



FISCAL JUSTICE GLOBAL TRACK RECORD

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CONTENTS

INTRODUCTION.....	04
Why fiscal justice?.....	04
What are our commitments to working on fiscal justice?.....	04
Why a global track record?	05
1. TAX AND BUDGETS TO STRENGTHEN CIVIC EDUCATION AND SOCIAL ACCOUNTABILITY.....	06
A long-standing human rights based approach to budgets in Brazil	07
Paraguay builds a citizen-alliance for transparent development	08
Mobilising people for local, transparent and inclusive gender sensitive management of public finances in the Dominican Republic.....	08
Using budget transparency to fight inequality in Vietnam	10
Singing against unfair tax policies in Pakistan.....	10
Love Uganda, pay your taxes	11
Strengthening civil society to advocate on tax justice in Nigeria!	12
Fighting social exclusion & framing the national inequality debate in Spain	12
2. TAX AND BUDGETS FOR GENDER JUSTICE	14
Fiscal justice and gender justice should go hand in hand in Honduras!	15
Communities challenge World Bank and Sierra Leone Government’s girl’s education programme.....	15
More budget for gender justice and protection against domestic violence in India.....	17
3. TAX AND SPENDING IN FRAGILE CONTEXTS.....	18
Promoting Social Accountability Practice in Social Engagement in Myanmar	19
Tax, Budgets and Citizen Participation in the Occupied Palestinian Territory (OPT).....	20
Tax justice and budget monitoring in Yemen	20
Transparency and Participation in Burundi	21
4. TAX AND SPENDING FOR SUSTAINABLE FOOD	22
Influencing National Budget and Spending Priorities for Food Security at Scale in Ghana	23
5. TAX, SPENDING AND NATURAL RESOURCES	24
A stronger civil society pushing for fiscal transparency and accountability in Niger!.....	25
Stop, look, listen – a golden opportunity in Senegal.....	25
‘Tax me if you can!’ Corporate tax dodging & building active citizenship in South Africa.....	26
6. TAX AND BUDGETS FOR ESSENTIAL SERVICES & FINANCING FOR DEVELOPMENT.....	27
People changing the rules of the game and influencing national reform in Ghana!	28
Zambia – citizens ‘voting for health for all’ to increase national budget allocation	29
Tajikistan – putting citizen voice and accountability at the heart of water provision	30
New programme in Kenya and Vietnam - Influencing fiscal justice at the local and national level and across regions.....	30
7. EVEN IT UP! INEQUALITY CAMPAIGN CONNECTING NATIONAL, REGIONAL AND GLOBAL WORK	31
8. KNOWLEDGE AND LEARNING	32
9. SUCCESSES AND OPPORTUNITIES GOING FORWARD	33
What has been successful?.....	34
What can Oxfam strengthen and scale up going forward?	35
ANNEX – INDICATIVE LIST OF OXFAM’S FISCAL JUSTICE PROGRAMMES/PROJECTS AND CAMPAIGNS	36

INTRODUCTION

WHY FISCAL JUSTICE?

For Oxfam, fiscal justice is about people having the space, voice and agency to exercise their rights, and to use this to influence and monitor fiscal systems to mobilize greater revenue and increase spending for quality public services. It is a matter of equity, rights and fairness and as such fiscal justice is a critical lever to tackle extreme inequality and reduce poverty.

Fiscal Justice is about more than technical tax or budget systems; it is about power, politics and supporting people to fight inequality. Fiscal Justice is about levelling the playing field, giving citizens a say in decision making, it is about changing power relations and tackling extreme inequality in a proactive and practical way. As one Oxfam, we cannot deliver on our overarching theory of change “the power of people against poverty” without taking a people-centred and rights based approach to tax and budget work.

Tax systems, the budget cycle and public spending are the most visible and tangible expression of the social contract between citizens and state. Increasing tax revenue allows developing countries to use and control their own resources to support their national development plans. Greater domestic resource mobilisation can improve governance and accountability, leading to fairer and more equal opportunities to access services. Fiscal justice includes revenue raising through taxation, allocation and spending on public services. It is about how tax administrations are built, how taxes are collected, how public money is spent and who benefits from that.

The budget of a country and its tax systems are not neutral – they are deeply political. The national budget is a statement of political priorities. In some countries, tax systems are biased towards consumption and wage taxes, which impact on formal sector and poorer households presenting a higher tax burden. To make tax systems fairer, tax reform is needed to shift the burden to wealthier households.

Quality Public services, like healthcare and education, can also be great equalizers, and can mitigate the worst impacts of today’s skewed wealth and income distribution by putting “virtual income” into people’s pockets. For the poorest, those on meagre salaries, this can be as much – or even more than – their actual income. Public services have the power to transform societies by enabling people to claim their rights and to hold their governments to account and to improve their life chances.

Progressive, participatory and responsive taxation systems and public spending on for example public service provision can reduce inequality and ensure fairer and more sustainable growth. This is the kind of growth that matters to the poorest in society.

WHAT ARE OUR COMMITMENTS TO WORKING ON FISCAL JUSTICE?

Putting fiscal justice at the heart of what we do is already enabling Oxfam and our partners to deliver on all six of our change goals.

Our work in **Uganda** has shown us that tackling fiscal justice is a means to advance people’s rights to a better life and can support citizens to hold government to account.

Our work in **Honduras** has shown that fiscal justice can be a means to increase budgets allocations to tackle violence against women

Our work in **Dominican Republic** shows us how fighting for fiscal justice can also mean gains for women’s rights.

Our work in **OPT** shows us that it is possible to use fiscal justice as a way to secure rights in contexts of complex conflicts.

Our work in **India** shows us that fiscal justice is a great tool to achieve sustainable, fairer food and livelihoods systems.

Our work in **Niger** and **Nigeria** shows us that fiscal justice can be a way to increase transparency and pressure companies to pay their fair share of taxes, raising more money to be spent on people’s priorities.

Our work in **Zambia** has shown us how fiscal justice can rally people to influence increases in government allocation and spending on healthcare in line with their own priorities.

Our **Even it Up!** campaign is a game changer in the global debate on inequality. Through it we are shaping the global narrative and putting inequality on the agenda of international institutions with significant influence on how development happens in practice.

There’s much more we can do to use fiscal justice to tackle inequality, advance people’s rights and reduce poverty and countries are already prioritising this work. Of an initial review of 50 Oxfam Country Strategies, half have put tackling inequality and working on fiscal justice at the heart of their programming for the next five years. These include but are not limited to: Burkina Faso, Chad, Dominican Republic, Ghana, Kenya, Malawi, Mali, Mozambique, Nicaragua, Pakistan, Paraguay, Peru, Senegal, Tanzania, Uganda, Vietnam, and Zambia.

WHY A GLOBAL TRACK RECORD?

Oxfam has extensive and varied experience of delivering programmes and campaigns that advance people's rights through our tax, budget and social accountability work. We plan to build on this and significantly scale up our programming on fiscal justice and to do so we need to understand what we have achieved so far. We need to learn from what worked and what didn't and spot gaps and opportunities for our work going forward. We do this in order to strengthen the expertise and the influence of Oxfam and our partners globally. We also do this to support a One Oxfam, One Programme integrated, coordinated and coherent approach to fiscal justice.

This document is a living track record of Oxfam and our partner's experiences of working on fiscal justice. The document draws on a series of interviews and case studies to summarise examples of fiscal justice projects, programmes and campaigns. We want to share the work we are doing in numerous contexts, showcase the approaches we've taken, the impact this has had and highlight key lessons learnt from each country case study.

This track record is part of a bigger process to build a Global One Oxfam Programme on Fiscal Justice to reduce inequality. This is leveraging our cross-confederation experience and putting the One Programme Approach and Oxfam 2020 into practice through the development of a comprehensive, multi-country programme called Fiscal Accountability for Inequality Reduction (FAIR), which is strongly connected to our global Even it Up! Campaign.

1. TAX AND BUDGETS TO STRENGTHEN CIVIC EDUCATION AND SOCIAL ACCOUNTABILITY

Oxfam believes that poor and marginalised people can gain control over their own lives by exercising their right to political participation, freedom of expression and information, freedom of assembly and access to justice.¹ Tackling inequality requires opening spaces and strengthening citizens' voice and ability to speak to government in order to hold them to account on their fulfilment of their basic rights.

Everyone pays tax and people have the right and duty to know how their governments raise and manage public funds. Our approach to Fiscal justice means people taking an active role in demanding accountability of government expenditure on the taxes they have paid and revenue accruing from resources which belong to a given country. People can then use tools such as budget monitoring, tracking and advocacy to ensure that resources generated are used for their interests.²

Oxfam is working throughout the world so that people can advance their rights through actively engaging with power holders on issues of public revenue collection and public spending. Likewise Oxfam works to amplify the voices and needs of the most marginalised through its tax and budget work at the national and global level, supporting people to exercise their rights to organise, their rights to information, their right to public participation and their right to equal justice. Examples of this include programmes and campaigns working on budget tracking to ensure that funds are judiciously spent in Niger, Tanzania, Dominican Republic and Pakistan.

¹ The Power of the People Against Poverty, Oxfam Strategic Plan 2013-2019

² Domestic Resource Mobilization and Oxfam: A Discussion paper, February 2014



A LONG-STANDING HUMAN RIGHTS BASED APPROACH TO BUDGETS IN BRAZIL

Oxfam has worked with the Institute for Socioeconomic Studies³ (INESC) for decades. INESC partnership continues with the new affiliate Oxfam Brazil. INESC's has an explicit rights based approach to budget monitoring and advocacy. Set up in 1979, INESC works on two broad areas of action: strengthening civil society and enhancing social participation in public policy-making. INESC uses budget tools as the basis for strengthening and fostering citizenship rights to reduce inequalities. INESC doesn't just work at the national level, it engages with and applies pressure to international public spaces with the aim of democratising global governance institutions, as well as in regional spaces, seeking to promote the integration, expansion, and full recognition of human rights.

INESC started out looking at the Brazilian public expenditure side budget policies they realized very soon that to look at the expenditure was not enough and that they should look at the taxation system on the revenue side. They developed a way to look at both sides: revenue and expenditure through a human rights lens to assess whether the Brazilian government was using that money to fulfil its human rights obligations to the Brazilian population.

The INESC approach is based on five pillars: 1) State funding with social justice, 2) devoting the maximum available resources to realizing rights, 3) progressive realization of the human rights 4) non-discrimination and 5) social participation in the public resource chain. INESC has been working with vulnerable young people around Brasilia demanding their basic human rights to be respected. Young people started to define what were the priorities for their own schools, they went to the parliament, defended their positions and asked how the money should be allocated and what were the priorities based on their analysis. They could then see how the money of the government was used and also built their own understanding of the budget process.

³ <http://www.inesc.org.br/>

Lessons learnt:

A united civil society front is essential. Build a common vision shared by partners. INESC learned that it is necessary to have a common vision with all the partners in order to reach the objective of more closed fiscal policies.

Build your own technical expertise to be taken seriously. INESC built its technical understanding and expertise on the way the budget is constructed in Brazil and elsewhere, it is a well-respected organization and is taken seriously by government.

Connection to social movements and a strong social base was essential. Without this social base, social mandate, legitimacy, as civil society organizations you are open to being used by government bureaucracy.

PARAGUAY BUILDS A CITIZEN-ALLIANCE FOR TRANSPARENT DEVELOPMENT

Through greater citizen awareness, participation and oversight, the programme in Paraguay hoped to make tax and public spending reform more responsive to the needs of people. In particular, it sought to work to support women and young people and leaders of social organizations to help them participate in the fiscal reform in 7 out of 17 departments with the goal of making the tax system fairer and increasing public spending on healthcare, education, family and small scale agriculture and promoting gender equality.

