

MOBILISING PROGRESSIVE DOMESTIC RESOURCES FOR QUALITY PUBLIC SERVICES IN KENYA AND VIETNAM

Completion Report
2014-2018
Executive Summary



OXFAM

Project background

The global inequality crisis is reaching new extremes. Fighting inequality has been included in the Sustainable Development Goals (SDGs) because of global agreement that inequality undermines sustainable development. This inequality crisis hinders Oxfam's fight against poverty and our work to enable people to have a greater say in development policy and practice. However, extreme economic inequality is not inevitable – it is the result of policy and investment decisions and a political and economic ideology that serves the few at the expense of the many.

Oxfam sees fiscal justice as central to the fight against extreme economic inequality. Evidence shows that government policies on taxation and public spending can be among the best tools we have for tackling inequality if they are used to create an economic system that redistributes resources and power towards those who are most excluded and marginalised.

To address this, Oxfam and partners implemented the *Mobilising Progressive Domestic Resources for Quality Public Services* project (or the DRM project) in Kenya and Vietnam from December 2014 to June 2018, funded by the Ministry for Foreign Affairs of Finland. The project is part of Oxfam's broader, long-term strategy to fight inequality together with partners and allies by increasing people's voices, and promoting progressive taxation and spending for essential services through the Fiscal Accountability for Inequality Reduction – Even It Up (FAIR-EIU) programme. This puts national change at the heart of its approach as this provides the best opportunities for inclusive decision making and the empowerment of people and civil society for lasting change.

Project objective and theory of change

The DRM project's overall objective was to contribute to making fiscal systems in Kenya and Vietnam more progressive to tackle inequality and poverty.

A central element of the DRM project theory of change is that having informed and active citizens is a necessary precondition for social and policy change to happen. The main assumption here is that citizens will be willing to act and hold their governments to account if they develop a strong identity as taxpayers, enhance their awareness, understand their fundamental rights, and gain key capacities to make effective use of those rights.

A second precondition for change to happen is that spaces for meaningful participation and action are in place and accessible to citizens, in particular to women and youth. Enabling existing spaces and/or creating new spaces for participation and interaction was seen as critical to helping people to hold government to account and in strengthening the responsiveness of governments in both countries.

A third precondition was the need to push fiscal justice – in particular tax – higher up public and political agendas. The project theory of change outlines the need to mobilise public pressure and promote a stronger voice of citizens on these issues, so that leaders and policy makers are more willing to strengthen the revenue-raising potential of tax systems in an equitable manner, and to use those revenues for the delivery of more accessible, better-quality essential public services. This means providing rigorous evidence and research to convince key stakeholders to make tax systems more effective and redistributive. The main assumption here is that if governments have evidence of the social impacts of tax and budget inequality and feel that a critical mass of society is voicing the need for more fair and transparent fiscal policies, they will be more willing to promote that agenda.

Oxfam's programming strength, distinctive competence and capacity to achieve greatest impact lies in our ability to link long-term development programmes, campaigning and advocacy at local, national and/or international levels to support development and policy gains. The DRM project has been implemented by teams cutting across the international programme, campaigns and policy teams. As such, it has embodied Oxfam's 'one programme approach' – facilitating joint learning and increasing the reach of our work, and helping to shape the approach Oxfam is taking globally to working on fiscal justice through our FAIR-EIU programme.



‘I STARTED WONDERING WHERE MY TAXES GO’ – COMMUNITY ACTIVISM IN PRACTICE

Azulu Adeba is a community activist in Korogocho, Nairobi county. He has become a passionate advocate for fiscal justice to overcome inequality, and clearly describes why he thinks other local people should get on board:

‘I got involved with the project because I started wondering where my taxes go. Our constitution guarantees the right to information. That includes whatever [law] is passed by our leaders. We have a right to know how the taxes we pay are being used. It is important to follow up on taxes, because we pay taxes to improve, if not sustain, the country’s economy. The taxes levied are to build the nation and not to enrich certain people.

‘People in the community pay taxes whenever they buy anything. Be it milk or sugar, everything you buy is taxed by

the government [VAT]. In addition, small-scale traders here are required to pay taxes to the local authorities so that they can run their businesses.

‘These taxes should be used on primary concerns, such as better roads. You can see for yourself how impassable these roads can be. If someone was coming to ferry a pregnant woman to hospital, they would have a hard time reaching her. She won’t receive the attention she requires due to the state of the roads.

