

OSF FISCAL GOVERNANCE PROGRAM CLOSE-OF-PROGRAM EVALUATION

EQUITABLE + ACCOUNTABLE FISCAL SYSTEMS
OUTCOMES REPORT
AUGUST 2021



TABLE OF CONTENTS

Introduction	3
Key Findings	3
EAFS Background	4
EAFS Portfolio Goals	5
Retrospective Outcome Evaluation	6
Methodology Overview	6
Outcome Mining Results	7
Grantee Self-Reported Results	8
Outcome Harvesting Results	10
EAFS Grantee Outcomes Within Portfolio Goals	12
1 Expand Reach & Impact of Civil Society	13
Improved Organizational Capacity	13
Increased Capacity & Coordination of CSOs & GOVTs	15
Build & Strengthened Coalitions	18
Producing & Disseminating High-Quality Research	19
Developing & Testing New Approaches	22
2 Support Global Rules & Norms	25
Increased Public Awareness	25
Identified & Supported Champions	28
Engaged in Direct Advocacy & Agenda Setting	30
Policy & Norm Change	33
Policy Implementation	36
FGP's Role in Supporting EAFS Outcomes	39
Sustainability of Outcomes	50

INTRODUCTION

As part of the wider FGP Close-of-Program evaluation effort, this report leverages portfolio reviews, internal documents, a survey of grantee partners, Outcome Harvesting workshop discussion, and in-depth interviews with grantees, OSF EJP team members, peer funders, and external actors to summarize the key outcomes of the Equitable and Accountable Fiscal Systems (EAFS) portfolio from 2013–2020, and examine FGP’s role in supporting its grantee partners to achieve intermediate and longer-term outcomes.

EXECUTIVE SUMMARY

Outcomes

- EAFS grantees made progress on 8 intermediate & high-level outcome categories, across 2 EAFS portfolio goals: expanding the reach and impact of civil society organizations and supporting the development and implementation of global rules and norms.
- EAFS grantees report the most evidence of progress (1) producing of evidence and investigations and (2) identifying and supporting champions. By far, the most challenging outcome category for EAFS grantees to progress towards was ensuring policy implementation in the private sector.

Effective Roles of Funders

- FGP adopted many roles that supported the EAFS field, including mainstreamer, flexible grantmaker, thought partner, capacity builder, and systems-oriented strategist.
- EAFS grantees felt that FGP could have done more as a convener and expressed concern with the instability of funding within the tax and budget fields.

Sustaining Outcomes

- FGP achieved outcomes towards all of its EAFS portfolio goals, but there is much work yet to be done in terms of sustainability.
- Outcome sustainability was associated with local champions, local ownership of issues, and cross-sector public awareness.
- Among several factors, challenges to outcome sustainability included the volatility of funding in the space and an over-reliance on short-term gains.

EAFS BACKGROUND

From 2013–2020, the mission of the Fiscal Governance Program (FGP) was to promote greater openness, accountability and equity in the fiscal and economic systems of countries where OSF works. Specifically, OSF works to address the ways in which corruption, plutocracy and populism can undermine public finance management and economic policy-making in ways that hurt society's poorest and most vulnerable.

This work was central to OSF's broader focus on government accountability, justice and human rights, sitting squarely at the intersection of money, power and democratic values. The ways in which a government raises, manages and spends public funds determines who bears the bulk of economic burden in a society, which policy priorities get funded, and which groups reap the most benefits (economic, political and social), and at what cost to others.

In many countries—high and low income alike—fiscal systems (the sum of a government's approaches to revenue generation, management and expenditure) are not structured to serve the interests of the poorest and most marginalized, let alone involve them in decision-making processes or oversight.

To address this disconnect and meet the real social needs and inequities that drive economic advancement and the realization of basic rights, the Equitable and Accountable Fiscal Systems (EAFS) portfolio of FGP focused on two priority areas: (1) strengthening tax governance, policy, and administration for development; and (2) public budget transparency, accountability, and participation.

Grants focused on taxation were largely driven by the growing political momentum to address illicit financial flows and an opportunity for Open

Society to help build a nascent field around illicit flows and effective taxation for development in affected countries/regions of the Global South. Grants focused on public budgets provided support for coalition-building among civil society and diverse stakeholders such as the media, development activists, religious and youth groups, and the national agencies that monitor and regulate government revenue and spending. The effort to strengthen and support these relationships stemmed from the recognition that any success FGP has in increasing government revenues in its other programmatic areas (e.g., extractives and avoiding illicit flows from being diverted) will have perverse impacts if countries are ill-prepared to manage these additional resources well.

Although public budgets and taxation were initially separate portfolios in 2013–2017, they were combined into EAFS in 2017. The decision to integrate tax and budget portfolios was an effort to promote more cohesion among the fields and grantees. However, the decision to integrate the two portfolios did not yield major consequences, and ultimately, the tax and budget portfolios were separated again in 2019 to provide more targeted support to grantee partners in each space.

For the purpose of this FGP Close-of-Program evaluation, outcomes achieved by grantee partners working on both public budgets and tax will be summarized together within the framework of the medium term strategic goals for the EAFS portfolio.

EAFS PORTFOLIO GOALS

The most recent FGP strategy, from 2018 to 2021, specified the following medium-term goals for the EAFS portfolio:

- 1. Expand the reach and impact of civil society organizations in Africa, Asia and Latin America that are promoting more accountable, equitable and fiscally responsible policies on government taxation, budgeting and service delivery.**
- 2. Support the development and implementation of global rules and norms that enable more responsible and accountable corporate tax practices.**

Two additional goals were added mid-way through the last strategy cycle, including:

- Strengthen low-income countries' ability to mobilize domestic resources and incentivize them to spend budgets more openly and with accountability
- Contribute to enhancing youth and women's social movements' agency to promote fiscal systems that are more responsive to their needs and interests

To analyze and document EAFS portfolio outcomes throughout the tenure of FGP, intermediate and high-level outcomes are categorized by the first two medium-term goals listed above. Although EAFS grantee partners also made progress towards the two additional goals, outcomes related to strengthening low-income countries' ability to mobilize domestic resources and contributing to social movements are cross-cutting within the framework of expanding the reach and impact of civil society and supporting the development and implementation of global rules and norms.

RETROSPECTIVE OUTCOME EVALUATION

The following sections review key outcomes of the EAFS portfolio from 2013–2020 in response to the following evaluation question and sub-questions:

What were the key outcomes from FGP’s work in relation to Equitable and Accountable Fiscal Systems from 2013–2020?

- **To what extent are these outcomes sustainable?**
- **How, if at all, did FGP support contribute to or hinder these outcomes?**

METHODOLOGY OVERVIEW

To identify FGP’s EAFS outcomes, the evaluation team adapted a methodology known as “Outcome Harvesting,” including the following steps:

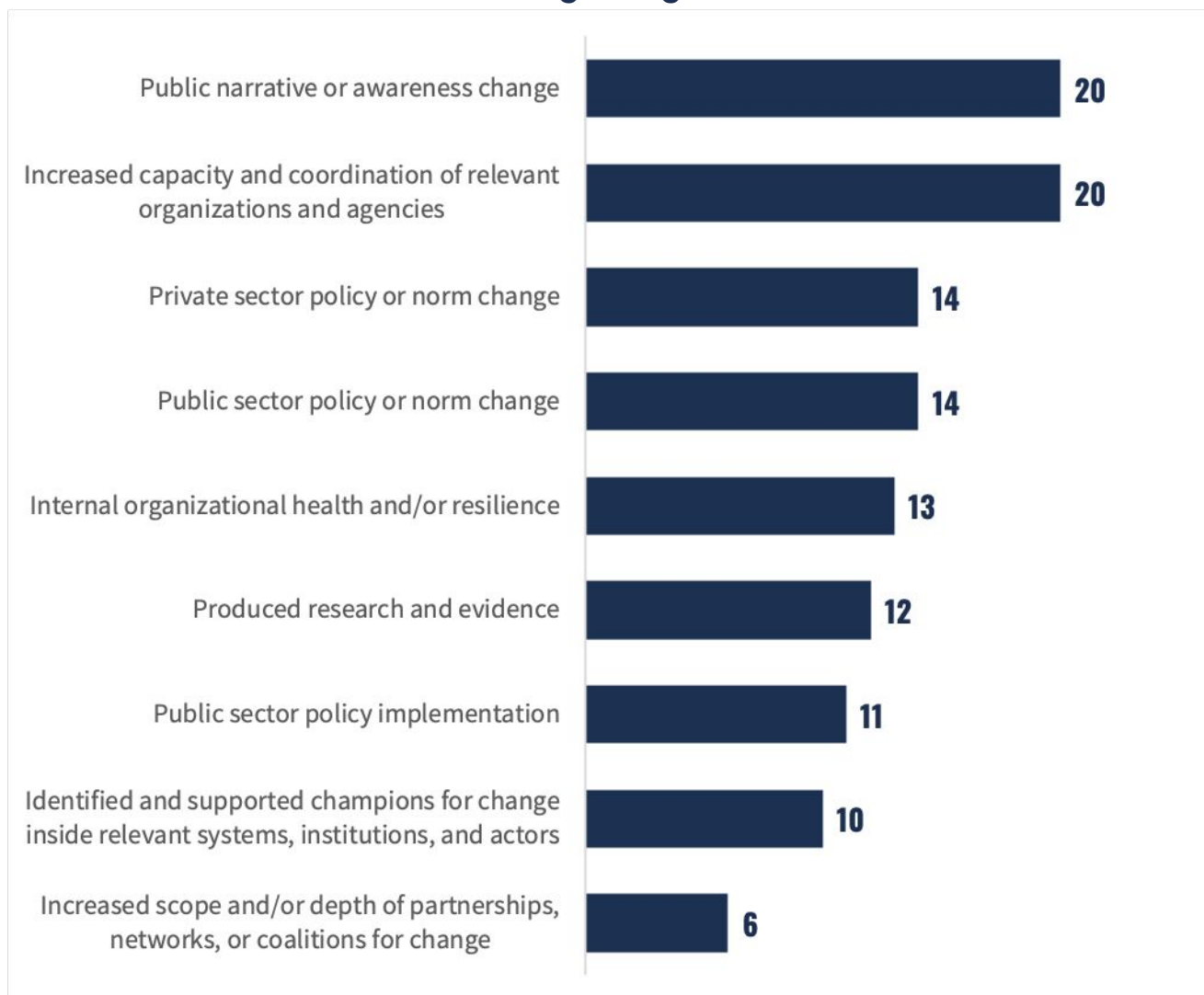
- 1. Outcome mining:** In collaboration between the FGP team and I2I evaluation team, grantee partner reports were “mined” for all self-reported individual outcomes included in grantee proposals and reports between 2013–2020 and input into FGP’s outcome database.
- 2. Outcome mining analysis:** Then, all reportedly “achieved” EAFS outcomes were filtered, sorted, and thematically grouped into categories, to ascertain “intermediate” or “high-level/longer-term” outcome themes.
- 3. Grantee survey to validate outcome descriptions:** With these categories, a grantee partner survey was developed to identify the extent to which grantees made progress on these categories of intermediate and high-level outcomes.
- 4. Outcome substantiation via interviews with grantee partners and external actors:** Outcomes were then “substantiated” through an Outcome Harvesting workshop and in-depth interviews with a purposive sample of EAFS grantee partners and external actors to further contextualize outcomes and the role of FGP in enabling or hindering them.

