

**Final evaluation of Oxfam
Solidariteit's advocacy and
influencing actions for tax justice
and OPTI, including efficiency**
Final evaluation report – overall summary

Final evaluation of Oxfam Solidariteit's advocacy and influencing actions for tax justice and OPTI, including efficiency

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Preface

The evaluation team would like to thank Oxfam Solidariteit for its constructive participation and operational support. The critical engagement with the evaluation process, contributed to the quality of it and facilitated the evaluators' work. We hope the evaluation report will contribute to Oxfam Solidariteit's learning processes.

Corina Dhaene and Huib Huyse. June 2022



1 INTRODUCTION ON FOCUS AND METHODOLOGICAL APPROACH

- ¹ This overall summary concerns the conclusions and recommendations of two study reports, one on Fiscal justice and one on OPTI. The evaluation focuses on and is funded by Oxfam Solidariteit, but connects methodologically with a broader evaluation for 11.11.11, which also looks at other policy influencing topics (climate justice, migration, development financing, and the middle east). The evaluation approach is similar for the five topics, with only minor methodological changes depending on specific information needs of the commissioning NGO.
- ² The objectives of the evaluation are threefold:
 - (1) **Accountability** – measuring impact will enable Oxfam Solidariteit to account to DGD for the results achieved, including results at impact level. The evaluation should provide information on the OECD/DAC criteria and on the indicators as formulated in the multi-annual plan.
 - (2) **Learning** – the final evaluation needs to document lessons learned and formulate recommendations to inform the reflection process regarding the future vision and strategic decisions regarding policy influencing. These will be the base for the development of the next multi-annual programme for policy influencing.
- ³ The evaluation final needs to formulate recommendations to improve future programmes and as such to indicate where and how strategies can be improved in order to maximise the realisation of the specific objectives of the new programme period. Based on the ToR it is understood by the consultants that the evaluation does not only focus on measuring the level of **impact** but also addresses other DAC evaluation criteria such as **effectiveness, relevance, efficiency and sustainability**.
- ⁴ The report on OPTI is a first measurement and an end of term evaluation, executed between March and May 2022. The report on fiscal justice is the second measurement in the context of the evaluation of Oxfam Solidariteit's policy influencing work on tax justice for its programme 2017-2020, financed by the federal government of Belgium. The baseline evaluation was executed by HIVA-KU Leuven and ACE Europe in the period December 2017 - June 2018, the final evaluation was completed between October 2021 – April 2022.
- ⁵ The main data-collection instruments (for each of the two topics) are as follows:
 - ToC workshop with policy influencing staff of Oxfam Solidariteit, and/or complemented with other members that have been very active on the policy matter;
 - Additional workshops or meetings per policy theme with policy influencing staff to (i) to develop the timeline with main outcomes, (ii) reflect on assumptions;
 - Drafting of performance stories with the lobby officers on selected outcomes as a basis for further validation through semi-structured interviews and contribution analysis;
 - Study of documents

- Semi-structured interviews with direct policy targets, other members of political parties, other CSOs involved in lobbying the same topic, and external resource persons.

- ⁶ The approach was adjusted for the final evaluation, based on experience during the baseline (with Fiscal Justice). The main change relates to the survey instrument that was used during the baseline. During the baseline it emerged that the response rate was too low to obtain meaningful results. The evaluation team decided to focus on interviews with different lobby targets and stakeholders. The evaluators are of the opinion that sufficient information could be obtained through the interviews.
- ⁷ **Semi-structured interviews** were conducted with a selection respondents as is clear from the tables below. For the **qualitative interviews** on fiscal justice, the sample did change substantially between the baseline and the final evaluation due to the changes in government, the political parties, the topics that Oxfam Solidariteit worked on, and the change of advocacy officer. The latter was also the case for OPTI.

