam
Programme Officer Governance	Oxfam Vietnam
Project Manager Worker's rights	Oxfam Vietnam
Campaigner	Oxfam Vietnam
PhD; Research Fellow 2015–18; School of Public and Environmental Affairs; Indiana University	Vietnam Initiative (VNI)
Researcher	Vietnam Initiative (VNI)
Labour rights theme manager	Center for Development and Integration (CDI)-Mnet
Deputy Director	Institute for Development and Community Health (LIGHT)-Mnet
Coordinator	Institute for Development and Community Health (LIGHT)-Mnet
Deputy Manager Legal Department	Vietnam Chamber of Commerce and Industry (VCCI)
Project Officer	Vietnam Institute for Economic and Political research
BTAP coalition coordinator	BTAP
CDI-BTAP Coalition Coordinator	BTAP
MEL Project Specialist	BTAP
Project Manager	CEPEW
Section Officer, Department of Finance and Budget Affairs	National Assembly
Section Head of State Revenue and Financial Market	National Assembly
Department of Finance and Budget Affairs	National Assembly
Department of Finance and Budget Affairs	National Assembly
Head of division of International Finance and Integration Policy, National Institute for Finance	Ministry of Finance
Vice-Director of International Cooperation Department	General Department of Taxation, Ministry of Finance of Vietnam
Officer, International Cooperation Department	General Department of Taxation, Ministry of Finance of Vietnam
Transfer Pricing Audit Division, Audit Department	General Department of Taxation, Ministry of Finance of Vietnam
Section Head of the Examination and Treatment Department	Ministry of Health (MOH)
In-charge of the Quality Management Department	Dong Da Hospital

Staff of the Quality Management Department	Dong Da Hospital
Staff of the Quality Management Department	Dong Da Hospital
Staff of the Quality Management Department	Dong Da Hospital
Staff of the Quality Management Department	Dong Da Hospital
Vice Chairman	Dong Anh People's Council
Section Head of Finance Department	Dong Anh district People's committee
Department of Health	Dong Anh district People's committee
Vice Chairwoman of Dong Anh Women's Union	Dong Anh district People's committee
Leader of Mnet core group	Hai Boi commune Dong Anh district
Member of Mnet core group	Hai Boi commune Dong Anh district
Member of Mnet core group	Hai Boi commune Dong Anh district
Member of Mnet core group	Hai Boi commune Dong Anh district
Member of Mnet core group	Hai Boi commune Dong Anh district
Member of Mnet core group	Hai Boi commune Dong Anh district
Leader of Mnet core group	Hai Boi commune Dong Anh district
Member of Mnet core group	Hai Boi commune Dong Anh district
Member of Mnet core group	Hai Boi commune Dong Anh district
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Member of Mnet core group	Hai Boi commune Dong Anh district
Member of Mnet core group	Hai Boi commune Dong Anh district
Member of Mnet core group	Hai Boi commune Dong Anh district
Member of Mnet core group	Hai Boi commune Dong Anh district
Founder, Manager	Ech Phu Ho
Project Manager	Wake it UP
Vice Chairman of the Communal People's Council	Hai Boi Commune, Dong Anh district
Women's Union representative	Hai Boi Commune, Dong Anh district
Head of the Healthcare Station	Hai Boi Commune, Dong Anh District
Policy analyst	UNDP Vietnam
Journalist	
Public Sector Specialist; Domestic Revenue Mobilisation (GGOGT); Governance Global Practice	World Bank
Head of Quality Assurance Division	Ba Ria – Vung Tau Hospital (Skype)
Officer, Nursing Department	Quang Tri Hospital (Skype)
Head of Quality Management Department	Duc Giang hospital
Doctor, Quality Assurance Division	Duc Giang hospital
Doctor, Quality Assurance Division	Duc Giang hospital
Senior Governance Adviser, Team Leader, Justice Initiatives Facilitation Fund (EU JULE JIFF)	Oxfam Vietnam