It is important to note that this evaluation is not an assessment of grantees’ performance on achieving outcomes. Rather, data collection was focused on the grantee outcomes related to FGP’s grantmaking and portfolio strategy. Please see the [Evaluation Method Notes](#) for more details on the methodology.

OUTCOME MINING RESULTS

Outcome mining of grantee proposals submitted by EAFS grantees identified a total of 120 outcomes (measured by 321 unique indicators) that grantees sought to achieve from 2013–2020.

For the purpose of outcome harvesting, the evaluation team grouped these individual outcomes into the following categories:



As a grantmaking practice, OSF FGP purposefully did not require grantee partners to commit to specific OSF–predetermined outcomes. Rather, FGP encouraged grantee partners to set audacious goals related to long-term thinking about their impact on the field. Instead of asking grantee partners to track predetermined indicators towards outcomes, they were more interested in evidence of progress and strategic learning.

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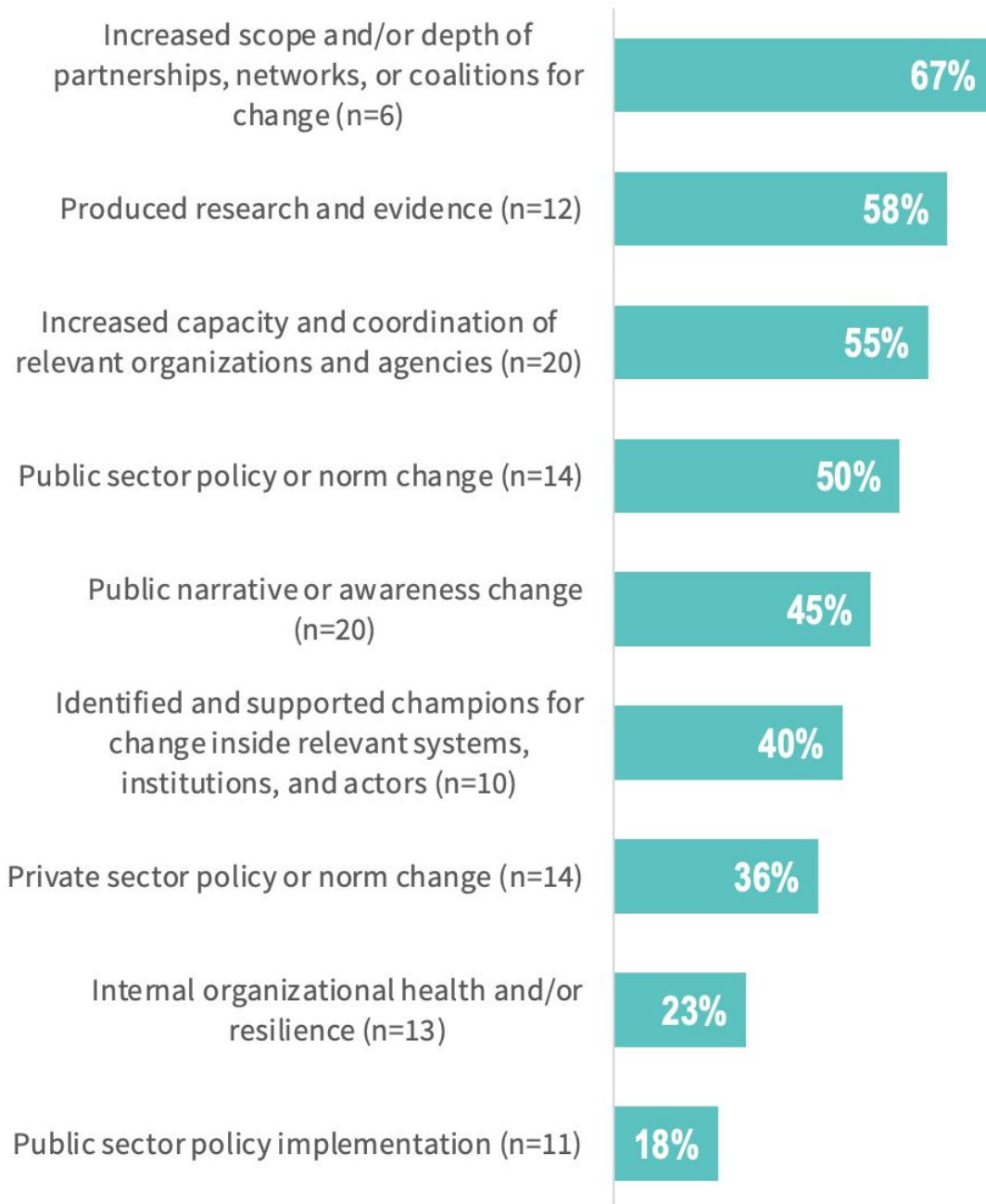
FGP’s flexibility and willingness to invest in innovation allowed for grantee partners to be emergent in their theories of change, responsive to needs and opportunities, and innovative in their approaches (please see the [Grantmaking Practices Report](#) for more details on FGP’s grantmaking approach and philosophy). As such, grantees used their own language to frame outcomes and results, and allowed for the evolution of outcomes and work over the life of the individual grants.

GRANTEE SELF-REPORTED RESULTS

At the end of each grant period, grantee partners submitted final reports summarizing the results of their work, which were systematically reviewed to track outcomes initially set forth in proposals. When reviewing outcomes for the EAFS portfolio, one third did not have data, either because reports were not submitted or the outcomes initially set were not included in the report.

For outcomes included in final reports, EAFS grantee partners reported results for two thirds of the outcomes (66%) that they planned to achieve. Grantees also reported partially achieving 23% of the outcomes that set out to achieve. The outcome categories with the highest levels of success reported in the final reports included: increasing the scope and depth of partnerships, networks, or coalitions (67%); producing research and evidence (58%); increasing capacity and coordination of relevant organizations and agencies (55%); and public sector policy or norm change (50%).

Percentage of results achieved for each outcome category based on EAFS final reports:



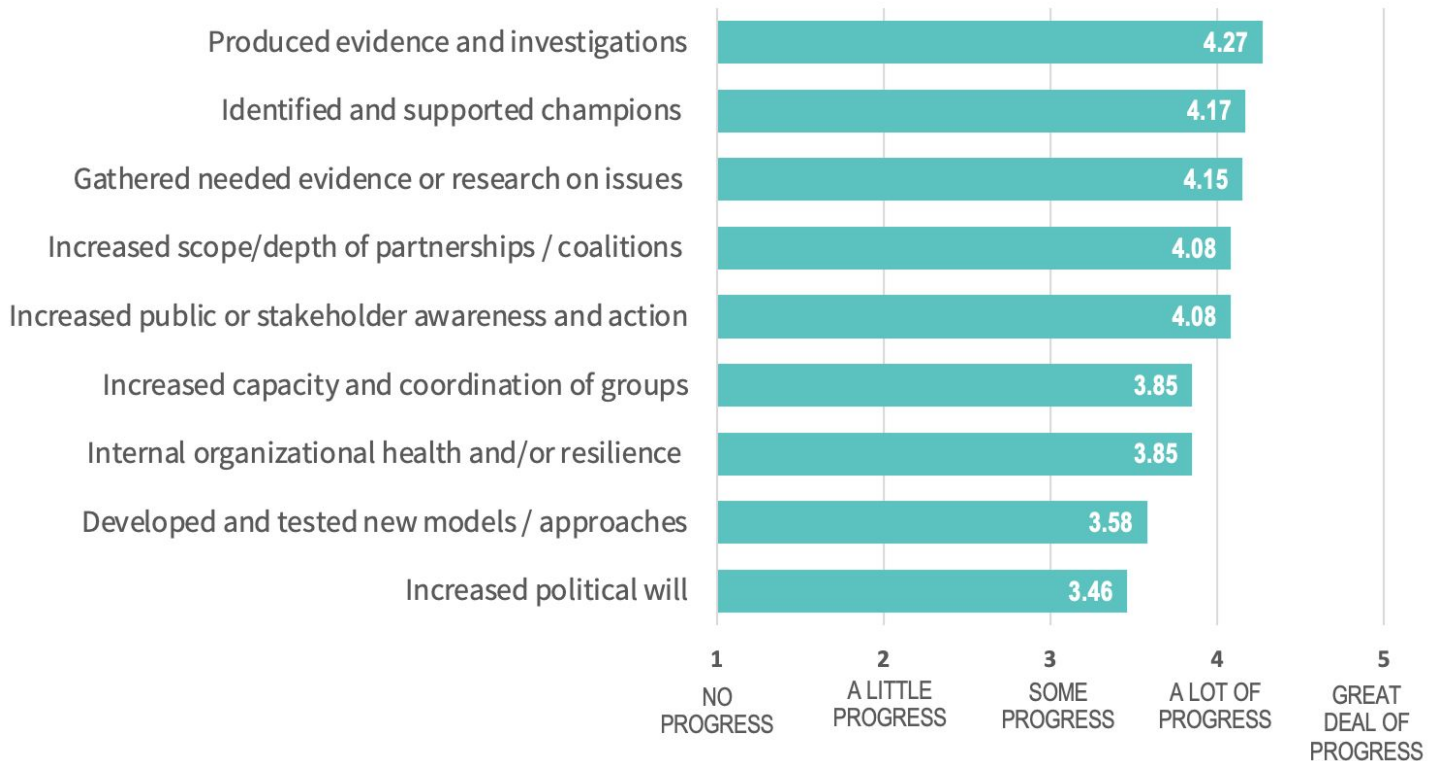
Results from this outcome mining exercise represent a synthesis of outcomes reported by grantees based on the initial outcomes they set to achieve. Given outcome mining was not intended to be an assessment of outcomes, data collection from grantee partners provided more context about the depth of outcomes, including milestones and on-going progress towards their longer-term impact goals.

OUTCOME HARVESTING RESULTS

On average, EAFS grantees surveyed reported making at least some progress on intermediate outcomes (see chart below), which are described by grantee partners as pre-conditions for the higher-level impacts they are seeking to achieve.

Survey respondents reported achieving the most progress on intermediate outcomes related to producing evidence and investigations and identifying and supporting champions. These outcome categories are explained with grantee partner examples and perceptions in the following sections.

