



TOWARDS A WORLDWIDE INFLUENCING NETWORK:

CITIZENS' ATTITUDES, NORMS AND VOICE IN THE
OCCUPIED PALESTINIAN TERRITORIES: EVALUATION OF
FINANCE FOR DEVELOPMENT

RESULTS OF THE STRATEGIC PARTNERSHIP OF OXFAM
NOVIB AND SOMO WITH THE MINISTRY OF FOREIGN
AFFAIRS IN THE NETHERLANDS

SEPTEMBER 2020



OXFAM

Acknowledgements	4
list of acronyms	5
Executive summary	6
objectives of the report & evaluation questions	6
F4D in the opt project and its activities	6
key Findings	7
Limitations	8
recommendations	8
1 introduction	9
1.1 Strategic partnership	9
1.2 f4d project Overview in the opt	9
1.2.1 Theory of change	10
1.2.2 Activities	11
1.2.3 Target groups	11
2 Evaluation questions	12
3 Evaluation design	13
3.1 Evaluation design	13
3.2 Sampling approach	13
3.3 Analysis techniques	14
3.4 Reader’S Note On REsults Figures and Tables	15
4 Findings	16
4.1 project reach	16
4.2 Socio-demographic & socio-economic profile of respondents	16
4.3 contribution of the project to the Citizens’ voice on f4d	18
4.3.1 Taking action in general	18
4.3.2 taking action on taxation issues	18
4.3.3 types of action taken on taxation issues	20
4.3.4 participation in Government budget setting	20
4.3.5 Tentative Conclusion on the citizens’ voice	21
4.4 Norms and attitudes towards f4d	21
4.4.1 Government responsibilities for Money 4 Medicine	21
4.4.2 Transparency in healthcare budgeting	22
4.4.3 attitudes and norms towards Citizens’ participation in government budgets	23
4.4.4 Tentative Conclusion on attitudes	25
4.5 Knowledge of f4d	25
4.5.1 Knowledge of tax	25
4.5.2 knowledge of different government budgets	26
4.5.3 knowledge of Influencing local government budgets	27
4.5.4 Perceptions of issues facing the health sector	28
4.5.5 Tentative Conclusion	29
4.6 project side effects: Attitudes towards empowerment	30
5 Conclusion	32

5.1 Citizens' knowledge	32
5.2 citizens Attitudes & norms	32
5.3 citizens' voice	32
5.4 Limitations	32
6 Recommendations	33
7 References	34
Annexes	35
Annex 1: SP MEAL Framework	35
Annex 2: Sampling	35
Annex 3: Technical notes	36

ACKNOWLEDGEMENTS

This report is based on the information provided by hundreds of people interviewed across the West Bank at the baseline (2017) and the endline (2019) of the project. First and foremost, we want to express our gratitude to all of them for participating in the evaluation. Their willingness to give their time and discuss their knowledge and opinions with the interviewers made this evaluation possible. All in all, this resulted in valuable information for the programme implementation and the evaluation of the contribution of this programme to the outcomes.

We would also like to thank the enumerators who worked and travelled tirelessly to identify and interview respondents across the West Bank. We also thank Oxfam's partner organizations ARIJ, AMAN and MIFTAH for their valuable input into the design of the survey and their support in implementing it, as well as their insights for improving the interpretation of the findings. Finally, we would like to thank all the staff at Oxfam in the Occupied Palestinian Territory, who worked to ensure that both the baseline and endline surveys were implemented on time, with quality and within budget.

LIST OF ACRONYMS

AMAN	The Coalition for Accountability and Integrity – AMAN
ARIJ	The Applied Research Institute – Jerusalem
CBO	Community-based organizations
C&F	Conflict and Fragility
F4D	Greater Responsibility for Finance for Development
FTM	Fair Tax Monitor
M4M	Money 4 Medicine
MEAL	Monitoring, Evaluation, Accountability and Learning
MIFTAH	The Palestinian Initiative for the Promotion of Global Dialogue and Democracy
OPT	Occupied Palestinian Territories
R2F	Right to Food
SOMO	Centre for Research on Multinational Corporations
SP	Strategic Partnership
TOC	Theory of Change

EXECUTIVE SUMMARY

This report presents the findings of the evaluation of the outcome areas of increased citizens' voice, and shifted norms and attitudes for the Greater Responsibility for Finance for Development project¹ in the Occupied Palestinian Territories² and the sub-themes '*measures against tax evasion and avoidance*' and '*pro-poor fiscal policy*'. This project is implemented as part of the Strategic Partnership 'Towards a Worldwide Influencing Network' of Oxfam Novib, SOMO and the Dutch Ministry of Foreign Affairs. This evaluation report describes the analysis of the data from the baseline survey fielded in November 2016 and the endline survey fielded in October 2019, and it assesses the effect of the project on increased citizens' voice and shifted norms and attitudes.

OBJECTIVES OF THE REPORT & EVALUATION QUESTIONS

The objective of the evaluation was to determine the progress made by the F4D project in realising the expected project outcomes for increased citizens' voice and shifted norms and attitudes (described in Section 1.2). This objective was formulated in three main evaluation questions:

- | |
|--|
| 1. To what extent did the Money 4 Medicine campaign, and other project activities (local water campaigns, citizens' budgets) focused on the public, increase citizens' knowledge of
1.1. The challenges faced in healthcare budgeting due to an insufficient allocation of funds
1.2. How to influence local government budgets in the OPT? |
| 2. To what extent did the Money 4 Medicine campaign, and other project activities focused on the public, change the attitudes of citizens towards:
2.1. the responsibilities of the government in providing sufficient budget allocations for medicines and making affordable medicines available
2.2. the importance of transparency in healthcare budgeting
2.3. the importance of citizens' participation in determining government budgets? |
| 3. To what extent did the Money 4 Medicine campaign, and other project activities focused on the public, increase the voice of citizens by
3.1. Motivating them to take online or offline action on any project issues
3.2. Increasing their participation in government budget setting? |

F4D IN THE OPT PROJECT AND ITS ACTIVITIES

The overall objective of the F4D project in the OPT is to ensure just opportunities for development and a democratic society for all Palestinian citizens. It aims to achieve this by working on two interlinked areas represented by the project's long-term outcomes: 1) ensuring Palestinian budgets are more responsive to the needs of poor and marginalised citizens, and 2) ensuring the tax system in the OPT is more autonomous, progressive and transparent. The objectives of phase 1 of the project, which is the focus of this evaluation, were to work towards the project's objectives on fair taxation and the citizens' influence of government budgets by:

¹ From this point onwards, the Greater Responsibility for Finance for Development project is referred to only by the abbreviation F4D project.

² The Occupied Palestinian Territories encompasses the West Bank (including occupied East Jerusalem) and Gaza. The focus of this study was the project activities across the West Bank.

- Engaging and activating the Palestinian public on the issue of healthcare budgeting and gaining their support for the call for action by Money 4 Medicine – a campaign to mobilise citizens so that they sign a petition demanding increases in the government budget to fund essential medicines for the healthcare system.
- Increasing citizens' participation in the government's budget setting process to ensure citizens' needs are considered in the budget allocation process
- Increasing the budget allocation for medicines and making affordable medicine available for Palestinian citizens.

KEY FINDINGS

Table 1 Summary of the main findings

Theme	Outcome	Evidence of project effect	Notes
Voice	Action on corporate tax evasion	No	Not a focus of phase 1 of the project
	Action on how the government raises taxes or spends public money	Men only	Link with the Money 4 Medicine campaign
	Participation in national or local government budget setting processes	Yes	Many project activities related to this
Attitudes	Perception of government performance in financing essential medicines	No	Changes may not (yet) be perceived by the public
	Attitude on government transparency in health budgeting	No	
	Attitude on the ease of participation in budget processes	Women only	Changes are small (perceived as slightly easier to participate in) but statistically significant
Knowledge	Knowledge of the budget of the Ministry of Health	Women only	Changes are small (slightly more knowledge) but statistically significant
	Knowledge of the budget of the Ministry of Education and the Ministry of Local Government	Yes	
	Knowledge of how to influence local authorities' budgets	Women only	
	Knowledge of how to influence national authorities' budgets	Yes	

Table 1 summarises the most important findings from this evaluation. More findings on each theme can be found in the subsequent sections of this report. As the table shows, this evaluation found evidence for the project affecting several, but not all, outcomes. The project affected knowledge, attitudes and citizens' voice outcomes but was limited for attitudinal outcomes. Outcomes were generally related to budget setting rather than tax, which was consistent with the project's phase 1 focus³. Results should be interpreted in the complex context of the OPT. Although long-term changes in attitudes and behaviour are difficult to achieve in any setting, this should be expected to be even more so in the case in the OPT.

One particular effect suggested by this evaluation was that there was an increase in knowledge of the budgets of the Ministry of Health (women only), the Ministry of Education and the Ministry of Local

³ Due to a lack of literature and engagement by civil society on taxation, the consortium of partners and Oxfam decided to focus on research and policy formulation in phase 1 of the project. The partners engagement on tax was focused on policy lobbying rather than public engagement.

Government (women and men) as well as how to influence local (women only) and national (women and men) authorities' budgets. It should be noted that, although the increase in knowledge was statistically significant, the increase in real terms was small.

Fewer changes were found in the attitudes of respondents. Changes in attitude on the ease of participation in budget processes were only found for women. Again, the increase in real terms was rather small.

We found evidence that the project affected the voice of citizens. We found an increase in both men's and women's participation in budget setting, and an increase in men taking action on how the government raises taxes or spends public money, which seemed to be related to the Money 4 Medicine campaign. We did not find any evidence for the project affecting action on corporate tax evasion. These findings were consistent with the focus of phase 1 of this project, which focused on citizens' action to increase the Ministry of Health's budget for essential medicines and the engagement of people in citizens' budgets.

LIMITATIONS

The original design for the impact evaluation planned to compare the baseline and endline data from both the target and control groups. Unfortunately, we were unable to pursue this original approach due to changes in the geographic composition of the target group during project implementation. Mapping of project activities against the target and comparison areas showed that by the endline several geographic areas that had originally been intended as targets for the project did not receive any activities, while some areas originally intended to form a comparison group did receive activities. For this reason, a new sample of the target and comparison groups was drawn at the endline, and the analysis was performed using only the endline data. This weakened our claims of project impact, although rigorous techniques to compare outcomes on norms, attitudes and knowledge in the target group to those of the comparison group at the endline level were used. For this reason, and for ease of reading, we refer to the possible effect or contribution of the project throughout this report rather than its impact.

The target group for the public campaigning activities of the project was extremely broadly defined, which meant that project activities were diluted in the sample (it is likely that the project only reached 68% of the target respondents). This weakened our ability to detect the effect of the project but also meant that the results are underestimates.

RECOMMENDATIONS

- When working on tax and budget issues, assume a low level of knowledge among all target groups, and aim to make the topic accessible to increase interest in the topic before moving towards building knowledge.
- Develop a specific gender plan for engaging women in the project, with an emphasis on women's decision making and influencing. Women should not just be involved in light-touch activities, such as petition signing, but also more substantive activities organized by the project. Such plans should consider entrenched gender norms in the OPT and propose specific strategies for increasing women's engagement in the project.
- A linear pathway from knowledge to attitudes to action was not confirmed by the data, and the results suggested that it was possible to mobilise people to take action without changing their attitudes as a preliminary step (at least when attitudes were not overwhelmingly negative). This indicates that providing people with sufficient information and opportunities to take action may be sufficient for achieving increases in the citizens' voice.
- Overall attitudes towards accountability were fairly positive, and this suggests an enabling environment for work on these topics. However, perceptions of the difficulty or complexity of influencing budgets were high, and levels of knowledge of tax and budget issues were low, indicating that awareness-raising work on these issues is vital for the success of the project.

