

ODS GREATER IMPACT

Oxfam Fair Financial Flows Evaluation

Executive Summary | Brussels, 19 July 2019

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EXECUTIVE SUMMARY

This report evaluates the Fair Financial Flows (FFF) programme managed by Oxfam Novib in collaboration with Country Offices, affiliates and partners and funded by Sida for a 3-year period (2017-2019). The Fair Financial Flow activities are implemented across three components: FFGI, FAIR and FTM (where FTM is a smaller part of the FAIR component). FAIR (and within it FTM) as well as the FFGI are all larger programmes than the countries covered: FFG Thailand, but also the more than 40 countries composing FAIR were not part of the review. The evaluation's insights are therefore limited to only a part of these programmes, not all. Over three years, the programme's three strands received EUR 4.638.013, with countries in the FTM programme receiving significantly lower amounts (EUR30.000 over the entire project period) than the FAIR and FFG projects. The FFF programme covered 17 countries, as summarised below.

Table i: Overview of FFF components

Programme component	Description	Implementation countries
Fair Finance Guide International (FFGI)	The assessment of sustainability policies and practices of banks, insurers and pension funds, the scoring and research results are then used for influencing and campaigning.	Sida supported the program in Belgium, Brazil, Germany, France, Indonesia, Japan, the Netherlands, Norway and Sweden.
Fiscal Accountability for Inequality Reduction programme (FAIR)	Oxfam's work with local partners to strengthen the work of CSOs in influencing governments raise revenues for public spending in a fair, accountable and participatory way e.g. through fair taxation and gender responsive budgeting in the provision of essential services.	Sida supports this programme in Bolivia, Kenya, Myanmar and Zambia.
Fair Tax Monitor (FTM)	Within FAIR, a specific programme involving the assessment of governmental policies on taxation and budgeting.	Sida supports the programme in Nigeria, Senegal, Tunisia and Uganda.

The review was conducted through a review of documents, interviews with all implementing teams (Oxfam country offices and lead coalition parties), as well as partners and influencing targets, four case

studies (Bolivia, Brazil, Germany and Uganda) and three sensemaking workshops which were open to all countries and internal stakeholders.

Relevance

Each of the three components was found to be relevant, while the relevance of managing the FAIR and the FFGI strands in one programme was found to be of limited relevance. The combination of research methodology and advocacy used within the FFGI and FTM components was found to be relevant and adds value when adapted to the national context. FFGI's international network setup also reflects the global nature of the financial sector and of many of the industries that the case studies look at. The FTM approach added important value in the context of the four countries by bringing a new perspective to discussions about fiscal and social justice. The projects in the four FAIR countries were each relevant to their individual country projects and to Oxfam's overall goals and were designed on the basis of needs assessments. Focusing on gender-responsive budgeting is a promising way of operationalising gender justice objectives. The relevance of the funding for the sub-set of FAIR countries could have been increased by selecting proposals with either a shared topic or geographical proximity during the internal selection phase.

The management of the two strands within FFF however remained mainly administrative: very few occasions to connect the two pillars were found, as this was not part of the objectives of the FFF design. As such, although not resulting in serious challenges, managing these pillars together did not add value to either of them.

Effectiveness

All three FFF components have delivered effectively on the key indicators related to implementation. In FFGI, overachievement on some indicators related to engagement with banks reflects the contributions of several additional funding sources that support the work of some of the coalitions. Significant positive outcomes were seen at the level of financial institutions (FIs), the public and some policymakers. The most frequently reported outcome was improvement at the level of policies in FIs. While several cases of practice change were detected (e.g. decisions of FIs to divest from certain companies or industries), systematically capturing the changes in FI practices and their impact on companies remains a significant challenge, mainly due to the secrecy of FIs. Coalitions also saw positive results in building relationships with FIs, strengthening coalitions and in some cases influencing national policymakers. Individual bank customers benefited from the opportunity to engage with their FIs on the basis of assessment.

Effectiveness was enabled by the type of support provided to FIs by the coalition, the perception of the usefulness of the assessment by FIs, the impact of negative PR on FIs and the diversity of coalitions.

