

The role of ODA in strengthening the capacity of accountability stakeholders for Domestic Revenue Mobilisation (DRM)

09 APRIL 2026 | 14h00-15h15 (CEST) | ONLINE

Before we start...

Some housekeeping rules:

- Please mute your microphone.
- You can use the chat to submit questions or comments.
- During the Q&A, you can raise your hand and you will be invited to speak.
- The session will be recorded.



Agenda

Time (CEST)	Session	Speaker
14:00 14:05	– Welcome, objectives of the webinar, and presentation of the agenda	Jan-Petter Holtedahl , Senior Advisor, Governance Section, Norad and CG 4 co-coordinator (Moderator)
14:05 14:15	– Presentation: The current state of ODA for DRM and accountability actors in tax and revenue matters	Giovanni Occhiali , Research Fellow, International Centre for Tax and Development (ICTD)
14:15 15:10	– Panel & open discussion: Accountability actors and declining ODA: impacts, risks, and alternatives	Yinka Babalola , Country Director, International Budget Partnership (IBP) Nigeria Paul Lakuma , DRMS Specialist Ministry of Finance, Planning and Economic Development, Uganda Sophie Le Got , DRM unit coordinator, Expertise France Peter Hurst , Independent Consultant, Tax and Development
15:10 15:15	– Next steps and closing	Jan-Petter Holtedahl (Moderator)

Objectives of the webinar

- Understand the current state of ODA for DRM, with focus on the share of ODA for DRM that supports the engagement and capacity of accountability actors, such as civil society organisations (CSOs).
- Understand how the fall in ODA has affected or will affect the role of accountability actors in tax and revenue matters.
- Show relevant partner country experience(s).
- Reflect on the best way forward.

Time for your input...

Join at menti.com | use code **4340 3934**

 Mentimeter



Where are you seeing the **greatest effects of recent ODA cuts** on accountability actors working on tax or DRM?

0 Reduced funding for civil society organizations

0 Reduced research/analysis capacity

0 Fewer opportunities for policy dialogue

0 Reduced government transparency initiatives

0 Reduced donor coordination/support platforms

0 Not yet visible in my context

0 Unsure



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Waiting for participants



→ End presentation



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ODA for Tax Accountability Actors

Current states and possible trends

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Addis Tax Initiative – April 2026

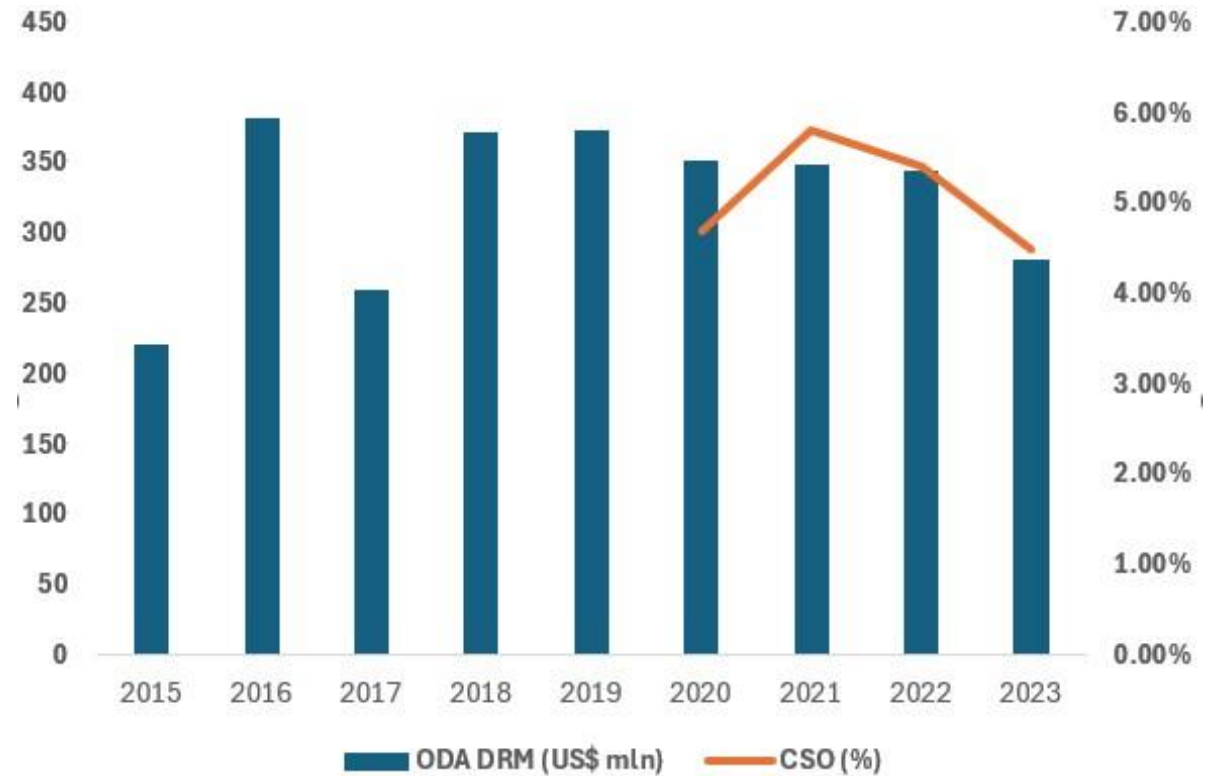
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ODA for DRM: accountability actors under pressure