1 INTRODUCTION

This report presents the findings of the evaluation for the outcome areas of increased citizens' voice, and shifted norms and attitudes for the Greater Responsibility for Finance for Development project⁴ in the OPT and the sub-themes '*measures against tax evasion and avoidance*' and '*pro-poor fiscal policy*'. This project is implemented as part of the Strategic Partnership (SP) 'Towards a Worldwide Influencing Network' of Oxfam Novib, SOMO and the Dutch Ministry of Foreign Affairs. This evaluation report describes the analysis of data from the baseline survey fielded in November 2016 and the endline survey fielded in October 2019 to assess the effect of the project on increased citizens' voice and shifted norms and attitudes.

The objective of the evaluation was to determine the progress made by the F4D project in realising the expected project outcomes for increased citizens' voice and shifted norms and attitudes (described in Section 1.2).

1.1 STRATEGIC PARTNERSHIP

Oxfam Novib and the Centre for Research on Multinational Corporations (SOMO) have a strategic partnership (SP) with the Dutch Ministry of Foreign Affairs, titled 'Towards a Worldwide Influencing Network'⁵. This programme runs from 2016 until the end of 2020 and covers three thematic areas: Right to Food (R2F), Greater Responsibility in Finance for Development (F4D) and Conflict and Fragility (C&F). The thematic programmes are operationalised through 23 projects in 16 countries and three global projects.

All thematic programmes work towards several or all of the following seven outcomes: improved policies of governments and public actors, improved policies of private-sector actors, increased political will, strengthened CSOs, stronger and wider alliances, increased citizens' voice and shifted norms and attitudes.

This evaluation focuses on the outcome areas of increased citizens' voice and shifted norms and attitudes. This is part of the larger Monitoring, Evaluation, Accountability and Learning (MEAL) approach, which collects data to monitor and evaluate all seven outcome areas. Findings presented here feed into the final evaluation of the SP-programme wherein results for all outcome areas will be linked and validated.

1.2 F4D PROJECT OVERVIEW IN THE OPT

The overall objective of the F4D project in the OPT is to ensure just opportunities for development and a democratic society for all Palestinian citizens. It aims to achieve this by working on two interlinked areas represented by the project's long-term outcomes 1) ensuring Palestinian budgets are more responsive to the needs of poor and marginalised citizens, and 2) ensuring the tax system in the OPT is more autonomous, progressive and transparent. To bring about these changes, the project works on all of the key outcome areas covered by the SP programme i) improved government and private sector policies, ii) strengthened CSOs, iii) increased political will, iv) increased citizens' voice, v) shifted norms

⁴ From this point onwards, the Greater Responsibility for Finance for Development project is referred to only by the abbreviation F4D project.

⁵ The Strategic Partnership is funded by the Dutch Ministry of Foreign Affairs.

and attitudes, and vi) stronger and wider alliances to address the challenges in the context described above.

1.2.1 THEORY OF CHANGE

The original theory of change (TOC) for the overall project is shown in Figure 1. The expected outcomes related to citizens attitudes, norms and voice are outlined in red. The diagram shows that the project aims to work with citizens on the issues of fair taxation, and citizens' influence on government budgets.

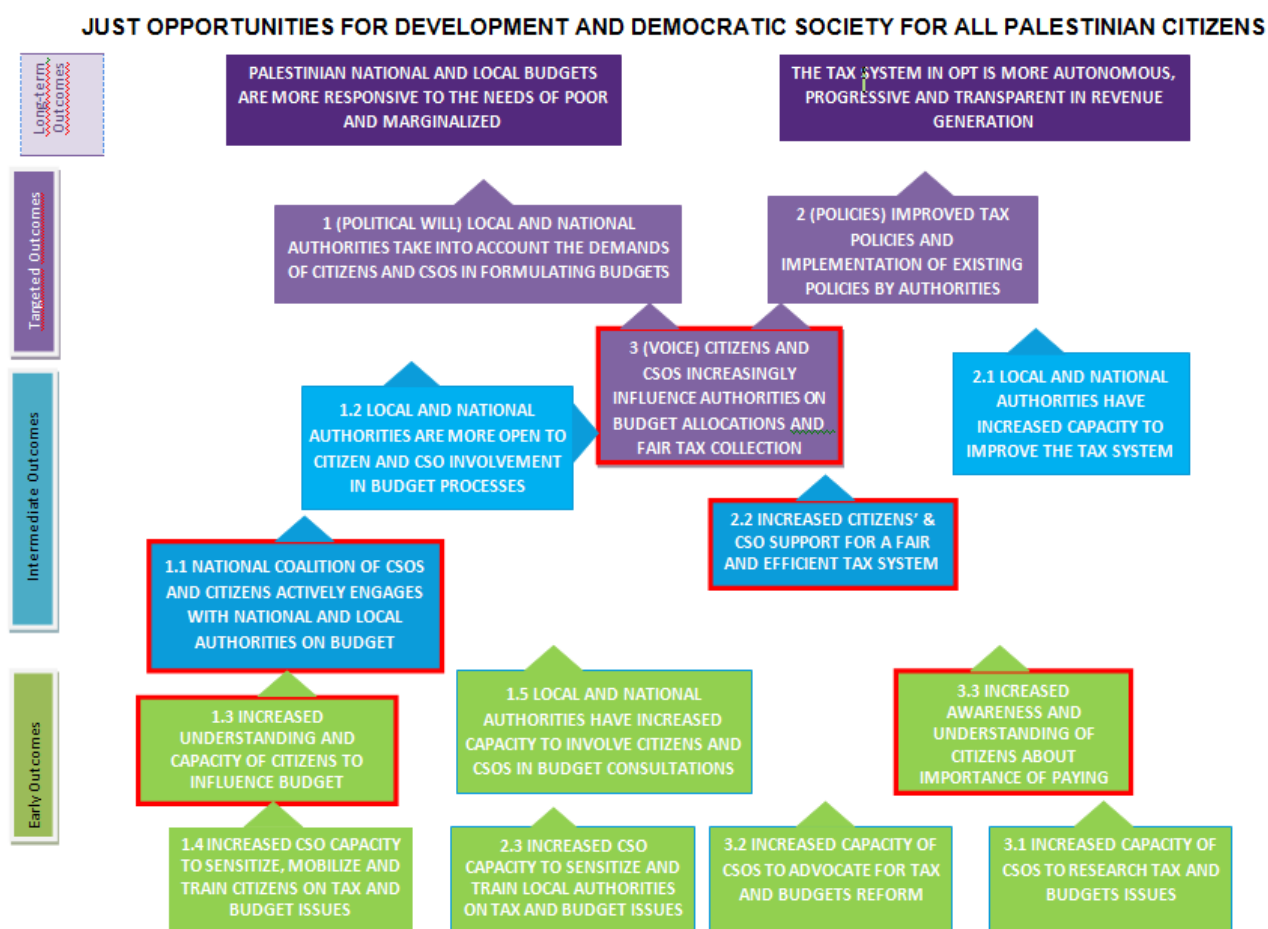


Figure 1: TOC for F4D project in OPT

The F4D project was implemented in two phases. Each phase focused on particular elements of the overall TOC and defined an entry point for working on those specific issues. This evaluation measured the effect of the first phase of the project, which was implemented until the end of 2018. The objectives of phase 1 of the project were to work towards the project's objectives on fair taxation and the citizens' influence of government budgets by:

- Engaging and activating the Palestinian public on the issue of healthcare budgeting, gaining their support for the call for action of Money 4 Medicine
- Increasing citizens' participation in government budget setting to ensure citizens' needs are considered in the budget allocation process and by increasing the transparency of the budgets
- Increasing the budget allocation for medicines to close the financing gap for medicines for Palestinian citizens

An important element of phase 1 was a public campaign entitled Money 4 Medicine. The campaign mobilised citizens to sign a petition demanding increases in the government budget to fund essential medicines for the healthcare system. The campaign succeeded in increasing the allocated budget for

medicine by 65 million shekels (€16.5 million) in 2017 and allocating 280 million shekels (€71 million) for medicine in 2018.

In addition, the project worked with the Ministry of Social Development (MoSD), Ministry of Education (MoE) and Ministry of Health (MoH) on institutionalising the development and publication of citizens' budgets, to increase transparency and to increase citizens' participation in these budgets.

1.2.2 ACTIVITIES

In order to increase knowledge, change attitudes and promote action on the issue of healthcare budgeting, the Money 4 Medicine campaign implemented the following activities:

- Radio broadcasts
- Online and social media awareness raising campaigns
- Online and offline petitions
- Media coverage
- Distribution of promotional materials such as flyers, stickers and t-shirts
- Booths in the main cities in Gaza and the West Bank (five in total)
- Videos (online and aired at the Ramallah festival)

The project implemented the following activities to increase citizens' participation in the government's budget setting processes:

- Townhall meetings with officials
- Involvement of citizens in citizens budgets

1.2.3 TARGET GROUPS

The target group for Phase 1 of the project was citizens, particularly young Palestinians, living in Area A and parts of Area B in the West Bank. No subgroup analyses were planned in the design of the evaluation.

2 EVALUATION QUESTIONS

The theory of change and the objective of this evaluation (presented in Section 1.2.1) guided the evaluation questions listed in Table 1. The evaluation questions determined the focus for the indicators used to assess the influence of the project on the outcomes of increased citizens' voice and shifted norms and attitudes.

The core research question was: To what extent did the public engagement and campaigning activities implemented within the F4D project in the OPT have an attributable effect on changes in the citizens' voice, and changes in the norms and attitudes concerning taxation for the healthcare sector?

Table 2: Research questions related to the outcome areas knowledge, attitudes and action

Outcome	Research questions
Knowledge	1. To what extent did the Money 4 Medicine campaign, and other project activities (local water campaigns, citizens' budgets) focused on the public, increase citizens' knowledge of <ul style="list-style-type: none"> 1.1. The challenges faced in healthcare budgeting due to insufficient allocation of funds 1.2. How to influence local government budgets in the OPT
Attitudes	2. To what extent did the Money 4 Medicine campaign, and other project activities focused on the public, change the attitudes of citizens towards <ul style="list-style-type: none"> 2.1. The responsibilities of the government in providing sufficient budget allocations for medicines and making affordable medicines available 2.2. The importance of transparency in healthcare budgeting 2.3. The importance of citizens' participation in determining government budgets
Action	3. To what extent did the Money 4 Medicine campaign, and other project activities focused on the public, increase the voice of citizens by <ul style="list-style-type: none"> 3.1. Motivating them to take online or offline action on any project issues 3.2. Increasing their participation in government budget setting processes

3 EVALUATION DESIGN

3.1 EVALUATION DESIGN

This was a quasi-experimental assessment⁶, meaning that the assumed contribution of the programme was assessed by comparing a group of project participants (target group) to a similar group of people who did not participate in the project (comparison group). This allowed us to see to what extent changes were a result of the project itself, that is, they could be attributed to the project's activities. This methodology ensured that we did not confuse changes in the context in which the project was implemented, or other non-project related influences on the people we worked with, with the actual contribution of the project. The people in the comparison group were assumed to provide a reasonable so-called counterfactual. The comparison group represented the situation for people in the target group if project activities had been absent.

While the evaluation initially aimed to compare the baseline and the endline values for both the target and control groups, due to the evolution of project activities and the geographic locations of the project after the baseline survey was conducted, the baseline sample was judged to be largely irrelevant by the time the endline data were collected. Therefore, the decision was made to conduct an ex-post-evaluation using a single cross-section of both target and comparison areas at the endline. Propensity score matching was used to improve the comparability of the target and comparison groups by balancing out differences in the socio-economic characteristics of the two groups that may have influenced the results.⁷

3.2 SAMPLING APPROACH

The total sample size at the endline consisted of 1,003 respondents: 499 in the target group (50%) and 504 in the comparison group (50%). The treatment status was based on location data and participant lists: a respondent was in the target group if they lived in a city or town where the project activities were implemented, and if they were on the participant list of at least one of the F4D project activities. Such locations were considered areas of medium to high treatment intensity. In contrast, comparison respondents lived in cities or towns where no F4D activities were implemented. Such locations were considered areas of low treatment intensity (comparison areas *may* have been exposed to radio broadcasts).