NOTES

- 1 We include here some examples of activities conducted in both countries. This does not intend to cover the full range of activities implemented but only to illustrate these strategies with real examples of action.
- 2 The revised project proposal was submitted to the Ministry for Foreign Affairs of Finland to complement the information contained within the original project proposal submitted in September 2014. It was approved as the project framework and work plan for the three years of implementation.
- 3 Revised Oxfam Project Proposal to the Ministry for Foreign Affairs of Finland, October 2015.
- 4 The first partner identified in Wajir was the Wajir Paralegal Network (Wapnet). The partnership terminated in 2016 and ALDEF entered the project as the key partner in that county.
- 5 Initially, the project was launched together with the PAHE (Partnership for Action in Health Equity) Coalition as a key project partner. PAHE's core members are national NGOs and research institutes working on health equity and participatory governance: the Institute for Social Development Studies (ISDS), Center for Creative Initiatives in Health and Population (CCIHP), Center for Community Health Research and Development (CCRD), Institute for Preventive Medicine and Public Health, Department of Ethics and Social Medicine, and Center for Health System Research of Hanoi Medical University. This partner left the project in Year 2.
- 6 We refer here to staff from senior management to frontline programme officers and implementing partner organisation staff. Other intended users of the evaluation, including project beneficiaries and stakeholders and the donor, did not participate in the evaluation design.
- 7 The full list of questions can be found in the inception report, included in Annex V.
- 8 For further information see Annex VI: Oxfam GB Guidance on Evaluating Policy Influencing Work Using Process Tracing.
- 9 M.Q. Patton. 2008. *Advocacy Impact Evaluation. Journal of MultiDisciplinary Evaluation*, 5(9).
- 10 According to this theory, agenda-setting is the first stage in the policy process. It involves three processes: problems (the process of persuading policy decision makers to pay attention to one problem over others); proposals (the process by which policy proposals are generated, debated, revised and adopted for serious consideration); and politics (political factors that influence agendas) that may converge (at least two of them) at a critical time (when a 'policy window' opens up). Although this report does not explicitly follow that conceptual structure, the three elements of Kingdon's model of Policy Stream Convergence underpin the analysis and are used as touchstones against which to examine the policy change outcomes. For more information see John W. Kingdon. 1984. *Agendas, Alternatives, and Public Policies*. Boston: Little, Brown & Co.
- 11 For the full process-tracing protocol, please see Oxfam GB's Policy and Practice website (<http://policy-practice.oxfam.org.uk/our-work/methods-approaches/project-effectiveness-reviews>).
- 12 Nairobi, Turkana and Wajir counties.
- 13 The formulation of this outcome is later modified in the report. This is because during the field mission it was felt that the original formulation didn't provide enough room to explore other related issues around citizen participation and accountability. The new proposed outcome reads: 'Vietnamese citizens hold service providers and the government to account for better quality healthcare services.'
- 14 In some cases, like with migrant workers with different shifts and long working hours, it was difficult to use random sampling. In those cases we used convenience methods. We highly appreciate the effort made by many of the project beneficiaries who were available to discuss their experiences with us even after a long shift at work. Social auditors and HFMC members in Kenya were selected randomly from those that had easier access to Kakuma, Lokichar or Griftu.
- 15 As part of this partner's contribution to the DRM project, VNI focused on strengthening citizen feedback mechanisms in 29 hospitals through the promotion of a new version of the Patient's Satisfaction Index (PSI). At the time of the evaluation, the Ministry of Health had established quality control departments in most facilities and provided a specific questionnaire that all hospitals in the country must use to collect data on patient satisfaction. This is complemented by other tools that individual health centres may use (informal telephone surveys, for example). The system has been running for a number of years, according to government representatives. Since 2017, the mobile survey provided by VNI (with the support of the project) has also been officially adopted as a feedback mechanism piloted in 29 hospitals but intended to be applied across the whole system in the near future. The PSI was recently launched in Vietnam and widely covered in the local press. Correspondence with government officials shows a remarkable interest and a high level of expectations for the tool developed by VNI.
- 16 The majority of interviews and FGDs were recorded using audio devices. In Kenya, the only exceptions were the two interviews and one FGD conducted in Wajir and the single FGD in Nairobi County. In those cases, we relied on the notes taken by the local evaluator. In Vietnam, only five stakeholders refused to be recorded, and we relied on the notes taken by the evaluation team.
- 17 The first survey was piloted in the last quarter of 2017, which means that most stakeholders in the hospitals were not, at that time, particularly familiar with the tool. A number of workshops had also been conducted and were still being discussed after the field visit.

