

ATI WEBINAR

The role of ODA in strengthening the capacity of Accountability Stakeholders for Domestic Revenue Mobilisation (DRM)

9 APRIL 2026 | 14:00-15:15 (CEST) | MS TEAMS | ENGLISH

Background

As a multi-stakeholder-partnership, the Addis Tax Initiative (ATI) promotes fair and effective domestic revenue mobilisation (DRM), policy coherence and the social contract through partnerships and knowledge building. In line with the previous Declaration, [the Seville Declaration on DRM](#), adopted in 2025, recognises the importance of accountability stakeholders in fostering equitable, efficient, and transparent tax systems. The ATI Action 4 reads:



“ATI members commit to enhance space and capacity for DRM accountability stakeholders in partner countries to strengthen the broader social contract”.

Under this Action, ATI members commit to enhance space and capacity for state and non-state accountability stakeholders in partner countries to engage in tax and revenue matters. Under the [ATI monitoring framework](#)^[1], accountability is defined by transparency, engagement, and capacity. Accountability is assessed through the efforts of governments to provide publicly available information on tax issues as well as opportunities to engage with non-state stakeholders (e.g., civil society, academia, media) when coordinating decision making processes on taxes. Enhancing transparency around tax matters and stakeholders' ability to engage in tax policy dialogue builds public trust in tax systems and can improve tax compliance. Accountability in tax matters requires not only transparency and engagement with non-state actors, but also the capacity of stakeholders to effectively participate in tax policy processes. Strengthening the knowledge, skills, and resources of non-state actors can serve to reinforce the accountability link between taxpayers and governments, thereby strengthening the social contract.

[1] The 2020-2025 ATI monitoring framework was used to track progress for the implementation of the four commitments of the ATI Declaration 2025. This framework is used as a basis to design a monitoring framework to measure progress under the Seville Declaration for DRM. For Action 4, accountability will be tracked using the three aspects – transparency, engagement, and capacity.

In the [2020-2025 ATI monitoring framework](#), one measure of progress made by ATI members towards strengthening the capacity of accountability actors is monitoring the level of Official Development Assistance (ODA) for domestic resource mobilisation (DRM) and the extent to which this support includes accountability and the participation of non-state actors. A review of summary descriptions of ODA for DRM projects² supported by ATI development partners, as part of [the 2023 ATI monitoring report](#), shows that in 2021, 21% of projects included key language promoting accountability, transparency and the role of non-state actors in relation to tax policy and practice – an increase from 14% in 2020. While this figure decreased in 2022 (16%), the slight increase in 2023 to 17% is a promising step towards sustained focus on accountability and capacity building. A further assessment of recipient codes for ODA for DRM projects shows that in 2023, 4.5% of total ODA was provided directly to civil society organisations as primary implementing partners – down from 5.4% in 2022 and 5.8% in 2021.

At the beginning of 2025, the OECD indicated, based on preliminary data collected, that “in 2024, ODA fell by 7.1% in real terms compared to 2023, the first drop after five years of consecutive growth”³. On top of this decline, it also estimated a “9–17% drop in global ODA in 2025”⁴. This is further compounded by subsequent cuts of aid by various actors and erosion of trust in international cooperation observed in 2025⁵. The Center for Global Development (CGD) estimates that the UK’s planned ODA spending shows “a 27% cut in 2026/27 and a 34% cut in 2027/28”, compared to 2024-25⁶.

Objectives

With current state of ODA decline, the ATI recognises the importance of the effective use of ODA for DRM, investing it in top priority areas, institutionalising changes, and leading the way for self-sufficiency. As underscored in Action 4 of the Seville Declaration, DRM accountability stakeholders play a key role in building tax morale, the social contract, and social cohesion in partner countries, for the overall goal of improving DRM. Against this background, the webinar aims to achieve the following objectives:

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

[2] [The analysis is informed by the ATI DRM database \(drawn from the OECD-DAC data on DRM-related ODA flows\), and the responses of ATI partner countries to the Monitoring Survey.](#)

[3] [International aid falls in 2024 for first time in six years, says OECD](#)

[4] [One Year After the U.S. Foreign Aid Reset: Where Does Democracy Assistance Stand and Where Is It Heading? | LinkedIn](#)

[5] [With aid declining, FfD4 must include a concrete commitment to scale up investment in tax systems – ICTD](#)

[6] [UK Aid Cuts Now Deeper than the US After Congress Pushes Back | Center For Global Development](#)

Agenda

Time	Item
14:00 - 14:05	Welcome and opening remarks <i>Jan-Petter Hortedahl, Senior Advisor, Governance Section, Norad and CG 4 co-coordinator - Moderator</i>
14:05 - 14:15	Presentation: The current state of ODA for DRM and <u>accountability actors</u> in tax and revenue matters <i>Giovanni Occhiali, Research Fellow, International Centre for Tax and Development (ICTD)</i> • What are the main DRM related areas (e.g, anti-corruption, transparency, combatting IFFs, etc.) where we find most support for tax and revenue accountability stakeholders? • By engaging as accountability actors, how have tax and revenue accountability stakeholders contributed to improved DRM in partner countries? • If current trends in ODA continue, what changes might we expect in the ability of accountability actors to participate in DRM processes?
14:15 - 15:10	Panel & open discussion: Accountability actors and declining ODA: impacts, risks, and alternatives <i>Yinka Babalola, Country Director, International Budget Partnership (IBP) Nigeria</i> <i>Paul Lakuma, DRMS Specialist Ministry of Finance, Planning and Economic Development, Uganda</i> <i>Sophie Le Got, DRM unit coordinator, Expertise France</i> <i>Peter Hurst, Independent Consultant, Tax and Development</i> • From your experience working with accountability actors, what changes have you observed as ODA for DRM declines? • Are some accountability actors experiencing these funding shifts differently than others? What patterns are emerging? • What alternative approaches are accountability actors currently exploring? • What are the main challenges your country faces in effectively strengthening accountability in tax and revenue matters (e.g., CSOs, taxpayers, etc)? What kind of assistance would be helpful from the international community? • Have tax and revenue related sectors (e.g., budget transparency, taxpayer engagement, etc) been affected by the trends of the fall in international assistance? To what extent has that affected citizen participation and the engagement of accountability actors with your government?

14:15 - 15:10	• What measure has your government taken to make sure relevant accountability stakeholders and citizens continue to engage in DRM processes? • How can ATI development partners support accountability actors in tax and revenue matters in the light of the need to strengthen DRM? • How do we bridge the funding/capacity building gaps? What roles can actors such as Philanthropists play? • What should be the role of initiatives such as the ATI do to improve the situation?
15:10 - 15:15	Closing remarks <i>Jan-Petter Høltedahl, Moderator</i>

Audience

The target audience of the event includes the broader ATI membership, adding representatives from civil society from partner countries and other interested stakeholders.

Follow-up

ATI Consultative Group 4 will follow up on the outcomes of the discussions held during the event. A news article summarising the discussion will be prepared and disseminated by the ATI Secretariat on the ATI website and social media outlets. Based on the interest raised by the audience a follow-up event/product will further be conceptualised and implemented.