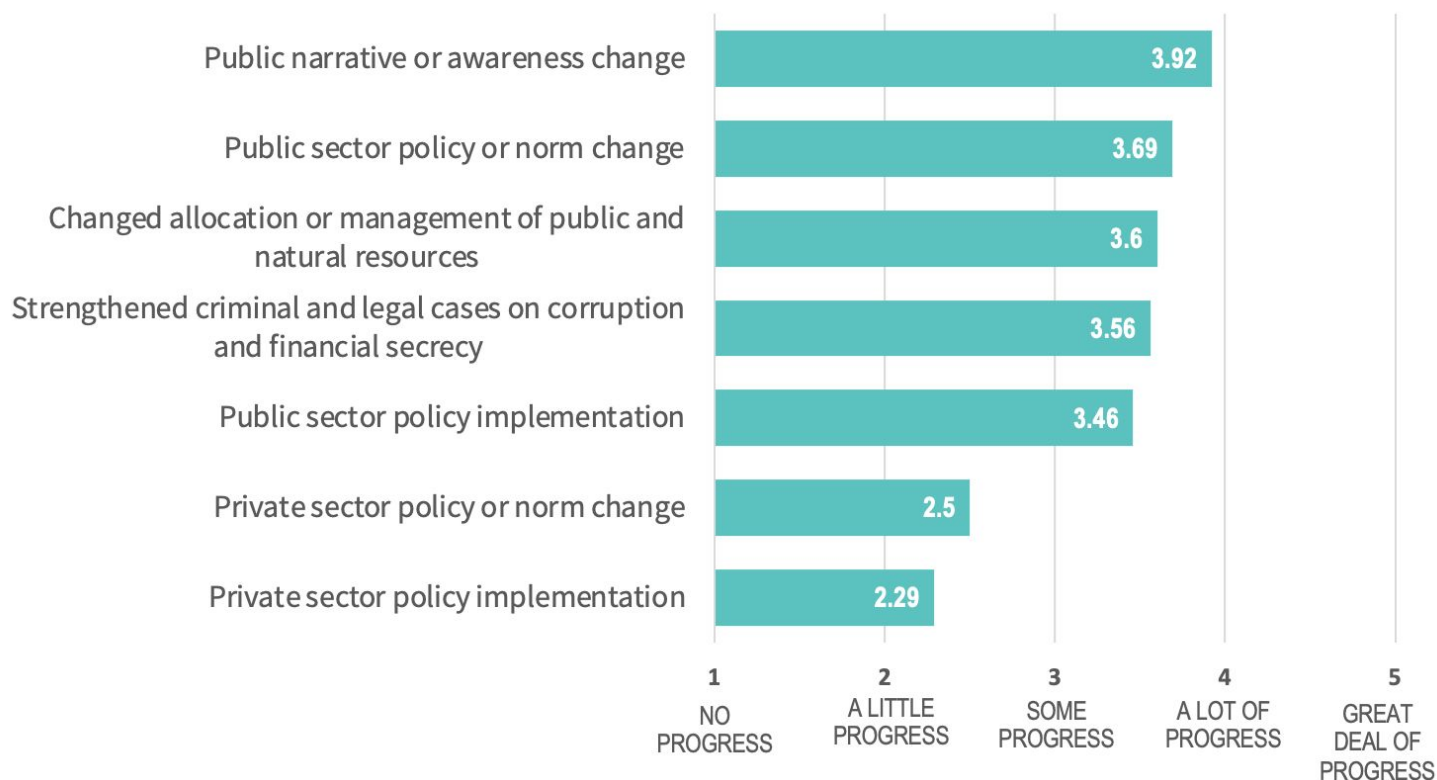
On a scale of 1–5, EAFS grantees rated the following progress on intermediate outcomes:



EAFS grantee survey respondents also reported on their progress related to higher-level impacts. The most progress was indicated for public narrative or awareness change, public sector policy or norm change, and changes in allocation or management of public and natural resources.

On average, grantee partners reported the least progress on high-level outcomes related to private sector policy or norm change and implementation. These outcome categories are explained with grantee partner examples and perceptions in the following sections.

On a scale of 1-5, EAFS grantees rated the following progress on high-level impacts:



During Outcome Harvesting workshops, EAFS grantees expressed the survey results largely reflect the ecosystem approach necessary to achieve lasting systems-change in terms of more transparent, equitable, and accountable fiscal systems. They emphasized how all of these outcome categories are necessary ingredients to change.

“ It starts with the research, building movements, finding individual countries and champions that will speak out and support your cause. I very much agree that has been a huge, successful strategy within our collective work these past few years. And the political will is the next step - that’s when the pressure gets so high that the movement turns into broader change in legislation and norms....

If you look at how we got [to achieve major political wins], these elements are all the essential ingredients to get to that point. If you ask how you create change, you need a mix of these - the perfect pressure. It requires the diversity of the right grantees, and the environment of civil society, academics, and other actors working together. You need to mix these things together to get the perfect cocktail.”

-Grantee Partner during OH workshop

EAFS GRANTEE OUTCOMES WITHIN PORTFOLIO GOALS

Outcome categories that emerged from outcome mining and were validated through the survey, workshop, and interviews fit within the two medium-term EAFS strategic portfolio goals.

Expand the reach and impact of civil society organizations

- Improved organizational capacity
- Increased coordination across relevant organizations and agencies
- Increased the scope and depth of partnerships, networks, or coalitions
- Producing and disseminating high-quality research on issues
- Developing and testing new approaches

Support the development and implementation of global rules and norms

- Increasing awareness and shaping public narratives
- Identifying and supporting champions
- Direct advocacy & agenda setting
- Policy and norm change
- Policy implementation

The following sections leverage mixed-methods data sources to summarize progress towards outcomes within these EAFS portfolio goals.

1 | EXPAND REACH & IMPACT OF CIVIL SOCIETY

FGP provided financial and non-financial support to global and sub-continental organizations and coalitions carrying out high-level research, policy engagement, advocacy as well as campaigns on fiscal systems and policies specifically in the areas of tax justice, illicit financial flows, financial transparency and accountability, budget openness/accountability and public service delivery.

With FGP's support, grantee partners achieved the following intermediate outcomes towards the portfolio goal of expanding the research and impact of civil society:

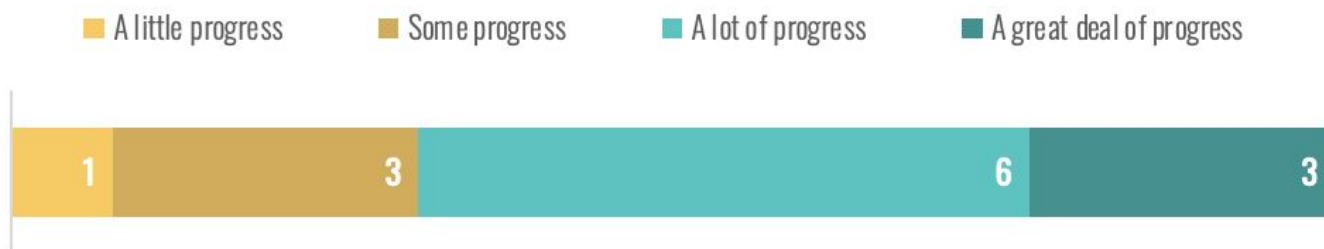
- Improved organizational capacity
- Increased coordination across relevant organizations and agencies
- Increased the scope and depth of partnerships, networks, or coalitions
- Producing and disseminating high-quality research on issues
- Developing and testing new approaches

IMPROVED ORGANIZATIONAL CAPACITY

Sufficient internal capacity of organizations is an important prerequisite to enable grantee partners to achieve their goals. See the "Organizational Health" section of the Grantmaking Practices Report to learn more about how OSF supports its grantee partners' internal operations, capacity, and resilience.

The majority of EAFS grantees surveyed (69%) reported making "a lot" or "a great deal of progress" in terms of their internal organizational health and/or resilience (e.g., increased internal capacity, improved infrastructure or internal processes).

On a scale of 1–5, EAFS grantees rated their progress on internal organizational health and resilience:*



*Due to small sample size, grantee survey results are shared in frequencies of grantee responses (rather than percentages)

Grantee partners shared that FGP funding allowed them to **hire staff with the specific technical expertise needed** to build their internal capacity and capacity of their partners. In fact, the African Tax Administration Forum explained how they were able to use FGP support to start and maintain their technical assistance unit.

“**We didn’t have a technical assistance unit before FGP.** It is a unit to address all the different requests and demands from our members. When the demands come in, we bring together experts to provide technical assistance for training, reviewing registrations, or carrying out audits. Because of the funds, we were able to start the unit in 2016. **The funds helped us develop the framework and support the salary for the person leading it.**”

–Grantee Partner Interviewed

Grantee partners discussed how FGP supported major components of their organizational capacity, including their IT system, risk management, and internal policies.

“One of the biggest examples of FGP support was policy development. All the policies we have now were developed using these funds. **Without these internal policies, what would be the health of our organization? It would not be the level it is today.** We couldn’t reach and influence our members very well if our structures were not good. That really helped us.”

–Grantee Partner Interviewed

Beyond supporting **internal infrastructure, policies, and processes**, FGP offered **thought partnership regarding grantees’ strategies** and internal monitoring, evaluation, and learning (MEL). To learn more about how FGP’s grantmaking practices related to technical assistance, thought partnership, and MEL, see the [FGP Grantmaking Report](#).

“**The MEL training was very, very, very timely.** The training and the peer-to-peer learning that OSF provided was very, very, very helpful to me because I was able to meet the different MEL people and we interacted, and we didn’t only stop there, I was able to learn new methods.”

-Grantee Partner Interviewed

INCREASED CAPACITY & COORDINATION OF CSOs & GOVERNMENTS

In addition to increasing internal capacity of grantee partner organizations, FGP grants were used to increase the capacity and coordination of relevant civil society organizations and government agencies. More than three-fourths of EAFS grantees (77%) surveyed reported making “a lot” or “a great deal of progress” in this kind of external capacity building and coordination across the field and within networks.

On a scale of 1-5, EAFS grantees rated their progress on increased capacity and coordination of relevant organizations and agencies:

■ A little progress
 ■ Some progress
 ■ A lot of progress
 ■ A great deal of progress



A prime example of external capacity building is International Budget Partnership (IBP)’s **provision of training, technical assistance, and peer-learning to civil society organizations** (CSOs) in Africa, Latin America, and Asia to strengthen their budget monitoring skills. As a result of these efforts, civil society organizations were able to carry out campaigns on economic and social rights and improve government accountability, such as the right to decent housing in South Africa, as well as the right to safe, hygienic public sanitation in informal settlements in Kenya and India.

“ IBP worked with an increasingly broad set of actors at the country level, from grassroots movements and advocacy NGOs to independent audit institutions and think tanks, **to build powerful coalitions that use budget analysis and advocacy to elicit policy change.**”

-Grantee Partner Report

Grantee partners described the importance of building capacity among both **national and sub-national civil society organizations**. As the BudgIT/Open Alliance described in the quote below, this was particularly important for interventions to carry out OGP commitments.

“ One of the key intermediate outcomes was to improve the capacity of civil society to be able to intervene for the OGP framework. So what we did was build capacity to understand the OGP process and the co-creation mechanism, and we were able to train them through the entire OGP process. **We did that for national and sub-national CSOs. Sub-national organizations are smaller, the institutional capacity can be weak and the level of learning required is strong.**”

-Grantee Partner Report

In terms of coordination, Tax Justice Europe (TJ-E) described how they carried out monthly coordination calls about country-by-country reporting for TJ-E members and global allies, and organized joint activities to promote public country-by-country reporting at the European level. According to grantee partners interviewed, the **coordination of TJ-E members, funded by FGP, enabled concerted advocacy efforts** and applied more consistent pressure across national governments in the EU.

“ The strategy was to ensure that the European Parliament and Commission continue to push for progress on this issue, and **through the Tax Justice Europe members to reach out to national governments** in the EU.”

-Grantee Partner Report

Grantee partners also reported **increased coordination through convenings and trainings outside of civil society**, such as the Pan African Conference on Illicit Financial Flows and Taxation (PAC) hosted by Tax Justice Network Africa (TJNA) in collaboration with other partners. Further, TJNA strengthened the capacity and increased awareness of tax justice issues among specific actors outside of CSOs, including journalists through the investigative journalists training sessions, members of Parliament through the Pan African parliamentarian network, and building a pool of CSO tax experts through the annual tax academy.

Grantee partners also emphasized that it's not enough to build the capacity of civil society to campaign, advocate, and apply pressure on policymakers, without also **building capacity of government agencies to implement reforms**.