This programme used a clever partnership model between two national partners, Centro de Documentación y Estudios leading on research on mechanisms facilitating tax evasion, Decidamos: Campaña por la Expresión Ciudadana in charge of carrying out training and public campaign as well as the legal and financial elements of handling the programme and supported by Oxfam programme staff with strong background in civic education and popular campaigning. They used a consortium structure and greater collaboration with partners from the beginning meant that different organizations could play to their strengths and bring different skills and experience to the table rather than one partner being doing everything.

The programme built a strong alliance with between 50 civil society organizations working together and coordinating key messages as well as campaign actions. This consortium managed to make public revenues collection and expenditure a public issue and connecting these issues to people's daily lives. Civil society created space for and stimulated an informed public debate using a creative awareness building campaign. Lastly, the programme built citizen awareness on what the new Personal Income Tax (approved in August 2012) would mean for people as a source of revenue for government, and their right to know how that money was to be spent.

Lessons learnt:

Clever citizen-led campaigns open new -- and widen existing -- spaces for debate on tax issues. This must go hand in hand with a civic education strategy. Opening debate is important but should also be combined with an effort to educate and open fiscal issues from being seen as a technical issue.

Being propositional is essential. In Paraguay a civil society and citizen manifesto for fiscal reform was put forward and built on the demands of people: for social investment in health, education, social security and food security.

Take the time to examine and explain how tax affects people and their everyday lives in your context. This helps to engage and involve citizens and civil society organisations in a way that support their own advocacy and lobbying of government.

Citizen-led initiatives to monitor fiscal reform implementation are more likely to succeed if built from solid research combined with information and awareness building of population.

MOBILISING PEOPLE FOR LOCAL, TRANSPARENT AND INCLUSIVE GENDER SENSITIVE MANAGEMENT OF PUBLIC FINANCES IN THE DOMINICAN REPUBLIC

In the Dominican Republic, weakness of public administration at the municipal level means local government reforms have not resulted in more public spending targeted toward the things citizens need: health education and municipal services. Citizens have lost faith in the municipal governments and their political will to do things differently. The programme aims to build a mediatory role of civil society in municipal policy to increase professional capacity of government employees, to monitor gender sensitivity throughout the budget cycle and the public administration at the municipal level.

By working in a consortium of civil society organisations, where Oxfam played a coordinating role, the programme aims to strengthen local spaces for dialogue between civil society and local authorities to boost participation and involvement of civil society during the budget cycle. It also aims to cultivate a gender sensitive budget cycle: planning, administration, spending and accountability for expenditure.

The programme did this by developing a baseline of gender-sensitive spending across 40 municipalities, followed by 40 municipal forums to share, discuss and debate the findings. These were constructive spaces between local authorities and local populations to share information and build citizen involvement in development planning. Civil Society organisations with pre-existing expertise on civic education, supported citizens to understand the budget cycle and legal commitments of local authorities, other members in the consortium worked with local authorities to strengthen their ability to engage local populations. For regular monitoring, 'Observatories' were established to rank public expenditure at the municipal level capable of monitoring the municipal public spending.

The programme ran a training seminar on 'Gender-sensitive Public Budgets'. It sought to engage both public sector and private sector actors using and strengthening the existing Municipal Development Councils and by promoting inclusive development agenda for women, young people and children. The language and framing was in line with the stated objectives of the National Development Strategy.

In the Dominican Republic, Oxfam and partners social accountability and citizen monitoring of the general state budget includes a comprehensive look at all stages of making and implementing the budget. Monitoring and oversight happens from the formulation of public expenditure for the coming year; civil society accompanies the congressional debates generated in the run up to and during the congressional; finally it also keeps an eye on public spending by using monitoring and evaluation tools to analyse the quality of spending as well as analyzing the outputs of state institutions responsible for internal audits. Strong, coherent advocacy positions and coordination between several civil society organizations make this work possible. The group in this way opens and facilitates spaces for dialogue between government officials on the improvement of public services which are monitored through the social accountability work in the Dominican Republic.

The Yellow Umbrella Campaign in the Dominican Republic

Despite impressive economic growth, the Dominican Republic is the second most unequal country in Latin America. With a social investment level of 7.1 percent of GDP, the country lags behind the regional average of 16.2 percent. School (pre-university) education is particularly affected by investment levels which have never exceeded 2 percent of GDP despite legislation setting the minimum level of 4 percent of GDP for the education sector.

In 2012, an electoral year in Dominican Republic, an groundswell of people and civil society organisations formed a civic movement that began to demand and mobilise around a very specific target. The target was the implementation of the General Education Law 66-97 on budgetary matters which establishes 4 percent GDP investment in school education, which successive governments had never put into practice. Protesters, armed with yellow umbrellas - to protect themselves from the sun and the rain and with '4%' printed on them in black - became the symbol of this movement.

Their collective action was marked by three moments: 1) aggression against a group of protesters in front of the National Palace; 2) a legal appeal presented to the Constitutional Court; and 3) a nationwide protest nicknamed "Yellow Monday". The backlash that the protestors received far from deterring them, triggered a massive outpouring of support and social commitment via social networks, media and with public support of Dominican academics and opinion leaders. This pushed all political parties to sign the "Political and Social Commitment for Education" pledge. As a result, since 2013, the Dominican Republic government has met its legislative duty and allocated 4 percent of GDP for education.

One example of this is the *Vigilantes Project* which supports citizen's request for information to public institutions about sector-specific budget lines such as allocation and expenditure on agriculture, housing and education. When the government responds to these requests this group coordinates follow up and in doing so seeks to influence the quality of the information provided to citizens by central government institutions. The group in this way also opens and facilitates spaces for dialogue between government officials on the improvement of public services.

Lessons learnt:

Engaging local authorities at the beginning is key for them to be part of the process going forward.

Different partners were involved in the consortium for different experiences and skills set they brought to the table. Some better able and more experienced in working with government, others better at engaging and supporting citizens to understand complex issues.

Monitoring agreements and their application is essential, embedding these monitoring initiatives at the municipal level through local level agreements that are subject to joint evaluation on an annual basis and the results made publicly available online.



Photo by: CRAFT programme in Uganda

USING BUDGET TRANSPARENCY TO FIGHT INEQUALITY IN VIETNAM

Vietnam has made remarkable progress in sustaining high rates of economic growth in the last three decades. However, tax revenue relies heavily on corporate tax, VAT and trade taxes and current tax regulations currently impact the poor disproportionately. The Government of Vietnam has promoted budget decentralisation -- but in practice -- the roll out of decentralisation is revealing shortcomings in terms of transparency, accountability and people's participation in all parts of the budget cycle.

Oxfam in Vietnam is supporting people -- particularly men and women from the poorest sectors and ethnic minorities -- to realise their rights as citizens and taxpayers. It works with them and civil society organisations to push for poor and marginalized people's priorities to be heard in local and national development planning and budgeting.

Empowering civil society (CSO's, CBO's and communities) and multi-stakeholder coalition building is at the heart of Oxfam Vietnam's approach. Working at both provincial level (including Hoa Binh, Quang Tri, etc.) and at a national level, Oxfam has been supporting civil society through the Budget Transparency Coalition (BTAP), Migration Network (M.net) and others.

There is now greater public awareness on issues of effectiveness, transparency, accountability and peoples' participation in state budget allocation and spending. This was the work of multi-stakeholder coalitions, which Oxfam and partners supported. These coalitions have engaged with the national assembly, think-tanks and youth groups to put issues of the budget laws, regulation and public investment on the agenda through campaigns and advocacy work.

The youth groups which Oxfam supports have themselves organized campaign and advocacy activities and used innovative communications products such as comic strips to draw public attention and build awareness of the rights of citizens as tax payers. The BTAP Coalition in collaboration with the youth groups and supported by Oxfam have influenced the revision of the state budget law, the public investment law and the guiding decrees of those laws. They have also collectively contributed to the improvement of budget transparency, accountability and people's participation in those processes. In particular there have been significant changes in transparency and public participation in the state budget cycle, in public investment planning and implementation as can be seen in the 2014 public investment law, the 2015 revised budget law and their guiding decrees.

Lessons learnt:

Identify key champions: Working on budgets is a sensitive issue and they can be challenging to influence. Engaging elected bodies and champions in the government is therefore critical to success over the long-term.

Work in coalition: Multi-stakeholder coalition building has been an effective way of influencing public awareness and changes to laws and policies. It has also resulted in strengthening civil society organisations more broadly.

Focus on strengthening capacity: Greater technical support is needed on public finance management

Youth involvement: Youth are not only the target group, but also the active Change Agent in our strategy. They are enthusiastic, creative, and eager for progressiveness and change, and can be of great and effective influence on other young people, the future leaders of the country.

Oxfam's role and credibility is strengthened when working on new issues it is not well known for in country such as tax and budget work by focusing energy and resources on: effective capacity strengthening, convening and brokering between different actors to build cohesion and cooperation for more effective jointly-owned influencing work.

SINGING AGAINST UNFAIR TAX POLICIES IN PAKISTAN

While the poorest 72 million people in Pakistan are struggling for land entitlement, access to financial services, education, health facilities and the basic rights that have been enshrined in the constitution, the richest ten per cent of Pakistanis have accumulated colossal assets over the course of the last three decades. There is a mismatch between contribution to GDP and contribution to revenue. For example, the agriculture sector contributes 21 percent to GDP but just one percent to taxation: the services sector contributes over 50 percent to GDP but 30 percent to taxation. In a nutshell, powerful lobbies negotiate their own tax rates with the government bilaterally.

Oxfam in Pakistan has worked with partners to build a Tax Justice Alliance, made up of 126 civil society organisations and community-based organisations. Strong evidence-based research has contributed to the formation of the Tax Reforms Commission of Pakistan. As a result of engagement by the alliance, 41 Chambers of Commerce issued a communiqué in favour of more equitable and progressive tax policies. The Senate of Pakistan voted in favour of a motion to reduce indirect taxes, whilst the National Assembly passed a motion on broadening the tax base. Finally, as a result of consistent lobbying and campaigning since 2014, parliament recently approved a withdrawal in tax for 2016-17. Of a total of 600 billion PKR in tax exemptions -- tax revenue gifted by federal government -- 221 billion tax exemptions for individuals and companies have been withdrawn.

Famous pop-star Jawad Ahmed teamed up with organisations in the Tax Justice Alliance, Indus Consortium and Oxfam to produce Ahmed's comeback song which sought to put unfair taxation on the public agenda. The song "Bhola Kya Karay" addresses the unfair burden of taxation that is carried by poor people. Initially, the Ahmed and the Tax Justice Alliance faced resistance to airing of the song, so the group opted to disseminate it using social media. Later and following approval by the Pakistan Electronic Media Authority (PREMA), the song was played on national TV and has had over 1m hits via social media.

Lessons learnt:

Understand blockers and work with champions: Building alliances with the private sector through the chamber of commerce provided a broad based alliance which enabled engagement of those groups who resisted airing the song. Working together with champions, such as the chambers of commerce and champions within government inclined to support these initiatives made a real difference.

Build a strong evidence base: The Pakistani government and its institutions have welcomed the fact that that Oxfam in Pakistan provides a credible research platform, informing and involving government and parliamentary policy-making on this topic. The work in Pakistan shows the impact that strong research can have.

LOVE UGANDA, PAY YOUR TAXES

According to the IMF, Uganda's poor are currently paying as much in taxes as the rich. Simultaneously, because of poor governance and fiscal accountability issues, citizens do not see tax revenue as something that they 'own' or that revenue collected should be invested by the government in public goods. In Uganda, like many developing countries, the tax system is a complex one and not comprehended by majority of population with low literacy levels. This leads to structural exclusion from participation, even where fiscal institutional framework accommodates people's participation. Adding to this problem is the fact that citizen's voices are excluded from the key decision-making processes that shape Uganda's tax system.

