BOLIVIA

CASE STUDY OF FISCAL JUSTICE IN LAC
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1. INTRODUCTION

Oxfam in Bolivia has managed to connect the fiscal debate to the gender agenda at the national and local levels, taking advantage of a social and political context that has been favourable to gender equity since 2005. Since then, Bolivian women’s organizations and movements have worked to depatriarchalize power relationships that manifested in tensions between the state, society and the market, as well as in unequal relationships between men and women. This approach questions and reconsiders the position of women within the country’s production patterns, including the redistribution of economic wealth, access to resources and political power, and the revaluation of care work. This transformation has been spearheaded by women, through a decentralized framework that began with the Popular Participation Act (1994).

One of the key strategies was to challenge the official discourses of inclusion and wellbeing with concrete demands through public investment instruments that address the problems faced by women across the country.

FISCAL CONTEXT IN THE COUNTRY AT THE START OF THE INFLUENCING STRATEGY

Tax revenue as a percentage of GDP (2015) is 27.7%, the fourth highest in the region.

Bolivia is one of the countries most highly dependent on fiscal resources from hydrocarbon and mineral industries (29%).

In 2015, in the tax revenue structure favoured collection through indirect taxes. General taxes on goods and services (VAT) accounted for the largest portion (37%), followed by taxes on income and capital goods (23%), with 96% of income tax coming from companies and only 4% from individuals (the lowest level in the region).

According to data from 2014, fiscal expenditure (loss due to incentives or tax reductions) in relation to GDP was 1.4%, the lowest in the region. VAT evasion was below 20%, the second lowest in Latin America.

Meanwhile, in 2016, total central government spending (not including regional and local government spending) on health as a percentage of GDP was 1.9%, close to the regional average of 2.2%, on education 5.2% and on social welfare 4.7%, both above the regional averages.

Bolivia ranks seventh in the Latin American Commitment to Reducing Inequality (CRI) index and 102/156 in the global Gender Inequality Index.

Sources: ECLAC, Oxfam, UNDP, UN Women.
In particular, it stimulated the development of national and local processes to include gender-responsive budgeting (GRB, which has been both a goal and a political instrument to motivate the organization, participation and promotion of agendas between women, local governments and national institutions.

In Bolivia, Oxfam has stimulated these processes since 2005, supporting local GRB influencing initiatives and developing proposals for categories to classify and guide investment from a perspective of gender equality and equity. In 2015, Oxfam included in its country strategy a focus on influencing work to reduce inequalities with fiscal questions. Through its development programmes, Oxfam has linked women’s organizations and movements and their agendas with the discussions that took place between 2016 and 2017 on issues of taxation and redistribution within the framework of the Fiscal Pact.

In 2016, Oxfam found a political opportunity to support and influence, through technical assistance, the Special Mixed Commission of the Plurinational Legislative Assembly created by the state to investigate tax havens (the Panama Papers). In this process, and despite the political tensions, Oxfam focused on raising the awareness of institutions, and social and political actors, about the importance of addressing tax avoidance and evasion to protect public revenue. In 2017, Oxfam designed a new influencing strategy under the umbrella of inequality and fiscal justice that aimed to support lobbying, coordination of stakeholders and research. Oxfam and its partner organizations focused on strengthening the debate about the effectiveness of public policies to reduce inequalities and, more specifically, to eliminate the social, economic and political gaps faced by women, both in fiscal policy decision-making processes and in the results of public investment at the national and local levels.

One of the central themes taken up in the fiscal debate has been that of the economy of care. Corina Rodríguez Enríquez (2015) helps us define the economy of care as “the series of activities and practices that are essential for people’s day-to-day existence in society. These activities include self-care [...] direct care of other people [...] provision of the preconditions for giving people care, such as food, clothing, etc. and the management of care in terms of the use of resources and effort. Through the concept of the care economy, the feminist economy seeks to raise the visibility of the systemic role of care work performed by women in the economy dynamic and demonstrate its implications for women’s economic, social and political life”.