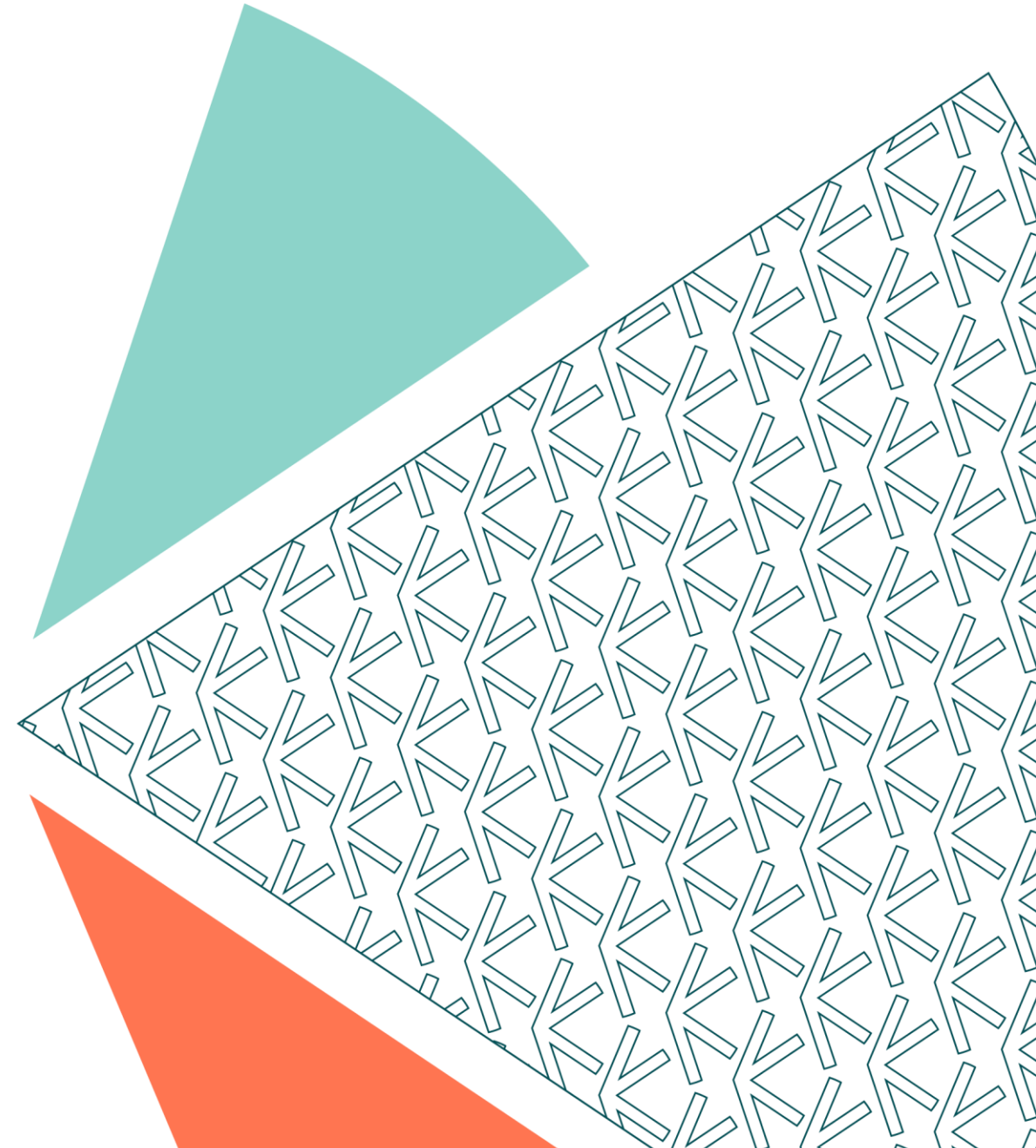
- **Accountability-related support small slice of DRM ODA:** 17% of projects in 2023 referred to transparency, accountability or non-state actor participation.
- **Direct support to CSOs smaller still:** 4.5% of total DRM ODA in 2023, down from 5.8% in 2021.
- **Worsening aid environment:** ODA fell in both 2024 and 2025.
- **Two risks:** not only less money for DRM, less money for actors helping to make DRM more accountable and politically sustainable.