OPTI	Direct contacts parliaments	Direct contacts cabinets	Direct contacts administration	Journalist	Oxfam confederation	Others (mainly CSO)
Final evaluation: interviews executed	2	2	1	1	3	5

FISCAL JUSTICE	Direct contacts parliaments ¹	Direct contacts cabinets	Direct contacts administration	Direct contacts study services	Journalist	Academics
Baseline: Interviews executed	3	3	1	2	1	
Final evaluation: interviews executed	3	4	1	4	1	2

- ⁸ The main limitations to the evaluation were the following:
- ⁹ The time required for the organisation of the interviews was also longer than expected. Policy makers were approached through email, including several reminders. However, the evaluation team managed to conduct the interviews largely as planned and was able to finalise the data-collection within the given period.
- ¹⁰ Several respondents, especially those that are active in the heart of the political arena (politicians, members of Kabinet) have difficulty reconstructing what happened one or two years ago.
- ¹¹ For fiscal justice:

¹ This group includes members of parliament and parliamentary collaborators.



- the two case studies of the baseline evaluation (public Country-by-Country Reporting (pCBCR) and LIC-friendly bilateral tax agreements) were replaced with other case studies as both thematic areas became largely dormant after 2018. 11.11.11 did not continue its work on LIC-friendly bilateral tax agreements and Oxfam Solidariteit made a strategic decision not to prioritize this file in the next years. Regarding the CBCR, the Belgian government was implementing the mandatory requirements that were adopted in June 2016. The lobby work on *public* CBCR as the political debate shifted to other topics, aside from a short revival in early 2021.
- In addition, evidently for policy influencers, it is easier to get in contact with allies compared to opponents. For the topic of Fiscal Justice, the team only managed to interview political groups on the left of the political spectrum. The Kabinet of the ministry of finance (CD&V) did not want to be interviewed on this topic.

¹² For OPTI:

- it was difficult for the topic of Israel-Palestine to pinpoint a specific milestone/change at the level of decision makers to which Oxfam contributed directly, which is often the case in less technical advocacy work. Oxfam argues that changes have been influenced thanks to continuous provision of information and sees that influence is often based on actions dating from some years back and on a combination of actions involving also other actors. This made it difficult to apply the method of contribution analysis.
- The position for lobby on OPTI was not filled for a period of 7 nine months (from November 2020). The previous officer was little available for supplying the performance stories with details; a brief exchange with the former lobby officer provided some additional information but was not sufficient to have all the details in place. The Excel contact and product tracker for OPTI started in 2018 which made it difficult to get detailed information on outputs in the earlier years.
- The evaluator was not able to get interviews with all targets planned for: two interviews with DGD (important resources persons on humanitarian assistance and the work of Oxfam) were on sick leave.

¹³ In the following sections, the evaluators summarise the main conclusions and recommendations emerging from the final evaluation, starting with Fiscal Justice. This is followed by the conclusions and recommendations on OPTI (Occupied Palestinian Territories) and a brief section describing main findings related to efficiency.

2 CONCLUSIONS AND RECOMMENDATIONS RELATED TO FISCAL JUSTICE

¹⁴ From being a rather obscure topic that only a selected group of experts used to be dealing with and only limited civil society action could be observed around it, tax justice has been rising systematically on the international agenda over the last decade. The financial crisis of 2008, a continuous stream of tax scandals, shifting geo-political settings, and the hard work of advocates around the world have

given the topic the attention it deserves. Over the last five years, the Base Erosion and Profit Shifting (BEPS) process at OECD has achieved major breakthroughs, with the agreement on a minimum taxation rate of 15% seen by many stakeholders interviewed as one of the most promising ones.

