

MOBILISING PROGRESSIVE DOMESTIC RESOURCES FOR QUALITY PUBLIC SERVICES

Project Evaluation Management Response

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A: Context, background and findings

1. The context and background of the evaluation

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

Running from December 2014 to June 2018, the DRM project was conceived as a new, comprehensive intervention linking revenue-raising with public service provision as a strategic way to tackle 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. The total budget for the project was €2,100,000.

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.



The primary objective of the evaluation was 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 aimed to assess the contribution of Oxfam and partners to observed (and verified) results as well as the effectiveness of this project. A second objective was to identify shared learning and practical recommendations that can be embedded into future strategic decisions and programming approaches.

The evaluation design relied on 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.

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. 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.

The conclusions presented in the evaluation and 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.

2. Summary main findings and recommendations

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 linking fiscal and social justice issues has proved effective in raising citizen awareness on the link between public service provision and revenue collection.

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 Health Facility Management Committee (HFMC) members who were 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 reporting (CbC) 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.

Overall, and taking into consideration 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 using 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'</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</p>

responsiveness to citizen's demands on their provision of public services.		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 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 <u>(TJA)</u>	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

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 1: 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 2: 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 3: 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. However, 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 4: 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 5: Recognising the need to adapt to different social, economic and political contexts, finding 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 6: 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 7: 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 8: 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 9: 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.

B: Oxfam's response to the validity and relevance of the evaluation findings, conclusions and recommendations

3. Summary of evaluation quality assessment

4. Validity of evaluation findings conclusions and recommendations:

We find that the evaluation findings, conclusions and recommendations are of good quality and reliable. We are satisfied with the quantity and quality of the data that has been collected, and with how it has been analysed, triangulated and interpreted. This has allowed conclusions to be drawn with sufficient levels of confidence. We find it to be clearly articulated and very insightful in capturing both the many complexities of the project and the context the project operated in. It provides clear and thoughtful recommendations for reflection and incorporation into future programme design and implementation. The data and the findings have been scrutinised by evaluation commissioners and managers during the evaluation process to ensure quality and relevance of findings. The data and analysis have also been discussed and validated in a workshop with partners and Oxfam staff to ensure that there were no factual inaccuracies and to enhance ownership and uptake from key stakeholders.

Quality

Overall, the evaluation report was well received by partners and staff and was found to be clear and concise. It accurately captures a wealth of information and the richness of the project work. The evaluator showed a good understanding of the project intervention, its approaches and various components. The evaluator also understood well what was expected from the evaluation, and engaged in an open constructive dialogue with the evaluation steering group members throughout the process. We are satisfied with the evaluation and we feel sufficiently confident to use it for accountability purposes as well as to draw learning for reflection and to inform future programming. The conclusions and recommendations are thoughtful and insightful and will inform Oxfam's project implementation and programme design in the future.

We recognize the tension between having limited time and resources and the project's need for a rigorous in-depth final evaluation and feel that the work that was undertaken under such constraints is of very high quality. Data collection, verification and triangulation has been rigorously conducted as far as was possible, and where limitations were met, these are clearly stated throughout the text in a transparent way.

In certain parts of the evaluation the analysis could go deeper, but we accept that a trade-off has been made between depth and breadth, and these decisions have been made collectively between the evaluator and the evaluation commissioners. It was found that the process-tracing methodology was more relevant to exploring outcomes for policy influencing than the citizen awareness and participation component of the project.

Process

We conducted a competitive open procurement process to select the evaluation team and selected the highest quality proposal received. The main evaluator then contracted local evaluators to support data collection and analysis of the specific country interventions.

To effectively manage the evaluation, Oxfam formed a reference group which included members from country teams, a global monitoring, evaluation and learning (MEL) advisor, and two members of the global programme team. This group made joint decisions with the evaluator regarding the scope of the evaluation, design, methodology, and selected the target outcomes to be evaluated. This worked well and helped ensure efficient communications and joint ownership of the evaluation across teams. This team led on an e-process of commenting on report drafts and incorporating consolidated comments from a broader set of stakeholders including Oxfam partners. This also worked extremely well, and the final report reflects

stakeholders' comments and suggestions for improvements have been taken on board well by the evaluator.

However, we discovered during the evaluation that the target outcomes being assessed in Kenya would have benefited from being more specific and focused, and that, geographically, the evaluation was too widely dispersed for meaningful data to be collected in the short time available for fieldwork. These factors negatively impacted the quality of the data collection and the application of the chosen methodology. The quality of the Kenya component of the evaluation suffered further from lost institutional memory due to partner and staff changes throughout the project lifetime which made data collection more challenging.