Figure 1 shows a map of the OPT and the locations and final sample numbers for the target and comparison groups in each governorate. A detailed description of the sampled cities and towns for the target and comparison groups are shown in Table 2 and Table 3 in the annex.

⁶ The selection of respondents and their assignment to the target and comparison groups was not random as would be done in a real experiment. We mimicked an experiment by comparing the results with a group that did not participate in the project but which had a similar socio-economic and socio-demographic profile. This is what made this evaluation *quasi*-experimental.

⁷ For some of the sample, both the baseline and the endline data were available, and in those limited cases, we performed an additional check of the results by analysing the trend over time. We assumed the target group would have behaved in the same way as the comparison group in the absence of project activities, and in this way, we would see similar trends ('parallel trends' assumption).

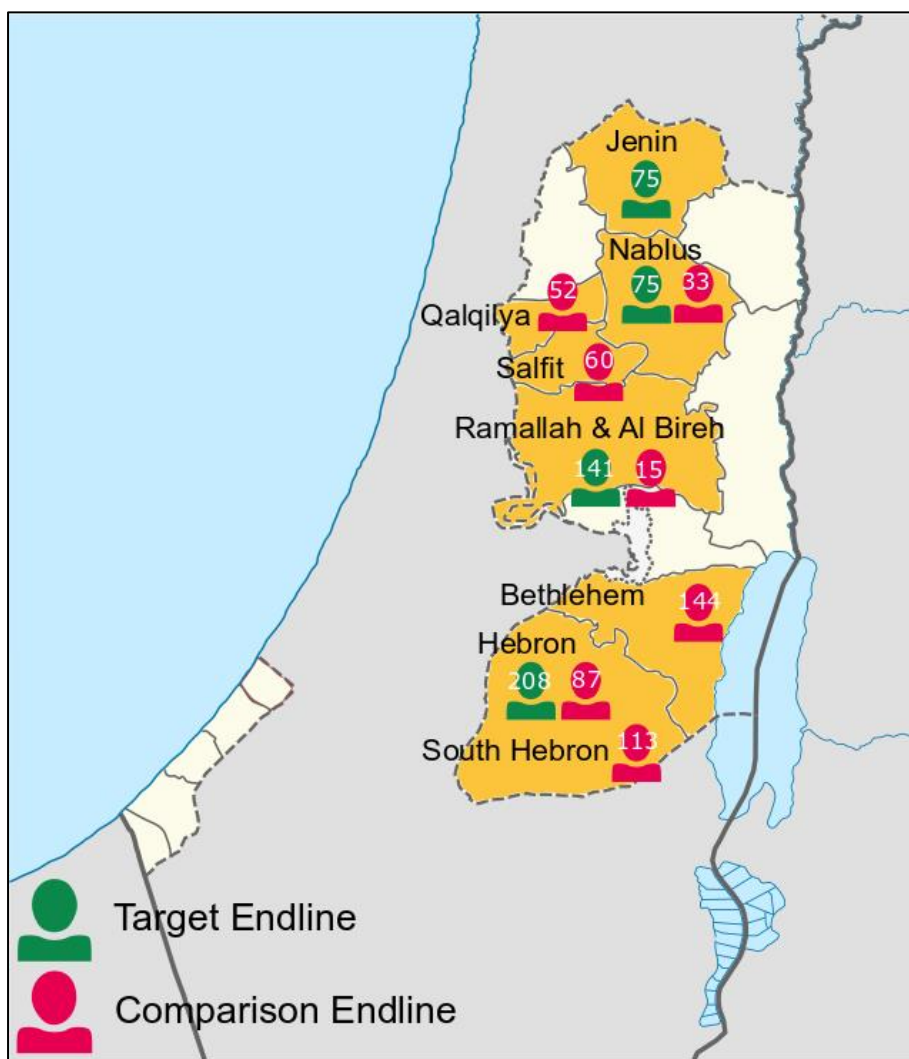


Figure 1: Map of sampled locations⁸

The sample size was set based on practical and resource constraints. For the construction of the endline sample, we first mapped all cities and towns sampled in the baseline survey. Then we mapped project activities to these locations to determine the saturation of activities, allowing us to identify which locations were true treatment locations and which locations had not been treated (and therefore valid comparison locations). As the original baseline included a large number of locations that ultimately did not receive project activities, we drew a comparison sample from these locations. The number of respondents per location at the endline was proportional to the number of respondents per location at the baseline. For the target group, however, we had to enter new locations into the sampling frame, as there were insufficient locations in the original sampling frame where project activities were implemented. New cities and towns were selected based on a list of those that had received a medium to high intensity of project activities. The number of respondents per city or town was proportional to the population size. In these locations, we sampled project participants from the registration lists for project activities.

3.3 ANALYSIS TECHNIQUES

⁸ Base map sourced from Wikipedia:

To assess the contribution of a project to any one outcome, the standard approach is to investigate what has changed for people in the target group compared with what would have happened in the absence of the project (a counterfactual approach). A comparison group consisting of people who are very similar to those in the target group, but who did not benefit from any of the programme interventions provides this counterfactual against which the progress of the target group can be compared. Statistical analysis of the difference between the target and comparison groups helps to determine if a change observed in the target group can be attributed to the project itself. Although we were only able to compare the target and comparison groups at the endline, rather than compare them at both at the baseline and the endline, we refer to the differences between these two groups as possible project effects. Project effects can be positive (participants had better outcomes than the comparison group) or negative (participants had worse outcomes than the comparison group).

Gender differences in the results were also determined by calculating separately whether outcomes were better for men in the target group compared with men in the comparison group, and for women in the target group compared with women in the comparison group. When an endline outcome was significantly better for one gender but not for the other, this is noted in the text. All gender-specific outcomes are reported in the summary tables.

To ensure that the people in the comparison group were comparable to the people in the target group, we employed several statistical techniques. These techniques were based on 'matching' to ensure that we compared each person in the target group with a similar person in the comparison group⁹. We used various socio-demographic and socio-economic characteristics, such as a person's age, gender, level of education, their household composition, and poverty level to assess the level of similarity between those in the target group and those in the comparison group.

After applying matching techniques, the composition of the target and comparison groups were balanced, meaning that they were matched and weighted so that they were comparable in terms of their socio-demographic and socio-economic characteristics. The results presented are based on this matching model, if not indicated otherwise.

3.4 READER'S NOTE ON RESULTS FIGURES AND TABLES

Most figures in this report are bar graphs, visualising the proportion of respondents in the target and comparison groups answering a question in a certain way or the average response to a given question by respondents in these two groups. Because the data were based on responses from a sample of people in the target and comparison groups, the results were subject to a degree of sampling error.¹⁰ These errors are visualised with a confidence interval in most figures, representing the range of the estimate at a 95% level of confidence. This means that if the survey were re-run 20 times, the result obtained should fall within the range indicated by the confidence interval 19 of those 20 times. As a general rule of thumb, if the confidence intervals of two estimates overlap, then it is likely that there is no *statistically significant* difference between the estimates. If the confidence intervals do not overlap, then it is likely that there is a significant difference between the estimates. However, there are exceptions to this general rule and readers are encouraged to rely on the report text and summary tables for definitive results on which comparisons or associations were significant and which were not.

The following chapter on the findings of the evaluation contains summary tables presenting the results of a number of separate analyses. Most of these specific analyses are described in the text, but the tables provide an overview of all the analyses performed for this report. "Significant" here means that statistical tests showed a contrast or association with a p-value of less than 0.5, a commonly used threshold for a statistically significant result. Please note that the term significant is solely a statistical appraisal of a difference or relationship observed, and it does not necessarily mean that a finding or result is *meaningful* or *notable* from a programmatic perspective.

⁹ We used Propensity Score Matching as a tool for matching respondents in both groups.

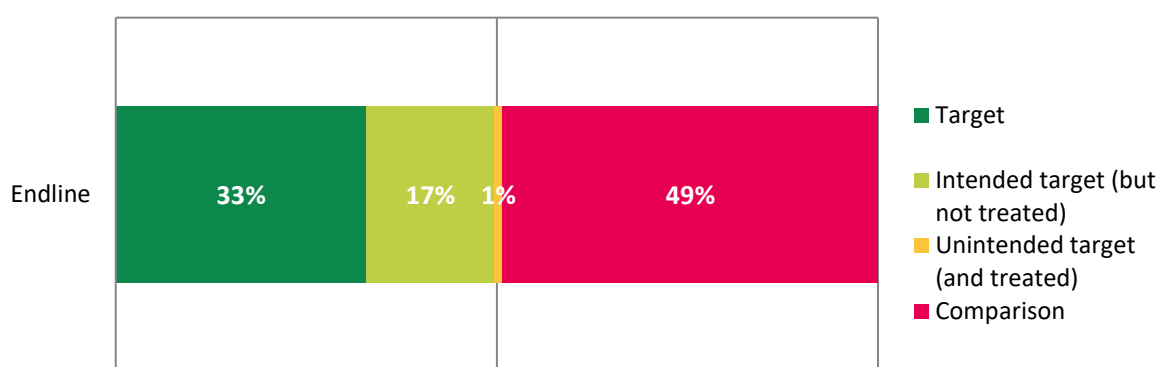
¹⁰ In public opinion polling, this is commonly referred to as the "margin of error" of the poll.

4 FINDINGS

4.1 PROJECT REACH

To confirm that the endline sample was valid, we checked if respondents in the target and comparison groups had been exposed to or participated in project activities. We did this by asking the respondents if they had participated in project activities organized by AMAN, ARIJ, MIFTAH or Oxfam on public accountability, Money 4 Medicine, taxes, or citizens budgets in the last three years. Respondents who indicated that they had participated in such activities were considered to have been “treated” by the project. The results in Figure 2 show that, in general, respondents living in comparison locations had not been exposed to the project. In contrast, about two-thirds of those living in the treatment locations had been exposed to the project.

Figure 2: Treatment status at endline; detailed break-down



These results indicated that while the comparison group was largely valid, the estimates for the effects of the project on the target group may be somewhat underestimated due to one-third of target group respondents not being exposed to the project¹¹.

4.2 SOCIO-DEMOGRAPHIC & SOCIO-ECONOMIC PROFILE OF RESPONDENTS

The following data provides a snapshot of the key socio-economic characteristics of the target respondents and their households *at the endline*¹². The average age of respondents was 39 years old. The sample was balanced across the genders: 47% women and 53% men. The majority of respondents were married (73%). Most respondents were employed: 35% worked in the private sector, 35% worked as government employees, and 12% had another type of occupation. On average, 18% of respondents were unemployed, which was similar to the national average for the West Bank of 15%¹³. The unemployment rate was higher for women (30%) than for men (7%). Education levels were quite high compared with other SP project countries, with 54% of target respondents having completed tertiary schooling/University. Only 1% of respondents indicated that they had not completed any form of

¹¹ In the analysis we looked at target (target+intended target) vs comparison (comparison+unintended target) only.

¹² Results are presented for the matched target group at the endline.

¹³ <https://www.worldbank.org/en/country/westbankandgaza/overview>

education. This was also reflected in the literacy rate: 98% of respondents could read and write, which was slightly higher than the national average of 96.3%¹⁴.

The data showed that target respondents had a slightly higher level of education and had a higher level of literacy than the comparison group. The target respondents were also more likely to be employed as a government employee, have a working household head, and less likely to be married, than the comparison group and were, in general, better off. Statistical matching and weighting, as described in Section 3.3, was used for all subsequent findings in this report to eliminate these differences.