- ¹⁵ In Belgium, the lobby and advocacy work on tax justice took a high flight for Oxfam Solidariteit in the period 2018-2020. Detailed M&E data and interviews with key informants provide evidence of the leading role played by the organisation to push for change during these important years when Belgium had to position itself internationally in the BEPS process. The intensity and diversity of interactions with policy targets, allies and the media went up from a basic level in 2017, to extensive and comprehensive web of interactions with players of all side of the political spectrum and media performances in leading news sources. Many different actors and dynamics were at play in changing Belgium's official position from what many described as a laggard, to a country that is actively supporting reforms of the international system. However, there are sufficient indications that Oxfam Solidariteit did contribute to organizing civil society around the BEPS process, mobilise political parties for a resolution, and actively lobby for and contribute to ambitious clauses in the federal coalition agreement of September 2020. Compared to the baseline situation, where the impact of Oxfam Solidariteit's actions was limited to agenda-setting, there are indications in this final evaluation that its work has contributed, together with the efforts of other actors, to changing Belgium's position in the BEPS negotiations, especially through the coalition agreement. Oxfam Solidariteit managed to use the key policy windows that emerged when a new federal government was established in 2020.
- ¹⁶ Oxfam Solidariteit's role in advocating for strict conditions for the financial support measures to Belgian companies during the corona crisis was more difficult to reconstruct. The M&E data did point at substantial interactions, but many informants had difficulty recalling how the process had unfolded, almost two years after this took place.
- ¹⁷ During the period 2018-2020, Oxfam Solidariteit managed to combine a balanced mix of strategies to push it lobby agenda. This included formal and informal meetings, communicating about research outputs of Oxfam International, working on a resolution in parliament, communicating about its electoral memorandum, etc. Additional efforts were taken to establish contacts with lobby targets on the right side of the political spectrum. Media contacts also increased in the same period. Building personal contacts with informants in the network is key.
- ¹⁸ The importance of combining insider lobby strategies with media performances and raising societal awareness was clearly raised by many respondents in this evaluation. Many pointed at the fact that the political debate is affected by media reports, and they continue to see a key role for Oxfam Solidariteit in this area, even more than what it is the case now. The Oxfam International reports with ranking and indexes were seen as effective, especially when they are communicated in a way that it can relate to the Belgian context. Regarding the actions for building societal support, there might be some trade-offs as the framing in these actions can sometimes undermine the credibility in technical negotiations. It is not fully clear how Oxfam Solidariteit plans to navigate these tensions in the future.
- ¹⁹ While the data collection was slightly biased towards the period 2018-2020 due to the selection of the case studies for the contribution analysis (implying that there was less focus on the actions taken in 2021 as the policy debates had largely shifted), there are indications that Oxfam Solidariteit has had difficulty in maintaining the visibility and complexity of its advocacy work on tax justice in the transitional year of 2021. There was a gap of six months before a new officer could start and new



actions had to be initiated. Therefore, by the beginning of 2022 several key informants of the original lobby network were wondering what Oxfam Solidariteit was up to. With the necessary communication actions these contacts can possibly be re-activated.

2.1 LEARNING AND RECOMMENDATIONS

²⁰ Learning 1: **Learning lessons from the lobby successes of the period 2018-2020**

After a slow start in 2017, the advocacy work of Oxfam Solidariteit gradually took-off in the period 2018 and 2019, to result in intensive and successful interactions in 2020. While lobby campaigns typically evolve in cycles from hard work behind the scenes to more intensity when a window of opportunity emerges, there are some lessons to be drawn from this specific period. Investing in a wider group of lobby targets across the political spectrum, together with a larger presence in the media, increased the visibility of Oxfam Solidariteit's work, and resulted in more and more productive two-way interactions between Oxfam Solidariteit and the policy targets. This approach can be further refined. In line with the recommendations of the baseline, Oxfam Solidariteit can further explore how to work with individuals or groups beyond the 'usual suspects', such as allies within groups that are opposed to Oxfam Solidariteit's agenda and establishing informal coalitions across party lines. This also includes entering early into the policy influencing process by strengthening contacts with fiscal advisors and other relevant stakeholders. Finally, the lobby and advocacy toolbox can be further enriched by exploring the full spectrum of approaches that are available.

²¹ Recommendation 1: **Further strengthening the media strategies to play-out its potential impact on the political debate**

While it should be confirmed by further research, the findings of this evaluation point at the importance of investing sufficiently in media performances. This does of course not replace the traditional lobby work but is seen by key informants as an undervalued strategy to weigh on the political debate. Oxfam Solidariteit's presence in the media is reported to help allies to push the tax justice agenda. Further investing in media contacts and developing contributions that have news value, can receive additional attention. This includes reports with rankings and indexes. As a side note, several respondents warn for a framing that is continuously negative as this risks creating a cynical response with the general public. There have been positive breakthroughs internationally and it is important to communicate about them to demonstrate that societal pressure helps to achieve positive outcomes.

