

## Report of the 2<sup>nd</sup> meeting of ATI Consultative Group 4

*Enhancing space and capacity for accountability stakeholders in partner countries*

- Date: 19 March 2021 / 14:30h – 16:00h (CET) / virtually
- Participants: Julius Abagi (ITC), Lisa Brinkmann (ITC), Osman Berkay Denli (ITC), Luise Gloeckner (ITC), Anneli Hildeman (Sweden), Peter Hurst (BMGF), Jason Lakin (IBP), Benedikt Mald (European Commission), Fariya Mohiuddin (IBP), Daniel Nuer (Ghana), Toril-Iren Pedersen (NORAD), Steven Rozner (USAID), Niels Richter (Denmark), Tais Chartouni Rodrigues (ITC), Jenny Russell (Save the Children), Samba Sallah (Gambia), Geraldine Gayline Vuluku (Kenya), Tatiana Zilkova (Slovenia)
- Objectives:
- I. Recap of the last ATI Consultative Group 4 meeting;
  - II. Proposal of ATI Consultative Group 4 work plan for 2021;
  - III. Open discussion, prioritization of work streams and next steps.

ATI Consultative Group 4 is co-coordinated by **Ms. Fariya Mohiuddin**, Senior Programme Officer at International Budget Partnership (IBP) and **Mr. Steven Rozner**, Senior Advisor at U.S. Agency for International Development (USAID). After an introduction round, Ms. Mohiuddin presented the agenda ([see agenda](#)). The ITC staff provided a quick recap of the first meeting of ATI Consultative Group 4 – the minutes of the meeting can be found [here](#). Based on the brainstorming of the last meeting, IBP and USAID developed a workplan proposal for 2021 and beyond. The 2021 workplan for Consultative Group 4 captures five workstreams:

### Summary of ATI Consultative Group 4 work plan for 2021

1. Foundational issues – setting a basis for future activities of ATI Consultative Group 4
  - Defining “accountability stakeholders”
  - Defining what it means to “enhance space and capacity” for those stakeholders
  - Defining success
2. ATI Commitment 4 monitoring framework for ATI Commitment 4
  - Articulating a results framework/theory of change
  - Development of indicators to track progress
  - Development of monitoring guidance
3. Innovating, sharing, and learning
  - Generation and dissemination of knowledge, evidence, and tools
  - Webinars and other events
4. Widening the “community of practice”
  - Inclusion of accountability stakeholders in ATI webinars and other fora
  - Mainstreaming of accountability stakeholders in ATI services (e.g., matchmaking)
5. Identifying and capitalize on synergies across ATI Consultative Groups
  - Cross-group collaboration with other ATI Consultative Groups

## Presentation of the proposed work plan 2021 for ATI Consultative Group 4

### *Work stream 1: Foundational issues – setting a base line for future activities*

Under work stream 1 Consultative Group 4 will address foundational issues to set a common framework to define the work of the group in the future. The group needs to clearly define the target group addressed under Commitment 4 of the ATI Declaration 2025. Establishing definitions of the term “accountability stakeholder”, what it means to “enhance space and capacity” for those stakeholders and how a successful implementation of this would look like are prerequisites for establishing a monitoring framework for ATI Commitment 4 and planning future activities of the group. As such, it is relevant to systematically address the amount of space that accountability stakeholders currently hold to engage in the tax and revenue sphere.

Building upon a suggestion made during the first meeting of Consultative Group 4, the group agreed to draw up a list of accountability stakeholders. The list should aim to identify the types of accountability stakeholders in tax and revenue and how they can/could engage in order to hold governments accountable. The group discussed the inclusion of private sector groups and business associations, in particular types of associations underrepresented in the tax dialogue. By more closely on the role accountability stakeholders play as well as observing how accountability stakeholders work, entry points and hurdles to their work can be identified, while simultaneously gaining clarity on what it means for governments to create spaces for such actors. ATI Consultative Group 4 shall not just provide member services and networks but also aim to capture unseen and unheard groups of people who are or could be engaged in the tax conversation, unlock unused potential and help accountability stakeholders to influence reforms and the way tax systems work. Thus, the list can serve as basis for work of the group in the years to come.