“ Our experience has been that you need political will in these countries to commit to changes, and **to help them build capacity to actually make changes**; those are the two challenges. If you speak to the political bosses, they complain about lack of capacity to implement reforms, but if you talk to the technical people, they say they need the blessings from their bosses. Building the capacity of governments has been very important.”

-Grantee Partner in OH Workshop

For example, one of the primary FGP goals of South Centre was to increase confidence among developing country tax officials to apply more effective and practical revenue policies and to negotiate tax treaties aligned with their revenue requirements and in keeping with actual conditions. This required well-functioning international mechanisms of consultation and coordination among developing tax officials and experts to address tax policy issues and anticipate their international negotiations. **Annual tax forums opened the doors for these kinds of peer exchanges of tax officials across countries**.

Another exemplar is from ATAF, who built the capacity of 24 countries over the past five years, generating tax assessments to value approximately \$1.8 billion:

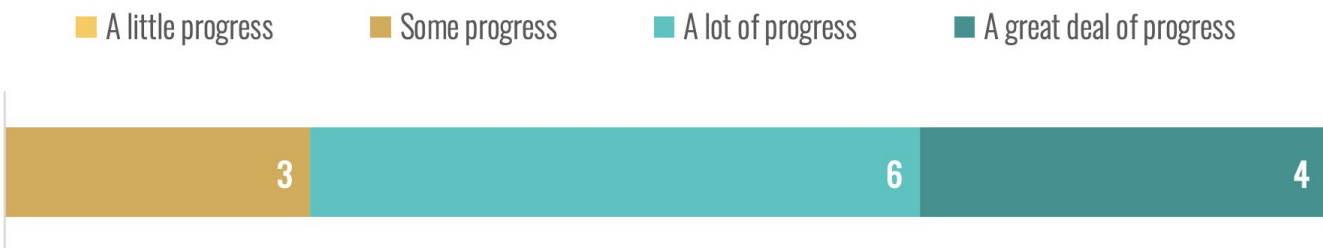
“ The ATAF technical assistance programme to African countries **expanded exponentially from an average of 12 countries to 24 countries**. The impact of this over the last 5 years has generated tax assessments to the value of around \$1.8 billion. An OSF FGP grant was used to support the deployment of experts, research, and technical advice to these countries.”

- Grantee Partner Report

BUILT & STRENGTHENED COALITIONS

Beyond increasing the capacity and coordination of relevant agencies, FGP supported EAFS grantee partners in building and strengthening coalitions across civil society. Most EAFS grantees (77%) reported making “a lot” or “a great deal” of progress when it comes to increasing the scope and/or depth of partnerships, networks, or coalitions for change. All EAFS grantees surveyed reported making at least some progress on this outcome.

On a scale of 1–5, EAFS grantees rated their progress on increasing their scope and depth of partnerships, networks, or coalitions:



Grantee partners described how **cross-sector partnerships and networks** across governments, academic institutions, research organizations, and civil society have resulted in shared learning, coordinated efforts, and productive discussions about tax and budget issues and reform proposals.



We have really consolidated extremely productive relationships with a number of government institutions and other institutions working in this field, including some research organizations and NGOs. **This has been extremely useful in the discussion of the proposed reforms of the international tax system**, even including for the proposal of a new provision for the UN treaty in this area. So I think those partnerships have been a major achievement.”

–Grantee Partner Interviewed.

Examples of strengthened coalitions include:

- **FACT Coalition strengthened a US community of advocates and researchers** in key jurisdictions with a global influence on the field (e.g., Tax Justice Network, Global Finance Integrity, Global Witness, Jubilee USA).
- TJNA's collaboration with **32 member organizations, strategic partners, and supporters** engaged in various policy-advocacy efforts at global, regional and national levels.
- BudgIT/Open Alliance Nigeria's **expansion from six to 50 CSOs**
- **Financial Transparency Coalition's (FTC) Southern membership is stronger**, more robust, and more engaged through its Partnership Panel, which includes 14 governments from 5 continents
- GATJ's tax and gender working group joined AWID on a campaign, and GATJ joined the **Fight Inequality Alliance Global Protest**.
- In addition to the regional activities, the GATJ Tax and **Gender Working Group, along with the Women's Rights Caucus, also organized a teach-in on tax justice** for women's rights

PRODUCING & DISSEMINATING HIGH-QUALITY RESEARCH

Another important portfolio outcome related to expanding the reach and impact of civil society organizations is the production and dissemination of high-quality research to better understand issues related to taxation, budgeting, and public service delivery, as well as to produce evidence of interventions.

The majority of EAFS grantees surveyed (85%) said they were able to make "a lot" or "a great deal" of progress on gathering needed evidence or research on various issues and solutions. All EAFS grantees surveyed reported making at least some progress on this outcome.

On a scale of 1-5, EAFS grantees rated their progress on gathering needed evidence or research on issues and solutions:

■ A little progress ■ Some progress ■ A lot of progress ■ A great deal of progress



Grantee partners discussed how FGP support enabled them to commission or conduct research to **facilitate peer-to-peer learning, generate knowledge to advance the field, and make the case for the role of civil society in tax and public budgets.**

“ One of the major outcomes of FGP’s support to the field was the **literature and case studies that have emerged** about how civil society can play a role in influencing budgets, and what kinds of strategies and tactics work.”

-Grantee Partner Interviewed

“ The other thing we did was document the impacts or the importance of the CSOs on the OGP framework. So we also did the research work where **we were able to explain to the government how important the CSO group was really to the whole budgeting process.**”

-Grantee Partner Interviewed

Grantee partners shared that FGP-funded research has been successfully used to inform policy development and administration. One of the most impactful publications was the State of Tax Justice report, the **first piece of research to present comprehensive estimates** of the huge sums of tax each country in the world loses every year to corporate and private tax abuse.

“ One of our most important outcomes was moving forward with the State of Tax Justice report – a major new annual output, providing country-level assessment of revenue losses to tax abuse – and, importantly, **the basis for global collaboration with partners, and also by a distance the most successful tax justice media output to date.**”

–Grantee Partner Surveyed

Another example of impactful research includes the African Tax Research Network’s production of more than 300 peer-reviewed research papers and the publication of a compendium of tax papers.

“ Since 2017, the grant supported key activities of the ATAF’s African Tax Research Network (ATRN) mainly the annual congresses which have accepted **more than 180 peer-reviewed tax research papers since 2017, out of which 90 were published** in the 2016–2018 online ATRN Working Papers Series. In 2020, the grant supported the official launch event of the first issue of the African Multidisciplinary Tax Journal (AMTJ). This research has been made available for tax policy and administration in various African countries and to academic scholars in African taxation as well as the taxation of the digital economy.”

–Grantee Partner Surveyed

One grantee partner specifically described how the FGP grant enabled them to **improve the quality of their research** and inform best practices.

“ There was a challenge in the quality of research papers being presented, so we created research scientific committees to do peer reviews. **This grant helped us identify and bridge that gap...** we were able to consolidate research to another level and provide a platform to share good practices.”

–Grantee Partner Interviewed

FGP enabled grantee partners to conduct and share research that played a role in amplifying voices from the global south and historically underrepresented communities. For example, FEMNET members and activists carried out **comprehensive feminist analyses of the impacts of COVID-19 on women and girls in Africa**, which was disseminated on the FEMNETs Hub. Another example is the work elevated via the South Centre’s tax forum, which provided a **platform to increase publications written by tax officials from the global south**, mainstream exposure to alternative southern approaches, and foster increased south-south tax global cooperation.



So by creating a tax network, it provided us with an opportunity to **increase the publications written by tax officials from the south, which has given them a little bit more of an opportunity to share their experiences, their views and their opinions...** There are many, many interesting outcomes from the concept of south-south cooperation. For instance, there are peer reviews and exchanges, in which tax authorities from different countries cooperate to improve their policies based on the work of others.”

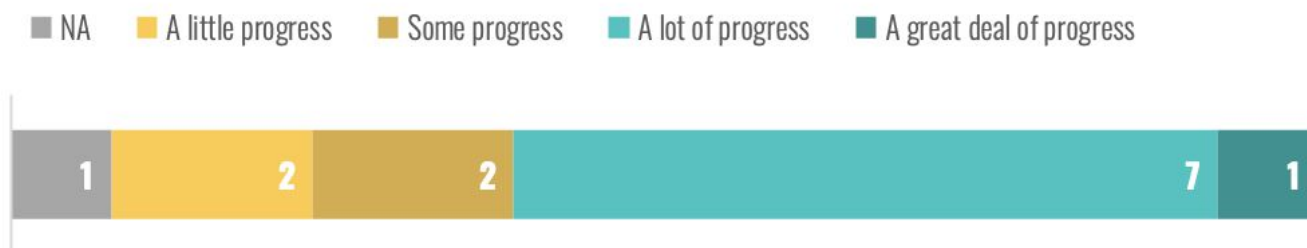
–Grantee Partner Interviewed

FGP also supported grantee partners to collect data for **conducting audits and monitoring**. For example, IBP’s local partner and OSF-SA grantee the Social Justice Coalition (SJC) conducted the first social audit in 2013. By 2016, it was formalized as a legitimate and effective form of community monitoring and participation tool. Other monitoring tools include TJN’s Corporate Tax Haven Index (CTHI) and Financial Secrecy Index (FS), which were both utilized in government analysis and discussion to influence policy changes.

DEVELOPING & TESTING NEW APPROACHES

In addition to producing research and evidence to understand what works, grantee partners also experimented with innovative ideas and approaches to ensure models of equitable and accountable fiscal systems keep up with changes in global systems. The majority of EAFS grantee partners (62%) reported making a “lot” or “a great deal” of progress when it comes to developing and testing new models/policy options, guidelines, or approaches.

On a scale of 1–5, EAFS grantees rated their progress on developing and testing new approaches:



EAFS grantee partners appreciated OSF’s flexibility as a funder and the ability to use FGP grants to develop and test new areas of work and engage new actors to generate evidence and learnings for stakeholders.

“First and foremost, OSF support provided [our organization] with the **long-term, flexible resources to build out the field by testing new methods, developing new areas of work, and engaging new actors in order to generate evidence and learnings for stakeholders** in the fiscal accountability ecosystem. With the launch of our SPARK initiative in 2018, IBP set out to test a bold, new approach to harness the power of broad-based social movements and grassroots groups to address the fiscal constraints behind service delivery challenges. The SPARK donor partnership was started with a challenge grant to IBP for the program; it is a **good example of bold grantmaking.**”

–Grantee Partner Surveyed

In addition to their planned work, FGP provided grantee partners with the **space to commit research, communications, and advocacy efforts to new work on alternative approaches**, which has enabled them to highlight the ways policies disproportionately disadvantage lower income countries.

“Of unplanned work, **the space to commit research, comms and advocacy capacity to new work on an alternative approach to the global minimum corporate tax rate** – which has been influential in policy circles and impactful in media profile, allowing us and partners to highlight in robust, quantitative terms the extent to which the OECD/G7 proposal unduly disadvantages lower-income countries.”

–Grantee Partner Surveyed

The opportunity to develop new approaches has also allowed grantee partners to pivot their plans and respond to opportunities. In turn, these pivots enabled grantee partners to deepen their impact and change lives.