²² Recommendation 2: **Levelling the playing field between business lobbyists and civil society groups**

This recommendation is repeated from the baseline. Several respondents indicated that some cabinets and ministries (FOD/SPF economy) do not have structural engagements with CSOs, while they do open their doors for business sector federations and lobbyists. With the closed nature of the policy making process on taxation issues, certain groups have easier access to policy makers and governmental positions only become public at a late stage. One way to increase the space and timing for policy influencing is by demanding an institutional dialogue on international tax policy development, as is the case in Belgium for climate issues. This does not guarantee more success but at least increases transparency and access to the policy development process. Oxfam Solidariteit

could be more assertive and push harder to demand a place at the table in certain parts of the policy cycle.

²³ **Recommendation 3: Nurturing advocacy networks during periods of transition**

Building advocacy networks on complex topics such as tax justice takes a lot of time and effort. A network with lobby targets and allies is probably one of the most valuable assets for advocates. The evaluation observed a communication breakdown after the departure of the previous advocacy officer. Most of the respondents indicated that they were not aware of what happened after the departure and some even doubted whether Oxfam Solidariteit was still working on the topic. Many asked to be contacted more regularly by Oxfam Solidariteit. While it is impossible for a small advocacy unit to maintain the engagement with lobby targets at the original level when there is a gap due to personnel changes, a strategy should be designed to retain some basic level of interactions with the network during the gap. In addition, when the new advocacy officer starts, a systematic introduction to lobby targets and allies should be considered. More attention should be paid by Oxfam Solidariteit to maintaining these networks during periods of transition.

3 CONCLUSIONS AND RECOMMENDATIONS RELATED TO OPTI

²⁴ **Effectiveness and impact** - Notwithstanding the difficult context of the advocacy on OPT and the limited space for Oxfam Solidariteit to move within the confederation on the topic, Oxfam Solidariteit, together with CNCD and 11.11.11, Solsoc and BD succeeded throughout the whole programme period to put and keep various asks related to the OPTI on the BE political agenda, to influence BE government positions at international level and influence on a breakthrough related to the operationalisation of the differentiation policy in Belgium (which is no longer hiding behind the alleged necessity to have a European position first). In the case of Gaza very little was moving though.

²⁵ In comparison to the main indicators and progress markers that Oxfam Solidariteit has put forward itself in 2017 in relation to OPTI, the evaluators find that:

- **changes with regards to the private sector** were limited (due to a strong counterlobby) but that divesting and banning of settlement products remained (and remains) on the agenda of Oxfam Solidariteit. Oxfam has worked on this with CNCD and 11.11.11. behind the scenes and through bilateral contacts with politicians from PS, Vooruit and CD&C with some success.
- **Changes related to the work of the Middle-East platform** were partially realised. Partially because over the course of the years, the Middle-East platform became less functional and Oxfam Solidariteit invested more in the coordination and interaction with CNCD and 11.11.11. at least between 2017 and first half of 2020. This worked well even though the lack of consensus on OPTI within the confederation does not allow Oxfam to be more openly supportive.



- **Various changes in relation to realising a coherent policy within Belgium's foreign policy** on the OPT have been realised. OPTI remained on the BE political agenda between 2017 and 2021: it was subject of multiple parliamentary questions on differentiation policy, on Gaza (lifting the blockade and challenging criteria for refugees from Gaza), on shrinking space and on demolitions of infrastructure in Zone C. Two Parliamentary resolutions were passed, one in 2018 on settlement trade and in 2020 on annexation (and preparation of countermeasures) and there have been statements pointing at Israel's responsibilities as occupying force by BE government at UNSC and by consecutive Ministers of Foreign Affairs between 2019 and 2021 (on control of settlements product, abuse of the definition of settlement products, demolitions, ...).

²⁶ The evaluator did not come across particular unforeseen effects as a result of the advocacy work.

²⁷ The contribution of Oxfam to the above mentioned changes was between medium to high. Oxfam was mostly pro-active in its humanitarian advocacy and advocacy on OPTI took a large part of the contacts with decision makers. Although difficult to ask for media attention for OPTI and GAZA, Oxfam succeeded in contacting leading (written) press both in the French speaking and Flemish speaking part of the country.