Existing support for accountability actors

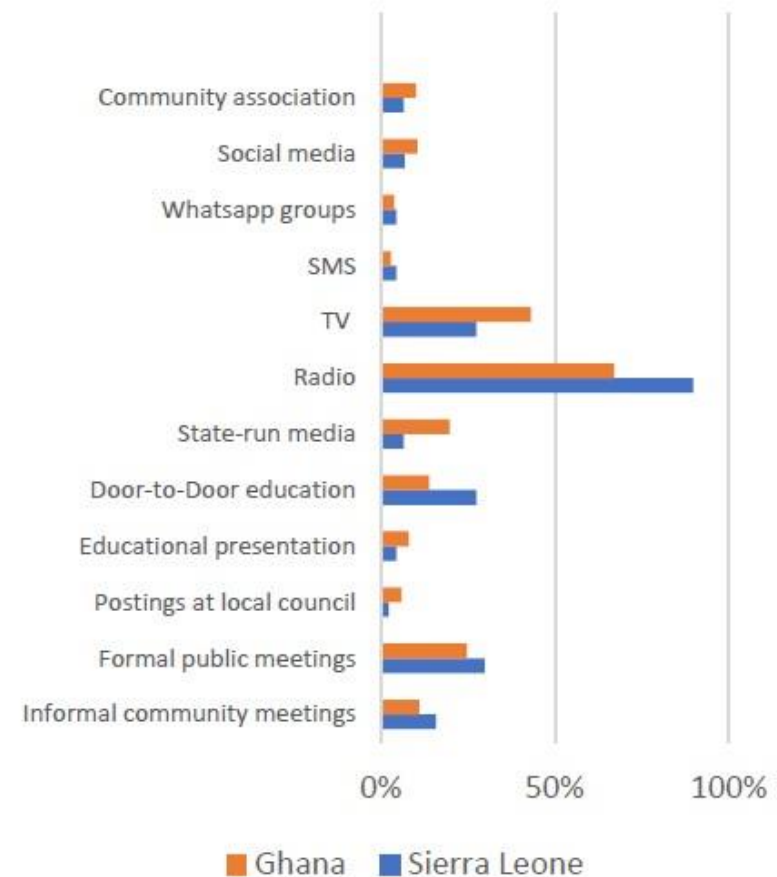
- Support clusters around 4 areas:
 - **Transparency:** making tax and revenue information available, accessible and usable.
 - **Participation:** taxpayer education, tax literacy, public dialogue and consultation around tax policy.
 - **Oversight:** parliamentary scrutiny, audit, complaints, anti-corruption and litigation around tax and revenue matters.
 - **Specialised advocacy:** on tax justice, tax expenditures, IFFs and fairer taxation of wealthy firms and individuals.



How accountability actors improve DRM in practice

- **They make tax information meaningful:** translating technical rules, budgets and revenue data into forms citizens can understand and use.
- **They create safer forums for engagement:** radio, town halls, community meetings and public hearings.
- **They build coalitions:** linking taxpayers, CSOs, media, unions, community groups and other actors around shared demands.
- **They increase scrutiny:** exposing abuse, questioning weak performance, pushing governments to link revenue to public services.

"What would be the most effective or useful way for the government to share information with you regarding taxes?"