‘If the taxes we pay were used accordingly I believe a lot would change with regard to inequality. A better economy would create more employment opportunities, which would in turn improve people’s ability to sustain themselves and their families.’

Country contexts and the partnership approach

In **Kenya**, which is characterised by high levels of inequality and unequal wealth concentration, the project has aimed to take advantage of the devolved structure of governance by taking a very strong sub-national approach, and has focused on two main areas of work. Firstly, the project tried to leverage the new constitutional devolution and public participation frameworks to empower women and youth in Nairobi, Wajir and Turkana counties to influence progressive policy changes concerning government revenue raising, budgeting and spending. By encouraging citizens' engagement in key decision-making spaces, the project aimed to make governments in the three counties more responsive to the needs, priorities and rights of these groups. Secondly, the project aimed to influence national-level fiscal policies to broaden the tax base in a more equitable and redistributive way.

In **Vietnam**, analysis of the political context and system led to the decision to focus on tax reform at the national level and budget transparency at the local level, and to concentrate efforts on the health sector. For the past two decades, Vietnam has progressively transitioned to a market-oriented economy. A key priority of that agenda has been strengthening public financial management, including reform of a number of tax policies, presenting an important influencing opportunity for the project. Vietnam still has high levels of inequality and poverty, especially among ethnic minorities and migrant workers. Significant efforts were invested in strengthening CSOs' role in promoting tax and budget literacy among the public, and enhancing their voice on tax policies, budget transparency and accountability in local health services.

The DRM project sought to include marginalised communities whose voices often go unheard – women and young people; people living in slums or hard-to-reach rural communities (Kenya); and ethnic minority groups and migrant workers (Vietnam). In both countries, Oxfam implemented the project jointly with a diverse range of partners and coalitions, both formal and informal, with expertise across a wide range of thematic areas and approaches. Partners include research and policy think tanks, national CSOs, and coalitions and local community-based organisations.

The DRM project aimed to:

- Enhance social accountability by raising people's awareness, skills and confidence to participate in decision-making processes that affect their lives.
- Mobilise people through campaigning, the media and online/offline activities to apply wider public pressure on decision makers.
- Establish and support CSO coalitions and networks for capacity building and effective influencing on tax justice and inequality.
- Conduct research and generate evidence about the impact of inequitable taxation and budget allocation on the lives of the poorest people, including women and youth.
- As a result of the combination of the above, influence governments to take concrete steps towards progressive public revenue raising, equitable allocation and accountable spending. Key targets included policy makers at sub-national and national levels.

Headline achievements

Over three and a half years, the DRM project has influenced significant change. The voices of citizens have been amplified and spaces created so they are listened to; accountability has increased through improved citizen-state dialogue and trust; and concrete policy and practice change has been witnessed through legislation reform, commitment from authorities to project aims and objectives, and the integration of CSOs' and citizens' asks into fiscal policy dialogue and decision making at local, national and international levels.

The project has reached 20,555 people directly through awareness-raising and capacity-building activities in Kenya and Vietnam and high numbers of people indirectly. For example, social media activities in Kenya have reached 1.2 million people as active users and had 10.6 million impressions (the number of people who may have seen the social media posts) over the project's lifetime. In Vietnam, the hospitals included in a Patient Satisfaction Index provide services for around 17.4 million people a year, so the potential future benefit of improved services is huge.

Ultimately, a far stronger enabling environment has been created to influence change on fiscal justice in Kenya and Vietnam, with awareness raised among citizens of the links between tax and public services and of tax as an issue of social justice and equality. In the context of Vietnam, where this is a very new issue for civil society and the political and governance space is constrained, this has been particularly groundbreaking.

Key achievements and project highlights include:

Citizens' awareness has been raised and spaces for participation in governance strengthened, increasing transparency and reinforcing the social contract between citizens and the state.