²⁸ The ToC (at least for the BE part) can be validated. The assumptions underpinning the Theory of Change were largely validated and support the strategies chosen by Oxfam Solidariteit. Important to highlight in relation to the added value of Oxfam Solidariteit is the following:

- For other Belgian NGOs: the expertise on area C, information about the activities of the West Bank Protection Consortium, expertise on humanitarian aid, demolitions and Gaza.
- Capacity to influence statements of BE government during international meetings through input to media followed by or combined with insider advocacy (private and personal) with DGD officials and MPs. This is also thanks to good planning (timely action is taken).
- Access to DGD as beneficiaries. Very informal and private engagement with DGD officials as responsible donors that served (potentially) as a channel to influence MFA and Cabinet of the Minister of Foreign Affairs (which were more difficult to influence)
- Its capacity to use events and crisis to mobilize press and its capacity to search for and identify new angles for communication in order to put issues on the parliamentary agenda, thereby always remaining coherent with the initial strategy and the longer-term perspective (for e.g. use the moments to underline root causes and ask attention for these, for e.g. when connecting Gaza to Covid and health). It should also be highlighted that Oxfam Solidariteit tries to include positive elements in its communication (for e.g. in the statement on youth in Gaza, signed by the youth presidents of BE political parties).

²⁹ The effectiveness of and appreciation for lobby tours and facilitating contacts for partners of Oxfam Solidariteit in OPTI as advocacy strategy was more difficult to appreciate for the evaluator (as the focus was mainly on BE). But the tours are much appreciated by Oxfam OPTI and Oxfam partners as they provide a lot of space for them to explain their perspective and experiences towards national and European decision makers.

- ³⁰ Overall appreciation is expressed by lobby targets with regards to the access of Oxfam to information about the situation on the ground and the sharing through informal meetings. Decision makers absolutely value field experience and capacity to gather data. The information is considered to be very instructive rather than confrontational. Respondents from administration/diplomacy appreciate the fact that the narrative of Oxfam always clearly refers to international law. At the same time, officials do not all think of Oxfam as neutral and when preparing decisions they always try to put it next to other narratives and information, more in particular from multilateral organisations.
- ³¹ **Recommendation 1: Continue to look for important international (and EU) events to take combined action with MPs (providing input for questions) and media attention.** There is a point of attention for the future. The investment of Oxfam Solidariteit in engaging with members of parliament overall diminished from the second part of 2020 onwards
- ³² **Recommendation 2: re-invest in the engagement with CNCD and 11.11.11.** In the past years Oxfam Solidariteit was a very loyal and hardworking ally of CNCD and 11.11.11. and demonstrated its capacity to provide relevant and timely input, for e.g. to push for the concretisation of the differentiation policy at BE level. The humanitarian angle of Oxfam Solidariteit is quite specific and represents a unique voice in the lobby.
- ³³ **Recommendation 3: Pay more attention for gender in lobby.** Some politicians might be interested in receiving in a more systematic way very detailed and factual information about effects of the annexation and separation policy on women and girls. The evaluator notices that gender is hardly touched upon in the parliament debate on OPT.
- ³⁴ **Relevance and efficiency** – The evaluator underlines relevance of the advocacy but appreciation of efficiency is mixed. The advocacy topics are in line with/based on good analysis and include sufficient attention for root causes. A power analysis supports the choice to work in BE with DGD officials and MPs as the MFA is more difficult to influence. Increased attention to include MPs from CD&V demonstrates capacity of Oxfam Solidariteit to monitor opportunities; CD&V MPs share with Oxfam Solidariteit the attention for human rights. The advocacy agenda is defined on the ground in the OPT and takes into account the perspective of partners which strengthens its relevance. Advocacy points are yearly updated. Oxfam has planned to ensure follow-up of the steps taken on annexation and more in particular the concrete preparation of counter measures and its work on Gaza remains relevant with a bigger campaign planned by Oxfam OPT around the anniversary of the Blockade.
- ³⁵ The evaluator appreciates the very good interaction between Oxfam Solidariteit and Oxfam OPTI. Within the confederation, Oxfam Solidariteit positions itself as a close ally of Oxfam OPT, very active and appreciated for its effective advocacy by other affiliates. Given the difficulty to move Israel to change its policies, the constant pressure on governments to condemn Israel's actions is of utmost importance. One respondent stated that she can measure the increasing stress of Israeli government about steps taken by the BE government by the increase in intimidation on MPs in Belgium.
- ³⁶ Although Oxfam Solidariteit follows the lead of Oxfam OPT, the OPTI country office is always there to support affiliates, such as Oxfam Solidariteit when specific issues come up or to respond to questions from DGD (see for e.g. briefing on shrinking space).
- ³⁷ The confederation has important mobilisation capacity to address imminent threat (see for e.g. 2020 and forced annexation). The evaluator however finds that full potential of the confederation may not