- 18 Article 174 declares that giving powers of self-governance to the people and enhancing the participation of the people in the exercise of the powers of the state and in decisions affecting them is one of the key objectives of devolution.
- 19 Out of the three counties targeted in the DRM project only Turkana has enacted a Public Participation Act (Turkana County Public Participation Bill, 2014).
- 20 <https://ilakenya.org/what-about-public-participation-where-are-we/#>
- 21 Endline Study of Domestic Resource Mobilisation Project in Kenya. Report prepared by Africa's Voices Foundation for Oxfam in Kenya, March 2018.
- 22 <https://www.facebook.com/GovernorofWajir/photos/pcb.1500403260073392/1500402376740147/?type=3>
- 23 The Turkana County Second Annual Development Plan 2015/16 identifies low levels of literacy as one of the key development challenges in the County (p. 21).
- 24 The Wajir County HIV And Aids Strategic Plan 2015/16–2018/19 estimates literacy levels at around 24 percent.
- 25 Catholic Dioceses of Lodwar (Turkana) and ALDEF (Wajir).
- 26 When we refer to 'projects' monitored by social auditors we are talking about publicly funded infrastructure projects such as road works, school or hospital building. Those projects are usually funded through the development lines of county budgets.
- 27 Health facility management committees (HFMCs) are considered one mechanism for encouraging direct engagement of communities in health facility activities. These participatory structures are expected to improve the quality and utilisation of services provided by public primary care facilities. The Kenya Health Policy framework and National Health Sector Strategic Plans required all public health centres and dispensaries to establish committees. A key role of facility committees is to oversee general operations and management of facilities.
- 28 In Wajir, social auditors were also expected to conduct community-wide civic education on the salient features of the Constitution (2010), the County Government Act (2012), taxation and human rights and corresponding responsibilities.
- 29 DRM Project Annual Report 2016.
- 30 Project number 41, p. 282.
- 31 <https://mobile.nation.co.ke/counties/Wajir-residents-tell-governor-to-appoint-more-women-gender-rule/1950480-4228224-4a3no3z/index.html>; <https://ntv.nation.co.ke/news/national/2725528-4245258-266ixnz/index.html>
- 32 Conversations with project partners indicate that activities to promote these interactions will be conducted as part of follow-up projects.
- 33 At the time of the field mission to Turkana, public participation forums were being held and many government officials were not easily available.
- 34 <https://asiafoundation.org/2011/09/28/vietnams-26-million-migrant-workers-greatest-advantage-greatest-challenge/>
- 35 According to the United Nations Population Fund, even by 2009, females accounted for at least half of the migrant population for almost all types of migration in Vietnam. The majority of migrants, especially interprovincial migrants, were between 15 and 29 years old.
- 36 Dang Nguyen Anh, Gabriel Demombynes & Linh Hoang Vu. 2016. *Reforming Vietnam's Household Registration System*, Policy note, World Bank & Vietnam Academy of Social Sciences (VASS) (<http://pubdocs.worldbank.org/en/597131465814757714/Vietnam-Household-Policy-note-EN-20160610.pdf>)
- 37 This component was fully led by Mnet.
- 38 The Vietnam Women's Union (VWU) is closely linked to the Vietnam Communist Party. Under the socialist regime, the VWU is not only recognised as the overall representative body for women but, until 1993, was the only political organisation of women in Vietnam. The president of the VWU chairs the National Committee for the Advancement of Women, founded in 1993, and the VWU participates in the implementation of the national strategy on gender equality (issued in 2010). It also represents the Vietnamese government in international gender-related activities. For more information: Waibel & Glück. 2013. *More than 13 million: mass mobilisation and gender politics in the Vietnam Women's Union*. Oxfam GB, Routledge. <https://policy-practice.oxfam.org.uk/publications/more-than-13-million-mass-mobilisation-and-gender-politics-in-the-vietnam-women-295580>
- 39 Charles Abani, Phil Bloomer, Kirsty Hughes, Kate Norgrove, Cherian K. Mathews, Thomas Schultz-Jagow. 2009. *Driving Change in a multi-polar world: Oxfam's Campaigning Model*, July 2009.
- 40 Ricardo Wilson-Grau & Martha Nuñez. 2007. *Evaluating International Social Change Networks: A Conceptual Framework for a Participatory Approach*, *Development in Practice*, 17(2), 258–71.
- 41 On 8 August 2017, Vietnam's Ministry of Finance announced their intention to amend and supplement the current laws on corporate income tax, personal income tax, value added tax, special sales tax and natural resources tax. Changes proposed for the VAT law include an increase from 10 percent (standard tax rate) to 12 percent or from 5 percent to 6

percent on essential goods and services. Given the distributional impact of this tax reform and its impact on poor households, influencing this legislation has been agreed as a key advocacy objective of the TJA.

42 <https://www.taxjustice.net/topics/corporate-tax/transfer-pricing/>

43 Ibid.

44 Oxfam. 2016. *Tax Battles: The dangerous global Race to the Bottom on Corporate Tax*, Oxfam Policy Paper, p. 3.

45 Oxfam is a member of the TJN.

46 In 2016, Vietnam joined the BEPS Inclusive Framework, tax planning strategies that exploit gaps and mismatches in tax rules to artificially shift profits to low or no-tax locations where there is little or no economic activity.

47 Vietnam case study Decree 20, Final draft proofed, Oxfam Vietnam, 23 February 2018.

48 The BEPS Monitoring Group is a global network of independent researchers on international taxation, sponsored by tax justice organisations, concerned especially with the effects of international taxation on development. (<https://bepsmonitoringgroup.wordpress.com/what-is-the-beps-monitoring-group/>)

49 Remarks in this regard could be found in the correspondence.

50 The Inclusive Framework on BEPS brings together over 100 countries and jurisdictions to collaborate on the implementation of the OECD/G20 Base Erosion and Profit Shifting (BEPS) Package. More information: <http://www.oecd.org/tax/beps/beps-about.htm>

51 Farida Tchaichian Bena. 2016. *Mid-Term Review of Oxfam's project 'Mobilising Progressive Domestic Resources for Quality Public Services*.

52 This has to do with the main characteristics of the migrant worker population, mostly composed of young women.

53 Gender Equality and Taxation in Vietnam: Issues and Recommendations, http://www2.unwomen.org/-/media/field%20office%20eseasia/docs/publications/2016/12/gender%20and%20tax%20_final%20_print_en.pdf?la=en&vs=1812

54 Different social psychology theories tend to agree that behavioural change usually requires the confluence of situational (contextual barriers or facilitators as commonly perceived by the individual) and personal factors (self-efficacy judgement for Bandura, capacity beliefs for Ford). Bandura (1982, 1997); Ford (1992)

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