Since the late 1990s when Uganda was one of the first to secure debt relief, Oxfam and partners have mobilised to track the resources released and have had a track record of supporting budget tracking and budget monitoring work. Today, Oxfam in Uganda is tackling inequality together with its partner's by strengthening the capacity of civil society to advocate for a more transparent, efficient, accountable and progressive tax system. Oxfam and partners believe that this will help prevent the outflow of essential development resources, widespread tax evasion and corruption. Oxfam in Uganda is one of the countries where the multi-country tax justice CRAFT programme is working. CRAFT Uganda focuses on strengthening partner capacity to do research-led advocacy on tax.

CRAFT in Uganda has had two phases: 2012-13 the project was implemented by Oxfam in partnership with SEATINI Uganda and Tax Justice Network Africa (TJN-A; the second phase 2014-15, implemented by Oxfam, SEATINI and Citizens Watch Information Technology (CEWIT) in the Northern region of Uganda. The CRAFT project used research-led advocacy to push for greater government investment in domestic resource mobilisation while at the same time promoted fair taxation. The slogans for this project were "I love my country, I pay my taxes, I demand accountability" and "No taxation without representation – No representation without taxation" placing the emphasis on rights and responsibilities where citizens are encouraged to pay their tax obligations as they demand for accountability and better services from duty bearers. This enabled a balanced discussion between increased revenue generation at local and national level and democratic governance and accountability.

In Uganda, tax incentives are set up often at the discretion of the appointed Minister. In 2013, the then Minister of Finance, Hon. Maria Kiwanuka, affirmed that the government of Uganda will not offer tax holidays/ incentives to firms seeking to invest in Uganda as the country joins the rest of East African countries in harmonising taxes in the region. The past year (2015) the threat which double taxation treaties pose to revenue collection have been seriously taken up by government actors. As a result of sustained lobbying the government halted the process of ratifying all Double Taxation Treaties (DTTs) to allow for broader consultation and to assess potential revenue loss from the application of the DTTs. Civil Society was invited by the Ministry of Finance to develop a policy framework of double taxation treaties. CRAFT programme and critical partners such as ActionAid have managed to work with budgetary bodies on taxation and trade contributing to reducing consumption taxes – making the tax system more progressive.

Oxfam's partner CEW-IT brought in an innovative element to the programme, training 800 community-level Community Monitors in policy advocacy, budget tracking and analysis. These Monitors were instrumental in sharing information in an accessible meaningful way with people at the grassroots level. In doing so CEW-IT built a greater level of public understanding and strengthened people's ability to understand public expenditure. As a result, people were more constantly and consistently supported to track public spending projects in their communities. This increased community vigilance and oversight of policy implementation and contributed to better service delivery in those communities.

Lessons learnt:

Don't ignore the community level but work with partners who can help mobilise communities on issues that matter to them related to public spending.

Work in an integrated way to connect community issues to the national and international elements of fiscal justice.

STRENGTHENING CIVIL SOCIETY TO ADVOCATE ON TAX JUSTICE IN NIGERIA!

High levels of inequality, corruption, tax extortion, many instances of multiple taxation as well as a large informal sector are some of the features Nigeria's political economy. Overreliance on oil revenue in the face of dwindling global oil prices and falling national revenue means that Nigeria must look inward for greater domestic mobilized revenue to finance development.

Oxfam works in partnership with Action Aid Nigeria, ChristianAid, Civil Society Legislative Advocacy Center (CISLAC), Niger Delta Budget Monitoring Group (NDEBUMOG) and other national civil society to make public finance process more effective and efficient to improve public service delivery to the citizens. The creation of the Tax Justice and Governance Platform meant that a national space now exists for representatives of NGOs and Tax Authorities to work together on challenges relating to the tax system. Together, they have put this issue on the public agenda, building on a budget monitoring report and a co-designing a Public Finance Roadmap for citizen engagement and participation in the public resource chain.

A combination of advocacy pressure at the national level, working with local level engagement and with revenue collection officials has meant that in 17 states, women are learning and beginning to keep a record of their business transactions to enable them to understand their tax responsibilities and rights in order to avoid unofficial tax extortion. Market women and traders now demand a receipt on payment from the council's tax office and keep these at their shops as proof of payment. In the Niger delta, local government and tax authority officials consult with people to determine the priorities for local public spending. Civil society organisations have become much better organized at designing and doing research on fiscal issues. It is equally interesting to know that tax justice advocates have been trained nationally and regionally to continue advocating for fair tax system in Nigeria.

There is ongoing reform of taxation policy in Nigeria which involves the plans by the Joint Tax Board to harmonise taxes across the federation to minimise multiple taxation.

Lessons learnt:

Local, context specific approaches: Tax issues in the 17 states vary. This ensures that local authorities and people are involved from the planning phase, thus enhancing ownership and better implementation.

Invest in campaigning and combine with civic education: Ensure sufficient money to do public awareness raising campaigns properly.

Build strong national debate and engagement: When Domestic Resource Mobilisation (DRM) is an issue on the national agenda, revenue and tax authorities can be a critical ally.

FIGHTING SOCIAL EXCLUSION & FRAMING THE NATIONAL INEQUALITY DEBATE IN SPAIN

Since start of the financial crisis, Spain, after Cyprus, has seen the biggest growth in inequality in Europe. The 20 richest people have as much wealth as the poorest 30 percent of the population (13 million people). In 2015, two out of three people were at risk of falling into poverty or exclusion (AROPE indicator, calculated by FOESSA - Caritas), and almost 750,000 families live with no income at all. Inequality hits women, young professionals, and immigrants even harder and their vulnerability increases as their basic rights are neglected. Debt is around the 100 percent of the GNP (PIB) and one of every three Euros of public budget is being used to service that debt. In 2015, a new Tax Reform was introduced which did not address the system's loopholes. These loopholes allow thousands of millions of Euros to escape through avoidance, evasion and other tax exemptions and privileges provided to rich Spaniards and large companies. In doing so, the reform reinforces a regressive system that generates more inequality and poverty.

In response to this bleak context, Oxfam and partners developed a multi-level influencing strategy seeking to challenge and change domestic and international policies to reduce inequality in Spain and Europe. Substantial part of this work involved strengthening the ability of our partners and other civic actors – such as social movements and civil society organisations – to advocate across different levels of government on a wide range of issues that have inequality at their core. One example of this is the advocacy on creating Tax Haven Free Zones at different levels of the public administration. In Spain, the '*Domestic Programme*' is an innovative way of supporting the Spanish population and organisations that are mobilising those at risk of social exclusion to work together toward the collective end of reducing the harmful impact of inequality.

Oxfam and partners have become a nationally recognised thought leader on the issues of inequality and social exclusion. Oxfam's research, lobbying and advocacy receives lots of political and social traction. By tackling inequality head on in our work in Spain and in developing countries, Oxfam's critical mass of over 200,000 digital activists and 1500 volunteers have renewed their support and motivation moving the fight against inequality forward. Last year Oxfam's campaign Even it Up! garnered 30,000 signatures in Spain and this year the campaign has received more than 80,000. In addition, Oxfam and partners have taken advantage of the recent electoral period to strengthen existing relationships with all political parties (quite successfully with all of them, less so with the conservative party currently in government) – and put inequality reduction on the agenda through a balanced combination of campaigning and advocacy. As a result, many proposals developed by Oxfam and partners on tackling inequality and fighting social exclusion have been integrated into the electoral programmes of most political parties.

Lessons learnt:

Publicly talking about inequality and social exclusion has opened many doors with politicians, allies and journalists due to the enormity of the economic crisis and its impact on Spanish population.

Engaging the general public on issues such as inequality, tax, budgets and social participation requires simple language and straightforward messaging. Even then, the general public will only capture part of the interrelated issues. Messaging can be socialised at key moments such as elections or in the midst of corruption scandals and these messages need to mean something to people on the street.

Internally, Oxfam must continue to bridge the silos between different teams with a role in fighting inequality and social exclusion. Campaigns, public engagement and tax and inequality experts need to work together building a solid foundation for reducing inequality in the years to come.

Continue to improve risk analysis and promote internal coordination for a consistent and comprehensive approach to reducing inequality. Entering the domestic debate on inequality and poverty has not been easy. Talking about tax and the role of the private sector is a delicate issue and this risk analysis and holistic approach can help in tackling sensitive issues while ensuring sound results.



Photo by: Oxfam in India

2. TAX AND BUDGETS FOR GENDER JUSTICE

Fiscal justice has implications for women's rights and gender issues. Women and men should be equal actors in both social and economic development, but women's agency is hampered by gender barriers such as lack of access to information and lack of ability to influence decisions, especially financial ones. Despite increasing number of women being income earners, their voices and lived experiences have been largely missing from debates on financing for development.⁴

Oxfam is working throughout the world to empower women and tackle inequality through programmes which support gender budgeting, foster greater participation of women in decision-making and improve their access to quality health and education. This has included work in Honduras, the Dominican Republic, Indonesia, Pakistan and India.

⁴ Domestic Resource Mobilization and Oxfam: A Discussion paper, February 2014

FISCAL JUSTICE AND GENDER JUSTICE SHOULD GO HAND IN HAND IN HONDURAS!

In Honduras, public spending on security and national defence outstrips all other areas of public expenditure. In spite of this and connected to this trend, the number of femicides in Honduras have far surpassed epidemic levels, with 12 of every 100,000 residents dying from gender-based violence. High levels of impunity due to a dysfunctional judicial system and nearly non-existent spending on prevention and protection for women mean that women are subject to some of the highest levels of domestic violence in the world. The existing budget is completely insufficient to deal with the epidemic of femicide that has been sweeping Honduras.

The programme developed a 'social audit' of the budget process, the articles that favour or disfavour women, the institutions connected to health, social inclusion and protection, access to justice and the economy to understand the level of commitment on paper of the government to gender equality. This social audit was then used to assess if actual expenditure was in line with the legal commitments of the annual national budget for 2015. The programme and its partners analysed allocations for women and toward prevention and protection against violence for women and prosecution of violence against women as well as tax provisions and taxed items that affect women negatively.

The findings from the social audit, developed with a coalition of other interested civil society organisations, were the basis for an alternative budget proposal which included more resources for women. This group worked across cross-party lines with parliamentarians to build their support for the proposal, with some success. The intelligence gathered from this awareness building work was also used to shape the influencing strategy toward the parliamentarians and government official involved in the budget approval process.

Lessons learnt:

Build relationships with the relevant women's institutions getting them on board and engaged is essential as is supporting them to play a more active role in budget processes as well as the monitoring of the expenditure.

Social audits are an effective tool to analyse a thematic budget and the institutions that shape it. Sharing the social audit publicly and presenting it in clear easy to understand language is essential for government officials to engage and civil society and citizens to rally around it.

Regular follow up is required to ensure that agreements are put into practice. Forming a cross government and civil society watch dog group can be one way to do this, however, this requires time and resources to thoroughly analyse public investment in gender equality.

COMMUNITIES CHALLENGE WORLD BANK AND SIERRA LEONE GOVERNMENT'S GIRL'S EDUCATION PROGRAMME

This work involved bringing together multiple stakeholders at the community level to resolve a problem arising from a national World Bank and Ministry of Education programme, 'The Girls Education Support fund' meant to foster free school fees for girls. The education support was meant for two regions in the country (East and the North) because education of girls in these two regions was not commensurate to the south and western parts of Sierra Leone. It was meant for all girls that transited into Junior Secondary. The programme aimed to support all girls that pass National Primary School Examination (NPSE), who scored 230 marks upwards and were meant to benefit from the scheme. The scheme would enable them to complete junior secondary education by offering free schooling, uniforms and text books via direct transfers to the schools. However in practice, due to poor information provision and bureaucratic delays on the redistribution of these funds from national to local level, parents had to pre-pay the school fees to the secondary school, and would later be reimbursed when disbursement from central level to the school had taken place, but these reimbursements didn't happen.