have been fully exploited. The evaluator has not been able to directly connect the interplay within the Oxfam confederation to the changes in Belgium. It should be noted that although potentially impactful (see also the decision of 11.11.11. to invest in European coalitions) the Oxfam confederation is hampered by a lack of consensus on the way forward and a more activist position on the OPTI that allows more open support for partner NGOs and other organisations in BE.

³⁸ The alleged risks that withhold for eg. Oxfam Canada, US and Germany to be more supportive for stronger advocacy initiatives and positions are mainly related to public damage and loss of political contacts to engage in dialogue with Israel. Given the current deterioration in the OPTI and the actions of Israel, one might ask if the risks of not being more activist are not bigger?

³⁹ **Recommendation 4: The evaluator tends to support the ask for a more activist approach for the Oxfam confederation** that is currently under discussion. Given the difficulty to bring the OPTI to the attention of press and general OPTI fatigue, it might be interesting to explore how OPTI could be connected to other topics in order to find unexpected allies. Depending on the outcome of the discussion within the confederation, a closer collaboration between the OPTI advocacy officer and the campaigners of Oxfam (who are not involved now and prefer it that way given the little manoeuvring space there is in relation to OPTI) might lead to developing alternative pathways that also succeed in mobilising the public (beyond decision makers).

Recommendation 5: Pay more attention to (joint) analysis of data. The contact and product tracker is a valuable tool to monitor the policy work. The analysis of the data however might receive more attention. It is possible that over the years, the advocacy topic on OPTI was somehow isolated in Oxfam Solidariteit as it is so specific. This might explain that the evaluator did not find a trace of analysis or discussion on the specific changes (which is said to have been organised twice a year).

4 SOME FINDINGS ON EFFICIENCY

⁴⁰ Efficiency relates the effect (outcomes and impacts) of an intervention, project, programme or policy to the (value of) resources (financial and human) used to produce these effects. Specific questions related to efficiency in the domains of fiscal justice and OPTI were answered in the above and in the separate reports. To assess overall efficiency, the evaluation team organised additional interviews with the M&E officer, the new director of the policy unit and the campaigning unit. The focus was limited to the decision making in and the organisation of various advocacy processes and how efficiency considerations were at play in this.

⁴¹ The evaluators organise the findings in 4 points: context, design of advocacy strategy and processes, organisation of the execution of the policy work and M&E.

⁴² **Context** – The execution of the DGD programme happened alongside the integration of two organisations, Oxfam Wereldwinkels and Oxfam Solidariteit and the search for an optimal organisational structure. Decisions about the structure have only come to an end in 2022 and are not assessed by the team. A typical challenge in ensuring effective advocacy processes is the

knowledge and relation management in case of staff turnover. Being part of a confederation clearly has advantages and disadvantages for efficiency: as core messaging is decided by Oxfam International and decision making process is quite cumbersome, timeliness of action and adequation between advocacy interventions and campaigning is sometimes difficult to ensure. On the other hand, thematic teams with other Oxfam affiliates can ensure better connection between national and international policy levels and allow for anticipation of positions of policy makers in each country.