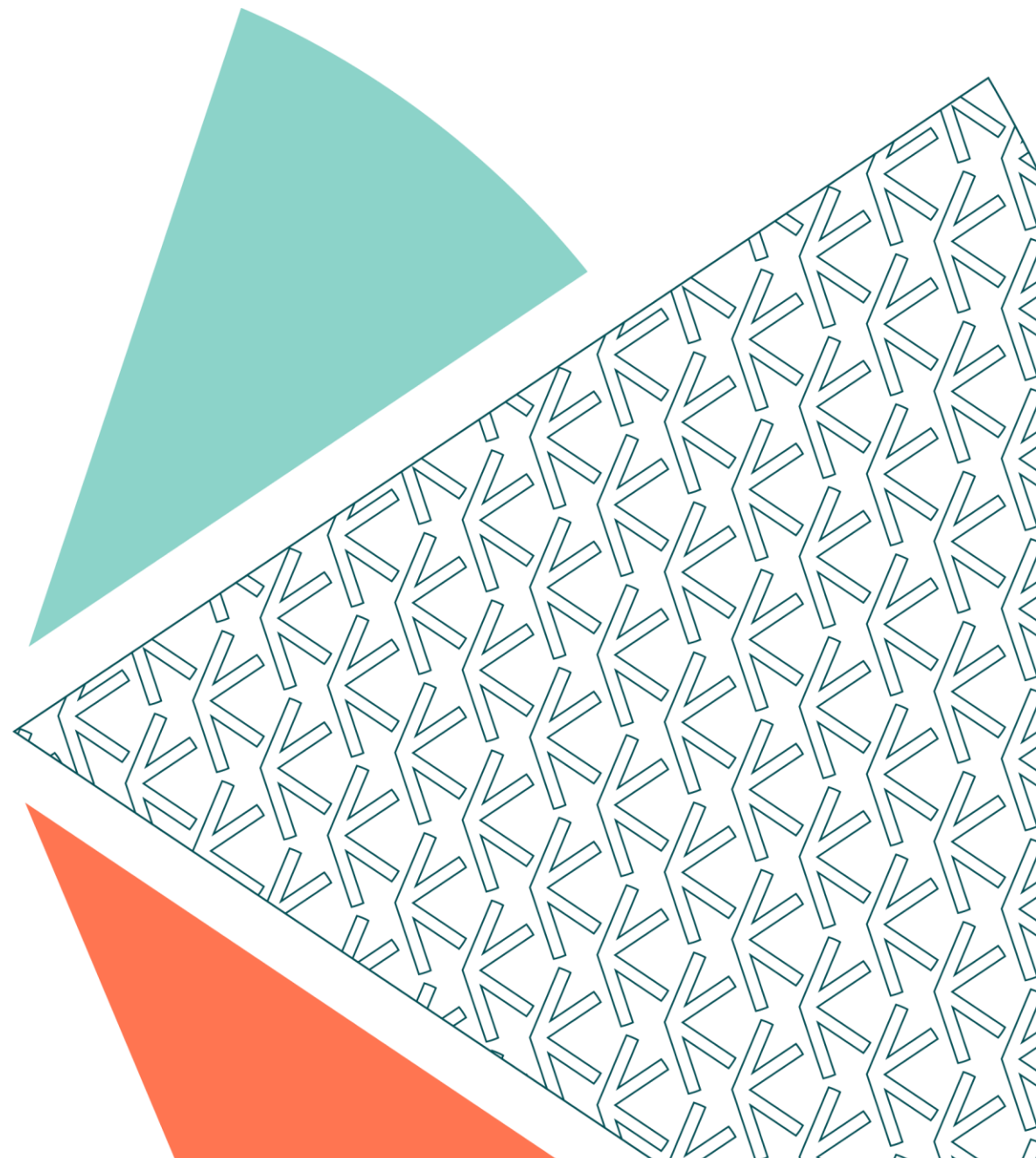


Source: van den Boogaard et al. (2020)