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This case study highlights the experiences of Oxfam in Bolivia in coordinating its advocacy work on inequalities and taxation with its long-term development programmes, applying its experience to take advantage of political opportunities and selecting context-appropriate influencing strategies as well as building the capacities and proposals of women’s organizations to institutionalize the design and measurement of GRB at local levels. It also presents lessons learned about strategies for interacting directly with public institutions and strategic alliances with multilateral actors, as necessary given the context of reconfiguration of social structures and political relationships, the closure of spaces and tensions in the checks and balances of power. This process has acknowledged the major social and inclusivity achievements of the last decade as well as the risks of stagnation of the recent social and economic transformation.
2. THE CHALLENGE AND THE APPROACH OF OXFAM AND ITS PARTNER ORGANIZATIONS IN BOLIVIA

The implementation of redistributive public policies, the rise in public investment and social spending, the steady increase in the minimum wage and direct cash transfers, among other policies, have contributed to reducing poverty and inequality levels over the last 15 years. However, since 2011, several indicators of social and economic progress have stagnated and, with that, so have the previously sustained reductions in poverty and inequalities. Despite the improvements achieved and the progressive spending on basic services, health and education, it still has not been possible to eliminate different forms of exclusion in access to resources for women, indigenous peoples and certain segments of the urban and rural populations living in poverty. This is occurring within a scenario marked by growing financial restrictions resulting from the fall in income from the energy sector and the slowing down of regional and global economic growth. In Bolivia, it is necessary to think about a new generation of growth and redistribution policies that overcome the remaining divides, especially for women, and are adapted to the new national and global financial context.

In Bolivia, Oxfam and its partner organizations are working to promote fiscal justice; this translates into providing universal public services in the areas of education, health and social welfare, promoting a fairer tax system and progressive allocation of social spending. The aim is to strengthen monitoring of the public budget and its allocation to policies and programmes that help combat inequalities, particularly to improve gender equity.

Through implementation of the fiscal justice influencing strategy, it is expected that:

- Women’s organizations and women leaders strengthen their alliances and their technical knowledge of public management tools for budgeting and accountability;

- Women’s organizations and civil society influence decision-makers and monitor public spending with an emphasis on gender equity, the fight against violence, and new policies that promote sharing the responsibility for care work with a focus on the care economy;

- The general public can access quality data and information and understand how fiscal policy affects inequalities, especially gender inequalities;
- Decision-makers are familiar with the issue and adopt stances in favour of fiscal justice with a gender approach;

- Authorities with a specific mandate on fiscal issues publicly commit to taking public management actions that promote more progressive spending, especially in favour of women;

- Decision-makers incorporate fiscal justice principles in laws, public policies, and measurement and evaluation mechanisms.

**THEORY OF CHANGE FOR FISCAL JUSTICE IN BOLIVIA**

- Improved response and accountability of public actors in relation to gender inequalities
- Increased gender justice through the reduction of economic and social gaps
- Will influence public spaces and actors to implement greater progressiveness in spending on the care economy
- Will monitor public spending in favour of the care economy
- Will influence decision-makers to incorporate principles of fiscal justice
- Will generate proposals for progressive public spending in relation to the care economy
- Will increase their influencing capacity to form alliances with CSOs
- They have analyses and evidence about the link between taxation and inequality
- They will participate in analysis and discussion forums addressing taxation and inequality as decision-makers and influencers
- They will influence decision-makers to incorporate principles of fiscal justice
- Will monitor public spending in favour of the care economy
- Will increase social knowledge and influence the public debate on taxation and inequality
- Strengthened redistributive policies for universality of services and progressive social spending
- Will influence decision-makers to incorporate principles of fiscal justice

**WOMEN’S ORGANIZATIONS AND MOVEMENTS AND OTHER CIVIL SOCIETY ACTORS**

- **Influencing outcomes, policies, practices, ideas and beliefs**
- Strategies to strengthen actors’ capacities
- Expected outcomes, policies, practices, ideas and beliefs