The FAIR and FTM projects have also delivered important outcomes despite the limited funding in some of the countries. The main goal of the funding in this programme, which only started in Oxfam in 2016, was to strengthen learning and capacity related to influencing fiscal justice. As such, the building of capacity of COs and partner staff was an important result, with some country programmes already

securing further funding or continuing to work on the project topics outside the partnership with Oxfam as a result of this funding. The research and dialogue between CSOs and policymakers contribute to putting fiscal justice on the agenda in all countries, with some first policy-level results which show interest and engagement from policymakers. The research and assessments also created resources which can be used by CSOs in their advocacy going forward. The performance of the FAIR/FTM programme and the achievement of the objectives can be attributed to good relationships built with decisionmakers, and to the collaboration with partners and the wider Oxfam network in developing and implementing the methodology (GRB, FTM). Challenges resulted from staff turnover and recruitment difficulties, collaboration with consultants (sometimes), and a difficult context for CS advocacy in some countries.

Implementation met several delays. These did not impact on the delivery of most outputs planned for the Sida funding but affected the ability of COs to plan and deliver advocacy and campaigns which would take the outputs forward.

Efficiency

While the coordination was overall sufficiently efficient, there were some serious challenges in managing delivery. Enablers to efficiency include the experience of Oxfam Novib in managing large-scale grants, face-to-face meetings where possible were key in moving the work forward, and the experience of partner organisations/affiliates specifically on the FFGL. Challenges to efficiency included significant delays in internal review processes, some difficulties in using outcomes harvesting and impact stories for MEAL, more than anticipated time needed to build alliances where there were none, and delays related to languages and translations.

Oxfam Novib's role, as well as that of the broader institutional architecture in the case of FAIR was seen positively by the projects. Positive elements included the ability of Oxfam to create and fundraise multi-country programmes, which enable COs to work on topics that are not priority for funders in one given country; to offer coordination and create connections between actors with relevant expertise, and to create and share knowledge and information resources, such as the Knowledge Hub. The ability and willingness of staff in the PMU to follow up with country-based colleagues on a one-to-one basis was highlighted as an additional positive trait. The review identified a few areas where the role of the PMU and wider Oxfam structures could be strengthened in the future: these included additional focus on strengthening the gender, environment and conflict analysis resources of programmes, and a stronger role in strengthening networks through facilitating connections, bilateral collaborations and structured long-term learning among network members. Expert support on MEAL and Impact will also enable the future work of the three components.

Sustainability

In terms of sustainability of outcomes, the FFF components all have promising elements. The three components have created methodologies, research resources and alliances that could be used for future

advocacy and follow-up research. Advocacy outcomes could be sustainable where they led to policy or structural change which is enshrined in the governance documents of banks (FFGI) or government bodies (FAIR). The networks, coalitions and capacities built can make the future work more effective and efficient, provided they have adequate follow-up, such as in cases where COs and coalitions have parallel projects that strengthen each other.

As it is often the case with research and advocacy, the continuity of the achievements under FFF hinges on available funding, as well as on an exit plan on the “afterlife” of the research. Several of the resources created by FAIR, FTM and FFGI are well placed to have such an afterlife, but the components do not yet have exit strategies which lay out a strategy towards enabling others to effectively use these.

Looking ahead

The objectives of FAIR/FTM and FFGI remain valid, especially given the slow pace of change in national and international financial systems. The research and advocacy under each of the three components has been found to add value or a new angle to advocacy for combating inequalities in each of the programme countries under review. Therefore, the review would recommend continuing to pursue the objectives of the two pillars and finding ways to further leverage the work already performed under each, without managing these in one funding structure.

This may involve a revision of the current approach to research and advocacy, discontinuing the application of some methodologies or changing the specific focus of country programmes. At programme level we recommend closer attention is paid towards linking the Theories of Change at the level of planning, learning and delivery if the confederation pursues the objective of addressing both public and private financial systems. We recommend the continuation of the FFF programme only at the condition that the synergies between FFGI, FAIR and FTM work is explicitly planned into all stages of the research and advocacy. Alternatively, we recommend funding and coordination to support the individual work streams separately (FFGI and FAIR/FTM).

The following is a full list of the lessons learned and both short-term (before the end of 2019) and long-term recommendations to be discussed with the implementing country offices, coalitions, affiliates and partners.