Through the Community Development Agreement (CDA) process, IBIS-Oxfam heard of the situation facing numerous families and opened space for dialogue in local civil society. This triggered a district-wide survey to find out how the funds had been used. School committees were mobilised and parents and local civil society networks presented their concerns and explored different ways to get the pre-paid school fees back. 18 secondary schools, entitled to receive extra funds from the junior secondary school girls' scheme checked their budgets using surveys. These surveys showed that some principals had received the money, whereas others had not. The goal of the work was: to identify the number of schools that were benefiting from the support; understand the procedures involved in accessing the funds; learn how funds are transferred to schools; ascertain whether the Local Councils were involved in the disbursement of girls education support funds so as to monitor the correct use of those funds and to what extent were they managing the process; learn whether schools were collecting fees from parents of the beneficiaries (girls) and if refunds were made after receiving the transfers from central level. Tracking the disbursement from the central to district level also revealed that some schools had received the funds, some had received none, and some funds were directed to the 'wrong' local bank accounts and also to the wrong junior secondary schools.

This research was used at the national level and the Education For All Sierra Leone Coalition to engage relevant stakeholders duty bearers in Freetown. This included working with Ministry of Education UNICEF, the Anti-corruption commission and World Bank this influenced the government to put measures in place for the management of the girls' education support funds. Within six to seven months changes took place. The World Bank required that the money from this support was allocated to a separate budget line and transferred through the Kono and Koidu district and city councils to each of the secondary schools. District Education Office decided that School Inspectors should be given the task of monitoring the special account on disbursement and implementation. An awareness raising campaign was launched on the local radio for parents to pull out from the demand of pre-paying the fees. Later these changes were implemented nationwide in all other districts with schools entitled to receive the girls free secondary school fund. The changes happened from one year to another. The World Bank also ensured that CSOs should serve as third party monitors and validation of the funds as a condition for the Bank to release these said funds to the government.

Lessons learnt:

Information is power when you want to work at scale: A small limited budget tracking connected to 18 secondary schools had a national impact.

Data disaggregated by gender is essential to saying anything robust on women's and girls' access to essential services

Strong power analysis to inform strategies: Understand your blockers and how to help them not feel under attack. Principals of schools were unwilling to provide information as they feared reprisals.

Multi-stakeholder approaches: Bringing a wide range of stakeholders together is hard but necessary: The parents, the school committees, the CSO platform, the DEO (district education office) and the Ministry of Education, the local councils (district and city) the Anti-corruption Committees at local and national level, the local radio stations, an international NGO (IBIS) and the World Bank in Sierra Leone.

Case study approaches: Use pilots and examples to scale the issue up and use them in influencing power holders.



Photo by: CRAFT programme in Nigeria

MORE BUDGET FOR GENDER JUSTICE AND PROTECTION AGAINST DOMESTIC VIOLENCE IN INDIA

India has been in the headlines for significant increases in incidence of gender-based violence. There is a big debate in India as to whether there is due to increasing levels of violence or more crimes being reported. A significant challenge in India is measuring the incidence of violence against women, due to inadequate public resources at the disposal of teams which support victims of gender based violence and budget allocations to specific parts of the judiciary to ensure that perpetrators are brought to justice.

Oxfam brought together a coalition of women's rights organisations (WROs) to do a costing exercise of the implementation of the Protection of Women against Domestic Violence Act (PWDVA) 2005 for the whole country, including all aspects of training, personnel, infrastructure and monitoring. The PWDVA is a landmark legislation to address violence against women through legal redress, support, institutional care and justice delivery.

This was initially anchored by the National Commission for Women (NCW), the nodal agency for women's issues in the country. During the formulation of the 12th Five Year Plan (FYP), NCW was to present this to the Steering Committee on Women but the technical process of finalising the costing was delayed. Oxfam and partners sought to take this costing and influence the final outcome of the 12th Five Year Plan (FYP) with regard to resources set aside for the implementation of the Act during the 12th FYP.

The findings of that cost analysis were that this work was underfunded by INR 7,530 million over 5 years. Making strategic use of the press and doing advocacy with the government including engaging with the Finance Ministry, at a time when government was sensitive to pressure in the wake of the Nirbhaya incident in December 2012. The coalition petitioned MPs with a fact sheet on PWDVA. In the budget sessions of the Indian Parliament in 2013, the most number of questions asked were related to the budget allocations for PWDVA. Members asked whether the government had constituted any group specifically stating the name of our coalition.

Lessons learnt:

Focus on strategic policy-makers: Educating and influencing policy-makers must be consistent at the central and state levels and with MPs for effective awareness generation.

Resource work properly: Invest in projects as if not you end up having to resource it later and build new relationships both with civil society actors and government this takes more time and more money and is therefore not a cost effective approach.



Photo by: Mohammed Taleb

3. TAX AND SPENDING IN FRAGILE CONTEXTS

International humanitarian law, refugee law and human rights law place specific obligations on states and other duty bearers to protect the rights of those who are displaced, at risk or in need of assistance as a result of conflict, disasters and insecurity. Working in fragile states or where conflict is pervasive is deeply complex as the legitimacy of formal structures is heavily challenged.

Oxfam's programmes on fiscal justice and social accountability in fragile or conflict settings aim to be extra sensitive to the unstable contextual dynamics. Often trust between power holders and people is low, political will is also low on providing access to budget documents - where these exist - and explaining budget and or dealing with service provision issues. The cornerstone of Oxfam's approach is the aim to increase accountability and responsiveness of authorities in formulating, implementing and assessing budgets to the needs of poor and marginalized citizens. Oxfam's programmes in these kinds of contexts tend to work at the sub-national level, district, village level, where Oxfam and partners see it can make a meaningful contribution. These local programmes aim at making people aware of their rights and empower them to get involved in the formulation and spending of local government budgets, where these exist. Through this work, we support people in gaining control over their lives, hold power holders accountable and demand for better access to basic social services, in spite of significant political instability.

PROMOTING SOCIAL ACCOUNTABILITY PRACTICE IN SOCIAL ENGAGEMENT IN MYANMAR

Myanmar has been undergoing reforms since 2011 and has now emerged from decades of military rule to a new democratically elected government, though the military still hold 25% of parliamentary seats. It is home to one of the world's longest running civil wars, having already experiencing internal conflict since its independence from the United Kingdom in 1948. With many insurgent groups having signed ceasefire and peace agreements with the government over the past few years, and the country transitioning towards a democracy with open and fair elections, Myanmar's public finance condition has seen a transition as well. While the country has established a Public Accounts Committee, a Planning/Finance Committee and is supporting bottom-up budgeting, it still scores the lowest score (D) under the World Bank's Public Finance Management Assessment.

Within this challenging environment, Oxfam has been working to promote social accountability and good governance with local civil society organisations in Myanmar's Ayeyarwaddy region since 2012. What started off as a cautious approach to building the capacity of community based organisations has now expanded to fill the growing and opening of civic and political space. Oxfam has partnered with local organisations and local authorities to exploit these systemic changes and use the space to connect local authorities with peoples' concerns. It has been challenging to introduce the concept of constructive engagement into a culture where fear and mistrust have been the norm for so long, and where there were generally two political extremes of behavior that could be seen in the public sphere – total disengagement or radical activism with very little in between.

"If there are corruption cases in any of the townships, and civil servants are provided with enough evidence by CSOs, we will take full accountability of it. If we cannot show our full accountability on it, we all will resign."

U Win Ko Ko (Finance Minister, Ayeyarwaddy Regional Government), 2nd Social Accountability Public Hearing, October 2013

The Social Accountability work has operated step by step to take account of reactions to each activity, beginning with a series of joint workshops between CSOs and local authorities to introduce the basics of good governance and social accountability. These workshops introduced examples of what is possible from other countries, and worked with Associate Network for Social Accountability (ANSA) as a learning partner. Once knowledge and trust had been sufficiently built, a first public hearing forum was held; to allay government concerns over what they may be faced with, questions were submitted in writing in advance of the first forum, enabling the government to prepare answers in advance. The next time the government allowed direct questions, and the forums began to be held in multiple townships and at regional level too. Follow up by CSOs, supported by Oxfam, was constant though never forced, given the fragile terms of engagement with the government.

Sixteen public hearing forums have been held to date and a number of results have been seen so far. 38,000 acres of land have been returned to their owners, case by case, each case resulting in a return of around 50-200 acres. This is 80% of the land requested to be returned, CSOs are still following up on the remaining 20%. Other direct impacts on communities include the government dropping the fees for childbirth in one township, which was costing families' \$30-50 per birth; following women raising the legitimacy of such fees in a public hearing forum they were dropped altogether by local government. On education, in one township CSOs raised the issue of teachers charging parents for their children to take exams; the government was apparently unaware of these 'fees' and the fees were immediately dropped. A great benefit of the public hearing forums approach is that communities and their representative CSOs get to choose the issues most pertinent to them- its community led, therefore whatever benefits come from them are really owned by the communities and in line with their needs.

Following the success of the public hearing forums, the project deepened the approach by training CSOs and local authorities in two Townships on budget monitoring. Together the CSOs and local authorities then developed possible action plans for undertaking monitoring. Although difficult at times to access information, the budgets were shared, and a workshop to share the findings has been held- key issues raised were on construction procurement practices and local taxation. Responses are still outstanding on some of these issues but meantime a level of transparency measures have since been taken by the government and the government has requested the CSOs to monitor all 26 township's budgets. As a response to this request, Oxfam and CSOs have implemented CSO budget and tax monitoring in all township municipal department in regions. A post budget monitoring forum was held with regional government, publicising the findings, directly questioning to the municipal minister and all senior departmental officials, and discussing how best to improve the municipal service and budget allocation.

The project has begun to provide a foundation for constructive engagement between government and CSOs at the sub-national level through social accountability processes, demonstrating what is possible in Myanmar and setting the path for further work which brings together, conflict transformation and social accountability.

Lessons learnt:

Social accountability work can open doors for civil society organizations to play a monitoring role. In Myanmar, the government has also allowed the CSOs to form a watch group, which includes the scope to monitor judicial processes, and has set up a complaints centre on the request of the CSOs and regional budget monitoring group after CSO monitoring on 26 Municipal departments in the region.

Audiovisual documentation can prove to be useful influencing tools. Two documentaries were developed in 2015, with the aim of influencing other local governments in Myanmar to introduce social accountability practices, and encourage development partners to fund not only supply side public financial management reforms in Myanmar, but to invest in the demand side of the equation as well. The documentaries detail two sides of the same story, narrating the desire for change by both communities and the Finance Minister.

Social accountability requires patience, time, a careful understanding of the context and flexibility of and constructive approach. These are critical to the success of any positive engagement between citizens and states – but when the environment is favorable such as in Ayeyarwaddy, where municipal authorities welcomed civil society to their offices, eagerly opened their books and offered to share budget information, change can happen surprisingly quickly and the public quickly adapted to the engagement with local authorities, with visits on Government premises, interaction with officials and monitoring of public works all becoming normalized.

Social accountability must also look at strengthening the capacity of CSOs to organize, access and process information to credibly engage with state and township government. In Myanmar this is still limited and many still retain a strong culture of ‘service delivery’ on behalf of and in lieu of government.

Working in states where conflict is pervasive means the legitimacy of formal structures is heavily challenged. Armed groups are quasi state institutions, which is a challenging environment to initiate social accountability initiatives. In Myanmar, each state will need a different approach to social accountability.

TAX, BUDGETS AND CITIZEN PARTICIPATION IN THE OCCUPIED PALESTINIAN TERRITORY (OPT)

Continuing Israeli occupation, a heavy reliance on international aid, a frozen Palestinian Legislative Council, complex governance structures and a split between Gaza and the West Bank are all factors that heavily influence revenue collection, efficient delivery of basic social services and citizens’ participation in the budget process in the Occupied Palestinian Territory (OPT). These factors, in turn disincentive citizens and companies from paying their taxes. Change to: These factors disincentive citizens and companies from paying their taxes.

Oxfam recognizes that that there is a great potential for civil society in the OPT to influence the budget process and to have a real impact on the lives of ordinary people. However, the low levels of public trust in the public institutions, the lack of scrutiny of public budgets and revenue collection are hindering meaningful citizen participation in public affairs in the OPT.