**DIRECT LOBBYING OF INFLUENCERS AND DECISION-MAKERS THROUGH TECHNICAL SUPPORT**

**RESEARCH AND DEVELOPMENT OF EVIDENCE TO INFLUENCE NARRATIVES AND DECISION-MAKERS**

**DEVELOPMENT OF ALLIANCES WITH CIVIL SOCIETY, MEDIA, ACADEMIA AND INFLUENCERS**

Source: Prepared by the authors based on interviews and document review
A THEORY OF CHANGE TO IMPROVE THE PROGRESSIVENESS OF SPENDING

The theory of change of the influencing strategy aims to improve the progressiveness of social spending on social services for education, health and the recognition of care work, thereby contributing to reducing inequalities, especially gender inequalities.

The theory of change is developed by articulating influencing work on fiscal issues together with the grassroots organizations and communities within our development programmes in Bolivia. By focusing on influencing the fiscal agenda in the country, an explicit connection is established between the agendas and the actors in the two programmes supported by Oxfam in Bolivia: Gender Justice Programme and Natural Resource Governance Programme.

The central hypothesis of the influencing strategy is that by generating evidence and analysis of gender gaps, inequalities and the link with fiscal decisions, and by supporting capacity building in women’s organizations and other social actors to influence and monitor spending, it is possible to create conditions to establish dialogue and debate with public authorities, decision-makers (including in the private sector) and people in a position to influence the tax agenda (e.g. media opinion leaders).

By generating quality evidence and placing the issue on the public agenda, it is hoped to increase social debate and public opinion in favour of equity. This process is supported with communication strategies and lobbying of opinion leaders.

In this context, Oxfam and its partner organizations aim to promote policy proposals, engage in direct lobbying and provide direct assistance to authorities and decision-makers so that they feel motivated to adopt progressive fiscal measures to reduce gender gaps, as well as incorporating principles of fiscal justice into laws, public policies and mechanisms to measure and evaluate their effectiveness.

This approach has been implemented with a combination of different influencing strategies. Those considered most effective for the strategic positioning of problems and solutions for key actors include: articulating the taxation influencing agenda with the social grassroots (organizations and communities and the aims of our development programmes; researching and constructing narratives designed to influence decision-makers; alliances with social actors, networks and movements; capacity-building in public and non-state institutions; partnerships and direct lobbying by Oxfam of national actors; and supporting national and international lobbying and advocacy processes. The least used strategies have been dissemination via digital platforms, social media and alliances with the private sector.
During implementation, some of the strategies were adjusted and strengthened, particularly those related to capacity-building work with men in public institutions, in partnership with the Plurinational Public Management School (EGPP), and the development of simpler, more accessible communication strategies, while remaining objective and effective to influence decision-makers in the institutional public sphere.

**PARTNER ORGANIZATIONS AND ALLIES IN THE WORK ON FISCAL JUSTICE AND INEQUALITY IN BOLIVIA**

**PUBLIC ACTORS**
National Institute of Statistics (INE), UDAPE, Panama Papers Congress Mixed Commission, State Service of Autonomous Regions, municipal and departmental governments, ACOBOL

**INTERNATIONAL COOPERATION**
UNDP, World Bank, CEQ

**THINK TANKS**
Fundación ARU, Community of Social Studies and Public Action – CUIDADANÍA

**PRINT MEDIA**

**PARTNER ORGANIZATIONS**
CPMGA, IFI, ECAM, ACLO and 45 national and local organizations from the Women’s Tax Justice Platform

Source: Prepared by the authors based on interviews and document review
3. KEY ASSOCIATIONS AND ALLIANCES

Oxfam has worked with five different groups of institutions and organizations in the country, with each of them making distinct contributions.

**Women’s organizations and movements**, articulated within and outside the programmes, formed the backbone of the design of the strategy, fed the analysis and led the implementation of the direct influencing work and the establishment of alliances with others. Their historical work of political advocacy has been strategic for defining public policies that address gender inequalities, the fight against violence, social and political participation, and sustained support for GRB over the last 15 years.