Table ii: Recommendations - short term

Action	Lead actor	Rationale
FTM (4 countries)		
1. Focus on finalising the report where it has not yet been finished and organise a media launch. [Already in work planning].	CO	Where the report has not yet been finalised, it is unlikely that the country coalition will have sufficient time for extensive engagement. A media launch is a good alternative for outreach where time and resources are limited.
2. Plan short-term advocacy around the budget process (Uganda, Senegal to test out the applicability of the approach, including meetings with policymakers. [Already in work planning].	CO, guidance from Oxfam Novib	Where possible, advocacy should feed into the budget planning process. In countries where the report has been finalised or almost finalised, in-person meetings with policymakers allow for advocacy, even where the time and resources are lacking for larger-scale engagement before the end of the funding. These will allow the coalitions to learn from the reception of the assessment and share the learning further within the FTM network.
3. Reflection/consolidation workshop with partners. [Already in the planning of some COs].	CO	A reflection workshop will allow partners to consolidate their understanding of the methodology and identify and structure messages that they can use in their own advocacy, even where resources will not continue.
4. Develop brief outputs in local languages (blog/op-ed, infographic).	CO, coordinated by Oxfam Novib	Where the time and resources are not sufficient for a sustained campaign, the CO and partners can contribute to visibility through short outputs in the local languages. Oxfam Novib can help provide examples from across FTM countries as guidance.
5. Assess usefulness, capacity and needs for continuing the FTM work.	CO, coordinated by Oxfam Novib, supported by Knowledge Hub	Before the end of the funding period, decisions need to be made about the continuation of the FTM work, how the objectives and deliverables will be funded and managed under other work streams if applicable, and which capacities and resources the COs need to effectively continue the advocacy around the assessments.
6. Develop advocacy plan and MoU with key partners (TJNA).	CO, Oxfam Novib for	Define the division of tasks and responsibilities for ensuring the

international partnership

sustainability of the outcomes of the FTM.

FAIR (4 countries)

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| 7. | Follow up on what has been done so far – follow up with key communities who were engaged so far. [Already planned in some of the 4 countries]. | COs | In order to ensure that the outcomes of capacity building and engagement take root in the engaged communities, COs and partners should follow up with the participants to these activities. |
| 8. | Make sure that partners can use learning from the follow-up. [Already planned in some countries]. | COs | COs should assess and implement the best way to share learning from the activities so far. This can take the form of a workshop, individual meetings to discuss insights, or the development of internal resources. |
| 9. | Map out the research and reflection needs related to public finances, for structuring the work going forward. [underway to some extent]. | COs, supported by Oxfam Novib | All COs should make sure that they have a medium-term plan for the work going forward, including an assessment of whether the scope of FAIR research and advocacy should be adjusted on the basis of the experience so far; the needs of the country office (capacities and resources); and an assessment of the alliances and coalitions that are currently supporting the work. Oxfam Novib could act as a reflection partner in supporting this review and capturing the outcomes of the review. One specific issue that emerged from the conversations in the evaluation was that of informal sector taxation, which is a key aspect to be covered in future public finances work. |

FFGI (9 countries)

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| 10. | Focus on case studies to add qualitative angle to assessments, i.e. following up with FIs in the implementation of policies [already planned]. Develop an advocacy strategy for international fora based on the case studies. | Country coalitions, coordinated by Oxfam Novib | Several case studies are planned already – these should be accompanied by strategies to look at practice changes in FIs within each coalition and identify opportunities for advocacy in international fora. |
| 11. | Assess coalitions' needs and capabilities for gender analysis and advocacy. | Country coalitions, coordinated by Oxfam Novib | Oxfam Novib to assess and develop appropriate support methodologies for gender analysis based on the needs identified together with the country coalitions. Identify opportunities for using knowledge in the coalitions to strengthen this. |

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| 12. | Offer dedicated space at GA for planning collaborations on FIs/companies [already planned]. | Country coalitions, coordinated by Oxfam Novib | Identify opportunities for coordinated advocacy between country coalitions relative to banks or individual companies. Oxfam Novib can play an instrumental role in this due to oversight of country programmes. The sensemaking session identified the GA as a good possible venue for these conversations. |
| 13. | Offer a participative learning session at GA on the differences in market maturity, cultural contexts and how these affect the work of coalitions. | Country coalitions, coordinated by Oxfam Novib | The sensemaking session identified the GA as an ideal venue for opening up the discussion about cultural and market characteristics and how these can affect the work of the coalitions. |
| 14. | Implement methodology review process that explicitly sets decision points for persistent questions about adapting the scoring system and capturing outcomes in practices [already planned]. | Methodology Review Group and GA | Prepare an overview of the main questions around the review of the methodology (e.g. the shift to covering bank practices, capturing impact, scaling the network and adapting the assessment scales). The sensemaking session identified these issues as important to address and discuss at the GA. |