The cornerstone of Oxfam’s approach is the aim to increase accountability and responsiveness of authorities in formulating, implementing and assessing budgets to the needs of poor and marginalized citizens. The programme works with the assumption that increasing people’s participation in tax and budget issues will lead to a positive participation feedback loop: when citizens, CSOs and the media recognize positive results of their active participation in these issues, they are more likely to continue making positive contributions to the system that they have helped shape.

In 2014, Oxfam lead the establishment of a consortium of four Palestinian CSOs who have started implementing a one year pilot program in the OPT. This consortium has been able create a Civil Society Organisation Team for budget transparency. In recognition of its relevance, the Civil Society Organisation Team has seen its membership expand from 16 to 47 CSOs. In addition, it has been able to formalize cooperation with the Ministry of Social Affairs, establish 30 youth forums to monitor local budgets as well as a Citizens’ Committee. More than 1800 young women and men have been involved in making this happen.

Lessons learnt:

Work with authorities to identify opportunities for opening spaces for citizens to participate. Fostering good working relationships and understanding with the targeted authorities helps to create entry points for greater citizen participation.

Think carefully about what citizens care about and the best ways to motivate people to get involved. Oxfam in the OPT is using innovative and creative ways to engage citizens in its program activities.

TAX JUSTICE AND BUDGET MONITORING IN YEMEN

Since 2015, Yemen has been affected by civil war. Already scoring very low on the human development index, now more than half of the population is now affected by humanitarian crisis and food insecurity. The poverty rate in Yemen has also increased from 35 percent in 2006 to 43 percent today, making the country one of the poorest countries in the world. Illegal financial flows and corruption structurally leave the government with a low budget and taxes are primarily paid by the middle class and poor sectors of the population.

In Yemen, Oxfam has set up a program on fiscal justice with the objective to improve access to basic social services for vulnerable men and women in the face of a very difficult working environment. The national government in Yemen is unstable and there is a great mistrust between citizens and government and so Oxfam's programme works at the village and sub-district level where it sees it can make a meaningful contribution. These local work aims to make people aware of their rights and empower them to get involved in the formulation and spending of local government budgets, where these exist. Through this work, Oxfam and partners support people in gaining control over their lives, holding their government and the private sector accountable and demand for better access to basic social services, in spite of significant political instability.

As a strong civil society is necessary to create a system of checks and balances between the state and citizens, Oxfam uses a supportive approach towards CSOs by funding, training, accompaniment, and technical (thematic) support. This way, for example, we aim to improve the capacity of CSOs to formulate feasible alternatives to current budget processes. In addition, a collaborative approach is used to broker between CSOs, the private sector as well as state and non-state actors and deliver impact.

Lessons learnt:

Deploy Oxfam brand intelligently and with proper analysis. In cases where local civil society is unable to speak out, Oxfam can use its brand and expertise to help raise issues at other, higher, political levels which local CSOs are unable to reach.

Linking the 'local to the global' can stimulate project success. In order to reach the project's objectives, it is vital to connect the work in Yemen to global fiscal justice work and to link national institutions to wider networks of knowledge institutions in order to make information and experience accessible to them and to strengthen a global alliance for fair taxes and budgets.

TRANSPARENCY AND PARTICIPATION IN BURUNDI

Between 1993 and 2005, Burundi experienced a large civil war as the result of long-standing ethnic divisions between Hutu and Tutsi groups. The conflict claimed close to 300,000 lives and has made Burundi into one of the world's poorest nations. In 2015, the country experienced massive civil unrest due to the president's plan to stand for re-election. Given the history of conflict in Burundi and the current tension within the country, it is difficult to address and diffuse the situation at the national level. By creating

an open public space at the local level and by providing a forum for local communities to peacefully address local conflict, a positive contribution to ethnic tensions can be made.

Since the 1990s, Oxfam has been supporting several civil society organisations in Burundi which are promoting active citizenship, transparency and accountability and sustainable development for the poor. One of these organisations is PARCEM (Parole et Actions pour le Réveil des Consciences et l'Évolution des Mentalités). Through PARCEM, Oxfam has supported valuable work on increasing budget transparency and budgeting processes with the participation of citizens through civil society in six communities. Oxfam supported a project aiming to enable citizens of the targeted communities to participate effectively in the management of the public affairs in an environment where they have access to information, can express themselves freely and know their rights. And where citizens contribute, they significantly reduce cases of corruption and impunity through an active civil society that reminds the authorities to respect citizen's rights.

Oxfam's support of PARCEM also entailed national components. For example, 2 studies on national level fiscal justice policy issues were written and disseminated (1 study on tax transparency and citizen participation; 1 study on tax and economic justice in Burundi), the national budget was translated in the local Kirundi language and disseminated amongst CSOs, and a radio program on national budget law was broadcasted. It was the first time in the history of Burundi that the national budget was disseminated widely to CSO and media organizations, and that they were able to provide their inputs before the budget was sent to parliament for analyses and adoption.

Oxfam partners Government action Observatory (OAG) work on administrative, economic and socio-political governance. This partner makes regular annual analysis on the implementation of the government budget and its report is shared with national authorities in a restitution and feedback workshop. OAG with Oxfam's support works to stimulate public debates on fiscal citizenship at the local level and to support citizens' involvement in the process of revenue collection, budget allocation and expenditure and created space for citizen engagement of local government officials, municipal tax services, taxpayers, and other locally elected officials and authorities. The projects also provided awareness raising workshops on budget issues for community leaders, taxpayers, and tax collectors. Media is used as a critical way to disseminate this information

Lessons learnt:

National level tensions and risks can incentivise and stimulate progress at the local level. In Burundi, national level political and ethnic tensions have provided incentives and opportunities for people to cooperate for, and promote good governance and public action at the local level.

Enhancing good governance can significantly improve the level of tax compliance. A rise in people's confidence in government increases people and business' level of tax compliance. This consequently increases the amount of revenue collected by tax collection authorities. Budget monitoring activities should then be used to monitor if this additional revenue is spent in a 'pro-poor and progressive' manner.



Photo by: Abbie Trayler-Smith

4. TAX AND SPENDING FOR SUSTAINABLE FOOD

Advancing the right of poor people to adequate and sustainable livelihoods has been at the centre of Oxfam's work for decades.⁵ Greater domestic resource mobilisation through progressive tax systems has the potential to support increased investment in small-holder agriculture to reduce poverty and inequality.

⁵ The Power of the People Against Poverty, Oxfam Strategic Plan 2013-2019

INFLUENCING NATIONAL BUDGET AND SPENDING PRIORITIES FOR FOOD SECURITY AT SCALE IN GHANA

In Ghana, Oxfam has been working in collaboration with national partners to catalyse increased quantity and quality of public investment in agriculture in order to secure, improve and sustain the productivity, resilience and well-being of women and other smallholder farmers, their households and communities. The program has empowered women and other smallholder producers' organizations, civil society and media by strengthening their ability to influence and challenge national policies and budgets that affect the poor. This involved engaging in government's annual budget making process, monitoring and advocacy for increases in agriculture allocation and spending, tracking agriculture budgets, convening multi-stakeholder platforms for policy influencing and good agriculture governance, and linking to regional and global alliances that promote investments in agriculture targeting women and other smallholder farmers.

The 'Advocacy for Improved Policy and Practice Program has over the last 4 years contributed to increased citizen engagement in influencing national budget and public expenditure monitoring and other social accountability mechanisms that are resulting in poverty-focus agriculture budget choices and higher quality spending in Agriculture. One of the most successful public policy and budget influencing outcomes, straddling the economic justice and extractives industries programs was launched in August 2013. Oxfam in Ghana working together with 9 civil society organisations with the Africa Centre for Energy Policy [ACEP] leading the analysis of how revenue from Ghana's newly found petroleum resources could be used to support small-holder agricultural development. Using multi-pronged and mutually reinforcing strategies, including research, online (social media) - Facebook and Twitter - and offline actions (over 20,000 signatures from over 300 communities across 30 districts) helped to generate public mobilisation and achieved a national consensus that a proportion of the country's petroleum revenue under the Annual Budget Funding Amount should be used to support small-holder agricultural development.

Complemented by direct advocacy and lobbying towards government and parliament, the Ministry of Finance prioritised agriculture as one of the four priority sectors to invest petroleum funds for 2014-2016 and increased the agriculture share of the oil revenue to be used in support of the national agriculture budget from 5% to 15% of government expected oil revenue (\$409m) in 2014 to agriculture under the Annual Budget Funding Amount [petroleum]. The program working collaboratively with partners had advocated not only for increased funding for smallholder farmers but pointed out that the oil revenue spent in support of the budget was often spread too thin.

Lessons learnt:

Generate credible and incontrovertible real time evidence on budget and spending on food and agricultural policy and programs and investing in generating knowledge and distilling learning/lessons on budget analysis, and other participatory public expenditure tracking tools to take best practice to scale.

Build new alliances and network with like-minded organisations to provide a critical voice, alternative mechanisms to engage policy makers by also investing and leveraging technical and strategic leadership from both partners and Oxfam.

Use Oxfam's brand and relationships at the global level to leverage additional resources for partners and/or get invited into existing national policy spaces within government and multi-lateral institutions

Have a nuanced understanding of how change happens and make use of political connections and influencing skills to shape existing policy making processes.

Be ready and open to taking calculated risks to invest in innovative ideas testing different approaches that could have potential to make change happen is worthwhile even if they don't work out 100% the way you wanted them to, you can learn from these experiences.



Photo by: Adam Patterson



Photo by: Jane Akena

5. TAX, SPENDING AND NATURAL RESOURCES

For countries rich in minerals, the extraction of natural resources should provide an important source of revenue for countries, however, the continued lack of transparency in the oil, gas and mining sectors – particularly when it comes to secrecy around payments, contracts and opaque government budgets – is a major contributor to inequality.

Oxfam and partners have been pushing for greater transparency and accountability, including on disclosure of information on payments, contracts, and how revenues are being spent in countries such as Niger, Nigeria, Guatemala and Senegal. This has included a range of approaches such as the use of research, case studies, exposes and budget tracking.

A STRONGER CIVIL SOCIETY PUSHING FOR FISCAL TRANSPARENCY AND ACCOUNTABILITY IN NIGER!

In Niger, citizens lose out by shouldering the tax burden and by not being able to access basic services. The fiscal system is characterised by poor financial management, limited transparency and participation, with large private companies evading paying their fair share of tax while the government also gives them tax incentives.

Oxfam in Niger works with local civil society to increase transparency and accountability in the management of public finances in order to reduce inequalities. Oxfam in Niger works using four interconnected routes to achieve change: build citizen awareness and involvement in the budget process; create spaces for dialogue between local, regional and national elected officials and citizens for a more responsive demand driven budget; strengthen government institutions that can hold the central executive branch to account; strengthen the organisational, analytical and evidence-based influencing capacities of national civil society and coalitions so that they are also able to conduct citizen-led social accountability initiatives to monitor provision of public services.

“The voice from Nigeriens became impossible to ignore and negotiations that were previously under the radar moved into the spotlight of media scrutiny. This resulted in the French government having to take an official position of being supportive of Niger’s “legitimate” demands of AREVA.”

*Mohammed Chikhaoui,
Oxfam Country Director Niger*

Niger is one of the poorest countries in Africa and it provides the raw material to fuel one in three French light bulbs through the supply of uranium for AREVA. The French government owns 80% of AREVA, the company’s total turnover of about \$9bn was more than four times Niger’s annual budget. In addition AREVA’s subsidiary companies in the country enjoy huge tax benefits and Nigeriens are denied vital funds that could be used to improve public services. Oxfam partnered with the Nigerien organisation ROTAB, both members of the Publish What You Pay Coalition, to analyse, influence the terms of the mining contract with AREVA. During the negotiations, targeted media and online pressure made it an issue of public interest and questions were asked in many interviews including to the President of Niger during a visit to France.