“ With the outbreak of COVID-19 in the spring of 2020, **SPARK pivoted its approach and, in several countries, increased the scope/scale of its work as well as deepened and/or broadened its partnerships with a range of stakeholders,** including government officials, oversight institutions, and the media. These pivots during COVID led to almost **4 million people, amongst the most at risk from COVID, receiving COVID related benefits and critical public services.** ”

-Grantee Partner Surveyed

2 | SUPPORT GLOBAL RULES & NORMS

Beyond the “behind the scenes work” of organizational development, capacity building, coalition building, producing and disseminating research, and developing new approaches, grantee partners also achieved outcomes related to the second EAFS portfolio goal: to support the development and implementation of global rules and norms that enable more responsible and accountable corporate tax practices.

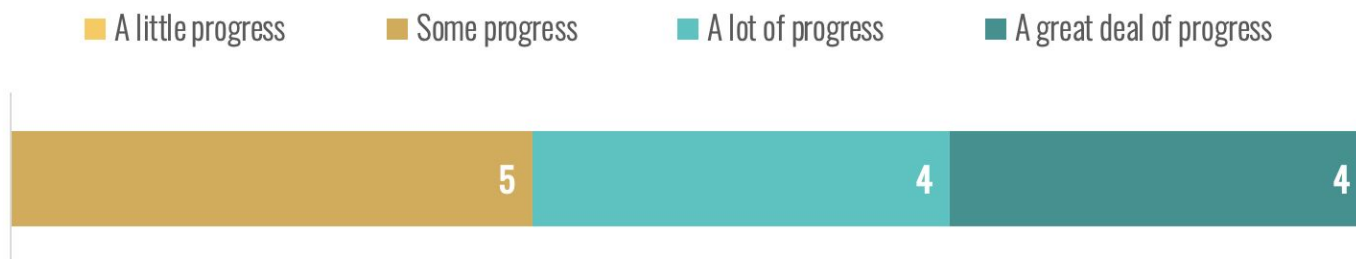
With FGP’s support, grantee partners achieved outcomes related to the advancement of global rules and norm development include:

- Increasing awareness and shaping public narratives
- Identifying and supporting champions
- Direct advocacy & agenda setting
- Policy and norm change
- Policy implementation

INCREASED PUBLIC AWARENESS

More than half of EAFS grantees surveyed (62%) reported making “a lot” or “a great deal” of progress on public narrative or awareness change. All EAFS grantees surveyed reported making at least some progress on this outcome.

On a scale of 1-5, EAFS grantees rated their progress on public narrative or awareness change:



Grantee partners expressed the importance of increasing public awareness about how equitable and accountable taxation and public budget processes results in better policies and local community benefits. Given the complicated and technical nature of fiscal systems, EAFS grantee partners worked to **shift narratives around the intersections of fiscal governance and social and economic justice**. These narrative change efforts were part of EAFS's intentional strategy to strengthen social movements (e.g., feminist and climate justice movements) to demonstrate how tax justice has cross-cutting implications across social movements.

“ One of the most important outcomes of FGP was about narratives. It was about increasing the legitimacy and credibility of civil society's engagement and helping the public see the value of governance and equity issues. **Before FGP, in the early 2000s, when civil society was trying to do this work, they didn't have the legitimacy to intervene. There was no narrative, it was impossible to win over allies.**”

-Grantee Partner Interviewed

“ **Without a broad shift in narrative and awareness, it is hard to take norm changes forward.** It is an essential component. For example, we started having big discussions about the taxation of the digital economy. Before these are reflected into law, we have to do the work to change the narrative.”

-Grantee Partner During OH Workshop

To raise public awareness, grantee partners described developing relationships with the media, building the capacity of investigative journalists, and training their internal communications teams to be **prepared to respond to major political windows of opportunity or high-profile scandals that could be leveraged to influence public opinion**.

“ We trained our members on media and communications work. We gathered them in Brussels and trained them on what to say if they were interviewed by journalists. **All this kind of capacity building meant when we had the media moment, we were ready.** We needed that last lucky punch in massive media stories to get the public on our side and apply pressure on the legislature. We started thinking this way after the offshore leaks in 2013.”

-Grantee Partner Interviewed

“ FTC partnered with TJNA and University of Cape Town to **conduct journalist trainings that included sessions on illicit financial flows, best practices when investigating multinational corporations** and an in-depth look at tax, and transparency policy work.”

-Grantee Partner Report

Some grantee partners told stories of their public communication campaigns to increase public awareness of issues. For instance, one grantee explained:

“ Our advocacy includes campaigning. At one point, we rented out a board room and had our members put on suits as if they were in a board meeting, but everyone was wearing a white mask. **We used these images to bring up the issue of what happens when you don't know who is behind companies.** Those images were picked up a lot in different contexts. It's good to have images that can support more popular materials on issues.”

-Grantee Partner Interviewed

Grantees believe increased public awareness will translate into changed views and behaviors when it comes to elections.



There has also been an increased knowledge level among citizens in the country, such that as the country goes to the polls in August 2021, **public debt has been made an election issue... Citizens are demanding answers and solutions from those seeking public offices.**

-Grantee Partner Surveyed

Some concrete examples of public narrative or awareness change achieved by grantees included:

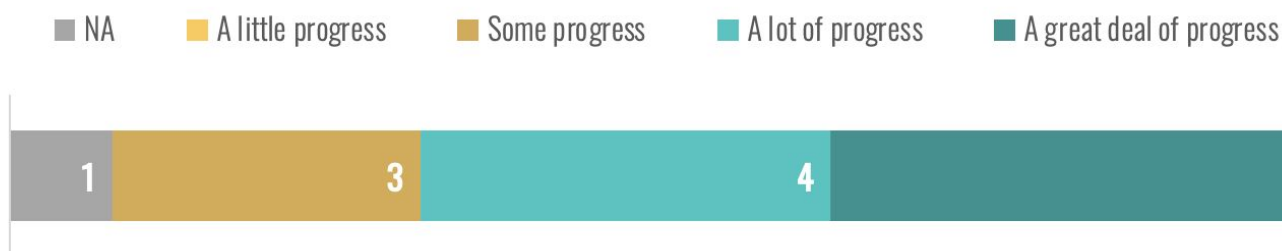
- **Mobilisation of up to 2 million signatures** rejecting the amendments of the Income Tax Act that would exempt MPs from paying taxes.
- BudgIT/Open Alliance Nigeria **disseminated information on the OGP to over 275k people through social media and radio**, and launched videos collectively reaching over 16k people through Facebook.
- IBP's media outreach and **public dissemination activities** undertaken for all major civil society campaign activities organized in each SPARK country.
- Accountability Lab's **combined social media reach of short films** across Twitter, Facebook, Instagram, and YouTube totaled 3,094 views, with weekly average reach pegged at 30,115 unique users.
- **FACT Coalition "mainstreamed" into public discourse** the adverse impact of the use of financial secrecy jurisdictions/tax havens by MNCs, as well as indicating what reforms are necessary to reverse these trends through its public outreach and training involving small businesses, faith-based, and public interest groups.

IDENTIFIED & SUPPORTED CHAMPIONS

In addition to raising awareness and leveraging media to shape narratives, EAFS grantees acknowledged that cross-sector champions were necessary to cultivate political will.

More than half of EAFS grantees (69%) surveyed reported making "a lot" or "a great deal" of progress in identifying and supporting champions inside relevant systems and institutions.

On a scale of 1-5, EAFS grantees rated their progress on identifying and supporting champions:



Especially in the fields of taxation and public budgets, EAFS grantee partners discussed how champions are essential for generating more public information that leads to greater accountability. Without access to public data, civil society cannot galvanize the public to apply pressure on decision makers.

“ Without public information, it becomes more difficult to engage the public directly in pressuring elective representatives and political leaders. We also lack inclusive governance on the issues we work on – whether it’s tax or financial transparency – and that makes it more difficult for members of the public to directly engage in meaningful ways of pressuring their elected officials. **Therefore, our tactics are usually insider champion tactics or tactics mediated through very influential people, which allow us to reach decision makers and enable us to generate more public information that leads to greater accountability.**”

–Grantee Partner During OH Workshop

FTC coordinated champions from **22 institutional investors representing more than \$505 billion in assets to sign a letter and send a strong message** to Congress calling for passage of bipartisan legislation requiring all American companies to disclose the real people who own or control them, and to keep that information updated.

Grantee partners also identified and engaged **specific individual champions** within governments. For example, INESC provided information to Congresswoman Joênia for meetings with the Minister of Agriculture and towards the creation of the Joint Congressional Front in Defense of the Rights of Native Brazilian People.

Although champions are incredibly important to influencing political agendas and shaping public opinion, some grantee partners emphasized the importance of all advocacy strategies in conjunction because champions alone cannot always influence political will.

“ A lot of our OSF work is on investments and negotiations, which is another kind of dynamic. **When we’re negotiating with countries or companies, champions are super important to influence models and negotiating positions within departments and agencies. However, even champions cannot always change political will.** When it comes to high-level policymakers, like Presidents or Ministers, they might listen to champions and negotiators at first, and then they continue to make purely political decisions that have real consequences.”

-Grantee Partner During OH Workshop

“ The public attitudes and public discourse has shifted, **there are key influential people supporting the change, but the change itself is not done** as we still have no accountability on loss of tax revenue by big companies, and wealthy people to finance public services.”

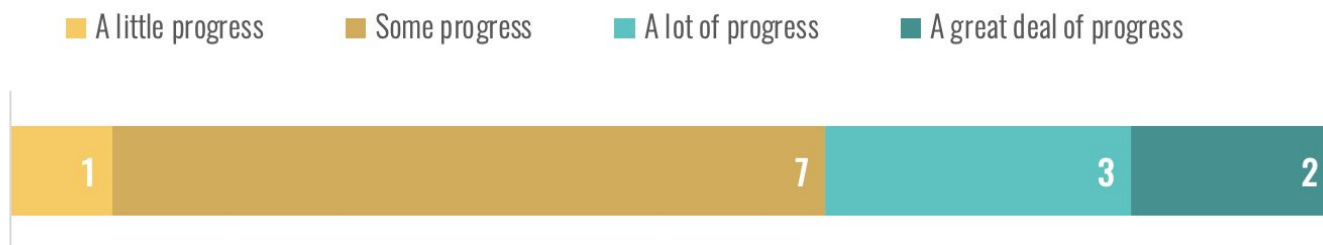
-Grantee Partner Surveyed

ENGAGED IN DIRECT ADVOCACY & AGENDA SETTING

Grantee partners discussed how they applied pressure on decision-makers through direct advocacy and agenda setting – with the ultimate goal of increasing political will to enact changes. Compared to the other intermediate outcomes, increasing political will for change inside relevant systems, institutions, and actors was among the hardest to make progress.

More than half of EAFS grantee partners (53%) reported making “some progress” on increasing political will.

On a scale of 1–5, EAFS grantees rated their progress on increasing political will:



During the Outcome Harvesting Workshop, EAFS grantee partners were not surprised to see that increasing political will scored relatively low compared to other intermediate outcomes. They discussed how political will is dependent on a myriad of external factors, current events, local needs, country priorities, accessibility of resources, ideologies, and political climates at national, regional, and global scales.

“It is not at all surprising that political will scored the least. That has been our experience over the past decade trying to promote fiscal transparency improvements. **Political will in governments is the most important missing ingredient.** International norms and standards are clear, diagnostics on where countries are falling apart are widely available, technical and financial assistance is being provided, but what is missing is political will from a large number of governments to do something about this issue.”