**Fundación Aru** and the **Community of Social Studies and Public Action** [Ciudadanía], in the academic and research sector, have contributed by generating and documenting evidence regarding the areas of inequality and shared responsibility for care.

Approximately 50 **women’s organizations** from civil society at the municipal and national levels were linked to the Tax Justice platforms, the platform for Shared Social and Public Responsibility for Care and the Association of Women Councillors of Bolivia (ACOBOL), developing partnerships and advocacy actions on issues relating to GRB and placing the subject of the care economy on the public and political agenda.

Specialized researchers and analysts with common interests in the international cooperation sector, especially from **UNDP, World Bank and CEQ** (Commitment to Equity), contributed to the processes of analysis, discussion and advocacy, which helped improve the quality of the proposals, facilitate dialogue between different actors and widen the reach among different audiences.

**Journalists and the media** (primarily the print media), provided ongoing coverage and dissemination of the key processes such as the Panama Papers and the Fiscal Pact, and events, analyses and suggestions related to the fiscal justice proposals generated by Oxfam and its partner organizations and allies.

**Decision-makers and influencers in the public sphere**, at both the national and local levels, participated in building the debate, formed the target audience of advocacy and lobbying actions, and gradually came to constitute a critical mass within public institutions.
One of the most notable innovations in terms of alliances is the links established with public institutions through a collaborative approach of offering technical assistance, which made it possible to build trust and convey messages and proposals in technical institutional language to ensure their effective inclusion in the public agenda. In addition, alliances have been established that contribute to the development of agendas and the creation of spaces by women’s organizations to address issues of taxation and articulation with local and national actors.
4. RESULTS ACHieved

KEY MILESTONES – TIMELINE

Source: Prepared by the authors based on interviews and document review
KEY RESULTS

Through evaluation exercises, such as the Outcome Harvesting methodology, the most important advances made in the influencing work were identified. The main progress was found to be in the areas of capacity building and the commitment by public institutions to adopt measures aimed at reducing the gender gap and counter tax avoidance and evasion through tax havens.

• The construction of agendas and the technical and influencing capacities of the Women’s Tax Justice Platform were strengthened and contributions were made to establishing it as a leading organization with fiscal proposals for social actors, public institutions and cooperation actors.

• The National Platform for Shared Social and Public Responsibility for Care was created to promote advocacy actions and monitoring of the performance of public policies. The platform will define an advocacy strategy that includes public campaigns led by the women’s organizations within the framework of the 2019 general election.

• The commitment of the National Statistical Institute (INE) was secured with a view to including the issue of shared social and public responsibility for care in the national political agenda and generating relevant data at the local level on care dependency rates.

• This commitment includes the generation of data at the territorial or sub-national level regarding the care dependency index, implementation of the Time Use Survey pilot project in 2019 and participation in the publication of the national report on time use and shared responsibility for care.

• The Ministry of Planning and Development made a public commitment to increase efforts to reduce inequalities, with an emphasis on actions and proposals aimed at improving quality employment and policies that promote shared responsibility for care.

• The actions of the Women’s Tax Justice Platform were strengthened through coordination with the grassroots and the agendas of the women’s organizations at the national and local levels involved in long-term development programmes; the generation of evidence of gender gaps and the facilitation of national and international forums for discussion and exchange; and designing training tools for women and specialists at decision-making levels, contributing to establishing a solid narrative about the importance of fiscal policy in reducing inequalities and designing public policies to promote gender equity.
• In 2017, the Plurinational Legislative Assembly approved the report and the recommendations of the Special Mixed Commission on taking measures to tackle tax havens.

The campaign’s monitoring and evaluation plan is designed based on the framework of the FAIR project. Data is gathered using methods of process tracking, content analysis, analysis of the position of the decision-maker and outcome harvesting.