All FFF

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| 15. | Get insight into other cross-country projects within the Oxfam confederation, and align the immediate future fundraising for cross-country projects, including those within wider FAIR. | Oxfam Novib/Oxfam affiliates | Cross-country projects add value and could be leveraged with other donors, based on a clear overview and planning. This is already part of FAIR administration but is important to keep as focus to support the financial sustainability of the work. |
| 16. | Reflect on the implementation of Outcomes Harvesting and Impact Stories in the wrap-up of the funding. | PMU, CO/Coalition leads | Outcomes Harvesting is a key element of the Oxfam MEAL framework, but its implementation has been somewhat challenging. Individual follow-up, as well as structured reflection and resources to communicate the concept to partners have been suggested in the sensemaking sessions as possible ways forward. In addition, the added value of the OH to those that perform it could be further highlighted, and results/insights on the OH fed back to the source organisation. |

Longer-term recommendations

Some of the recommendations that emerged from the review are only relevant if the work continues in the upcoming years. Below we summarise these recommendations.

Table iii: Recommendations – Longer term

	Lead actor	Rationale	
Action			
FTM (4 countries)			
1.	Develop a training manual for COs to train partners on the methodology. Then together with partners, finalise the country-specific approach.	Oxfam Novib, supported by COs	Ensuring an in-depth understanding of the methodology across all partners will enable partners to advocate better, and to take the methodology forward. This could add to the Guidance Manual for researchers which is already available for FTM.
2.	Learning from implementation of FTM so far – structure reflection workshops with partners into the planning, with clear decision points and structured follow up. [Already underway to some extent].	COs, with Oxfam Novib, FAIR reference group and others bringing expertise and ensuring follow-up	FTM countries have implemented a range of approaches towards adapting, applying and advocating on the basis of the FTM methodology. This learning should continue to be shared across FTM countries and with CSOs within countries. This is especially relevant in the forward planning for FTM research and advocacy. The meetings should have a clear “itinerary” aligned with the mid-to long-term vision for the FTM.
3.	In advocacy planning, implement, engagement and advocacy actions before the reports are published.	COs	Finalising reporting has often been highly time-consuming. This should not prevent COs from starting to engage with actors. This could be part of the advocacy plan template which is being developed at the time of the evaluation.
FAIR (4 countries)			
4.	Strengthen Oxfam approach to GRB and what it takes to advocate on it – learning from experience and inform planning	Oxfam Novib supported by	There is strong interest in GRB, and the FAIR programme can benefit from a more strategic reflection on:

for the future. Also applicable to other emerging networks within FAIR.

Knowledge Hub

- how to tell when GRB is the right topic to focus on in advocacy.
- what skills and resources should be present in the CO/alliance before engaging on it.
- how current advocacy skills, partnerships and resources need to be adapted .

The Knowledge Hub and the Women’s Budget Group are well placed to develop resources for this reflection.

5. Define guidelines for selection of internally-managed funding rounds.

FAIR reference group/ Knowledge Hub

The connections between FAIR projects in this application would have been strengthened by a closer overlap between the projects funded, e.g. by offering additional platforms for exchange and learning on specific issues/topics among the 4 FFF countries. This was also confirmed in the sensemaking sessions. Shareable resources for program design could facilitate the planning by the COs.

The Knowledge Hub is well placed to act as a “critical friend” to countries applying for funding, thus helping them clarify the approaches and identify connection points starting at the design phase.

FFGI

6. Plan case studies where a member of the coalition can own and lead advocacy on the medium to long-term / connected: shared advocacy plans for collaborative case studies. [Already the case in some coalitions].

Country coalitions, coordinated by Oxfam Novib

Ensuring ownership of cases by coalition members can strengthen the long-term advocacy on the basis of case studies. This can be an enabler of the work, especially where non-lead partners can contribute through their specific focus (e.g. climate, environment or gender) by “carrying” the advocacy.

7. Strategic review of FFGI approach

FFGI network as a whole

FFGI coalitions and Oxfam Novib would benefit from a broad review of the FFGI approach and Theory of Change. This could serve to validate/confirm the relevance of the overall ToC with the coalitions, and should also cover the assumptions around the advocacy model and the pathways to impact beyond banks at the level of companies, which are currently not reflected in detail.