–Grantee Partner During OH Workshop

Nonetheless, grantee partners made significant progress in agenda setting and direct advocacy with decision-makers, ultimately resulting in political commitments and policy change. They described how dialogue with policymakers regarding financial transparency and tax justice issues have been **informed by robust investigations, policy tracking, and exposes.**

“ **On global tax issues, there was a very important shift in the debate during 2019.**

For a number of years, TJ-E members have been advocating for replacing the current international corporate tax system – the transfer pricing system – with a unitary system supported by a minimum effective corporate tax rate. It was therefore a very important step forward, when governments in the OECD’s Inclusive Framework recognised that the transfer pricing system is flawed, and started negotiating new rules based on unitary principles, as well as an agreement on a minimum effective corporate tax rate.”

-Grantee Partner Report

“ **Eurodad’s advocacy influenced the G77** which tabled a motion with the aim of establishing an intergovernmental tax body”

-Grantee Partner Report

“ The policy priorities of our Alliance moved higher on the public agenda – **the voice of tax justice activists and movements from the Global South echoed and amplified on the global stage.**”

-Grantee Partner Surveyed

Grantee partners shared how **data driven advocacy** was a central focus of their work, leveraging research and public information to equip citizens with the legitimacy needed to apply pressure on governments.

“ **Data driven advocacy is a central focus of our work.** We are working with thousands of poor and marginalized people to create data and transform their relationship with the government; it changes the norms and discourse about how they are seen as credible partners to the government and the power that their advocacy now has to shift political will. It has been changed by their ability to generate data.”

-Grantee Partner during OH Workshop

For instance, FGP funds supported ATAF’s ability to **provide technical documents and arguments for multilateral meetings** where African positions and new international tax rules were being negotiated.

“The grant supported [our organization]’s work as the African voice in multilateral taxation including continental consultations, OECD collaboration, United Nations Tax Committee participation, and the development of technical documents in preparation of the associated multilateral meetings where African positions and new international tax rules were being negotiated. This ensured that the interest and the voice of African economies are duly heard and considered in the design of global tax rights and standards.”

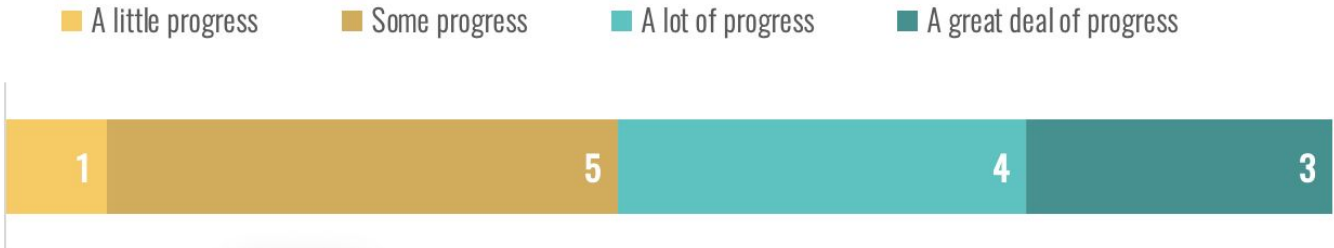
-Grantee Partner Surveyed

POLICY & NORM CHANGE

The confluence of the EAFS funding outcomes discussed thus far —increased capacity, strengthened coalitions, production of research and evidence, increased public awareness and narrative change, and direct advocacy and agenda setting—are all in service of higher-level impacts, such as the adoption and implementation of norms and regulations related to the transparency, equity, and accountability of taxation and public budgets.

More than half of grantees surveyed (53%) reported “a lot” or “a great deal” of progress on public sector policy or norm change adopted by national governments or multilateral institutions.

On a scale of 1-5, EAFS grantees rated their progress on public sector policy or norm change:



Grantee partners explained how FGP supported an ecosystem of social accountability actors in civil society, governments, and oversight agencies, that has cultivated **shifts in global norms that have resulted in multilateral commitments, policies, and practices.**

“**With the support of FGP we have managed to further develop and grow an ecosystem of social accountability actors in civil society, governments and oversight bodies. We have raised the profile of the sector (convinced some skeptics) and played a role in certain shifts in policy.** We are contributing towards the development of a model Public Financial Management law for the Southern African Development Community region and are increasingly seen as being able to convene and support accountability system strengthening across countries.”

-Grantee Partner Surveyed

“**[Our organization] has been really very instrumental in helping developing countries to build up a common position on some of these issues to influence the international debate to some extent... as shown, for instance, with the approval of a new provision for the UN Model Treaty.** So we think that the grant of OSF has been really very instrumental in achieving these objectives.”

-Grantee Partner Interviewed

“**CSOs have influenced the programming of the World Bank in a significant way...** four years ago, we only had 14 budgets made public on the website. Now we have 33.”

-Grantee Partner Surveyed

The work of EAFS grantee partners during FGP resulted in **global norms and standards from multilateral groups like the OECD, IMF, UN, and G7/G20**. A few examples reported by grantees include:

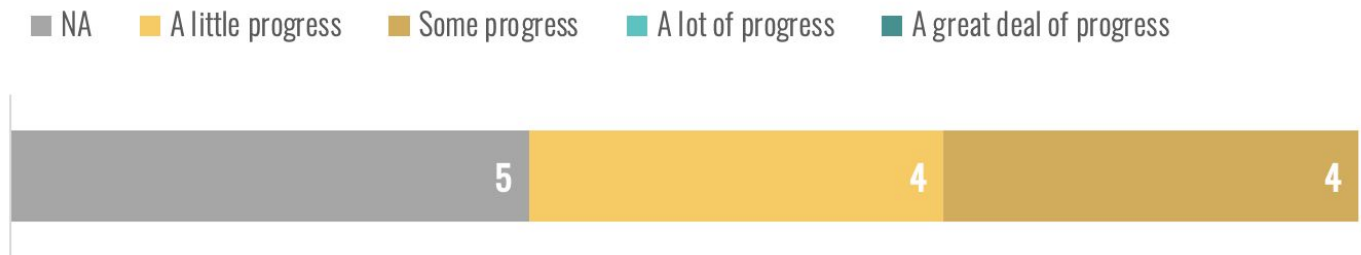
- More countries, particularly major financial centers, join the OECD's Common Reporting Standard (CRS).
- Nigeria, Senegal, South Africa, China, India, Malaysia, Argentina, Chile, Costa Rica, and Uruguay have signed the OECD Multilateral Competent Authority Agreement (MCAA) for exchanging country-by-country reports between tax authorities.
- The UN is able to effectively input into new areas of work shaping the international tax agenda, including gender and taxation, illicit financial flows and tax incentives based on human rights and SDG analysis. Regional bodies are effectively positioning themselves in the debate on IFFs and emerging issues on international tax cooperation.
- More inclusive decision-making and progressive global tax rule-reform is high on the agenda at UN and OECD.

Examples of national and international policy changes that EAFS grantee partners contributed to include:

- INESC's coalition work contributed to the following policy changes: the Senate approved a bill for tax expenditures transparency; the InterAmerican Development Bank changed its social and environmental policy; Congress approved an emergency cash transfer program for poor people during the COVID-19 pandemic for 68 million Brazilians; and a bill was approved to support indigenous communities tackle the pandemic.
- TJNA passed the Financial Act 2019 into law. The Bill covers amendments of the Customs and Excise Tariff Act which will enable the government charge duty on excise for imported goods including tobacco and introduced Exemptions of Micro, Small and Medium , Enterprises (MSMEs) from Company Income Taxes to ease the tax burden on the low-income earners and focus on the multinational companies.
- When it comes to beneficial ownership transparency, EAFS grantees contributed to significant policy wins in the UK, EU, Chile, Ukraine, Nigeria, Canada, and Chile, among many other jurisdictions.

About one-third of EAFS grantees surveyed (31%) reported achieving some progress in changing private sector policies and norms. However, EAFS grantee partners explained that public sector policy implementation is their priority, given the private sector is forced to comply with public norms.

On a scale of 1-5, EAFS grantees rated their progress on private sector policy or norm change:



When it comes to the private sector, FGP supported the B Team to generate greater private sector leadership and support across several of FGP’s strategies. The B Team’s work on ending anonymous shell companies, as well as their work to develop private sector buy-in around responsible tax principles that multinational companies can voluntarily adopt aligned with EAFS’ goal of supporting the development and implementation of global rules and norms that enable more responsible and accountable corporate tax practices.



In February 2018, the B Team launched a **business-led voluntary initiative on responsible tax with nine global companies** (Allianz, Vodafone, Repsol, Shell, Maersk, BHP, Safaricom, Unilever, and Natura) signing on as founding companies and three more companies (Anglo American, Kenya Commercial Bank and Rio Tinto) endorsing a set of Responsible Tax Principles.”

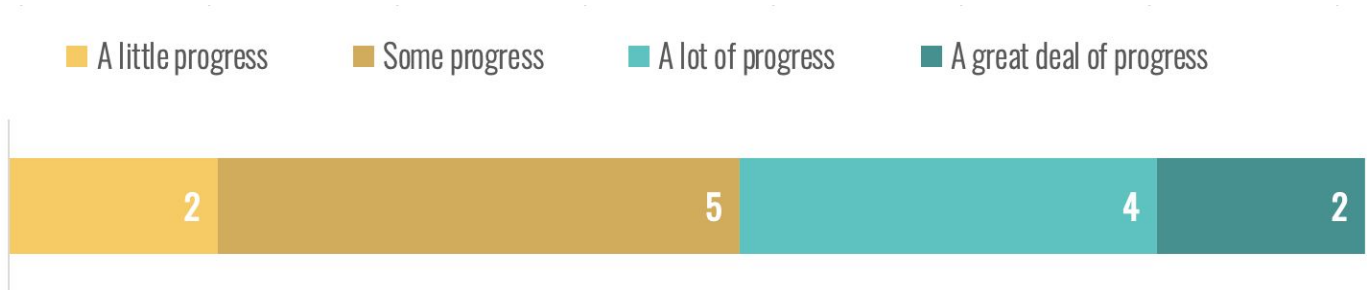
-Grantee Partner Report

POLICY IMPLEMENTATION

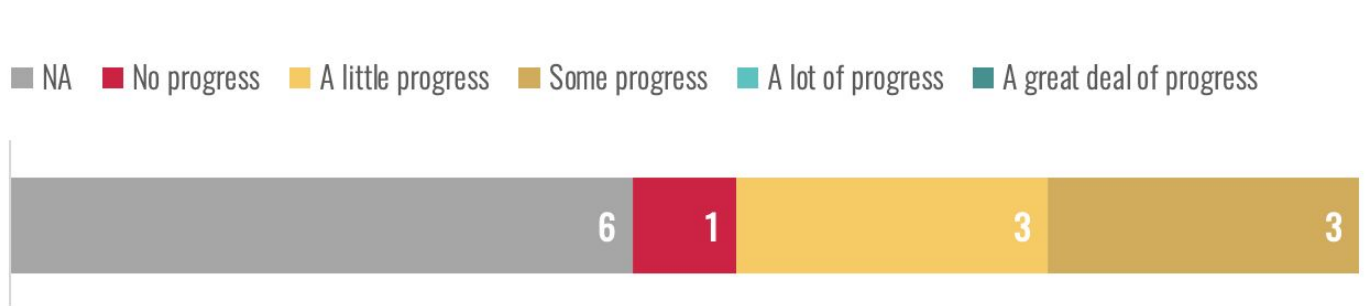
During both the Outcome Harvesting Workshop and in-depth interviews, grantee partners discussed challenges in closing the gap between policy change and implementation. For instance, grantees often discussed how the impacts of policy commitments and legislation are yet to be understood given the additional time, expertise, and accountability mechanisms needed to implement policies with fidelity.