Figure 3: Level of education of respondents at the endline

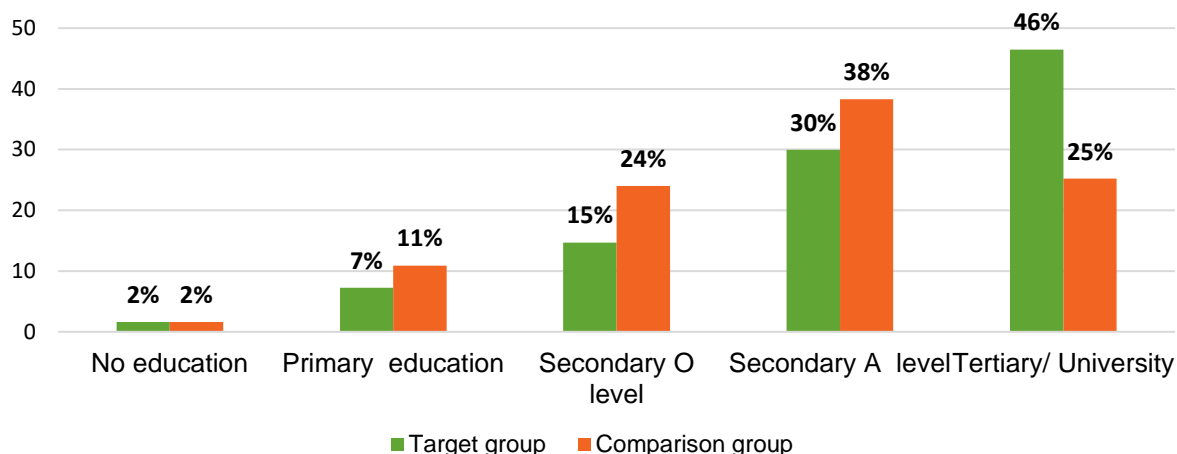
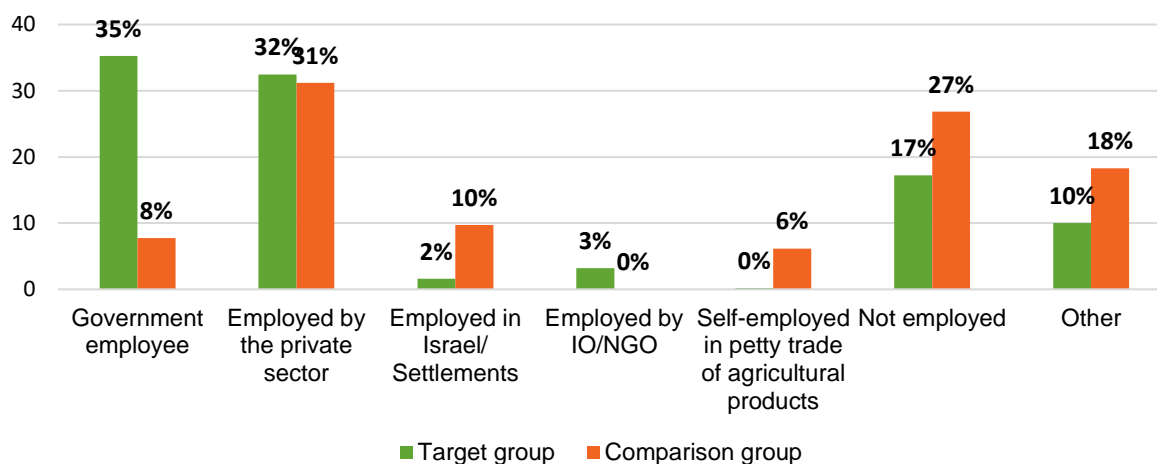


Figure 4: Occupational status of respondents at the endline



¹⁴ PCBS (2014) 'Literacy Rate of Persons (15 Years and Over) in Palestine by Age Groups and Sex, 1995, 1997, 2000-2013', available at http://www.pcbs.gov.ps/Portals/_Rainbow/Documents/Education-1994-2018-11E1.html

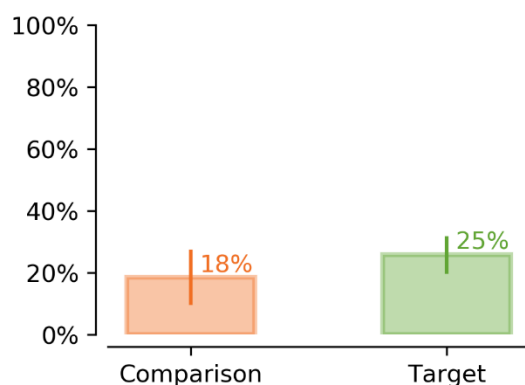
4.3 CONTRIBUTION OF THE PROJECT TO THE CITIZENS' VOICE ON F4D

4.3.1 TAKING ACTION IN GENERAL

Citizens' voice is about citizens taking action to have their concerns heard by duty-bearers, challenge the power of the state and the corporate sector and have a say in the future direction of their society. It is also about ensuring that duty-bearers consult and take into account the citizens to whom they are accountable (the survey in this evaluation did not measure this aspect of the citizens' voice). In the survey, we used the outcome indicator formulated to monitor the progress of outcome area 4 (increased citizens' voice) as the basis for operationalising the concept of the citizens' voice – an increased number of people (men and women) take action in support of fairer fiscal and financial policies by governments following Oxfam Novib/partners' actions (Oxfam Novib, 2015). This indicator sees the citizens' voice as a citizen reporting having taken action on a particular topic.

Firstly, respondents were asked whether they had participated in any collective/community action against injustice or to fight for rights in the past year, to get a sense of their general propensity to take action. In general, 19% of respondents indicated that they had taken such action. There was no significant difference in participation between the target and comparison groups (Figure 5).

Figure 5: Target and comparison respondents have similar participation rates in collective/community action against injustice or to fight for rights in the past year



Source: SP OPTI F4D surveys, n=963

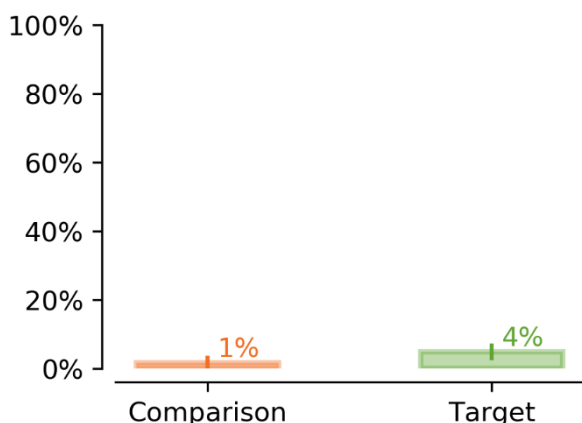
4.3.2 TAKING ACTION ON TAXATION ISSUES

We asked whether citizens had taken any of a wide range of online and offline actions on tax evasion or government budget setting. The basis for this question was a complementary, tried and tested question from Afrobarometer on participation and civic engagement, but we used additional categories for potential actions considered relevant to the Strategic Partnership.

Generally, the level of the citizens' voice on companies not paying their taxes and how the government raises taxes and spends public money was quite low (see Figure 6 and **Error! Reference source not found.**). On average, about 11% of respondents had, at some point, taken part in some kind of action on tax evasion or how the government raises tax and spends its budget. It should be recalled that the first phase of the project did not have an emphasis on public engagement on tax evasion. Overall, we did not find any significant differences in the levels of the citizens' voice between the target and comparison groups. However, when analysed by gender, we did see a significant difference for male target respondents vs male comparison respondents for the level of action taken on government

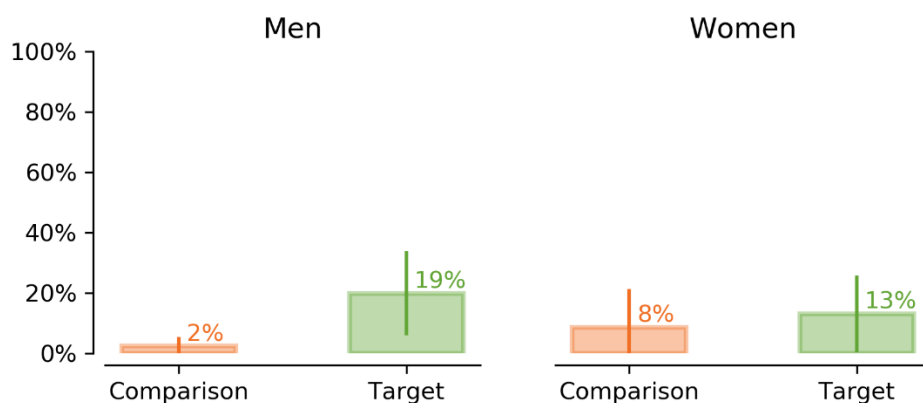
budgets (**Error! Reference source not found.**), as well as the mean value for action taken on both topics. More details about the kinds of action people took are described in section 4.3.3.

Figure 6: The target and comparison groups take similar numbers of actions on companies not paying their fair share of taxes



Source: SP OPTI F4D surveys, n=963

Figure 8: Men only: the target group takes more actions on how the government raises taxes and spends public money than the comparison group



Source: SP OPTI F4D endline surveys, n men=507, n women=449

On average, 77% of all respondents who took action on tax evasion stated that they had heard of a campaign to ask the government to provide more money to pay for essential medicines. This percentage was similar for the target and comparison respondents. Furthermore, on average, 57% of the respondents who took action on government budgets indicated specifically that this was part of the Money 4 Medicine campaign; this percentage was higher for the target group than for the comparison group (61% vs 7%). Of all the respondents who took action as part of the Money 4 Medicine campaign, 96% were in the target group.

Interpretation of these results should take into account the focus of the first phase of this project, which was on government expenditure rather than corporate tax evasion. This change of focus was reflected in the absence of results on actions taken against tax evasion. Furthermore, the unemployment rate for women in the OPT is over three times that of men, and women have lower levels of political participation than men. According to the project staff this gender disparity remains significant in many aspects of life. This is not only related to the patriarchal culture, but also due to safety and security for women due to the blockade of the Gaza strip and the lack of women's' representation in political functions, which

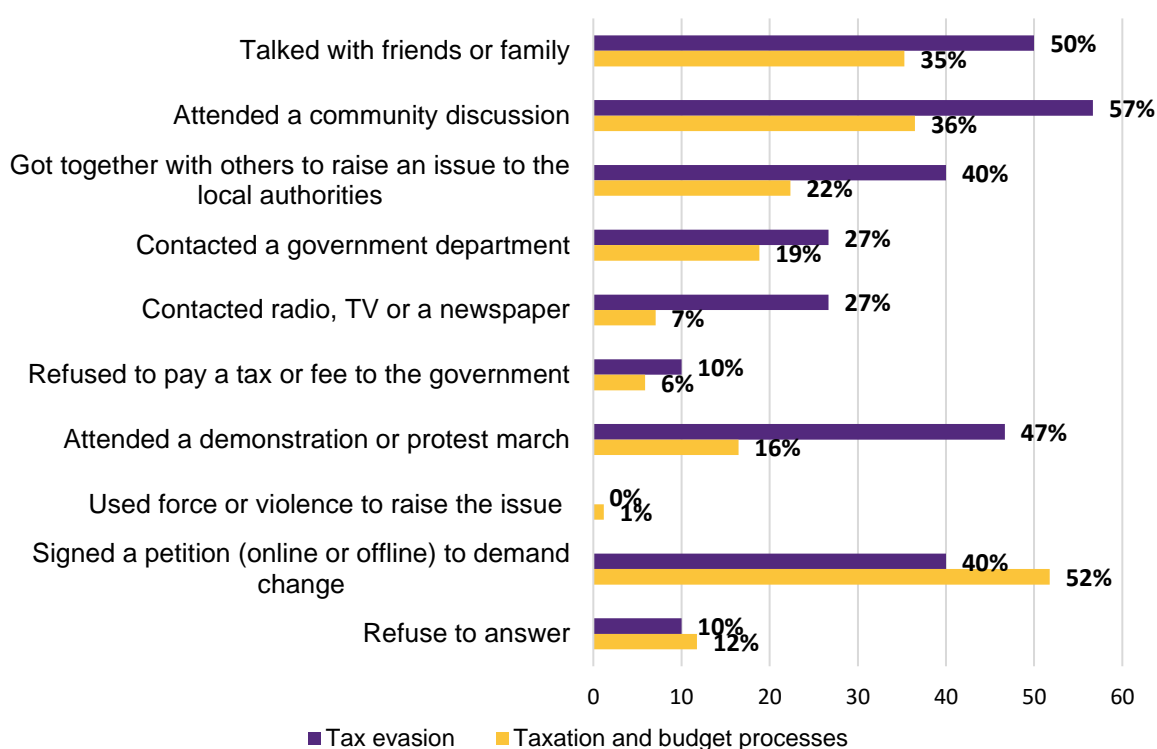
results in that the contributions of women are routinely undermined and under-valued by the male dominated political environment. This could explain why the project only succeeded in increasing action on government budgets amongst men, as they may have had a better understanding of tax and budget issues.