- In Kenya, members of Health Facilities Management Committees (HFMCs) – formal structures established by county governments – were trained to better perform their legally mandated function, and to mobilise communities to engage with and hold public health service providers to account. HFMCs participated in and influenced the county budgeting process and introduced a health scorecard – a quantitative survey of citizen satisfaction with public health facilities. They also hosted radio shows to raise the voices of community members, gaining the attention of policy makers and increasing pressure for improved investment in and delivery of public health services.
- In Vietnam, a Patient Satisfaction Index (PSI) has been published online by the Ministry of Health, ranking hospitals based on patients' feedback as a management tool to promote accountable public healthcare services. 7,931 in-patients (3,964 women) from 29 hospitals in 21 provinces across Vietnam have shared their feedback on services received. These hospitals reach a combined average of 17.4 million patients a year. The PSI launch in March 2018 attracted significant public attention; three days later, the Prime Minister asked the Ministry of Health to urgently review the condition of sanitary facilities in all public hospitals.
- Citizens in both countries have played a far more active role in discussions on budget allocations and tracking expenditure on services. In Kenya, this has resulted in citizens' asks being included in the County Integrated Development Plans and in greater transparency on how public money is being spent on healthcare and infrastructure. In Vietnam, budget documents have been made more accessible, and more than 6,000 people have been supported to build awareness and engage in state budget oversight through trainings, community discussions, competitions and public hearings.





Photo: Le Gia Hung

JOINING THE CONVERSATION ON THE STATE BUDGET – NGHIA’S STORY

At a regular community meeting in Baze village in Quang Tri province, Ho Thi Nghia, 30, from the Van Kieu ethnic group, listened patiently to a People’s Council report on local development plans, including funds allocated towards a new village road in Baze. Nghia waited, but the People Council’s reporter did not mention the total allocation for the road. Finally, Nghia raised her hand, and asked: ‘Please can you tell us how much budget was spent on this village road?’

The question is very simple, but it marked a big change for Nghia and the women in the village. Nghia had attended many such meetings, but had never felt confident enough to put a question to the local government and says that, in

the past, ‘They reported and we listened. Nobody had any ideas when the People’s Council allowed time for questions. We did not understand anything. We just attended the meeting and then came back home.’

Since joining the Baze community-based group on state budget, supported by DRM project partner BTAP, Nghia now feels strongly that as all citizens contribute to the state budget with their taxes, people like her have the right to ask questions and expect answers. Nghia has been elected as group leader and has been invited to the trainings on state budget management organised by her local women’s union.

The project has successfully mobilised the public to put pressure on decision makers.

- In Kenya, most campaigning activities took the form of intensive social media engagement and outreach, for example through the ‘Our Taxes our Money’ online platform. This ran six targeted social media campaigns over the course of the project’s life, addressing policies affecting domestic resource mobilisation, budget-making processes and gender perspectives on tax justice. The project also reached young audiences through ‘Maskani Conversations’ – offline gatherings among youth citizen groups. The conversations were aired online, often attracting large audiences; for example, a conversation to analyse the county budget estimates in 2017 had 544,655 users on Twitter and 2,943,287 impressions.
- Community radio also proved an important means of raising awareness and gaining attention of both the public and policy makers throughout the project in Kenya, particularly given the remoteness of some of the communities we worked with. This was a particularly good medium for reaching poor women, who often did not have access to social media. Skits, music and theatre performances and travelling roadshows were also used to raise greater awareness on tax and budgets among people in slums and isolated rural communities.
- In Vietnam, the space for public mobilisation is limited due to the cultural and political context, and we were unable to do any public campaigning. The project therefore relied more heavily on traditional media to raise wider public awareness of tax injustice. In 2017 alone, there were 20,500 mentions of Oxfam in tax-related articles in online newspapers, and over the course of the project journalists have written extensively on tax injustices in Vietnam, citing Oxfam’s research. A monthly ‘Happy Hour’ initiative brought together experts, CSOs and the general public in a space convened by Oxfam to debate and discuss fiscal justice issues. Typically, around 400 people participated in the workshops and an additional 5,500 people joined the sessions online.

The DRM project has strengthened coalitions and CSO engagement on fiscal justice issues.

- In Vietnam, collaboration of CSOs on fiscal justice issues reached a new level with the project’s creation of the Vietnam Alliance for Tax Justice, the country’s first-ever alliance working on tax. The Alliance is composed of diverse civil society networks and organisations¹ that meet regularly to exchange information and knowledge on current tax justice issues. It has advocated for the revision of wasteful tax incentive policies in Special Economic Zone law, the revision of

VAT law to lessen the burden on the poor, and more transparent reporting to minimise the tax avoidance and evasion that deprives Vietnam of much-needed public revenue.