The target outcomes in Vietnam were more specific and focused on specific outcomes, had a balance between national, local and policy, and therefore the methodology was more effectively applied and the data collected more useful and informative. The evaluator was given greater access to interview decision-makers in Vietnam and this further helped to verify Oxfam and partner impact in the outcome areas.

5. Principal Oxfam follow-up actions

As this is a project final evaluation, the recommendations are framed as general lessons for Oxfam to consider during future project design. At a global level, the evaluation will inform future programme design, fundraising and ongoing implementation of projects and campaigns on fiscal issues in Oxfam countries around the world.

Oxfam GB works with a number of other affiliates and colleagues from country offices to implement the Fiscal Accountability for Inequality Reduction – Even It up programme (FAIR-EIU), a cross affiliate initiative bringing together 40 increasingly active countries on taxation and public spending, with a particular focus on active citizenship – so that the marginalised men and women who are often overlooked in budget discussions can hold the government to account in terms of how revenues are raised and spent on their behalf. FAIR-EIU has a knowledge and learning strategy, which facilitates learning from practice and programme experience and generates knowledge through different country projects signed up to FAIR-EIU by testing the assumptions of an overarching theory of change for this work, MEL system and research. The DRM project has been implemented under the broad umbrella of FAIR-EIU, and the lessons documented from the evaluation, particularly those on strengthening the narrative between taxation and public spending and understanding and actively working to open more space for citizens to engage with government will be used to increase the impact of our work in other countries and in new programme design. Future programme design will look to ensure greater integration of different approaches where appropriate to strengthen linkages between different project components and the impact of work delivered through multi-country programmes. We will continue to look for opportunities to make connections between local and national advocacy with our global campaigning through programmes such as this.

Learning from our experience in Kenya and Vietnam has already contributed to greater Oxfam-wide efforts to make gender more central to our fiscal justice work. This includes, for example, developing stronger analysis of the gendered impacts of tax and spending policies, along with tools and resources on gender-responsive budgeting. Future programme design and implementation will work to put gender and women at the heart from the beginning by working closely with women's rights groups, feminist economists and women themselves, to understand their situations, priorities and needs for the project and what they need to enable their full participation in project activities in the different contexts in which we work.

Oxfam in Kenya is now playing a leadership role on DRM, where the government seeks Oxfam's views on fiscal justice issues. Civil society organisations are also reaching out to Oxfam, who is now setting the standard for how CSOs can work on DRM. This evaluation and the accompanying recommendations will hopefully be a good tool to share experiences and learning on this work. In Kenya, the team will use the findings from this pilot project to inform

ongoing implementation with partners as well as future programme design and fundraising initiatives. This project, supported by the evaluation findings, has kick-started a new body of work on women's rights approaches to fiscal justice work and the use of gender budgeting as a tool to tackle gender and economic inequality. In addition, some of the partners that have implemented the DRM project such as Inuka ni SiSi and Arid Lands Development Focus (ALDEF) will continue working on these issues, and their plans are informed by the results of this project and the findings of the evaluation. In the future, this evaluation will be used to seek further funding to continue the new work streams that have been initiated by the delivery of the DRM project.

In Vietnam, the evaluation will inform the future vision and mission of the Vietnam Alliance for Tax Justice (VATJ) who will soon strengthen and reinforce their work by organizing an Annual Meeting where they will agree on a clear road map for the future in order to reinforce and connect the Alliance's activities until 2020. Oxfam will step back from the leading role in the Alliance but will continue to support members to identify clear advocacy targets to strengthen the impact of influencing activities – based on the findings of the evaluation.

Oxfam and its partner Mnet agreed to take forward one of the evaluation recommendations to use tax as an entry point for future work. This was agreed in the meeting between Oxfam and Mnet partners. A suggestion was made that Mnet work together with two other project partners, Ech Phu Ho (EPH) and Budget Transparency Coalition (BTAP), to produce awareness-raising materials such as videos or books to support further awareness-raising.

6. Any conclusions/recommendations Oxfam does not agree with or will not act upon

There are no conclusions or recommendations that we disagree with in this report.

7. Additional reflections that have emerged from the evaluation process but were not the subject of the evaluation

This evaluation does not capture the full extent of project activities, nor does it address programme design and management questions in any depth as this was not the mandate of the evaluation. However, these aspects, both failures and successes, as well as lessons learned, are detailed in other project documentation and processes and will be socialised and used to inform future programme design.

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