Main takeaway message: The project probably contributed to an increase in men’s voice on tax and budget issues; however, these effects were not found for women. The Money 4 Medicine campaign was a clear contributor to respondents taking action.

4.3.3 TYPES OF ACTION TAKEN ON TAXATION ISSUES

Figure 9 shows the types of action taken by respondents who had taken action on tax evasion and taxation and budget processes¹⁵. The three most frequently mentioned types of action were signing a petition (online or offline) to demand the government addresses the issue, attending a community discussion, and talking with friends or family.

Figure 7: Types of actions taken by target group respondents

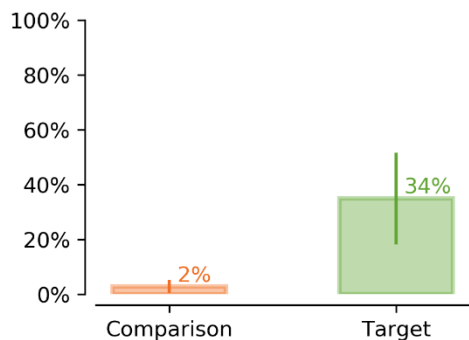


4.3.4 PARTICIPATION IN GOVERNMENT BUDGET SETTING

One of the project activities is aimed at increasing citizens’ participation in the government budget setting processes. We found that the target group participated in national or local government budget setting processes (for example, citizens budgets, or meetings or discussions about local government budgets) significantly more often than the comparison group (34% vs 2%). This result held for both men and women.

¹⁵ N= 30 for tax evasion; and N= 85 for taxation and budget processes.

Figure 8: The target group has participated in government budget setting processes significantly more often than the comparison group



Source: SP OPTI F4D surveys, n=965

Main takeaway message: The project has probably contributed to an increase in participation, by both men and women, in the government’s budget setting processes.

4.3.5 TENTATIVE CONCLUSION ON THE CITIZENS’ VOICE

Theme	Outcome variable	Evidence of project effect
	To what extent did the Money 4 Medicine campaign, and other project activities focused on the public, increase the voice of citizens by: - Motivating them to take online or offline action on any project issues; - Increasing their participation in government budget setting?	
Voice	Have you participated in any collective/community action against any injustice or to fight for rights, in the past year?	No
	Have you ever taken action on companies not paying their fair share of taxes?	No
	Have you ever taken action on how the government raises taxes or spends public money?	Men only
	Have you ever taken action on (1) companies not paying their fair share of taxes, or (2) how the government raises taxes or spends public money?	Men only
	Have you ever participated in national or local government budget setting processes (for example, citizens budgets, or meetings or discussions about local government budgets)?	Yes

4.4 NORMS AND ATTITUDES TOWARDS F4D

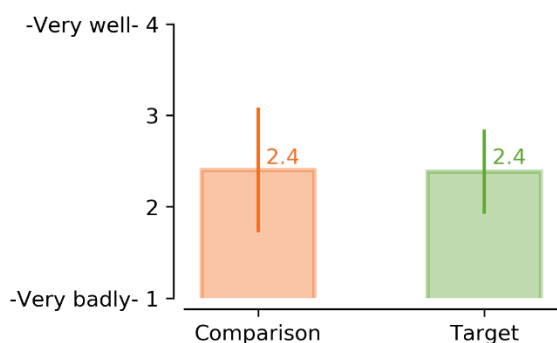
The project aimed to work on different norms and attitudes related to taxation and citizens’ participation in the government’s budget setting processes, in general, and government performance and responsibilities to finance the healthcare system, in particular. As it is quite ambitious to aim for social norms change in a timebound project we measured different aspects of attitudes towards government responsibilities to pick up contributions to norms shifting in an early stage.

4.4.1 GOVERNMENT RESPONSIBILITIES FOR MONEY 4 MEDICINE

Respondents were asked to what extent the government was fulfilling its responsibilities to ensure that adequate financing was available to provide essential medicines. We found that the target and comparison groups had similar views.

These results should be interpreted in light of the context in the OPT during the endline survey. At this time, the Palestinian Authority was experiencing financial problems because they refused to accept any clearance revenue from Israel. Also, the effects of changes to the government's budget for medicines may not have trickled down to the public by the endline. Taken together, these two factors may have contributed to respondents not perceiving any changes in the situation.

Figure 9: The target and comparison group have similar attitudes towards how well the government is fulfilling its responsibilities in ensuring adequate financing for medicines



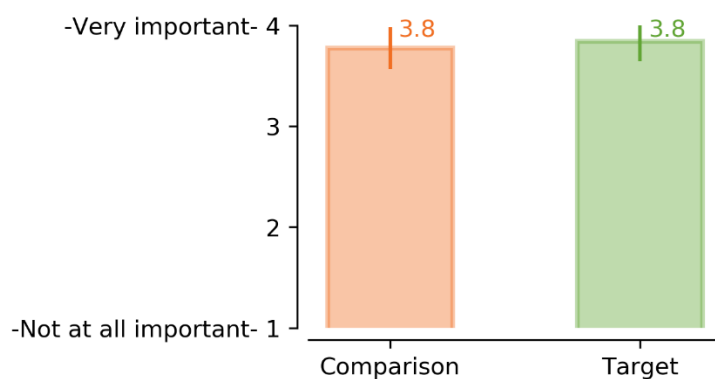
Source: SP OPTI F4D surveys, n=880

Main takeaway message: The project did not affect perceptions of the government's performance in fulfilling its role to provide money for essential medicines.

4.4.2 TRANSPARENCY IN HEALTHCARE BUDGETING

The project aimed to generate and support the citizens' demands for increases in budget allocations to the MoH to cover the costs of the essential medication and medical supplies needed for conducting surgery and providing necessary medical treatments. This increase in budget would reduce the need for medical referrals. Transparency by the Ministry of Health was required to understand the healthcare budget. Citizens' budgets are a way to increase this transparency and allow citizens access to budget information.

Figure 10: The target and comparison groups had similar attitudes towards the importance of transparency in healthcare budgeting



Source: SP OPTI F4D surveys, n=902

The majority of respondents thought that it was important for the government to be transparent about how much money was available for health services and how the money was being spent (on average

85% of respondents indicated this as *very important*). There were no differences between the target and comparison groups, or when the results were analysed by gender.

It should be noted that the demand for transparency in healthcare budgeting was very high in both the comparison and target groups, which suggested that the project had little to achieve in changing people's attitudes towards its importance (their attitudes were already what the project would like them to be). This finding was also in line with the expectations of the project, indeed, the high demand for transparency served to push for greater transparency by the MoH. This also culminated in a success for the project with a citizens' budget published following the Money 4 Medicine campaign.

Main takeaway message: The project did not affect attitudes towards government transparency in healthcare budgeting.

4.4.3 ATTITUDES AND NORMS TOWARDS CITIZENS' PARTICIPATION IN GOVERNMENT BUDGETS

We assumed that attitudes towards public accountability, public participation in budget processes and perceived norms on participating in budget processes would influence a citizen's likelihood of participating in such processes. We gauged attitudes towards public accountability by asking respondents a question adapted from Afrobarometer on whether they thought citizens should play a role in deciding how tax revenue was spent. Additionally, we asked respondents the perceived level of ease in participating in budget processes (question created for this survey). Finally, we used this data collected on individual attitudes and combined it with questions to understand both the empirical and normative expectations of individuals regarding participation in budget processes. We did this to see whether respondents found such participation usual or desired behaviour, as it may influence their own propensity to participate (questions created for this survey).

On average, target respondents had the same attitudes as comparison respondents towards citizen's participation in government budgets (Figures 14 and 15). Furthermore, there was no significant difference between the target and comparison groups in terms of their perceptions of social norms around participating in budget processes (Figures 16 and 17).

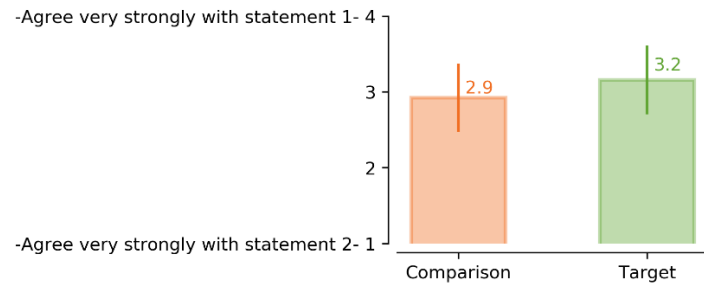
However, when looking at men and women separately, we did find a significant difference between women in the target and comparison groups for their attitudes towards the ease of participation in budget processes and the empirical expectations regarding participation in budget processes. It should be noted that while this difference was statistically significant, in real terms the increase was small and, in general, both men and women assumed that it was very or fairly difficult to participate in budget processes.

It should be noted that the empirical expectations of the respondents towards participating in local budget processes were already fairly positive, indicating that there may not have been much scope for the project to change these expectations. Furthermore, changes in attitude tend to be a long-term process, which may explain the lack of effect in the short timescale of the project.

ATTITUDES

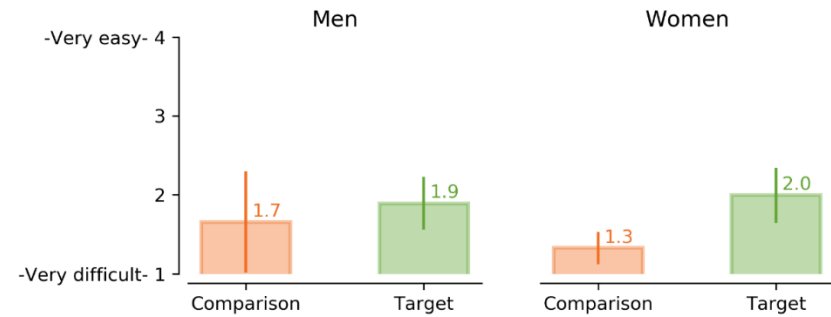
Figure 11: The target and comparison groups have similar attitudes towards the role of citizens in deciding how to spend taxes

Statement 1) "Money that the government gets from taxes belongs to the citizens - the citizens should play an active role in deciding how it is spent";
Statement 2) "The government understand the needs of the country best and should decide how to spend money collected from taxes."