Nonetheless, the majority of EAFS grantee partners surveyed (85%) reported making at least some progress when it comes to public sector policy implementation.

On a scale of 1-5, EAFS grantees rated their progress on public sector policy implementation:



Fewer EAFS grantees reported making progress on private sector policy implementation:



Since the FGP period, policy implementation has demonstrated causal linkages between financial transparency and transforming lives. **Implementation has resulted in tangible service delivery improvements.**



A lot of our work is showing a causal link between open budgets and transforming lives. My program, for example, in 3 years we have **tangible service delivery outcomes and millions of poor people accessing services.**

-Grantee Partner during OH Workshop

IBP discussed the impacts of their budget analysis and advocacy campaigns that have resulted in actual implementation and community outcomes:

“ In seven countries (Ghana, India, Indonesia, Kenya, Nigeria, Senegal, and South Africa), SPARK has worked to build the budget analysis and advocacy capacity of grassroots groups (including smallholder women’s associations, fisherfolk, and manual scavengers), create spaces for citizens to participate in budget processes and engage government decision makers, and **achieve tangible service delivery improvements in key sectors such as health, water, sanitation, and hygiene (WASH), livelihoods, and agriculture.**”

–Grantee Partner Surveyed

FGP'S ROLE IN SUPPORTING OUTCOMES

Throughout the evaluation, grantee and external actor commentary illuminate how FGP supported the attainment of the outcomes surfaced during this evaluation.

Ultimately, data indicate FGP made a positive contribution to the attainment of EAFS outcomes, at the grantee and field level. During the Outcome Harvesting workshop, EAFS grantee partners emphasized that **FGP's ability to mix various types of support and engage in multiple roles** as a supporter of the work was a powerful mechanism for progress.

“OSF is a **very sophisticated donor; they understand the need to mix ingredients, combining the political and technical. Previous budget work has not had this; OSF is leading this path. This helps us get immediate changes in the lives of people, for example budget flows and services changes.**”

-Grantee Partner During OH Workshops

To fully unpack this mix of supportive roles and the ultimate contribution to the tax and budget fields, the evaluation identified **five core roles that personify FGP's contributions**. These roles include:

- The Mainstreamer
- The Flexible Grantmaker
- The Thought Partner
- The Capacity Builder
- The Systems-Oriented Strategist

Each role is explored in greater detail below, leading to a discussion of areas where FGP could have improved.

THE MAINSTREAMER

Grantee partners and external actors described how OSF's support provided them with legitimacy and helped them "mainstream" issues related to financial transparency and tax justice, and make the case for why citizens should be aware of these issues to hold governments accountable.

“ OSF reinforced for me the **connections between human rights and fiscal systems**. I think it helped reinforce these concepts for a lot of other agencies and show that they fit into the conversation.”

-External Actor During Outcome Harvesting Workshop

“ The originality for my doctoral thesis was tax and human rights. But I had to fight everyone to prove it was original and that there was indeed a connection. Being one of the first people to enter a space makes you feel like a crazy person. **So OSF's grant actually helped me mainstream the thinking and get people to realize that it's an African idea.** I mean, a lot of people assume everything comes from the north and many people don't recognize the work is mine. That happens a lot, people taking credit for work that is not theirs. So the funding really helped show where this space began and to recognize its origins.”

-External Actor During Outcome Harvesting Workshop

THE FLEXIBLE, STABLE GRANTMAKER

EAFS grantee partners associated FGP's flexible, long-term grantmaking practices with their ability to make progress on their goals.

EAFS grantee partners emphasized that **FGP's flexible, core funding made them the most important funder in the field**. FGP's flexible funding enabled grantee partner organizations to shift the narrative related to key tax issues.



Following the disintegration of Ford's global tax program, **OSF became the major provider of core support – and therefore the most important funder of the flexible, responsive capacity that is critical** to, for example, both the ability to pursue deeper research (e.g. on more progressive alternative approaches to the global minimum corporate tax) and to lead responses to sudden international policy shifts (e.g. the Biden administration's embrace of the tax justice narrative around ending the race to the bottom).

The first of these is **difficult to fund from project grants** (because it relies on convincing the funder of the importance of an area that is not yet well established publicly); the second impossible, because it is by definition unplanned.

OSF funding has powerfully supported both, and therefore can be directly credited for some of the success we've had in influencing the global media narrative around the minimum tax, away from 'the G7 15% is a great success', to 'why would G20 and other lower-income countries sign up to something so unfair, and why should the OECD continue to set rules on tax rather than the UN?'"

–Grantee Partner Surveyed

EAFS grantee partners also cited that FGP's long-term support made them distinct from other funders.



We have **worked with OSF for 17 years**. They are a fantastic donor; they understand what it means to provide long-term support. There is also a flexibility with our engagements with them. We have only positive comments, **especially compared to other funders**. They are much easier to engage with than bilateral or multilaterals."

–Grantee Partner During OH Workshops

Further, EAFS grantee partners believed that FGP's long-term, flexible financial support was directly associated with a normative change and policy progress within the tax and budget spheres.

“ OSF's financial support was **long-term and extremely valuable in terms of putting the issue that we raise on the political agenda, and to advance the change in norms** as well as changes in the some rule changes already starting to flow from this long-term norm change and public pressure to hold states and companies accountable.”

-Grantee Partner Interviewed

Grantees discussed that FGP's flexibility extended beyond financial support. EAFS grantee partners felt that FGP's flexibility was also apparent in Program Officers' willingness to adjust timeline and priorities, as well as their ability to make themselves available for grantee support.

“ The OSF programme was very helpful in the response time, advice, and support in the implementation of the provisions of the grant. This included **extension of timelines, changes to budget priorities where required, and the general availability** of the grant officer to advise.”

-Grantee Partner Surveyed

Grantees also shared a recent example of how flexible support enabled their organization to stay agile during the COVID-19 pandemic, which in turn allowed them to positively impact communities of people.

“ Because **OSF understands flexible funding and supports that**, I imagine their grantees were turbo charged during COVID. **We pivoted within 4 weeks of COVID**; not away from the strategy but in the tactics. **We leveraged the pandemic to lean into the tactics and work to help people**. We were able to operate at a high level of success thanks to OSF.”

-Grantee During OH Workshop

THE THOUGHT PARTNER

Not only did EAFS grantees view FGP’s role as a flexible funder as instrumental in supporting their outcome attainment, they also perceived FGP’s role as a thought partner to be valuable.

To further understand what FGP’s thought partnership entailed, the grantee survey asked respondents to indicate what types of support they received. In total, **six of thirteen grantee partners who responded to the survey reported receiving thought partnership support**, which included: sharing insights and information from OSF’s observations of the field, exchanging research from other sources, and engaging in conversations about strategy or organizational positioning.

On a scale of 1–5, NRG grantees rated the extent to which the following FGP thought partnership practices made a positive contribution in their ability to make progress towards their goals:



Grantees elaborated on these positive ratings of FGP’s role as thought partners during interviews. EAFS grantees shared that FGP’s thought partnership was available not only during reporting time, but also during other key junctures. FGP thought partnership promoted important reflection to inform how the work is actually being carried out.



We have found it best when there is a key program officer **who acts as a thought partner with us, and not just when the report is due**....during the time the work is in play. It is useful **reflecting with them on what we are working on**. In recent years, there are multiple people we are engaging with and maybe this has led to less efficiency. We would welcome working with one point person.”

-Grantee Partner During OH Workshop

THE CAPACITY BUILDER

EAFS grantees identified capacity building as another major contribution of FGP to the ability of their organization and the field to achieve outcomes. FGP’s capacity building support took the form of offering technical assistance to EAFS grantees.

Seven of thirteen EAFS grantee partners who responded to the survey reported receiving technical assistance related to strategy design, monitoring, evaluation, and learning (MEL) advice and training, and the use of OSF’s platform.

On a scale of 1–5, NRG grantees rated the extent to which the following FGP technical assistance practices made a positive contribution in their ability to make progress towards their goals:



EAFS grantees elaborated on the capacity building and technical assistance they received from FGP. For instance, one grantee spoke about webinar series FGP assisted them with.

“The tech team were excellent in **supporting our shift of our tax talk series to a webinar series on the blue jeans platform and trained my team** as well as being always available to support us. The recordings were also shared and are on our youtube channel.”

-Grantee Partner Surveyed

Another grantee elevated positive experiences they had with FGP’s MEL. They posited that FGP’s MEL technical assistance enabled them to move away from output-oriented reporting and communicate their work in terms of higher-level impacts.

“The technical assistance consisted mainly of **helping with our monitoring, evaluation and learning framework**, and in being able to **move beyond output reporting toward wider impact reporting**, and in recognising intermediate impacts towards wider and longer-term goals in terms of continuous reporting rather than saying that the long-term goal was not attained (which can be a difficult thing to say year after year, if we cannot identify intermediate milestones); thus **we did get better in identifying how influential opinion makers and public opinion has started to shift** before the political agents are shifting.”

-Grantee Partner Surveyed

THE SYSTEMS-ORIENTED STRATEGIST

When EAFS grantee partners were asked to describe FGP’s role in supporting them to achieve outcomes, they mentioned FGP was smartly focused on systems change and the importance of achieving outcomes at various levels simultaneously.

“**OSF has invested in systems-change.** They see that part of it is about getting immediate results to get spirits high, and then systemic change is the ongoing work. These mutually reinforce each other and need to be done simultaneously.”

-Grantee Partner During OH Workshops

Grantees also acknowledged that while the field of fiscal governance, at large, was rather uncoordinated, FGP exercised direction in strategically funding various facets of the system.



The key gap in **the fiscal governance field is that the field isn't well coordinated**, and it doesn't still link well to other fields in providing input for health governance and financing, social protection governance and financing, and other specific areas of spending – as still to this day mostly budget governance issues ignore the revenue side, and there is only continued sustainability on budget governance as long as you don't raise the issue of where the money is coming from; this area of fiscal governance is still weak and not well understood in terms of opportunities, research and possibilities for tangible change. So **OSF recognised this and funded all parts of the field.**"

–Grantee Partner Surveyed

FUTURE IMPROVEMENTS FOR AMPLIFYING CONTRIBUTIONS

When looking back at FGP's role in supporting EAFS grantees to achieve their outcomes, grantees were asked about what could have gone better.

Additional Convening

A large swath of EAFS grantees expressed that they **wished FGP would have played a larger convening role**. While seven of the thirteen EAFS grantees surveyed received networking support from the FGP team, including invitations to convenings, shared learning opportunities, and connections to other civil society organizations or funders, grantees thought FGP could have done more.

On a scale of 1-5, NRG grantees rated the extent to which the following FGP networking support practices made a positive contribution in their ability to make progress towards their goals:



EAFS grantees desired more coordination and opportunity to engage with other tax and budget grantees. Grantees recognized that FGP funded the major actors in the tax and budget space and felt that FGP did not fully utilize their position to curate mechanisms to bring these organizations together.