- In Kenya, the project worked with existing national, regional and global alliances, leveraging the platforms and audiences they provided and sharing online spaces to reach broader audiences at sub-national, national and global levels. This included working: nationally, in alliance with the Tax Justice Network Africa on a combined response to the government’s proposed establishment of a low-tax financial centre in Nairobi; regionally with the East Africa Tax and Governance Network (EATGN) on an initiative to build a stronger voice on tax justice in Kenya; and globally, contributing to a campaign by the Global Alliance for Tax Justice to amplify the call to all governments to end tax avoidance strategies. In collaboration with experts from the think tank Institute of Public Finance Kenya (IPFK), Oxfam hosted a training of trainers on Kenya’s national and county budgeting processes, where participants from 15 institutions were empowered to train their communities on the budget cycle.



The DRM project gives CSOs the chance to work together in increasing knowledge about tax and tax justice at national as well as regional and global levels. Secondly, it provides us with capacity and spaces to coordinate in tax policy analysis. In Vietnam recently, the government has been planning to improve and amend several laws and policies on tax, which we have been working on together. Ngo Thi Thu Ha, Center for Education Promotion and Empowerment of Women (CEPEW)



Oxfam and partners have built a strong evidence base to influence policy and constructive dialogue with decision makers.

- A key focus of the project has been to provide research which clearly demonstrates how current tax and spending policies affect people’s lives and can exacerbate poverty and inequality, and to propose policy alternatives that would render the systems more progressive and equal. Several reports, policy briefs and publications have been produced, published and widely disseminated to push fiscal justice issues higher up the political and the public agenda. A range of issues have been covered including, for example: the drivers and solutions of inequality in Vietnam and Kenya; tax havens and petroleum revenues in Kenya; tax incentives in Vietnam; the gendered impact of tax on the informal sector in Nairobi; and the impact of healthcare costs on citizens in

Vietnam. This has contributed to a number of advocacy successes, examples of which are highlighted below.

- In both countries, Oxfam and partners have actively promoted constructive dialogue and have worked hard to build relationships with policy and decision makers. Lobby activities included briefing policy makers on comparative tax law examples based on experience from the Oxfam Confederation, and brokering contacts between policy makers and international experts. This has helped to build Oxfam's reputation as a credible voice and a trusted adviser on fiscal justice issues.

This has led to the project having a tangible impact on policy and practice change on fiscal justice. Highlights include:

- In Vietnam, the government has taken up concrete policy recommendations made by Oxfam and partners on specific legislation – including on the taxation of small and medium enterprises, greater transparency in public debt management law, improvements in public financial reporting and revision of wasteful tax incentives. The Prime Minister of Vietnam officially requested the Ministry of Finance and the General Department of Taxation to investigate and report on loss from tax incentives in the country after Oxfam launched the *Assessing Tax Incentives in Vietnam* report in May 2017. Another key example is the influence of the Vietnam Alliance for Tax Justice on Decree 20, which led to the introduction of a legal requirement for multinational companies to provide a copy of their global country-by-country reporting to the Vietnamese tax authority. This will ensure greater transparency, reduce scope for tax evasion and avoidance by multinationals, and increase potential revenue for spending on public services such as health and education for the people of Vietnam.
- In Kenya, collaboration with government agencies at a national level proved highly effective. For example, the Kenya Revenue Authority publicly supported the project's policy recommendations as demonstrated by joint collaboration to train Kenyan citizens on tax and public participation. In line with the project's recommendations in its December 2017 report *Taxing for a More Equal Kenya*, submissions have been made to Parliament on the final version of the Income Tax Act in support of a new tax band for higher earners, an increase in capital gains tax, the establishment of a Committee on Gender Responsive Budgeting, and a Commission on Revenue Allocation.
- Citizens' increased participation in local governance has also led to several changes at local level. In Kenya, for example, the health scorecard has resulted in improved service delivery at the county level, for example through the repair of previously non-functional equipment, introduction of suggestion boxes and supply of electricity and water in the health facilities. Wajir and Turkana county governments have both committed to implementing automated tax collection systems (these are currently manual), which will make revenue collection more effective, potentially increase revenue, and reduce opportunities for fraud or revenue mismanagement. They also publicly committed to deliver on the project objectives of increasing participation in budgeting processes. In Vietnam, as a result of the project's efforts to engage citizens in budget-making processes at local level in Quang Tri and Hoa Binh provinces, a number of local authorities have committed to delivering on citizens' demands regarding more transparent, equitable, effective budget spending. For example, commune tax collectors will now review tax collection with individual households and refund households where appropriate; voluntary fee contributions by local people will be reviewed, especially concerning exemptions for poor households; and more public budget will be invested in building and renovating roads and other communal infrastructure.