7.	Review of FFGI strategies with a global network in mind	FFGI network as a whole	Discussions around the future coordination model of the FFGI have been taking place; however, no clear decisions have been taken at the time of the review. We recommend that a preferred model is defined, using the external reports and internal reflections, and put up for votes in the FFGI AGM and subsequently negotiated with Oxfam Novib.
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General lessons which can be drawn, and which should be borne in mind when embarking on future projects / programmes

In addition to component-level recommendations, the review has highlighted some challenges which are specific to the way in which programmes are implemented and coordinated in Oxfam Novib. We suggest that the FFF PMU and the FAIR, FTM and FFGI steering bodies reflect on the following recommendations.

Table iv: Recommendations – lessons learned

Lesson learned and action going forward	Lead actor	Rationale
1. When structuring funding around a sub-set of projects from a wider programme (FAIR), identify strategic priorities at the outset, and reflect these in the call for proposals as well as the goals and approaches of the funded programme.	FAIR reference group	Funding can be used to strategically strengthen a subset of country projects and/or a specific stream of work within the Confederation. Oxfam Novib has several points in the life cycle of a funding agreement where this can be operationalised.
2. Make sure that the projects are resilient to staff changes.	Country Offices, Oxfam Novib	Where key elements of a project rely on the expertise and capacity of one individual, turnover often creates challenges for effective handover. This needs to be addressed at the level of programmes, but also in individual organisations and the Oxfam confederation as a whole.
3. Develop exit strategies for cross-country programmes well before the end of funding, including branding, outputs, outcomes and networks.	Oxfam Novib /FAIR reference group	Exit strategies will enable COs, partners and Oxfam Novib to have a clear shared understanding of the tasks and responsibilities related to the outcomes and resources created under a project.

4.	Assess the needs of COs for support throughout the planning and implementation cycle. Reflect on experience in implementing previous programmes in structuring support.	COs/Coalition leads, Oxfam Novib PMU	COs may need support with management of partnerships and consultants, finalisation of methodologies and other aspects of planning and delivery. Where the experience of providing support has been challenging, Oxfam Novib staff engaging with programmes in similar ways could benefit from shared reflection and finding alternative ways to deliver support. Improving support, however, also depends on the willingness of COs and coalition members to self-assess and share challenges.
5.	Streamline monitoring and learning activities and articulate clearly how each of these add value to the work of the COs, as well as to the partners and beneficiaries.	Oxfam Novib PMU/ Wider Oxfam confederation	COs and coordinators often find the reporting burdensome. In addition, COs often manage a variety of M&E methodologies. The added value and resource needs of each of these could be further clarified, and the cumulative load on CO staff reduced where possible.
6.	Define a strategy for hands-on guidance on strengthening environmental/gender/conflict awareness approaches in cross-country and cross-regional programmes.	Oxfam Novib	The planning of a large-scale programme could benefit from a comprehensive strategy for how to reflect gender and environmental issues, and how to implement Oxfam's objectives in a conflict-aware manner. This should be part of the discussions with COs at the proposal stage and reflected in MEAL. The success of this work may also depend on overall capacity building on gender, the environment and conflict sensitivity. Improving the way in which programmes tell their story under these aspects could help the outreach and fundraising of these programmes.
7.	Increase individual follow-up on projects where consultants are tasked with delivering substantial pieces of work, ensuring that the CO/ coalition lead is involved and has the expertise necessary for taking the work forward once the consultancy has ended.	Oxfam Novib and COs	Consultants are often key in ensuring that specialised research products are delivered on time. Making sure that the Oxfam CO/coalition lead is involved, owns the methodology or has sufficient insight to lead the research and advocacy planning is a strong enabler towards timely and high-quality delivery. Individual follow-up from the PMU/Secretariat can help the country-based colleagues in managing this process and the associated risks.

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| 8. | At the beginning of a programme cycle, structure meetings in line with the objectives of the programme (in terms of content and management of delivery). Align follow-up and structured networking opportunities with these objectives. | Oxfam
PMU | Novib | Meetings are key moments of learning and taking decisions that take programmes forward. They should be planned and structured in a way that reflects this key function throughout the programme implementation, with key agendas and decision-making asks, action points and follow-up, and attention to who attends from each CO/partner. The sensemaking sessions also highlighted the added value of structured follow-up after events: these ensure that the actions that the event has sparked are implemented and captured once participants are back at home. |
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