“ A bit **more coordination between grantees of this project**; it has **all the key and relevant actors in the funding portfolio**. Or to provide some organisations in the field a grant to better coordinate the field in a more visible way.”

-Grantee Partner Surveyed

Similarly, another EAFS grantee partner expressed that such convenings would promote capacity building and advance global standard setting.

“ It would have been **useful to have connected with other similar programmes supported by OSF** in the tax and development area both on the continent and the rest of the world especially regarding **capacity building and global standard setting**.”

-Grantee Partner Surveyed

More Donor & Funding Stability

EAFS grantees felt FGP could have done more to bring more donors to the table as a way to stabilize and sustain the field.

“ To convene **a bit more conversations between the donors, so that they can build a sustained field** and to try to resolve some of the gaps, and potential conflicts in the field that make it difficult to sustain.”

-Grantee Partner Surveyed

During the Outcome Harvest Workshop, grantees discussed the challenges with funding in the fields of tax and budget. One grantee remarked that the financial support the field has been allotted has been dismal and obtaining funding is a burden for grantees.

“ Of all the groups on this call, if you add up the entire budget for the last 20 years....it will still be **a rounding error for these funders**. If given as **long-term funding instead of piece and parcel, the impact would be bigger**. If you doubled it, we'd be in a completely different space. **We are all jumping through hoops**, getting 17 different funders, doing reports, adjusting to new rules.....”

-Grantee During OH Workshop

Thus, grantees felt FGP could have done more to bring more funders to the table to create a more stable ecosystem of funding to support large-scale reform.

Engaging the Private Sector

Moreover, grantee partners felt **OSF did not do enough to engage the private sector**. During the Outcome Harvesting workshop, EAFS grantees discussed how OSF did not leverage Soros' role in the private sector to bring corporations to the table.

“ Private sector is the lowest [rated outcome] for all of us. **OSF could do more here. Soros is a private sector player, after all.** This is a gap for OSF if they cannot bring in MNCs and investment banks. Soros needs to take more interest in getting the private sector to bite.”

-Grantee Partner During OH Workshop

OSF Internal Distractions

Finally, EAFS grantees felt that OSF’s internal volatility, as an organization, was hindering the success of their program officers.

“ Provide much **greater clarity and certainty to OSF's own fiscal governance experts**, so they could get on with doing a great job, rather than being consistently hampered.”

-Grantee Partner During OH Workshop

Recent OSF internal politics were perceived to undermine the critical work of FGP.

“ Funding in this sector is a disaster. OSF falls into categories of lions led by donkeys. **OSF is one of the better funders in TAI, but is undermined by internal executives.**”

-Grantee Partner During OH Workshop

SUSTAINABILITY OF OUTCOMES

When exploring indicators of EAFS outcome sustainability, grantees highlighted how a confluence of factors influence sustainability.



A few key words to assess sustainability. **Need, ownership, normative change, behavior change.**

- **NEED:** is it addressing needs on the ground?
- **OWNERSHIP:** are people with the needs taking charge.
- **BEHAVIORAL:** do they have skills to continue running the intervention when donors leave.
- **NORMATIVE:** rules, regulations, laws.”

—Grantee Partner During OH Workshop

These factors are related to several sustainability themes that emerged from EAFS grantee partner and external actor commentary.

These include:

- Local champions
- Local ownership of the issues
- Cross-sector and public awareness

Local Champions

For one, EAFS grantees spoke about the importance of the **presence of local champions**. For instance, one grantee shared that having a broad base of champions, including the continual accrual of new actors, is vital for sustaining progress.

“ Part of the way to build sustainable capacity in the social movements we’re working in, and more broadly in civil society, is through champions as well. This is **not just about champions in governments, this is about broader and new actors in fiscal governance.**”

—Grantee Partner Interviewed

External actors corroborated this idea, expressing that champions are major determinants of whether outcomes will be upheld.

“ Having **these champions in the public sector** and especially in social movements promote sustainability of outcomes. This is especially true when there are **attempts to water down standards and policy**; there **needs to be people there to care about it.**”

—External Actor During Outcome Harvesting Workshop

EAFS grantees also noted that the presence of champions is a potential indicator of the relevance of an organization’s position.

“ Champions are both a useful element in sustaining all of that, and also **an indicator of the health of your position** - [organization name redacted], for example, has **sustained and grown a set of high-level international individuals as commissioners** -- we thought it would only last 12-18 months at first-- because the individuals know that the issues are important and that there is space for progress.”

—Grantee During OH Workshop

Another grantee offered an example of why champions are important, using the context of Brazil and the Phillipines to highlight the power of champions to withstand the increase in anti-democratic trends.

“ The anti-democratic trends in a number of countries are happening in countries like Brazil and the Philippines where there were gains 10 years ago. In these countries, we have observed **there is a core of the bureaucracy that is set on maintaining the reforms to systems that were built a decade ago** and it is heartening to see hope that **certain systems are withstanding these anti-democratic administrations**. How long they can withstand is another question, but encouraging that they have held out in this time.”

—Grantee During OH Workshop

Local Issue Ownership

Relatedly, EAFS grantees shared that a **sense of local ownership**, that stems from engaging partners in local ecosystems, promotes an understanding of how these issues impact communities. With this understanding comes ownership of the issues and the autonomy to act.

For instance, one grantee shared an example from India and Nigeria, highlighting how students and children have taken ownership of key issues, effectively holding the line on reforms.

“ In India, with dalit students and Nigeria with women farmers, **we secured increases in allocations for these groups** but in both cases there were budget cuts presented in 2020 due to COVID. Because **those mobilized groups had been given capacity and earned the wins, they were still in place when the cuts came**. They **held the line** and increased their allocations. Women farmers in Nigeria actually had budget GAINS during COVID!”

—Grantee Partner During OH Workshop

Cross-Sector and Public Awareness

Thirdly, **building cross-sector and public awareness** was cited as a key aspect of sustaining EAFS outcomes. As one grantee noted, cultivating an effective ecosystem will help sustain changes and expand the movement for change.

“ To sustain change, we need to **create virtuous cycles of accountability**. This means having access to public tax and ownership information, publicly-available company tax accounting, which then **an effective ecosystem of civil society, academia, and experts can analyse, and an ecosystem of grass-root CSOs can use** for citizen accountability purposes.”

—Grantee Partner During OH Workshop

CHALLENGES TO & FACILITATORS OF SUSTAINABILITY

Finally, EAFS grantee partners and external partners also discussed challenges to sustainability.

Victories Are Never Assured

For one, grantees cited that **the state of play is unstable; laws can be weakened or rolled back** with different political priorities. Since victories are never cemented, outcomes are difficult to sustain. Thus, the volatile political climate is seen as a challenge to sustainability.

“ I am not sure we can ever relax. You always feel like you have something and you made it, **then something happens and pushes it back**. There will always be a push back. So for sustainability, **you can never be entirely secure**.

—Grantee Partner During OH Workshop

Another grantee corroborated this, noting that progress can be reversed at any time.

“ There is a lot to do in this area, despite public awareness and some progress **it could still all be reversed in terms of progress**; that's why we will push twice as hard during the Covid19 pandemic period and recovery period to ensure greater progress as budget/fiscal needs are greater than ever as rates of poverty/inequality/hunger are rising, while vaccine costs are an additional fiscal burden.”

—Grantee Partner Surveyed

External Events

Additionally, while in many cases, as previously discussed, **external events** may serve as catalysts for action and strategic opportunities to make change, they can also present challenges to sustaining change. For instance, one grantee shared that COVID regulations inhibited their ability to raise public awareness about issues and continue sustaining their work.

“ COVID as a distraction that forced us all inside. The **rules thrust on us have limited people** taking to the streets.”

—Grantee Partner During OH Workshop

Volatility in Field Funding

Grantees cited that there is a paucity in long-term funding for tax and budget issues, which poses challenges for generating outcomes.

“ It is infuriating to have the convo with TAI funders and talk about how wonderful their work is in supporting this area, considering **the fraction of funding they are giving this area; it undermines results**. All these cycles [of short-term funding] play against these long term outcomes. So much funding is short term and unstable. **We cannot sell these long term changes because no one bites....so we rely on the intermediate outcomes to get bites**. OSF has a chance, right behind Hewlett, to get on the same page.”

—Grantee Partner During OH Workshop

Grantees viewed maintaining this meager funding for tax and budget fields as a challenge, which in turn encumbers the sustainability of outcomes. EAFS grantees cite several rationales for why funding is challenging to maintain. One EAFS grantee noted that **tax and budget are notoriously polarizing fields to fund**.

“ Our funding is the most narrow in civil society; there’s an absolute paradox. It is literally because **we challenge the powerful in society, that it’s hard to fund us and we have to be tremendously creative.** Take the G7 summit, it’s one of the biggest moments for our work now, but very little funding goes towards making the outcome on global minimum tax to be more equitable, progressive - **but very little donor support given to this specific area,** just saying!”

—Grantee Partner During OH Workshop

Thus, due to the controversial nature of these fields, there is a **volatility in sustained funding that makes progress challenging to acquire and maintain.**

“ For donors **to make sure things are sustained, we need to have ongoing funding...**and push for ongoing, day to day accountability. Cannot hold multinationals accountable for taxes paid. EU has not gone far enough. **Things can go backward if funders exit and TAI donors are drying up.** We pivoted in COVID-19 but this has not attracted new donors. We want to scale up and show where tax info is needed, in the global north and south. **The work is not done!**”

—Grantee Partner During OH Workshop

Further, EAFS grantees also acknowledged that progress is extremely slow in these fields, making funding even more difficult to obtain.

“ This is a difficult area to fund. Give or take, **it took 4 years to build awareness and get stories about corporate tax. Another 5 years and a global financial crisis before policies came on the agenda. So, it was - 10 years - a while before we could say to a funder that there has been change.**”

—Grantee Partner During OH Workshop

Over Reliance on Short-Term Gains

Relatedly, there was ample conversation during the Outcome Harvest workshop related to an overreliance on short-term outcomes that impeded creating and sustaining meaningful progress.

“When you celebrate small steps forward and actually diminish potential for the long term. Say we are not going to celebrate small changes until we reach systemic change. How much does your grant allow you to take risks? In order to take these risks and make long term change, it needs to be really secure in the funding and know it is sustainable. **Can you trust donors to stick with you if you don't show results for a couple years, you will still have funding?** The trust is just not there. Need them to expect a decade of long-term visions without much results. Thus, we rely on short term outcomes.”

—Grantee Partner During OH Workshop

As the quote above also indicates, **trust is another facilitator to promote long term outcomes.** This theme is more fully explored in the [FGP Grantmaking Practices](#) report.

Taking Risks & Embracing Failure

EAFS grantees also note that the work cannot be sustained without **innovation and taking risks**.

“ You can't keep doing the same things and expect different results. **Innovation, adaptation and risk taking are essential.**”

—Grantee Partner During OH Workshop

Moreover, grantees shared experiences in which **failure was pivotal for their success**. One grantee offered an example of failure with the EU's 4th Anti-Money Laundering Directive (AMLD), highlighting how this experience was essential for progression of the 5th AMLD.

“ Anti-Money Laundering Directive is a good example. We lost and got knocked out, we told journalists we lost this. Then, three months later we launched another directive and renegotiated the whole thing. **Losing is an important part of winning. Sticking with the fight when it's hard, being in it for the long haul, and not being afraid of getting knocked out.**”

—Grantee Partner During OH Workshop

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