Lessons learnt

The DRM project faced several challenges, especially at the beginning as this was a pioneering project and there were few if any 'role models'. One of the key lessons is that taking time to select partners and invest in collaboration and capacity over the lifetime of the project is critical to partners having ownership of the project design, and to successful joint implementation. In future, it is also important to ensure that projects with this level of ambition are implemented over longer timeframes.

The experience gained and lessons learnt over the course of the last three and a half years on how to build strong public will and a constituency of active citizens equipped to hold their government to account will be widely disseminated and used to inform Oxfam's approach as we scale up this work. With this in mind, we have formulated a set of eight key lessons that Oxfam and other CSOs can take to influence policy and practice change on fiscal justice.



1. MAKE GENDER CENTRAL

Put gender at the heart of activities and work with women's rights organisations from the start to understand injustice and address barriers to women's participation



5. WORK WITH DIVERSE STAKEHOLDERS

Work with a diverse range of stakeholders and support both formal and informal spaces for dialogue



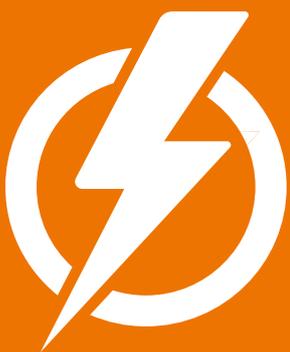
2. SUPPORT PARTICIPATION SPACES

Help create and strengthen mechanisms for people to participate and engage over the longer term



6. BUILD TRUST

Build trust to strengthen voice and accountability



3. UNDERSTAND CONTEXT AND POWER

Regularly analyse context and power dynamics and react to opportunities for change



7. TAKE A RIGHTS-BASED APPROACH TO TAX

Take time to build dialogue and understanding of tax as an issue of equity and rights amongst project partners and stakeholders



4. TAILOR EVIDENCE AND SOLUTIONS

Provide evidence-based solutions to inform decision making – ground this in people's experiences and lessons from other countries



8. VARY ENTRY POINTS

Find the right entry points and narrative to connect tax to people's lives and explain why tax matters

Eight lessons on influencing change in fiscal justice

1. Put gender at the heart of activities and work with women's rights organisations from the start to understand and address barriers to women's participation

- Work closely with women's rights groups, feminist economists and women themselves to understand their priorities and the injustices they face, and what support they need to participate fully in project activities.
- Robust gender analysis should inform all aspects of project design.

2. Create and support spaces for participation

- It is crucial to map existing and potential spaces for citizens to effectively participate in governance processes, for example public consultations, town hall meetings or virtual spaces.
- Formal and informal spaces need to be truly inclusive, reaching those affected by multiple discriminations. The convening role needs to be fulfilled with care to ensure that CSOs do not replicate societal power imbalances.

3. Regularly analyse context and power dynamics and react to opportunities for change

- Political economy analysis helps facilitate awareness and responsiveness to the political agenda and power dynamics, including gender discrimination and other forms of social exclusion.
- It is critical to regularly review the analysis to ensure that strategies are flexible and can adapt to changing contexts.

4. Provide evidence-based solutions to inform decision making

- It is essential to utilise research at the right time and adapt it to the context!
- Evidence needs to be as specific and solutions-focused as possible and should offer alternative policy solutions and/or lessons from other country experiences.
- Take advantage of opportunities that arise from government agendas – but remember that research should always be guided by what is important to people.
- Research should consider gender both in its analysis and its proposals, to reduce gender and other inequalities.

5. Work with diverse stakeholders

- Seek out diverse partners and 'unusual suspects' who can help to challenge existing views and bring different approaches and perspectives to fiscal reform.

6. Build trust with and among stakeholders

- Facilitate and build relationships of trust between CSOs and the government, and also between citizens, local authorities and public service providers. This is a critical part of promoting an accountability culture where citizens feel heard and empowered.