- 43 **Design of advocacy strategy and processes** – Choices in the design and the choice of lobby techniques need to be argued alongside a set of questions: is the action useful, why do we do this and what is the finality? The questions do not really address efficiency considerations but are aimed at ensuring effectiveness. There are no specific procedures to check efficiency. The main instrument to orient advocacy processes is the **practice of regular power analysis**. This is good practice to inform choices of most relevant advocacy targets, narratives and messaging to be used. A critical point is related to the objective of ensuring public engagement for topics that are not so easy, such as OPTI and fiscal justice. The campaigning unit argues that more out of the box thinking at the stage of design involving campaigners and policy officers as equal partners might help to address other than the usual suspects and might create avenues for reaching a larger and/or new audience in the wider public.
- 44 **Organisation of advocacy processes** – There is **flexibility** to organise the advocacy process depending on the topic. For e.g. the (humanitarian) advocacy on OPTI is connected to less predictable moments of crisis; to keep things on the agenda, policy officers are obliged to look for opportunities or to create them. On this topic Oxfam Solidariteit tends to be less activist because not all affiliates share the same advocacy approach. The advocacy on fiscal justice on the other hand follows a process of planned events and is very outspoken and activist. The matrix organisation (working with focal points) is considered by the respondents to work quite well (efficient and effective) when executing campaigning events that can be well planned beforehand but is less indicated for strategising longer term advocacy processes. A typical challenge appears to be the adequation between policy unit and the campaigning unit. The latter suggested that more involvement of campaigning officers in initial planning and defining results by policy officers and lobby topics might be helpful to work better together.
- 45 **M&E and learning** – The practice of keeping track of outputs and outcomes is valuable. The initiative to identify outcomes is good practice. Regular monitoring and documenting changes has been a challenge, most officers only come to this once a year. Although all information is collected in one document (per topic and other documents on campaigning and communication), it is still difficult to connect the dots of information in order to develop a strong narrative that can inform other members of the policy team (and other teams) and support learning. Spaces and moments for learning were limited in number (organised once a year and under pressure of the integration process) and are not always organised jointly with campaigning. Translation of findings to answer the indicators in the logical framework (adapted in 2018 to have more coherent quantitative indicators) was challenging. The aim to introduce progress markers and outcome harvesting in the new programme offers opportunities to shed more light on the processes of policy influencing. A typical challenge is the variety in profiles of advocacy officers, playing different roles in advocacy processes (facilitating networks vs. engaging in private lobby with high level decision makers).



⁴⁶ **Recommendation 1: M&E make optimum use of what exists and organise meetings in such a way that regular analysis is taking place within the policy unit and involving campaigning.** In reflecting about strengthening the M&E, it is interesting to use the concept of a perfect crime to assess motives, means and opportunities for learning. The evaluators recommend that current tools for M&E are assessed to see how links can be established between the data collected by policy officers and those of campaigning offers (making optimal use of what is collected) and that spaces for analysis of M&E data are more regular and support learning (for e.g. by adding in a systematic way a number of questions that analyse what elements in the interventions have contributed to outcomes). This is necessary to have more robust narratives of change that can provide insight in mechanisms of change. This will also help to formulate questions from the ToR for this evaluation that could not be answered by this evaluation, such as: what is the optimum mix of lobby techniques, how to connect long term and short term lobby in a better way, how to link various topics, etc...

5 ANNEXES

List of Abbreviations

A&L	Advocacy and Lobby
BEPS	Base Erosion and Profit Shifting
BDS	Boycott Divestment Sanctions
CALL/RvV	Council for Alien Law Litigation/ Raad voor Vreemdelingenbetwistingen
CBCR	Country-by-Country Reporting
CFC	Controlled Foreign Company rules
CNCD	Centre national de coopération au développement
CGRS/ CGVS	Commissioner General for Refugees and Stateless Persons/Commissariaat-generaal voor de Vluchtelingen en de Staatlozen
COHAFA	Council working party on Humanitarian Aid and Food Aid
CSO	Civil Society Organisations
DAC	Development Assistance Committee
DBE	Dienst Bijzondere Evaluaties (special service for evaluation)
DBIO	Don't Buy Into Occupation
DGD	Directorate General for Development
EU	European Union
FTT	Financial Transaction Tax
GISHA	NGO Legal Center for Freedom of Movement
LIC	Low-income country
MNE	Multinational enterprise
M&E	Monitoring and evaluation
NGA	Niet Gouvernementele Actoren (non-governmental actors)
NGO	Non-governmental organisation
NRC	Norwegian Refugee Council
OECD	Organisation for Economic Co-operation and Development
OPTI	Occupied Palestinian Territory and Israel
pCBCR	Public Country-by-Country Reporting
PME	Planning, monitoring and evaluation
RIC	Rights in Crisis
ToC	Theory of Change
ToR	Terms of Reference



ANNEX 1: FULL REPORT ON FISCAL JUSTICE

ANNEX 2: FULL REPORT OF REPORT ON OPTI



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