The government of Niger and AREVA reached an agreement and the company committed to respect the 2006 mining law of Niger. The royalties it pays on uranium will be raised gradually from 5.5% to 12%. As a result of Oxfam and partners’ work, citizens in Niger are more aware how the uranium sector operates, tax exemptions it received and the money being lost as a result that could be spent on badly needed essential services, such as healthcare and education.

Lessons learnt:

Pincer strategies putting pressure behind closed doors and publicly on companies and governments in Niger and France shows the power of cross-Oxfam partnership.

Reap the benefits of coordinated advocacy and influencing at different levels, national regional and international levels in order to reach out to key targets.

Work to strengthen civil society coalitions to speak with one voice to avoid risks of push back on an ongoing basis. A win like this requires a clear, long term follow up strategy to ensure that implementation of the agreements happen and actually benefit people.

Understand the value of and make use of context appropriate social accountability tools that support initiatives which help to bring citizen voices into decision making in a constructive way.

STOP, LOOK, LISTEN – A GOLDEN OPPORTUNITY IN SENEGAL

Senegal is a country rich in mineral resources but poor in terms of the amount of mining revenue that is used for the benefit of society. The Government has begun to engage with issues of transparency and accountability and is reviewing mining and oil codes which have implications for the tax code and who pays the tax burden.

“We are a new voice in the public debate and we are creating multi-stakeholder spaces that allow different actors to speak out and to hold their government to account. This is very important for democracy.”

*Elimane Kane Consultant,
Oxfam in Senegal,*

There are three interconnected parts of Oxfam in Senegal’s fiscal justice work: increasing participation of young people and women in local government decision making and spending which builds upon civic education on extractive industries and right to participation; increasing the expertise and role of parliamentarians in legislative process through a MP network and supporting them to make law making inclusive of affected populations; strengthening and supporting civil society coordination, coherence and evidence-based fiscal justice advocacy.

In 2013, working with 12 partner organisations, Oxfam engaged 54 MPs who set up a network to build interest in mining issues, this network reached out to a further 150 MPs to lobby for a inclusive review of the draft mining code. Young people and women – not normally involved in decision-making – took part in the review of the mining and oil code. In March 2015, 24 MPs joined religious leaders in visits to mining districts to talk to communities about the impact of mining on their lives. This generated media interest and public debate about the need for transparency, inclusive policy and sustainable development. President Macky Sall added his voice, saying, “It’s not normal or good that only 3% of mining revenue goes to the National revenue authority”. A third and last visit to mining communities was organized in September 2015 to sustain public interest at a critical time when MPs vote on the detail of the new Mining Code.

Lessons learnt:

Facilitate dialogue to build consensus between government and civil society. Support and facilitate the development of joint and alternative proposals for how to do things differently.

From design to implementation involve multiple-stakeholders and build on and strengthen existing multi-stakeholder initiatives (MSIs), which involve those in positions of power.

Capacity development, research and field visits are powerful government-influencing tools.

Work to strengthen existing institutions and support them to do a better job. Setting up an MPs network created allies and internal government advocates is also strengthens institutions to better represent people’s demands and which also need to act as a check on executive branch of government on all areas of legislation and policy.

‘TAX ME IF YOU CAN!’ CORPORATE TAX DODGING & BUILDING ACTIVE CITIZENSHIP IN SOUTH AFRICA

South Africa might be the most developed country in the continent but 35%+ of its population live below the poverty line. An Oxfam report in 2012 found that companies hid in excess of \$29 billion overseas to avoid paying tax. This meant a loss of R86 billion rand that could have gone to pay for essential services, as a result, 400,000 families were denied social housing 716 schools weren’t built, 300,000 nurses weren’t trained and 900,000 flushing toilets were not installed. The big problem in South Africa is that increases in tax revenue has not been translated into more economic justice – its poor people who pay the biggest burden of the tax take. That why they set up with their partner the Economic Justice Network the ‘Tax me if you can’ campaign: the main purpose of this program being to stop tax evasion.

EJN works to influence fiscal policies and their implementation with a specific focus on how these contribute to or reduce inequality in South Africa. Tax is not a sexy topic in South Africa; it is seen as highly technical. Oxfam and partners knew that before launching a campaign they need to engage citizens, get them interested in fiscal, social and economic justice. Without the involvement of citizens, themselves asking for reform there was little chance changing policies.

The campaign was built with citizens, those engaged in social justice issues through religious networks, those engaged on economic justice and employment issues through trade union networks and those engaged in access to tertiary education through student networks. Oxfam with EJN worked with these groups and community mobilizing organizations to develop and share a civic education pack on fiscal justice. At the same time an online petition to connect with the spread of social media in the country.

Lessons learnt:

Movement building requires flexibility and openness.

In South Africa partners successfully connect with new movements such as the drop fees student movement.

Broad based coalitions are required for reshaping citizen awareness. Working with trade unions, church networks, and student networks was an essential part of civic education drives. Look at who citizens listen to and work with them.

The active citizenship dimension should have been at the forefront of the campaign from the beginning, in practice it came in later. With a campaign of this nature, OSA could not have any real impact unless it is backed by a strong citizenship dimension.

Not all partners are ready to work on tax avoidance issues.

There was a lot of trepidation of working on the issue because of the repression related to challenging corporate interests of the mining sector; tax was seen as a very controversial issue in South Africa.



Photo by: Adam Patterson

6. TAX AND BUDGETS FOR ESSENTIAL SERVICES & FINANCING FOR DEVELOPMENT

Free public services, such as health and education are a powerful weapon in the fight against economic inequality. Public services help to mitigate the impact of skewed income distribution and redistribute by putting 'virtual income' into people's pockets. For the poorest, those on meagre salaries, this can be as much as – or even more than – their actual income.

Oxfam has a long-standing history of campaigning on greater budget allocation for equitable access to quality essential public services. This includes campaigns in Zambia, Malawi, Malawi, India, Armenia and Ghana.



Photo by: Saikat Mojumder

PEOPLE CHANGING THE RULES OF THE GAME AND INFLUENCING NATIONAL REFORM IN GHANA!

Oxfam has a strong track record of campaigning for change in Ghana. This has included campaigning successfully to demonstrate inequalities within the health system Oxfam launched a report on Ghana's National Health Insurance Scheme in 2011, exposing the scheme's low coverage rates, low uptake by people in poverty, and regressive financing (it is predominantly financed through VAT). The report had a major impact when released and caused the government to admit that its figures for coverage of the health insurance scheme were significantly exaggerated. A recent independent review of the scheme has recommended that the government now introduces free primary healthcare for all.

Oxfam has continued to campaign to influence reform, particularly on health and agriculture. In 2014, Ghana had reached a state of fiscal crisis - a point at which the government could not meet the country's national debt and sustain social services, and their only option was to ask the IMF (International Monetary Fund) for financial support and with this a programme of economic restructure to service debt payments. Spending on health and education for vulnerable communities, and especially women and children, had been cut before the IMF bailout and vulnerable people were already paying the price for the mismanagement of government funds and corruption.

Oxfam's starting point for a national campaign with civil society organizations was that ordinary citizens - those with the least resources - should not shoulder the burden of Ghana's structural and economic reforms. Oxfam worked with the Africa Centre for Energy Policy (ACEP) to analyze how revenue from Ghana's main export - petroleum - could have

been better used to divert some of the income into health, education and agricultural projects. Online blogging and social media campaigns helped to generate public awareness and achieve a growing consensus that a proportion of the country's national budget should be used to raise living standards for all of Ghana's population. Oxfam helped partners to establish a Platform for Fiscal Responsibility. The views of 120 civil society organizations were collated at a national forum in November 2014, and shared with Ghana's President and leaders of the negotiating teams from Ghana and the IMF.

Through direct lobbying and national campaigning Oxfam was able to influence modifications to the bailout agreement and an extra \$US 200 million (representing a 30 per cent increase) was found to support the most marginalized people in Ghana. This included the expansion of budget allocations on Social Protection by 37% in 2015 and greater transparency and accountability measures in the agreement, including a requirement to publish revenues, expenditures, and public investment plans.

Lessons learnt:

The importance of multi-stakeholder coordination: Oxfam was able to exert greater influence by coordinating from local to global levels and by working to strengthen connections between citizens, their government and the IMF.

Need for accessible communication and sustained dialogue: A key strength was the connection forged between think tanks, social movements and grassroots organizations in the CSO coalition; however this connection needed to be broadened and deepened to ensure that fiscal accountability reforms are mainstreamed into national level conversations over the longer-term. More work therefore needs to be done on popular communications and making policy-monitoring more accessible.

Invest in citizen engagement over the longer-term: Need for sustained follow up to ensure that the money reaches those who need it most. Citizens need to be supported over the longer term to exercise greater influence on how resources can be best used to fund job creation and essential services.

Use strategic levers to influence: There are opportunities to use additional levers, for example, the Global Initiative for Fiscal Accountability, and World Bank PFM reforms to continue pushing to institutionalize laws, for example through a Right to Information Act.

ZAMBIA – CITIZENS ‘VOTING FOR HEALTH FOR ALL’ TO INCREASE NATIONAL BUDGET ALLOCATION

After a long period of free health care provision, user fees were introduced in Zambia in the early 1990s. Their introduction, combined with severe spending cuts for health, was devastating. Providing only 4% of total health expenditure, fees failed in their objective to raise needed additional revenue, and more importantly, utilisation of health services dropped significantly. In Zambia 1 in 10 children die before their fifth birthday and 17% of adults suffer from HIV and AIDS.

Building on the experience gained from similar campaigns in Liberia, Malawi and Nigeria Oxfam worked with partners to mobilise thousands of Zambians in the run up to the 2011 Zambian elections through the ‘Vote Health For All’ campaign. The campaign sought to influence decision-makers, raise citizen’s concerns about healthcare, and use the elections to increase the budget allocation for health. In this way collectively they secured access to healthcare and education for millions of the poorest people by mobilizing mass public movements to reform national spending policies and protecting the rights of marginalised people.

A policy report was published that attracted the support of journalists and press conferences were arranged with Presidential candidates. After his inauguration President Sata announced plans to increase public health spending by 45%, to increase the number of healthcare workers by 2,500, to remove the charging of fees in urban centres and to ensure that vital medicines were always in stock at health clinics.

Voters were able to discuss health issues with parliamentary candidates, who were invited to make a public pledge if they were elected. Over 50 aspiring MPs, Councillors and Chiefs signed this pledge – and many were subsequently elected. The new leader of the country expressed his support for the campaign in the run-up to polling day and as part of his acceptance speech, and this was reflected in the new government’s first budget with a commitment to increase health expenditure by 45%, to increase the number of healthcare workers by 2,500, to remove the charging of fees in urban centres and to ensure that vital medicines were always in stock at health clinics.

The campaign cost Oxfam \$83,000. It helped achieve benefits to the poorest Zambians to the value of \$158,000,000. Oxfam with partners developed a successful model for helping to mobilise communities to speak for their rights. It is trusted by local community groups and other partner organisations throughout the world through its network of nationally based Oxfam affiliates. The campaign was launched at a national level; it achieved significant mass mobilisation and facilitated community’s access to and influencing of key decision-makers. A huge win from the Vote Health for All was the eventual scrapping of user fees.

Lessons learnt:

Targeting of influential future leaders: The campaign targeted key influential people with political profiles, many of whom became Ministers after the 2011 elections. This included targeting a former Minister of Health who became a Minister in the new administration, and influential community leaders.

Timing around national elections. The campaign came at a critical time when political leaders needed votes. The issue of healthcare access was relevant and popular. The campaign utilised the opportunity of the election to ensure that commitments made by political candidates, for example through manifesto’s, were used to hold leaders to account once elected.

Focus on longer term sustainability: A key recommendation going forward is to build plans for longer term mechanisms and sustainability into campaign strategies.