Areas of interest: monitoring and evaluation

- Has the availability and quality of research and evidence for social mobilization been increased?
- Have public fiscal and accountability instruments with a gender perspective been strengthened?
- Are citizens and their main organizations better able to scrutinize tax and public spending issues?
- Have the partnerships between the social and State sectors to address fiscal justice been strengthened and expanded?
- Has the debate and public opinion about fiscal measures and inequality been intensified?
- Have citizens been empowered to demand greater fiscal justice and accountability?

Source: Prepared by the authors based on interviews and document review
5. THE POTENTIAL SUSTAINABILITY, SCALING UP AND REPLICABILITY OF THE RESULTS

The greatest potential for the sustainability of the results lies in:

• The favourable external environment for influencing, which offers political opportunities to debate and generate proposals. In addition, there is openness to and political support for improving existing policies or institutionalizing new proposals for progressive spending and closing gender gaps. The degree of ownership of specific tools to address gender issues, such as GRB, in institutions and organizations has also been favourable.

• Factors related to the actors in terms of institutional capacity, and partnerships and coordination between them. Of particular note is the representativeness and legitimacy of the women’s organizations and their platforms where they lead alliance-building and advocacy processes. The decision to link influencing work on taxation with the grassroots of the programmes has been key to strengthening the sustainability of the development of the advocacy capacities of the social actors. The Women’s Tax Justice Platform operates autonomously and independently.

• Designing strategies that capitalized on the interest of the actors and responded with influencing methods that are leaving a legacy in terms of technical capacities, knowledge of the subject, and the establishment of dialogue and debate as tools for developing agendas and proposals.

The likelihood of achieving large-scale impacts is high as there is a drive to improve and adapt national and local public policies. One potential constraint to this could be the financial contraction resulting from the fall in tax revenue from the energy sector.

Meanwhile, replicability of the results is most likely through the transfer of knowledge, theoretical frameworks and methodologies related to national and local GRB. It is also hoped that replication will be possible through the transfer of technical and thematic experiences and learning between public institutions and between women’s organizations and their networks on progressive social spending policies aimed at reducing inequalities.
6. ENABLING FACTORS FOR INFLUENCING ACTIONS

The external and internal enabling factors can be grouped into five dimensions:

1. **The political opportunity** due to recognition by the public institutions of the slowing down of the reduction of poverty and inequalities, the new fiscal pressures and the need to review and adjust public policies related to the social agenda.

2. **An accurate reading of the context** of opportunities for change in public policies, turning conjunctural factors - such as the Fiscal Pact or the Panama Papers - into opportunities for debate and to call upon various actors to address a broader agenda related to the tax system and inequalities.

3. **Taking advantage of the openness in public institutions and tailoring influencing strategies** to those institutions and decision-makers with a view to opening direct communication and providing collaboration and specialized technical assistance.

4. **Build on the experience acquired and the existing instruments in relation to GRB** and continue investing in the women’s organizations, their agendas, proposals and capacity to influence.

5. **Promotion and facilitation by Oxfam of articulation of the influencing work on fiscal issues** with the grassroots of women’s organizations and their agendas in long-term development programmes.
7. EXPERIENCE WITH STRATEGIES: WHAT WORKED

The strategies were more effective when they were relevant to the context and the actors’ needs, and when the actions were mutually reinforcing towards common objectives. The strategies that generated the best results are:

- **Coordinating influencing work with the women’s organizations** involved in implementation of Oxfam’s long-term development programmes in the country. Connected to this, actions were implemented to strengthen the capacities of the partner organizations and allies to analyse inequalities in local and sectoral contexts and realities and to harness political resources and (national and international) legal instruments for advocacy.

- **Investments aimed at generating evidence and information.** This process increases the technical and subject-specific expertise of the partner organizations and allies, which helps support their messages and proposals for change.

- **The systematic and professional training** provided on advocacy strategies. This training includes the analysis of problems and conceptualization of proposals, mapping actors, power relationships and the design of appropriate actions, as well as their evaluation and ongoing adaptation.

- **Establishing links and alliances with national, regional and global actors specializing** in the issues in question, and having common interests and agendas. These alliances and relationships supported research, debate, dialogue and work initiatives with public institutions, striking a balance between technical support for the proposal, advocacy for change and transformation.