### *Work stream 2: ATI Commitment 4 monitoring framework for ATI Commitment 4*

The second work stream address the development of the ATI post-2020 monitoring framework. In the round of meetings that took place in November 2020, ATI members across all ATI Consultative Groups stressed the need to develop a sound framework for monitoring the ATI commitments of the ATI Declaration 2025. While ATI Commitments 1, 2 and 3 will build upon the work of the consultative groups active from 2018 to 2020, ATI Consultative Group 4 needs to gain a clear idea of how to monitor ATI Commitment 4.

In order to identify performance indicators to measure and track the progress of ATI members made against ATI Commitment 4, the group suggested to revisit suggestions made by the ATI post-2020 Task Force and think about ways of improving these. Special caution needs to be paid to criteria for determining successful implementation as well as considering a results framework or theory of change to identify ATI members’ understanding of the transformation process envisioned under ATI Commitment 4. Due to the moderate size of Consultative Group 4, the entire group will participate in the development of the monitoring framework, facilitated by the International Tax Compact in its function as ATI Secretariat (see [concept note](#)).

### *Workstream 3: Innovating, sharing, and learning.*

Under work stream three, ATI Consultative Group 4 will develop/disseminate products to help generate and disseminate knowledge, evidence and tools as well as host webinars, coffee breaks and other event formats. The group aims to develop products that help ATI members to advance their practices in terms of enhancing space and capacities for accountability stakeholders within the ATI and the broader tax and development community. Activities should also address existing barriers for partner countries, that prevents a more active engagement of accountability stakeholders in the tax space. Furthermore, the need to conduct a stock taking on current government practices around consultation on tax was expressed, to find out what practices already exist, before coming up with new suggestions. Such stocktaking will likely also help identify the constrains, challenges and opportunities for accountability stakeholders in the tax and revenue sphere. Overall, various ideas on illustrative outputs such as case studies, good practices, survey and webinars were suggested. For example, Ghana – which has a structured working group on tax policies and engages different stakeholders including the business sector – offered to share its experiences on working with various civil society organisations.

*Workstream 4: Widening the “community of practice” within the ATI membership and outside of it*

Work stream 4 will focus on widening the “community of practice” by including accountability stakeholders themselves in ATI activities, such as webinars, mainstreaming them in the ATI Matchmaking and including them in other fora. This will also entail bringing in new partners – not necessarily only in terms of new ATI members but other interested actors – to be part of the dialogue. The group discussed the possibility of thinking along the lines of how to support accountability systems to open possibilities for a diverse combinations and coalitions, tying their activities to the purpose of accountability rather than selected actors.

*Work stream 5: Identifying and capitalizing on synergies across ATI Consultative Groups*

Under work stream 5, ATI Consultative Group 4 will build synergies across all ATI Consultative Groups. Amongst others, suggestions were to: compile or develop guidance on strategies for accountability stakeholders to engage on tax equity issues as well as compile or develop guidance on strategies for accountability stakeholders to engage on tax administration issues (Commitment 1); incorporate reporting on direct/indirect DRM cooperation with accountability stakeholders into Commitment 2 monitoring framework and also include a section on accountability stakeholders in the ATI Matchmaking forms (Commitment 2); compile or develop guidance on tax expenditure monitoring/advocacy for accountability stakeholders (Commitment 3).

### Next steps and any other business

During the second meeting, ATI Consultative Group 4 decided to focus on work streams 1 and 2 to set a base line for future activities and develop the post-2020 monitoring framework for ATI Commitment 4. In addition, under work stream 3 various activities will be picked up in the months to come. Work stream 4 and 5 were identified as cross-cutting topics that need to be considered when carrying out activities within the other work streams. The ITC will share an edited concept note for the accountability stakeholder list for all members to comment as well as send out the meeting minutes.

USAID invited ATI Consultative Group 4 to participate in their upcoming event on **April 7** and is co-hosted by Bill and Melinda Gates Foundation, USAID, the World Bank and the Transparency and Accountability Initiative (TAI). It will showcase research on the role of non-state actors in DRM space. The second event on **May 5** will feature new research by IBP on how to strengthen civic engagement in the tax sphere. Save the Children furthermore invited ATI Consultative Group 4 to participate in their event on “Building Resilient Health Financing in the Wake of COVID-19: The Role of Subnational Citizen Fiscal Advocacy in Kenya” on **April 21**. In general, the group expressed interest in using the ATI website more systematically to share information about the group’s work and meetings.