Social Mobilisation is worth the effort and is critical to our work with marginalised groups. We can assume that communities do not have the ability to engage but with good preparation on identifying the issues and framing the issues well, the campaign demonstrated that social mobilisation could be used and it is a powerful tool for communities to demand for change and particularly be able to obtain results.

Small money – big change. This kind of coordinated well-timed national budget advocacy and grassroots mobilisation can prove to be great value for money. The campaign cost Oxfam \$83,000 yet it helped achieve benefits to the poorest Zambians to the value of \$158,000,000. It demonstrates that for a limited investment in national campaigning combined with grassroots work around for budget or revenue increase can yield massive returns.

TAJIKISTAN – PUTTING CITIZEN VOICE AND ACCOUNTABILITY AT THE HEART OF WATER PROVISION

Many communities lack clean and accessible drinking water in Tajikistan's southern province of Khatlon. Despite the Government of Tajikistan passing a law enshrining access to drinking water for all in 2010, 40 per cent of the population still has no access to clean water.



"I am a pensioner living on 244 Somoni (\$US 38) a month," says Nigorbi Abdulloeva. "I can't pay 140 Somoni (\$US 22.00) a month for water to be delivered."

The Oxfam Tajikistan Water Supply and Sanitation Project (TWISA) piloted projects in five districts (Kulyab, Fakhor, Muminabad, Vose and Rudaki) to support communities to have a say in where and how services are provided. It created space for constructive dialogue between citizens, service-providers and public officials to meet monthly to develop ideas build these into water provision plans and monitor service provision against different performance indicators (quality, access, availability, reliability and affordability). The outputs of these district-level projects are also being used to map and guide thinking across the country – with a National Network of similar programs and the influential Consumer's Union⁶ urging the Government to involve citizens – and especially women – in the design of water programmes. By 2017, Oxfam expects more than 56,000 more people to have improved access to drinking water services.

Lessons learnt:

Use of social accountability tools for citizen engagement:

The project demonstrated the value of citizen involvement in designing and monitoring service delivery to both the Government and to the World Bank, through constructive and meaningful participation, which has implications for how development projects are being delivered elsewhere. The World Bank is taking this approach forward through their Social Accountability Fund.

Long-term approaches: While demonstrating the value and impact of social accountability approaches locally – a key learning is that if programmes aren't rooted in local ground realities they risk being unrepresentative and unsustainable – and need to be connected to longer-term national influencing approaches.

NEW PROGRAMME IN KENYA AND VIETNAM – INFLUENCING FISCAL JUSTICE AT THE LOCAL AND NATIONAL LEVEL AND ACROSS REGIONS

Kenya is one of the fastest growing economies in East Africa and is emerging as one of Africa's key growth centres. However, even with notable economic growth, inequality levels have been rising, possibly because absolute poverty, rather than the distribution of resources and wealth has been the "main" focus of government policy. The tax system is not progressive and effective enough in redistributing the wealth in the country and in improving equity. Vietnam has made remarkable progress in sustaining high rates of economic growth in the last three decades. However, economic growth is disproportionately benefiting a small elite whilst excluding the many. Pro-poor policies and programmes are in place, but in practice, budget allocation and expenditure are often unresponsive to the needs of target populations.

Mobilising Progressive Domestic Resources for Quality Public Services is a three year project with the overall objective of making fiscal systems in Kenya and Vietnam more progressive in order to tackle inequality and poverty. The project is building civil society-led campaigns and advocacy, and supporting capacity building of both civil society and government actors, on "domestic resource mobilization" and fiscal justice to generate and support greater "political will" amongst leaders and policy-makers that is necessary to strengthen the revenue-raising potential of tax systems, and to deliver more and better investment in "essential" public services. We are doing this by supporting citizens to be empowered and aware of their identity and rights as tax payers, by generating evidence based research and policy analysis on fiscal justice and by contributing to new and existing citizen-led campaigns on fiscal justice.

⁶ Consumers Union, is our local partner. This is a civil society organisation which is supporting consumers in achieving their rights but it is not an actual union with membership.

7. EVEN IT UP! INEQUALITY CAMPAIGN CONNECTING NATIONAL, REGIONAL AND GLOBAL WORK

Fiscal fairness is essential for reducing inequality as badly designed tax systems can severely exacerbate economic inequality. When the most prosperous enjoy low tax rates and tax exemptions, take advantage of tax loopholes and hide their wealth in overseas tax havens, huge holes are left in national budgets that must be filled by the rest of society. Extreme inequality also corrupts politics, hinders economic growth and stifles social mobility. The world needs concerted action to build a fairer economic and political system that values everyone. In order to push for this change, Oxfam has developed a global Even it Up! campaign against rising and extreme economic inequality.

Oxfam's Even it Up! campaign joins a diverse groundswell of voices demanding action against extreme and growing inequality, including billionaires, faith leaders, the heads of institutions such as the International Monetary Fund and the World Bank, trade unions, social movements, women's organizations and millions of ordinary people across the globe. Through our campaign we aim to shift the terms of the global inequality debate and push for positive competition amongst decision-makers on game-changing progressive policies that fight inequality, backed up by a solid new political and economic orthodoxy that extreme inequality is wrong, and stands in the way of people claiming their rights.

The first year of the global inequality campaign saw a high-profile global launch in October 2014, launching both the in-depth Even It Up policy report and the public campaign. This was followed swiftly by Oxfam's most successful media moment ever at Davos in 2015, with the launch of the campaign's latest statistic showing how the world's wealth is increasingly accruing to the few. Early 2015 onwards saw a focus on tax campaigning, specifically pushing for a world tax summit at the Financing for Development Conference in July 2015, and for an inter-governmental body on tax.

Currently, 14 Oxfam Country Offices have signed up to be focus countries for the campaign. These countries include Nigeria, Niger, Mozambique, Dominican Republic, Senegal, Uganda, and Pakistan. Another 14 countries have signed up as 'engaged' countries, which means that they will stay engaged with the campaign and share information and lessons. These countries include, Laos, Georgia, Tunisia, Zimbabwe, Egypt and Ethiopia. Oxfam campaigning experts have been supporting the local campaigns. This was done for example by co-creation of campaigns and providing technical support on (digital) influencing and research. In April 2015, 6 focus countries also participated in a 2-day Even it Up advocacy workshop in which country offices were assisted in the development of their own country-specific campaign plans, including a mapping of country activities, a capacity needs assessment and exposure & visibility plans.

Alongside global-level activities, Even It Up has launched in countries and regions across the world. At the regional level, Asia launched an inequality briefing paper and accompanying film at a high-level panel event in January 2015. In LAC, the #nofilter inequality photo competition paved the way for the launch of a regional inequality report and a host of other activities around the World Bank/IMF Annual meetings in October 2015. At the national level, Pakistan and Malawi have both launched inequality reports, while launch activities also took place around the global launch in Bolivia, Dominican Republic, El Salvador, Mali, Niger, Senegal and Armenia amongst many others. Oxfam Intermon, Oxfam India, Oxfam South Africa and Oxfam Mexico all staged successful campaign launches, along with many other affiliates. Upcoming campaign launches include Nigeria and Uganda.

8. KNOWLEDGE AND LEARNING

For Oxfam to work on fiscal justice in a sustained and sustainable way, learning from what we have done in the past, what others have done and what has worked effectively in different contexts is essential. Supporting a network of partners and staff to share their experiences is an essential part of this work going forward. We want to be more conscious of learning from our previous work, where possible not reinvent the wheel. We also believe to do this we need to be better connected to academics, think tanks and use our global network to generate knowledge to shift the terms of the debate globally on inequality and fiscal justice.

Oxfam's Knowledge Hub on Governance & Citizenship has as one of its priorities in 2016-17 to support the generation and dissemination of our experience of advancing people's rights through our fiscal justice programmes, campaigns and influencing. The Governance & Citizenship Knowledge Hub uses a mix of strategies: face-to-face, online, written and audio-visual, to document, share, profile and help staff and partners apply lessons learnt from our work to date. The Knowledge Hub will work alongside programme, monitoring, evaluation and learning (MEL) staff as well as partners to capture and share their experiences and approaches inside and outside of Oxfam.





9. SUCCESSES AND OPPORTUNITIES GOING FORWARD

WHAT HAS BEEN SUCCESSFUL?

In delivering these projects and campaigns a number of lessons have been learnt by Oxfam and its partners. Greater impact has been seen when Oxfam has invested in working with a range of stakeholders and with coalitions of civil society organisations at a national level, this has enabled us to amplify our voice and reach a wider range of audiences, as well put pressure on important decision-makers.

Oxfam has been able to have an even greater impact on government decision-making when it has produced high quality, robust evidence, which has provided persuasive arguments and facilitated dialogue with government on the need for more progressive tax systems and investment in progressive public services and policies. Significant gains have been seen when Oxfam has invested in providing space and tools for citizens to actively challenge government at a local level.

A summary of some of these broad successes and lessons is included below:

Strong and credible evidence: The importance of grounding all campaigns and programmes in evidence through high quality research was demonstrated in a number of projects and programmes. This included the example of Pakistan, where the Government of Pakistan has welcomed Oxfam's research and Parliamentarians have taken action based on research recommendations. Quantitative research is particularly powerful. Providing concrete figures can help to show what money is being spent and demonstrate what is needed, making persuasive arguments to decision-makers and citizens.

Context specific approaches: The need for good national level political economy analysis and the importance of tailoring approaches to the local context has played an important part in Oxfam's success. This was seen in Nigeria, where tax issues varied across the countries' 17 states, meant it was particularly important that local authorities and communities were involved consistently from the beginning and that approaches were tailored to context to each states' context.

Citizen engagement: The importance of connecting citizens to government more effectively and putting active citizenship approaches at the heart of all work has been seen consistently throughout Oxfam's work. The example of Tajikistan showed the value of supporting citizens through the use of social accountability approaches at a local level, which enabled them to play an active role in the designing and monitoring services.

Understanding power: The importance of strong power analysis and mapping is very important when dealing with issues related to fiscal justice and inequality, which is fundamentally about challenging power. A very thorough and useful power analysis was undertaken in Sierra Leone, which looked to understand and map the different actors and processes involved in the collection of school fees, enabling communities to effectively monitor and manage the use of funds.

The power of budgets: The budget is one of the most important public documents; it is an expression of a government's priorities and commitments. It is the most tangible expression of the social contract between a state and its citizens. We have learnt important lessons about the necessity to connect people with to the budget cycle and support them through organisations, grassroots movements to influence the formulation of the budget, track expenditure during the year and ensure that sitting ministers, ministries, local authorities are held to account on spending. Working with and engaging duty bearers such as parliamentary committees to enhance their ability to play their mandated role to scrutinise budget process and spending can make a big difference.

Spending on progressive policies: Increasing the budget alone is not enough – budgets must be responsive, services they fund need to be accessible and of quality, as well as universally available, sustainable and appropriate. Therefore how the money is spent is as important as the amount that is allocated and its expenditure. Publicly financed and delivered services, such as health and education, provided free at the point of use, are one of the strongest weapons in the fight against both economic and gender inequality. Campaigning for increases in spending on the need for free healthcare, free education, social protection and the nature of agriculture spending is critically important.

Multi-stakeholder approaches: The impact of working with a range of stakeholders at multiple levels has been demonstrated consistently across a number of countries. Oxfam's work in Senegal provides a good example of how Oxfam was able to involve multiple stakeholders, including citizens, MP's, civil society organisations, creating space for different actors to speak out and hold government to account on mining and oil codes.

Large scale well-timed national campaigns: Oxfam has seen first-hand the importance and power of national campaigning to impact change at scale, affecting millions of lives. One such example of this was our work in Zambia. Timing has been a critical part of successes. In Zambia, Oxfam was able to use the timing of elections to increase expenditure on health by mobilising people at scale to put pressure on leaders. The campaign came at a time when political leaders needed votes and Oxfam utilised this to hold them to account on their commitments once elected.