- **Directly approaching local and national actors, in state institutions, at the level of decision-makers** and technical teams, using solid evidence and supporting awareness-raising and training activities to enable them to take ownership of approaches and knowledge. Of particular note is the partnership with the Association of Women Councillors of Bolivia (ACOBOL), which is a decision-making space that covers 339 municipalities. In this way, capacity-building for better institutional performance is favoured and internal debates are supported to design better public policies.
ENABLING FACTORS FOR INFLUENCING ACTIONS

EXTERNAL FACTORS

- Capacity of local actors to link together and make proposals
- Openness of actors and decision-makers
- Slowing down of the reduction of poverty and inequality
- Context of review and adjustment of public policies

INTERNAL FACTORS

- Availability of financial resources for advocacy work
- Investment in the capacities of women’s organizations
- Coordinating taxation influencing with the grassroots of women’s organizations in long-term development programmes
- Development of proposals with the need to adjust public policies
- Capacity to stimulate alliances between society, government and cooperation actors.

ACHIEVE GREATER PROGRESSIVENESS IN SOCIAL SPENDING AND REDUCE GENDER GAPS

Source: Prepared by the authors based on interviews and document review
**THE ADDED VALUE AND DISTINCT SKILLS PROVIDED BY OXFAM**

- The capacity to have access to and establish direct links with the people responsible for making decisions in public institutions, especially in the legislative and executive spheres.

- The organization’s experience at the national, regional and global levels in subjects related to taxation, particularly tax havens, and links between inequalities, fiscal justice and gender.

- The generation of quality evidence and solid narratives to support the positioning of the issues and political advocacy have helped increase the visibility of the challenges and possibilities for tackling them.

- The capacity to connect processes in the territories and the grassroots of long-term programmes (made up of communities, grassroots organizations, associations, cooperatives and other forms of social organization), particularly for the Gender Justice programme, which was connected to the fiscal justice influencing strategy. In this way, women’s demands were supported from the perspective of reducing gender gaps through clearly earmarked, progressive social spending.

**LESS ADVANCED DIMENSIONS AND BIGGER CHALLENGES**

- **Work with young people** and their agendas is under development; analysis workshops have been begun to explore research by young academics, organizations and networks of young people involved in political decision-making or activism.

- **It remains a challenge to secure sufficient human and financial resources** to invest in a sustained manner in the development of communication and influencing capacities and campaigns for the partner organizations and allies. The economic resources are limited and must be stretched in order to cover both capacity-building and the implementation of influencing actions. Here, Oxfam must make more active use of alliances with specialized actors who can channel strategic support to the partner organizations and allies in influencing and programmes.

- **Strategic communication to influence the social debate and decision-makers**, to influence the dominant narratives using simple messages rooted in common sense. Simple and effective messages to approach key actors who have not engaged with the issues of the strategy, for example gender gaps or shared responsibility for care.
• **The need to ground proposals for change in operational and implementation terms** in direct conjunction with state actors (public institutions and decision-makers). Although that relationship constitutes an opportunity for influencing work, it also constitutes a risk that Oxfam could become associated solely with the policy line of the government. On the one hand, this situation could lead to the substitution of certain functions and responsibilities of public institutions (such as designing policies) and, on the other, Oxfam would lose credibility if the decisions finally taken by the authorities were challenged.

• **Specific efforts are required to keep narratives and dialogues about the structural nature of inequalities of power from a gender perspective and the formal and informal mechanisms that perpetuate gender gaps on the agenda.** In this case, the debate is not limited to discussion about mechanisms that mitigate the effects of inequality between men and women but must also address the results in terms of improving women’s access to services, economic resources and political decision-making.
8. Lessons Learned

- **Transform challenges, and social and political conjunctures into opportunities for debate:** When the challenges start to be acknowledged by actors in positions of power, windows of opportunity can be found to identify common agendas and position issues in the public and political debate. In this context, conjunctural factors can be utilized as vehicles for advocacy, to leverage new processes and even establish or realign the longer-term dialogue between actors for the development of common strategies. A conjunctural event can be turned into a catalyst for transformation.