Evidence from partner-country settings

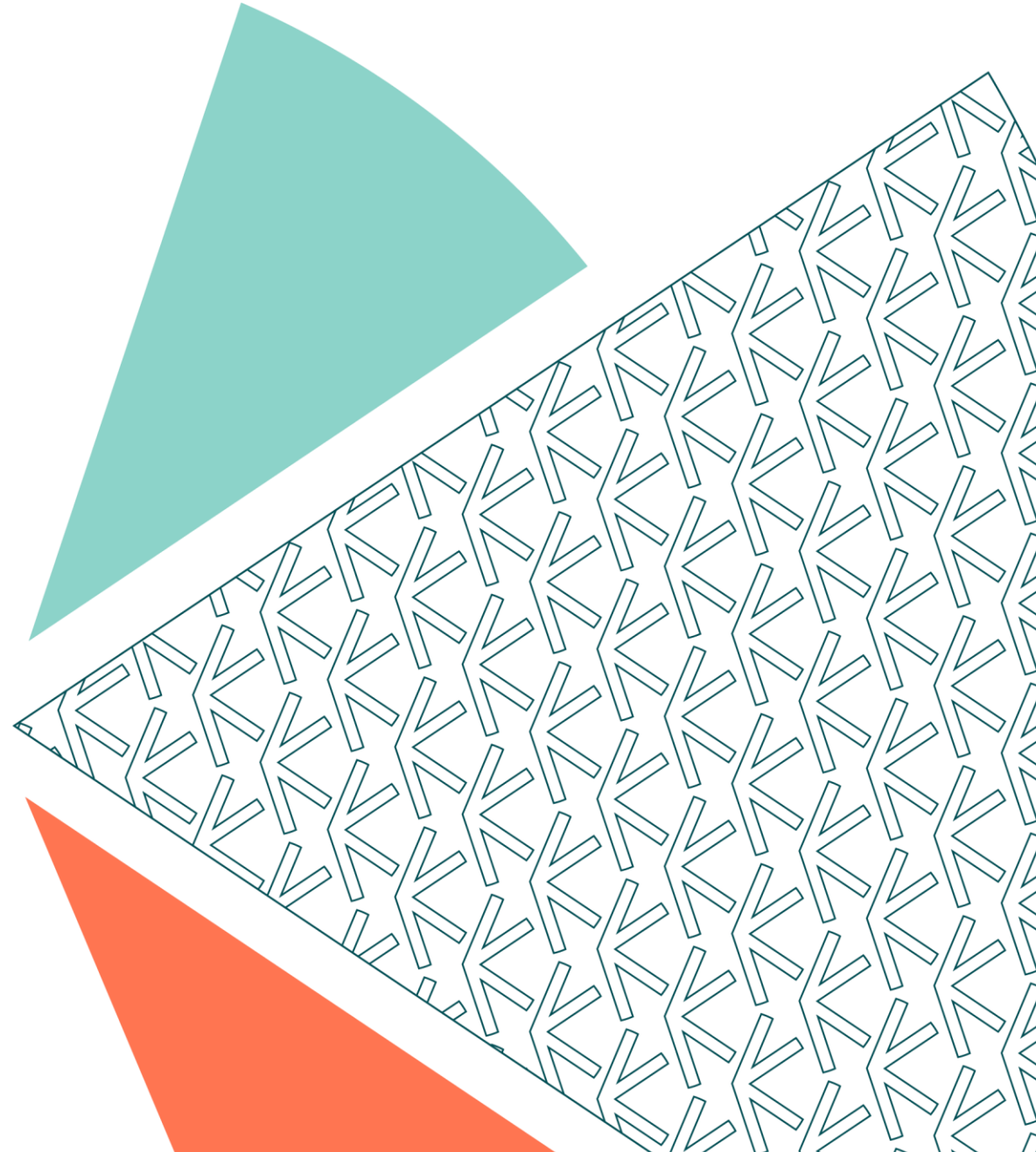
- **More than publication of rules:** taxpayers want clear information on **how much** should be **collected** and how revenues are **spent**.
- **Engagement:** it works best when forums are **accessible, trusted** and seen as sincere rather than symbolic.
- **Civil society** often **adds** most **value** as **translator, trainer and facilitator**, not only as protest actor.
- Where **revenue** is visibly **linked to services** or projects, **trust** and willingness to engage **can increase**.





What support for accountability actors in the tax era of development?

- **Squeezes likely to hit flexible, local and citizen-facing work** - training, radio, coalition-building and direct CSO support.
- DRM support may become more technocratic and state-centred, with **less space for scrutiny, contestation and participation**.
- **Poorest countries likely to be hit hardest:** OECD projects especially sharp falls for LDCs and sub-Saharan Africa.
- **Likely result?** Weaker participation in DRM processes, even where formal commitments to accountability remain in place.





Thank you for the attention!

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Panel & Open discussion



Accountability actors and declining ODA: Impacts, risks, and alternatives

- **Yinka Babalola**, Country Director, International Budget Partnership (IBP) Nigeria
- **Paul Lakuma**, DRMS Specialist Ministry of Finance, Planning and Economic Development, Uganda
- **Sophie Le Got**, DRM unit coordinator, Expertise France
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Thank you!