

Outcome Harvesting Evaluation  
ActionAid Denmark Tax Justice Programme  
Evaluation Report



June 2017

## What is Outcome Harvesting

- Outcome Harvesting collects (“harvests”) evidence of what has changed (“outcomes”) and, then, working backwards, determines whether and how an intervention has contributed to these changes
- A tool to identify, formulate, analyse and interpret outcomes to answer useable questions

## Outcomes defined as

### Outcome as observable changes

- *in behaviour i.e. relationships, activities, policies or practice...*

*...that has been influenced by the intervention...*

*For example, the change can be a ministry's public commitment to progressive taxation (behaviour); government agencies and CSOs collaborating (relationships); authorities improving waste management (action); passing a new law on progressive taxation (policy); or government agencies requiring tax compliance from contractors (practice).*

## Who are the main actors

**Change agent:** Individual or organization that influences an outcome.

**Social actor:** Individual, group, community, organization, or institution that changes in part because of a change agent intervention.

**Harvest user:** The individual(s) who require the findings of an Outcome Harvest to make decisions or take action. This may be one or more people within the change agent organization or third parties such as a donor.

**Harvester:** Person responsible for managing the Outcome Harvest

## **Six OH steps:**

- 1. Design the harvest**
- 2. Review documentation and draft outcomes**
- 3. Engage sources/change agents**
- 4. Substantiate**
- 5. Analyse and interpret**
- 6. Support use of findings**

## AADK Tax Justice Programme

- Programme support to partnership countries
- Support to AA global tax campaign
- AADK own research and policy work
- Leading the Federation-wide cross-cutting learning on taxation
- People4Change
- Training4Change

## Evaluation questions

1. In which social actors is ActionAid influencing change?
2. Do the outcomes represent patterns of progress towards the strategic objectives of the Tax Justice programme?
3. How did the Tax Justice programme contribute to the outcomes through its programme modalities (Training4Change, Tax Advisor, support to governance programme, Global Tax Campaign, Inspirator and Activista)?
4. To what extent do the outcomes achieved by AADK show that the work of AADK on Tax Justice is locally rooted?
5. To what extent do the outcomes show linkages between the local, national, regional and global level of advocacy?
6. To what extent do the outcomes show a link between progressive taxation and improved social services?

# Classification

Classification field	Category
Year	
Country	
Social Actor	
Objectives	
Intended/Unintended	
Change level	<ul style="list-style-type: none"> <li>• Local</li> <li>• National</li> <li>• Regional</li> <li>• Global</li> </ul>
Programme focus	<ul style="list-style-type: none"> <li>• Improved social services</li> <li>• Progressive Taxation</li> </ul>
Significance level	<ul style="list-style-type: none"> <li>• Major</li> <li>• Important</li> <li>• Minor</li> </ul>
% Contribution	
Programme Modalities	<ul style="list-style-type: none"> <li>• People4Change (Tax Advisor)</li> <li>• Training4Change</li> <li>• Programme support</li> <li>• Global Tax Campaign</li> <li>• Activista</li> </ul>

## Engage sources

- OH workshop with key AA staff, partners and Advisors
- Jointly working in google docs

## **Review documentation and draft outcomes**

- Annual report
- Case studies
- Policy briefs

## **Substantiation:**

- Documents
- External substantiators

## Support use of findings

- Use of findings
- Process use

## Learning

- Documentation of outcomes, not just outputs and impact level results
- Simple approach, that at the same time promote complex discussions and analysis
- Participatory and engaging

## Challenges

- Only those outcomes that informants are aware of are captured
- Time-consuming to formulate outcomes