- **Diversification of influencing strategies and adaptability:** A good analysis of political opportunities and risks is essential to identify appropriate influencing strategies. Quality analysis and evidence are essential in order for the issues to be acknowledged, to add value to existing processes and strengthen other complementary strategies. Directly approaching institutions and decision-makers can be very effective when the democratic sphere leaves little space for citizen participation and input. In this way, Oxfam and its partner organizations can build various alliances to support their proposals. Public campaigns can contribute at key moments but, in the conjuncture of this particular case, it was important to keep the commitment of the public institutions active and generate a “critical mass” (defined as a minimum quantity of people needed for the concept of equity to gain its own momentum), through technical assistance and other routes.

- **Connect the agenda and the grassroots of the programmes with influencing actions at various levels:** Oxfam continues to be a strategic partner that links capacity building in its partner organizations with political advocacy processes. The more connected the advocacy work is with the territories and grassroots of its long-term development programmes, the more credibility and legitimacy is generated. It is essential to increase national, regional and global alliances with actors specializing in particular issues in order to support the partner organizations and ensure effective interactions with the advocacy targets.

- **Strategic alliances for political debate and decision-making at the institutional level:** Alliances aimed at linking women’s organizations and movements with key actors in decision-making spaces are crucial to obtaining concrete advocacy results. The alliance and coordinated work with the Association of Women Councilors of Bolivia (ACOBOL) was effective for inserting the agendas in decision-making spaces and monitoring the commitments of local governments ‘from the inside’ (i.e. by the women councilors) and achieving coverage of 339 municipal governments in Bolivia.

- **Describe the evidence in rights language to strengthen citizen participation and generate receptivity in public institutions:** The availability of evidence is essential to support effective citizen participation and public
responsibility. Gender-responsive budgeting indicators, taken up by institutions, and monitoring of the performance of investments in women’s rights through a national municipal investment rating stimulate political will and are tools for citizen advocacy.

- **Present data and messages in simple language that appeals to common sense:** In this way, audiences are expected to be more receptive to advocacy proposals. Fiscal matters and GRB can be very technical and complex. Therefore, it is necessary to develop narratives and communication strategies that appeal to common sense, are user-friendly and specific. This approach is necessary for both capacity-building processes at local levels and for the implementation of advocacy actions targeting decision-makers.

- **Ongoing review and innovation of Oxfam’s added value:** Oxfam regularly contributes added value in everything it does, for instance: capacity-building, resource mobilization, research capacity and political advocacy experience. This and other forms of added value are maximized when Oxfam and its partner organizations accurately read the context and political opportunities, analysing risks and designing strategies to get closer to and build relationships with institutions and actors in positions of power, analysing proposals backed up with evidence that have the support of specialized alliances.

- **Reduce risks to the influencing process through appropriate grassroots groups:** Ensuring the institutionalization of processes is a favourable condition to reduce the risk of progress stopping when changes occur in authorities and in the technical teams of public institutions. Working on the creation and strengthening of social auditing and public transparency mechanisms and spaces is essential to reduce the risk that, once the initiatives have been institutionalized, they are politically co-opted, or become diluted in bureaucracy or in the operational challenges of implementation by public institutions. The image risk that could result from directly connecting with actors such as public institutions can be reduced through co-construction processes, adding value with solid research and strategic alliances to ensure the rights approach and progressive policies to reduce inequalities.

- **Connect processes, critical mass and public instruments and the local and national levels to promote sustainability and scaling up:** Advocacy strategies that seek to institutionalize specific approaches work at the local and national levels with greater chances of sustainability and scaling up. Given that many opportunities are generated due to the conjuncture, it is important to take advantage of emerging events to work with institutional actors with a view to building long-term relationships and dialogues that contribute to generating critical masses on inequality and the role of public institutions.