7. Take a rights-based approach

- Project design must be inclusive and should unpack colleagues' and partners' assumptions and facilitate ongoing dialogue to build understanding and a joint approach.
- Breaking down what equity and justice mean for people – and why fiscal justice is a rights-based issue – is essential to bringing people on board, co-creating interventions and ultimately creating the will for action.

8. Find the right entry points to work on tax – starting with people's everyday realities

- For people to care about tax, it needs to connect to their everyday realities and the collective problems we want to address – for example, a lack of essential services or a lack of say in how resources are spent.
- Doing this can not only build awareness and inspire action on tax, but can also strengthen active citizenship over the longer term.

CONCLUSION AND SUSTAINABILITY

The DRM project has given Oxfam a unique opportunity to work with citizens on tax. The project's linking of revenue raising with spending on essential services has proved to be its real added value, distinguishing its approach from that of other Oxfam and civil society governance projects.

The investment of time and effort in this pioneering project has been worthwhile. It has truly kick-started Oxfam's and allies' fiscal justice work in both Kenya and Vietnam. We have built our own and partners' expertise and established an extraordinary network of contacts to collaborate with in future. The project has influenced genuine change at multiple levels – local, national, global – and among different stakeholders, citizens and duty bearers. Crucially, the voices of citizens have been amplified and spaces created so they are listened to; and accountability has increased through improved citizen–state dialogue and trust, with people influencing local decisions for the first time. Real policy and practice change has been witnessed through reform in legislation, commitment from authorities to project aims and objectives, and the integration of CSOs into fiscal policy dialogues at national and international levels.

Knowledge and capacity on tax and budgeting has been built and internalised among citizens, civil society and Oxfam staff and partners. We have seen growing ownership of the project and the issues among partners and project communities. The project has significantly contributed to strengthening coalition and CSO engagement on tax justice issues in both

countries. Partners have grown in confidence and capacity; they are committed to keep pushing for fiscal justice and driving the agenda forward. In Kenya for example, the Maskani Conversations, an innovative way of communicating messages and reaching youth in particular, will continue. The Vietnam Alliance for Tax Justice will continue as an independent, self-governing body and has already agreed its overall vision, member roles, an action plan and fundraising strategy.

At local level, the processes and mechanisms for public participation in budget allocation and expenditure tracking that have been improved through the project’s activities – combined with people’s greater understanding of them – should help to facilitate communities’ continued involvement and ability to hold decision makers to account beyond the project’s lifetime.

The lessons we have learnt will now help us to develop clear strategies to address the sorts of changes we want to see at multiple levels – in social norms, behaviour and policy – and support citizens to have greater agency to create that change.



Before the project... there was very little conversation round tax. Tax was seen as a jargon concept, a concept that only scholars could expand on. When the DRM project came in there was a major shift in how tax is viewed by citizens. We have seen people have conversations both online and offline on how their taxes should be generated, and how their taxes should be utilised to provide for essential public services. Majani Tyson from project partner Inuka ni Sisi (Kenya)



We will ensure that future fiscal justice programmes utilise the project’s lessons on finding the right entry points to working on tax, the importance of linking tax to people’s everyday priorities – particularly public services – and how this can help build awareness and action on tax, and facilitate more active citizenship. We will also ensure that future work analyses and understands gender dynamics from the beginning, and that projects continue to focus on citizen–government dialogue and supporting more open and inclusive civic spaces.



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This report was written by Nora Honkaniemi, Sarah Hall and Jane Garton with Robert Maganga, Joy Ndubai and Vu Houng Duong. The report has drawn heavily on the final project evaluation undertaken by Maria Delgado.

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Photos:

Cover: Margaret Mumbua, a domestic worker, heading to work from her house in the informal settlement of Mukuru kwa Reuben, Nairobi, Kenya. Photo: Allan Gichigi/Oxfam

Page 5: James Mwangi, a community health volunteer in Korogocho, Nairobi, Kenya, goes out on his daily rounds in the slum. Photo: Jeremy Mutiso

Page 11: Lan cools a meal for her daughter at her parents' house in Thanh Hoa province, Vietnam. Photo: Sam Tarling

Notes

¹ The Vietnam Alliance for Tax Justice member organisations are: Vietnam Initiative (VNI), Vietnam Institute for Economic and Policy Research (VEPR), Oxfam, Towards Transparency, Center for Education Promotion and Empowerment of Women (CEPEW), Ech Phu Ho (youth activist organisation) and Budget Transparency Coalition (BTAP).



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