Source: SP OPTI F4D surveys, n=875

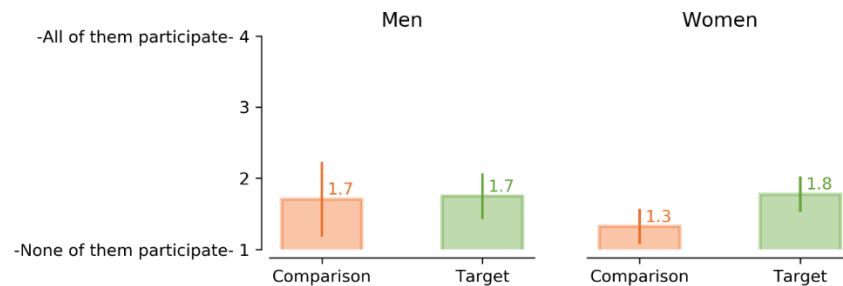
Figure 15: Women only: the target group has more positive attitudes towards the ease of participation in budget processes than the comparison group



Source: SP OPTI F4D endline surveys, n men=446, n women=319

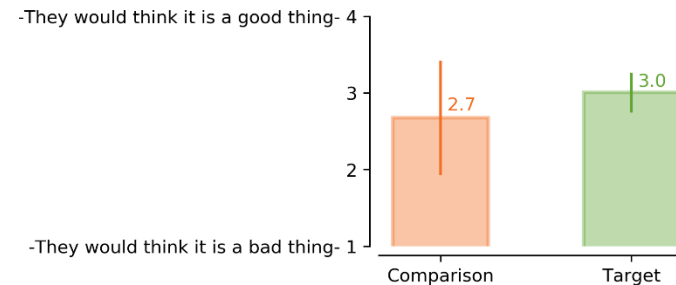
SOCIAL NORMS

Figure 16: Women only: the target group has more positive perceptions of the participation of other community members in budget processes than the comparison group (empirical expectation)



Source: SP OPTI F4D endline surveys, n men=451, n women=307

Figure 12: The target and comparison groups have similar perceptions of what other people would think if they knew they were participating in budget processes (normative expectation)



Source: SP OPTI F4D surveys, n=774

Main takeaway message: The project did not affect attitudes or perceptions of social norms for citizens' participation in budget processes. We only found evidence of a contribution by the project to attitudes towards the ease of participation in budget processes, and empirical expectations of participation in budget processes for women.

4.4.4 TENTATIVE CONCLUSION ON ATTITUDES

Theme	Outcome variable	Evidence of effect
	To what extent did the Money 4 Medicine campaign, and other project activities focused on the public, change attitudes of citizens on: <ul style="list-style-type: none"> - the responsibilities of the government to provide sufficient budget allocations for medicines and making affordable medicines available; - the importance of transparency in healthcare budgeting; - the importance of citizens' participation in determining government budgets? 	
Attitudes	In your opinion, to what extent is the government fulfilling its responsibilities to ensure adequate financing is available to provide essential medicines?	No
	In your opinion, how important is it for the government to be transparent about how much money is available for health services in the OPT and how the money is being spent?	No
	Please tell me which of the following statements you agree with the most. 1) "Money that the government gets from taxes belongs to the citizens – the citizens should play an active role in deciding how it is spent."; OR 2) "The government understands the needs of the country best and should decide how to spend money collected from taxes."	No
	Based on your experience or what you have heard, how easy or difficult is it to participate in budget processes at the local level?	Women only
Norms	In your opinion, thinking about people in this country, to what extent do you think that they participate in budget processes? (Empirical expectation)	Women only
	Imagine you had been participating in all the local budget processes. Now, thinking about other people in your community, what would they think if they knew that you were doing that? (Normative expectation)	No

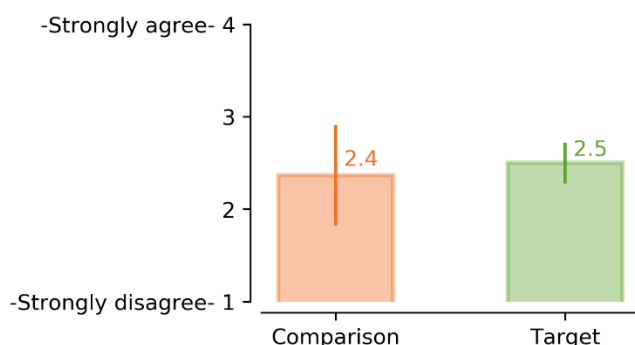
4.5 KNOWLEDGE OF F4D

4.5.1 KNOWLEDGE OF TAX

An individual's understanding of the tax system is positively correlated with tax compliant attitudes (Ali et al., 2013), that is, attitudes that support the payment of taxes and disapprove of tax evasion. We gathered data on people's perceived knowledge of the tax system, by simply asking them whether they knew which taxes they needed to pay. At the endline, the target and comparison respondents had similar levels of knowledge of what taxes they had to pay. We did not find any project effects when analysed by gender.

It should be noted that while the project produced a Fair Tax Monitor (FTM) report, this was predominantly used for lobbying and was not widely used as part of the public campaign. Furthermore, the majority of respondents were private or public sector employees whose taxes were paid at source, meaning that most people in the OPT did not file a tax return and therefore may have known little about the taxes that they paid. Finally, the project did not directly focus on increasing knowledge about personal tax contributions.

Figure 13: The target and comparison groups have similar levels of knowledge of what taxes they need to pay



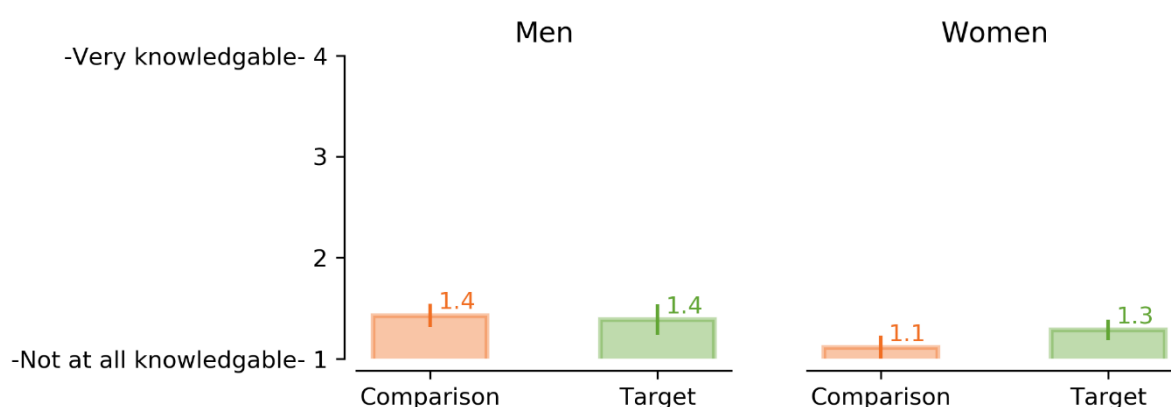
Source: SP OPTI F4D surveys, n=837

Main takeaway message: The project did not affect the levels of knowledge of taxation.

4.5.2 KNOWLEDGE OF DIFFERENT GOVERNMENT BUDGETS

The project was specifically interested in whether target respondents had increased knowledge of the budgets of different government ministries. Increased knowledge of government budgets could be the first step in enabling citizens to engage with the relevant ministries or citizens' budgets and processes to influence such budgets. To do so, respondents were asked to rate their own knowledge of the budget of several ministries, including the Ministry of Health.

Figure 14: Women only: the target group have higher levels of knowledge of the budget of the Ministry of Health than the comparison group

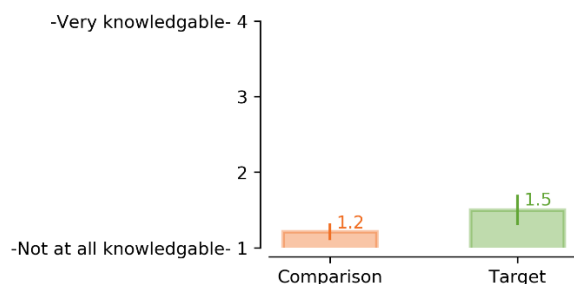


Source: SP OPTI F4D endline surveys, n men=512, n women=452

There was no significant difference between the target and comparison groups for the level of knowledge of the Ministry of Health budget. However, when analysed by gender, we saw a higher level of knowledge for female project participants than for women in the comparison group. Although the majority of respondents rated themselves as not being knowledgeable about the health budget, the percentage of women (84%) who indicated that they were not knowledgeable was higher than for men (77%). The target respondents did know more about the budget of the Ministry of Local Government

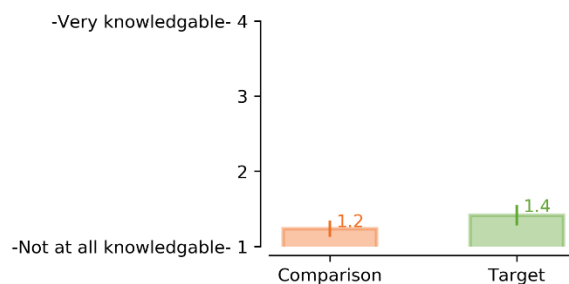
(Figure 15) and the Ministry of Education (Figure 16) than the comparison respondents. It should be noted that although the differences were statistically significant, in real terms, they only amounted to small differences (increasing from 1.2 to 1.4 or 1.5 on a four-point scale of knowledge) indicating that if the project did contribute to these changes, the contribution was very small.

Figure 15: The target group is more knowledgeable about the budget of the Ministry of Local Government than the comparison group



Source: SP OPTI F4D surveys, n=964

Figure 16: The target group is more knowledgeable about the budget of the Ministry of Education than the comparison group



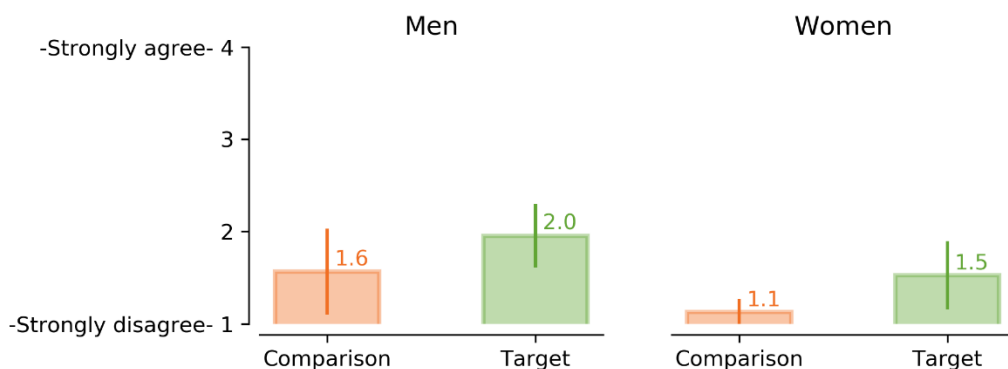
Source: SP OPTI F4D surveys, n=963

Main takeaway message: The project contributed to women’s knowledge of the budget of the Ministry of Health and men’s and women’s knowledge of the budgets of the Ministry of Local Government and the Ministry for Education.

4.5.3 KNOWLEDGE OF INFLUENCING LOCAL GOVERNMENT BUDGETS

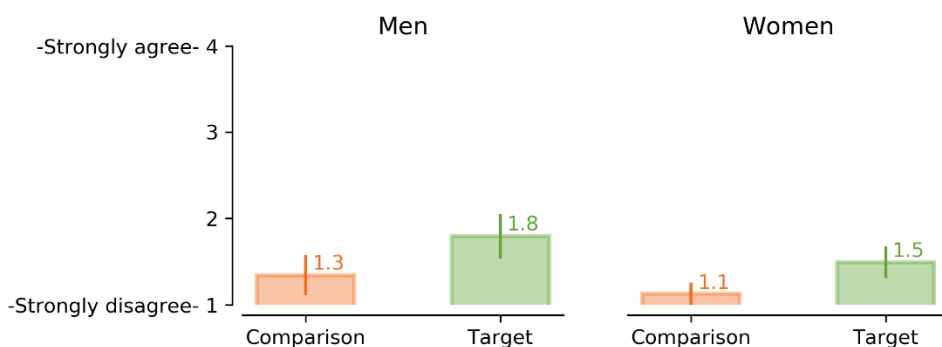
A key component of the SP project’s work on tax and budget issues is to increase citizens’ involvement in budget processes. The first step is that citizens must know how they can get involved in influencing how the authorities spend public money. For this reason, we asked respondents to what extent they agreed with the following statement: *“I know how to influence how (local/national) authorities spend budget money”*.