Popular campaigning tools: We have seen a number of examples of success through the use of popular campaigning techniques, such as working with celebrities, using songs and innovative social media. This has helped to reach out and mobilise a far higher number of citizens to take action, for example, in Pakistan where a famous singer was able to take Oxfam's message on the need for fairer taxation to an audience of hundreds of thousands.

WHAT CAN OXFAM STRENGTHEN AND SCALE UP GOING FORWARD?

Oxfam and its partners have learnt a number of lessons, which have highlighted where Oxfam can take different approaches, and build upon what's it's been able to do so far, by investing in work that will have an even greater impact on fiscal justice and inequality going forward. This includes ensuring that risks and opportunities are regularly assessed and that we develop proactive strategies for national level programmes and influencing work that ensure enough resources are dedicated to programmes and campaigns over the longer-term. Significant opportunities exist to invest in building greater expertise and capacity on a range of issues including gender responsive budget work; influencing fiscal policy and practice and national inequality of power analysis, and to leverage the experience of local, national and international partners even more, including by developing new strategic partnerships. Oxfam should ensure that national perspectives and experiences inform and shape our global campaigning on inequality and that the connections from a local to global level are supported and reinforced wherever possible.

National research: Oxfam should continue to invest in building a strong evidence base on tax and public expenditure in order to have an even greater impact on decision-making at a national level and globally.

Monitoring and managing risk: Oxfam has a long history of monitoring risks and working to support and increase civil society space. However, it will be very important to continue to actively manage and monitor risks and civil society space. We need to be aware that activists and partners run the highest risks, which need to be mitigated. Strategies should be reviewed and revised regularly. Oxfam should continue to work with a wide range of stakeholders and through coalitions as much as possible.

Longer-term approaches: Country examples highlighted the need for sustained long-term approaches and regular follow up time and time again. This was flagged in relation to campaigns in particular, but applies to all areas of Oxfam's programming. Influencing change on inequality is challenging and inherently political (**not party political**), and seeing sustained change in policies and practices that can impact on inequality will take time and will require dedicated follow up. Oxfam needs to be prepared to provide resources over a longer-time period and to seek funding from donors for longer term project implementation.

Investment in partnerships and capacity: We need to invest in a sustained way in building even greater capacity within Oxfam, civil society and government where relevant. Oxfam should look to leverage the experience of its partners to strengthen national work including the analysis of data on tax and public expenditure, research, training and capacity building. Where possible Oxfam should bring together organisations with different but complementary skill sets to build capacity and have greater impact.

National to global connections: Importance of connecting country-level programming experiences to regional and global campaigning.



Photo by: Saikat Mojumder

ANNEX – INDICATIVE LIST OF OXFAM'S FISCAL JUSTICE PROGRAMMES/ PROJECTS AND CAMPAIGNS

OXFAM IN...	PROGRAMME/PROJECT/CAMPAIGN	THEME
Armenia	Voice and Women's Role in Governance (2008-2011) Promotion of healthcare rights and entitlements for Armenian population (2011-2013) Promoting participatory, pro-poor policies through CS initiatives in Armenia (2013-2017) Increasing civil society participation in national policy dialogue in Armenia (2014-2017)	Gender and Governance Essential services (especially health)
Bangladesh	Amar Odikar Campaign Capacity for Research and Advocacy for Fair Taxation (CRAFT)	Essential Services Tax
Bolivia	Bolivia Extractive Industries Programme (2008-2013)	Extractives
Brazil	Working in partnership with long standing right based approach budget organisation INESC	Thematic budgets Access to information Rights of citizens
Burundi	Improving democratic governance	
Cambodia	Towards a Worldwide Influencing Network: Financing For Development (Strategic Partnership with the Dutch Government)	
Dominican Republic	Even It Up! Campaign	
Egypt	Towards a Worldwide Influencing Network: Financing For Development (Strategic Partnership with the Dutch Government)	Tax citizenship Fiscal accountability Budget monitoring
El Salvador	Budget tracking (health and agriculture)	Budget monitoring essential services
Georgia	Civil Society Development and Access to Health care services in Georgia (2011-2012) Improving Health Status of Vulnerable People and Capacity of CSO's in Ajara (2011-2013)	Essential Services (health)
Ghana	Campaign for Universal Access to Quality Healthcare in Ghana (2011-2013) Improving Maternal and child health in Upper East Ghana (2011-2013) Universal HealthCare Campaign in Ghana (2013-2015) Ghana Maternal Health Transitional Project (2013-2015) Extractives Advocacy on National Reform Fiscal benchmarking of gold mining tax regimes Community Empowerment (ournaturalmineralresource.org) Review of Mining Law in Ghana	Essential services Tax, extractives Extractives Extractives

OXFAM IN...	PROGRAMME/PROJECT/CAMPAIGN	THEME
Guatemala	Mining in Guatemala	Extractives
Honduras	Promoting Women's Engagement in Governance in Honduras -Raising Her Voice (2008-2013) Monitoring Impact of fiscal policy on women and young people in Honduras (2009-2011) Livelihoods and fair policies for small farmers in Western Honduras (2013-2015) The role and impacts of mining in Honduras	Role of women and farmers in Governance and Fiscal Policy Extractives
India	Haq Bata Hai! (It's Our Right) Campaign Gender Justice-Ending Violence Against Women Economic Justice – Fair Sharing of Natural Resources	Tax and spending (health and education) Gender budgeting Budget monitoring
Indonesia	Listen Raising Her Voice	Gender budgeting Gender budgeting
Kenya	Community Empowerment to access and demand justice Progressive management of domestic resources for quality services in Kenya (2015-2017)	Active Citizenship and Budget Monitoring Tax and Spending
Laos	Even It Up! Campaign	
Lebanon	Syrian Voice and Accountability Project (2013-2016)	
Malawi	Access to treatment care and support for people living with HIV in Malawi (2011-2015)	Essential Services (health)
Mali	Access to Essential Services in Mali: Civil Participation and Monitoring Campaigning and Capacity Building for Essential Services (2012-2014) Malian (women and men) Stand Up for Fiscal Accountability through Citizen Engagement (FACE)	Essential Services Budget monitoring, tax campaigning and capacity building
Morocco	Fiscal justice programme, budget monitoring and citizen participation in Morocco Towards a Worldwide Influencing Network: Financing For Development (Strategic Partnership with the Dutch Government)	Gender budgeting, tax
Myanmar	A start-up of Social Accountability in Myanmar (2012-2016) Deepening Social Accountability in Myanmar (2016-2020) Green Village Development Facilitation Fund PFM and aid effectiveness campaigning (2012 onwards) Rural Development Law technical support to enshrine participatory approaches to managing local development funds Even It up! Campaign (2016 onwards)	Social accountability mechanisms Tax and Budget monitoring Social accountability mechanisms, PFM, tax and budget monitoring, fiscal decentralization in a conflict environment Technical support to government on local development fund management Technical support to government on local development fund management

OXFAM IN...	PROGRAMME/PROJECT/CAMPAIGN	THEME
Mozambique	Partner Capacity Building and Advocacy (2009-2013) Mining without Development Revenue Tracking Even It Up! Campaign	Essential Services Extractives Budget monitoring and extractives
Nepal	Essential Services Campaign (2014-2015)	Essential Services (health)
Nicaragua	Fiscal transparency training	transparency & Accountability
Niger	Advocacy, campaigning and capacity building for universal basic education in Niger (2011-2014) AREVA Towards a Worldwide Influencing Network: Financing For Development (Strategic Partnership with the Dutch Government) Even It Up! Campaign	Essential Services
Nigeria	Raising Nigerian Women's Voices Advocacy and Campaigning on Tax Justice Capacity for Research and Advocacy for Fair Taxation (CRAFT) Towards a Worldwide Influencing Network: Financing For Development (Strategic Partnership with the Dutch Government) Even It Up! Campaign	Gender and Budgets Tax Tax
OPT	Tax, Budgets and Citizen Participation in OPT	Budget monitoring and tax
Paraguay	Citizen-led transparency and accountability Inequality campaign Fair allocation of budgets	Budgets, expenditure Civic education & mobilisation
Pakistan	Women's Effective Participation and Leadership in Decision-Making in Pakistan (2008-2013) Girls' Education Campaign – It is my right make it RIGHT (2011-2012) Effective Citizenship and Responsive Governance (2014-2015) Capacity for Research and Advocacy for Fair Taxation (CRAFT) Citizen Voice on Tax Justice and Equal Participation Towards a Worldwide Influencing Network: Financing For Development (Strategic Partnership with the Dutch Government) Even It Up! Campaign	Essential Services Budgeting Tax Tax
Peru	Partnership with the Parliament Group for Fiscal Decentralisation (2008-2009) Decentralisation for Inclusion (2008-2009) Fiscal benchmarking of gold mining tax regimes Even It Up! Campaign	Budgets Tax, extractives
Philippines	Gender Responsive Budgeting (2012-2015)	Gender Budgeting

OXFAM IN...	PROGRAMME/PROJECT/CAMPAIGN	THEME
Senegal	Fiscal Justice work- Increasing participation of young people and women in local government decision making and spending which builds upon civic education on extractive industries and right to participation Capacity for Research and Advocacy for Fair Taxation (CRAFT) Even It Up! Campaign	Tax and Spending Extractives Tax
Sierra Leone	Strengthening Governance in Sierra Leone (2008-2009) Management, Communication and Learning of Governance and Gender Programme (2009-2013) Losing Out Community Development Template Raw Diamonds and Sharp Tongues	Gender and Governance Tax Extractives
South Africa	Joint Oxfam Support for Campaigning on Health (2008-2012) Tax me if you can campaign	Essential Services Corporate tax evasion and citizen engagement
Spain	Even it up, Spain (IGUALES) Even it up!, Europe (IGUALES) Europe/ European Oxfam Affiliates' common approach to policy changes at the regional level. Even it up! (LAC) LAC/Several organizations in LAC consolidating a common approach of the Even it up! campaign at the regional level Domestic programme Tax Justice Together Europe/23 other organizations including 8 Oxfam affiliates and Action Aid in several European and non European countries.	Through public campaigning, empowered civil society and direct advocacy aims at: Changing/establishing the terms of the debate, placing inequality and tax justice high in the public interest. Increasing the number of individuals and CSO's that influence governments to tackle inequality through innovative policies. Contributing to innovative public policies that tackle and reduce inequality (taxation and investment in social policies to fulfil socioeconomic rights). Support to local Spanish organizations working to reduce social and economic inequality via direct action but also through capacity building for advocacy and influencing. Tax policy changes through empowered and mobilized citizens that strongly and creatively demand a world tax authority, public country by country reporting of big multinationals, fairer taxation treaties between countries, and progressive fiscal systems.
Tajikistan	The Tajikistan Water Supply and Sanitation Project (TWISA) – grantee of the Global Partnership of Social Accountability (GPSA)	Essential Services
Tanzania	Tanzania Education Empowerment and Advocacy (2012-2015)	Essential Services
Uganda	Capacity for Research and Advocacy for Fair Taxation (CRAFT) Towards a Worldwide Influencing Network: Financing For Development (Strategic Partnership with the Dutch Government) Even It Up! Campaign	Tax

OXFAM IN...	PROGRAMME/PROJECT/CAMPAIGN	THEME
Vietnam	Supporting Civil Society Organisations in Vietnam (2009-2013) Promoting Social Accountability in Education Sector in Lao Cai Province (2011-2015) Promoting Social Accountability in Education Sector in Vietnam Progressive management of domestic resources for quality services in Kenya (2015-2017) Even It Up! Campaign	Budget Monitoring Tax and Spending
Yemen	Good Governance in the Implementation of the 3rd five year Plan in Yemen (2009-2011) Promoting Good Governance and Citizen's Participation in a Fragile Context (2013-2016)	
Zambia	Supporting Civil Society and Communities to Monitor Healthcare Delivery (2008-2015) Action to Improve Access to Good Quality Education in Primary Schools in Zambia Even It Up! Campaign	Essential Services (health and education)

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