Figure 22: Women only: The target group has higher levels of knowledge of how to influence *local* authorities in how they spend money from their budgets than the comparison group



Source: SP OPTI F4D endline surveys, n men=449, n women=343

Figure 23: Men and women: The target group has a higher level of knowledge of how to influence *national* authorities in how they spend money from their budgets than the comparison group



Source: SP OPTI F4D endline surveys, n men=445, n women=344

The majority of respondents indicated low levels of knowledge of how to influence these budget decisions. At the endline, 82% of respondents disagreed or strongly disagreed with the statement related to *local* authorities and 88% with the statement related to *national* authorities. The target group reported significantly higher knowledge of how to influence *national* authorities on budget spending than the comparison group (this held for both men and women). Also, for women, we saw a higher level of knowledge of how to influence *local* authorities, but this effect was not significant when we looked at the sample of men and women together. When we looked at the comparison group over time, we saw a lower level of knowledge of influencing at the endline than at the baseline.

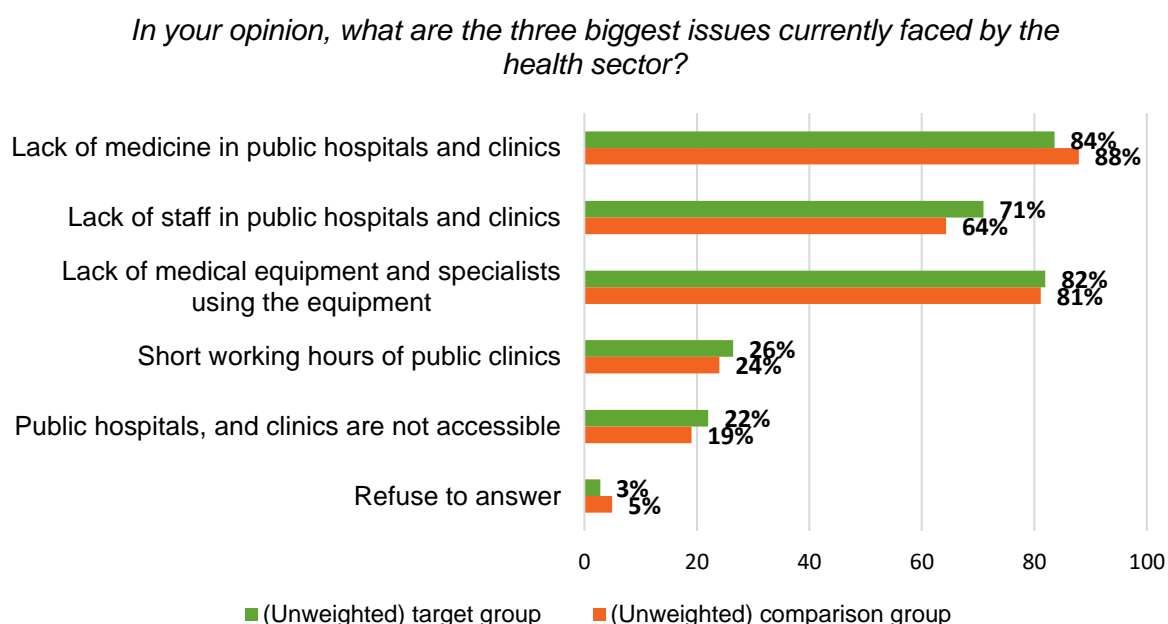
Main takeaway message: We found evidence of a contribution by the project to the knowledge of how to influence how the *national* authorities set their budgets. We also found evidence of a contribution (for women only) to the knowledge of how to influence how the *local* authorities set their budgets. In general, the level of knowledge of how to influence any kind of budget was low for both target and comparison groups.

4.5.4 PERCEPTIONS OF ISSUES FACING THE HEALTH SECTOR

On a scale from 1 to 10, respondents rated the health services in the OPT as 5.6, indicating that there was a need for improvement. Respondents were asked to mention the three biggest issues currently faced by the health sector. Respondents from both the target and comparison groups most frequently mentioned (1) lack of medicine in public hospitals and clinics, (2) lack of medical equipment and

specialists using the equipment, and (3) lack of staff in public hospitals and clinics. It should be noted that this question was added to provide additional information for the partners for the second phase of the project and was not intended to measure any effects from the project.

Figure 23: Perceptions of issues facing the health sector



The majority of respondents (93%) indicated that they would join the government health insurance system if the issues mentioned above were solved. Respondents from both the target and comparison groups expressed similar levels of interest.

4.5.5 TENTATIVE CONCLUSION

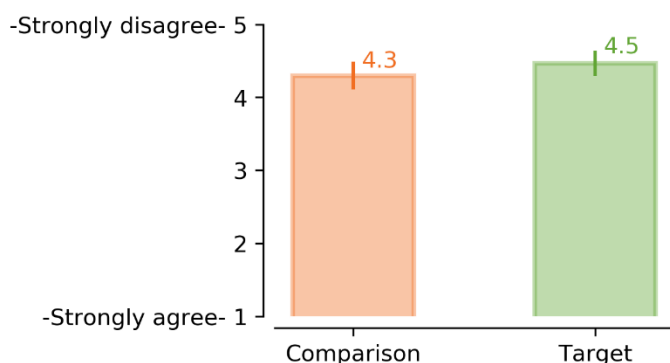
Theme	Outcome variable	Evidence of effect
	To what extent did the Money 4 Medicine campaign, and other project activities (local water campaigns, citizens' budgets) focused on the public, increase citizen's knowledge of: <ul style="list-style-type: none"> - The challenges faced in healthcare budgeting due to insufficient allocation of funds; - How to influence local government budgets in the OPT? 	
Knowledge	"I know what taxes I have to pay."	No
	How would you rate your knowledge of the budget of the Ministry of Health?	Women only
	How would you rate your knowledge of the budget of the Ministry of Education?	Yes
	How would you rate your knowledge of the budget of the Ministry of Local Government?	Yes
	"I know how to influence how the local authorities spend money from their budgets."	Women only
	"I know how to influence how the national authorities spend money from their budgets."	Yes

4.6 PROJECT SIDE EFFECTS: ATTITUDES TOWARDS EMPOWERMENT

In addition to information about knowledge, attitudes and actions regarding tax and budgets, we also investigated whether the project had any side effects on women's empowerment, through its approach to engaging both women and men in active citizenship on tax and budget topics. Empowerment is whether people have the capacity and opportunity to make their own decisions, a form of agency, and the capacity to take their desired decisions (Alsop & Heinsohn, 2005). Empowerment has many different interpretations, and there are a variety of ways in which it can be measured. One can be empowered in different domains of life. Increasing empowerment in one domain may lead to spillovers into other domains (Ibrahim & Alkire, 2007). We measured two aspects of empowerment at the endline: self-esteem and gender attitudes.

Conceptualizations of empowerment often include measures of self-esteem. Self-esteem was selected as the proxy for the capacity of a person to change aspects of their own life. Individuals with higher self-esteem are more likely to have the power to change certain things in their life. Citizens with low levels of self-esteem are, therefore, less likely to voice their concerns towards duty-bearers. At the endline, both the target and comparison groups reported similar (high) levels of self-esteem (on average 4.4, on a scale from 1 to 5). However, when we analysed the data by gender, we saw higher levels of self-esteem for women who were project participants than for women who were not project participants. On average women had lower levels of self-esteem than men.

Figure 17: The target and comparison groups have similar levels of self-esteem



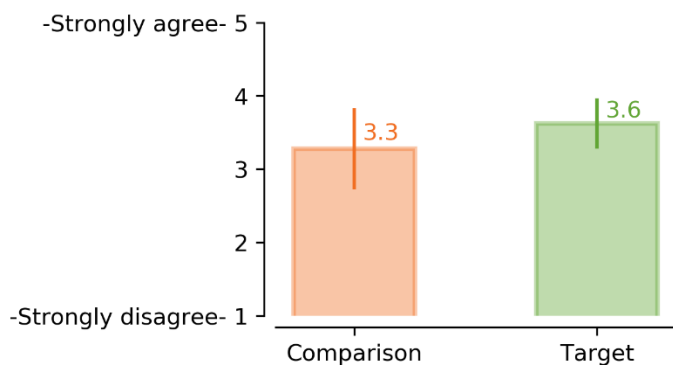
Source: SP OPTI F4D surveys, n=956

Fostering **gender justice** is at the heart of our programming. Women are often at a disadvantage with regards to different aspects of empowerment when compared with men. We measured attitudes on gender equality to provide a general picture of attitudes towards women's empowerment. Such attitudes, when held by women themselves, or by others in society, may influence the willingness and possibilities for women to raise their voices. Respondents were asked about their attitude to gender equality in three domains: education, work and political leaders:

- i. *A good education is more important for a boy than for a girl.*
- ii. *When women work outside the home, the whole family suffers.*
- iii. *On the whole, men make better political leaders than women do.*

We estimated the mean value of the three statements to get a sense of gender-equal attitudes. No differences were found in this mean value between the target and comparison groups. Thus, both groups held similar attitudes towards gender equality (on average, 3.6 on a scale from 1 to 5). We also found no evidence for any effect by the project when the data was analysed by gender. However, when we looked at the individual items on this issue, we did see some small but statistically significant positive effects for women for statement ii (women in the target group were more likely to disagree with the statement) and for self-esteem (women in the target group had higher self-esteem).

Figure 18: The target and comparison groups have similar attitudes towards gender equality



Source: SP OPTI F4D surveys, n=965

Theme	Outcome variable	Evidence of effect
To what extent do the activities implemented have an attributable effect on: <ul style="list-style-type: none"> The level of self-esteem? Attitudes towards women's empowerment? 		
Self-esteem	I see myself as someone who has high self-esteem.	Women only
Women's empowerment	Attitudes towards women's empowerment (mean value of the three statements below).	No
	Disagree with: A good education is more important for a boy than for a girl.	No
	Disagree with: When women work outside the home, the whole family suffers.	Women only
	Disagree with: On the whole, men make better political leaders than women do.	No

5 CONCLUSION

This evaluation examined to what extent the public engagement and campaigning activities implemented within the SP F4D project in the OPT had an attributable effect on changes in the citizens' voice, and norms and attitudes concerning healthcare sector financing in the OPT.

This evaluation found evidence of a contribution by the project to several, but not all, outcomes. A contribution was found for the knowledge, attitudes and citizens' voice outcomes, but the contribution was limited for attitudinal outcomes. This suggested that it was not always necessary to change attitudes before people take action. This also suggested that attitude change was a long process that may not be achievable within the timescale of the project, especially when attitudes relate to perceptions of government performance whose effects take time to trickle down to the population. Positive outcomes were generally related to budget setting rather than tax, which was consistent with the project's phase 1 focus.

5.1 CITIZENS' KNOWLEDGE

Contributions by the project were found for the changes in the knowledge of the budgets of the Ministry of Health (women only), Ministry of Education and Ministry of Local Government (women and men). Contributions by the project were also found for how to influence local (women only) and national (women and men) authorities' budgets. It should be noted that although the increase in knowledge recorded here was statistically significant, the increase in real terms was small, which may reflect the fact that more intense work at the citizen level only started in 2019 and, therefore, we may only be seeing the first effects of these activities in the results. Furthermore, only two-thirds of respondents in the target group of the survey were reached by project activities. In general, levels of knowledge of government budgets and influencing were very low across the board. Phase 2 of the project increased the intensity of the citizens' engagement in budget processes, and this may have contributed to the increased knowledge of these issues.

5.2 CITIZENS ATTITUDES & NORMS

Few changes were found in the attitudes of respondents. A positive change in attitude towards the ease of participation in budget processes was only found for women. Again, the change in real terms was rather small. This probably reflected the long change process for changes in attitude, and also indicated that it was possible to increase citizens' knowledge and also motivate them to take action without necessarily succeeding in changing their attitudes.

5.3 CITIZENS' VOICE

We found evidence for a contribution by the project to increased citizens' voice. More specifically, we found an increase in both men's and women's participation in budget setting, likely attributable to project activities on citizens budgets, and an increase in men taking action to influence how the government raises taxes or spends public money, which seems to be related to the Money 4 Medicine campaign. We did not find any evidence of a contribution by the project to actions on corporate tax evasion. These findings were consistent with the focus of phase 1 of this project which focused on citizens' actions to increase the Ministry of Health's budget for essential medicines and the engagement of people in citizens' budgets.

5.4 LIMITATIONS

While the original evaluation design planned to compare the baseline and endline data from both the target and control groups, we were unable to pursue this original impact approach due to changes in the geographic composition of the target group during the project implementation. For this reason, a new sample of the target and comparison groups was drawn at the endline, and the analysis was performed using only the endline data. This weakened our claims of project impact, although rigorous techniques were used to compare outcomes on norms, attitudes and knowledge among respondents in the target group with those for respondents in the comparison group at the endline.

Furthermore, the target group for the public campaigning activities of the project was defined extremely broadly, which meant that the project activities were diluted in the sample (only 68% of the target respondents were reached by the project). This weakened our ability to detect an effect from the project but also meant that the results were underestimates.

6 RECOMMENDATIONS

- When working on tax and budget issues, assume a low level of knowledge amongst all target groups and aim first to make the topic accessible so as to increase interest in the topic and then move towards building knowledge.
- Develop a specific gender plan for engaging women in the project (emphasising women's decision-making and influencing) with the goal of not only involving women in light-touch activities such as petition signing but also in more substantive activities organized by the project. Such plans should consider the entrenched gender norms in the OPT and propose specific strategies for increasing women's engagement in the project.
- A linear pathway from knowledge to attitudes to action was not confirmed by the data, and the results suggested that, at least when attitudes are not overwhelmingly negative, it is possible to mobilise people to take action without changing their attitudes as a preliminary step. This indicated that providing people with information and opportunities to take action may be sufficient to achieve increases in the citizens' voice.
- Overall, attitudes towards accountability were fairly positive in this data, and this suggested an enabling environment should be used when working on these topics. However, perceptions of the difficulty or complexity of influencing budgets were high, and the level of knowledge of tax and budget issues was low, indicating that awareness-raising work on these issues was vital for the project's success.
- Focus more on online work, and diversify the online content, so it is more visual, and increase the outreach of the project. While phase 1 of the project focused predominantly on offline actions, there is great potential for online engagement in the OPT, and this could be increased in the next phases of the project.
- Citizens can be involved in the project in diverse ways, and the more channels through which they are involved, and the more intensely they are involved, the greater the effect the project is likely to achieve. This was suggested by the observation that involvement in citizens' budgets (a more intense activity) was more limited in scope in the first phase of the project, while the Money 4 Medicine campaign had a wide scope but was more "light-touch" (citizens were less intensely involved).

7 REFERENCES

Ali, M., Fjeldstad, O., & Hoem Sjursen, I., (2013), To Pay or Not to Pay? Citizen's Attitudes towards Taxation in Kenya, Tanzania, Uganda and South Africa, Afrobarometer Working Paper No. 143

Alsop, Ruth; Heinsohn, Nina. 2005. Measuring Empowerment in Practice: Structuring Analysis and Framing Indicators. Policy Research Working Paper; No. 3510. World Bank, Washington, DC. © World Bank. <https://openknowledge.worldbank.org/handle/10986/8856> License: CC BY 3.0 IGO

Ibrahim S. & S. Alkire (2007) *Agency and Empowerment: A Proposal of Internationally Comparable Indicators* Oxford Development Studies Vol 35(4)

PCBS (2014) 'Literacy Rate of Persons (15 Years and Over) in Palestine by Age Groups and Sex, 1995, 1997, 2000-2013', available at http://www.pcbs.gov.ps/Portals/_Rainbow/Documents/Education-1994-2013-11E1.htm

Oxfam Novib (2015), Towards a Worldwide Influencing Network. Oxfam Novib and SOMO's Strategic Partnership with the Netherlands Ministry of Foreign Affairs

ANNEXES

ANNEX 1: SP MEAL FRAMEWORK

Table 8 shows an overview of the SP MEAL framework for all F4D projects. This impact study focused on just two of the seven outcome areas: increasing the citizens' voice and shifting norms and attitudes. The other five outcome areas are measured using other methodologies, including outcome harvesting and process tracing for measuring improved policies and increased political will, and the Oxfam Novib Capacity Assessment Tool (CAT) and outcome harvesting to measure strengthened CSOs and stronger and wider alliances.

Table 8: MEL methodology used for each outcome area of the Finance for Development project

Outcome area	Methodology
Improved policies of governments and global actors	Outcome Harvesting & Process Tracing
Improved policies of private sector actors	
Increased political will	
Strengthened CSOs	Oxfam Novib Capacity Assessment Tool & Outcome Harvesting
Stronger and wider alliances	
Increased citizens' voice	Surveys and Stories of Change
Shifted norms and attitudes	

ANNEX 2: SAMPLING

Table 2: Sample size in the target group

Cluster	City/town	Baseline	Endline
Ramallah & Al Bireh	Ramallah	37	141
Jenin	Qabatiya		75
Nablus	Huwwara		75
Hebron	Halhul	30	30
	Tarqumiya		30
	Dura		75
	Yatta		73
TOTAL		67	499

Table 3: Sample size in the comparison group

Cluster	City/town	Baseline	Endline
Qalqilya city	Azzun	30	26

	Habla	29	26
Salfit City	Biddya	41	35
	Az Zawiya	29	25
South Hebron	Ad Dahriya	81	70
	Imreish	30	24
	Kurza	20	18
	Other	0	1
Bethlehem	Bethlehem City	60	51
	Husan	30	25
	Dar Salah	20	18
	Ad Doha	30	25
	Al Khader	30	25
Ramallah & Al Bireh	Silwad	18	15
Nablus	Salim	19	15
	Beita	20	18
Hebron	Hebron City	70	61
	Beit Ummar	30	25
	Other	0	1
TOTAL		587	504

ANNEX 3: TECHNICAL NOTES

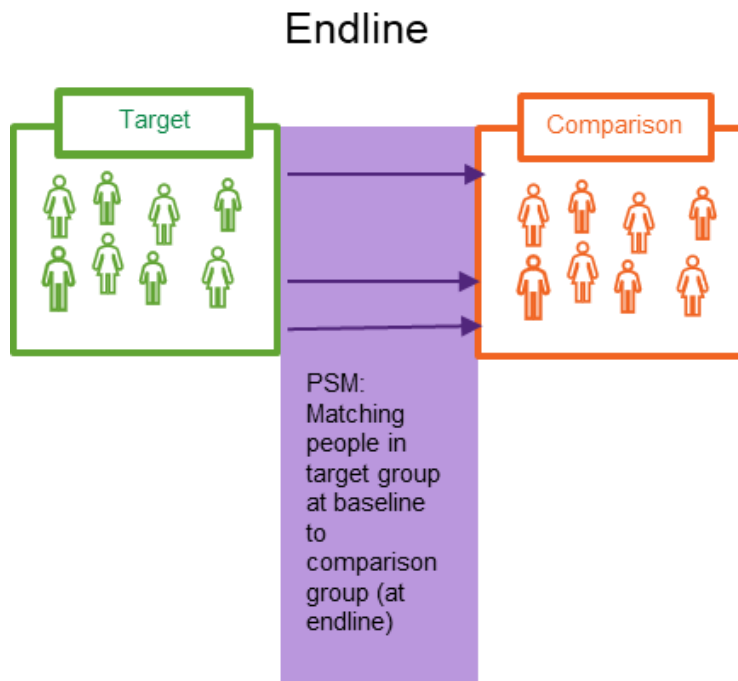
To assess the project's effect on a certain outcome, we investigated to what extent that outcome differed between a representative sample of people who participated in the project (the target group) and a comparison group. We knew that it was very likely that the target and comparison groups were not directly comparable; they likely differed systematically for a range of characteristics. For instance, when a project's aim is to increase the extent to which people voice their concerns towards duty-bearers, citizens with a higher socio-economic status might be more likely to voice their concerns towards duty-bearers or might be more likely to join in the project's activities (or are more likely to be targeted by the project). In econometric terms, the probability of being treated (or targeted) by the project's activities is unknown¹⁶ and affected by people's characteristics before they join a project's activities (baseline). This probability – the probability of being treated or targeted by the project – is called the propensity score. The statistical technique we used, propensity score matching (PSM), made sure that the target and comparison groups were balanced or comparable – based on their age, gender, household head's gender, marital status, education, household head's education, literacy level, household head's literacy level, occupation, household head's occupation, Poverty Probability Index (PPI), and region.

We used this propensity score to solve the problem of incomparability between the target and comparison groups in two stages. In the first stage, we calculated the propensity score to select or match a comparison group where the distribution of age, gender, household head's gender, marital status, education, household head's education, literacy level, household head's literacy level, occupation, household head's occupation, PPI, and region were similar to the distribution of age, gender, household head's gender, marital status, education, household head's education, literacy level, household head's literacy level, occupation, household head's occupation, PPI, and region in the target group. Finding these matches was done based on the calculated propensity scores. Each person in the

¹⁶Compare this to a situation where participation in the project would be determined by a coin toss (a randomized experiment). In this case, participation in the project would be solely determined by chance, not by any pre-existing characteristics of the people that intended to participate in the project. The propensity score (the probability of being the in the target group) would be known and equal to 0.5.

comparison group received a weighting, based on their propensity score¹⁷. This weighting can be thought of as a measure of similarity between that particular person in the comparison group and the match in the target group. Second, we calculated the values of the relevant outcome indicator for the comparison group using a weighting for each observation in the comparison group. By doing so, bad matches, or in other words, people who were not very comparable to those in the target group, received a lower weighting in the calculation of the outcome for the counterfactual (comparison group). Better matches, or people in the comparison group who were more comparable to the people in the target group, received a higher weighting. In this way, we made sure that the target and comparison groups were comparable and balanced while still employing a large share of the sample that we had collected.

Figure A1 Schematic overview of matching



¹⁷ We implemented propensity score matching using a normal (Gaussian) kernel estimator, where each person's value for the outcome indicator in the comparison group was given a weight. This weight was a kernel-weighted average of the outcome of all people in the comparison group, where the weight was expressed in proportion to the closeness between the subject in the comparison group and the target group.

© Photo credits: Kieran Doherty/Oxfam 2019

This report has been produced by the Impact Measurement and Knowledge team, with Caroline van Koot as the main author and lead of this study, in close collaboration with Majdi al-Faqeeh at Oxfam's OPT office. Data analysis was carried out by Marieke Meeske, in consultation with Rik Linssen.

For more information, or to comment on this publication, please email: caroline.hodges@oxfamnovib.nl

This publication is copyright, but the text may be used free of charge for the purposes of advocacy, campaigning, education, and research, provided that the source is acknowledged in full. The copyright holder requests that all such use be registered with them for impact assessment purposes. For copying in any other circumstances, or for re-use in other publications, or for translation or adaptation, permission must be secured and a fee may be charged. caroline.hodges@oxfamnovib.nl

Published by Oxfam Novib in september 2020.

Oxfam Novib
P.O. Box 30919
2500 GX The Hague
The Netherlands

T +31 (0) 70 3421621
info@oxfamnovib.nl
www.oxfamnovib.nl