

## Stocktaking on Accountability Stakeholder Engagement on Tax and Revenue Matters

In the ATI Declaration 2025, ATI Commitment 4 highlights the importance of accountability stakeholders: **“ATI members commit to enhance space and capacity for accountability stakeholders in partner countries to engage in tax and revenue matters.”**

After the finalisation of the [Accountability Stakeholder Mapping](#) under work stream 1 – “*Foundational issues*” and the indicators for the monitoring of ATI Commitment 4 under work stream 2 – “*Monitoring Framework for ATI Commitment 4*”, the group agreed for its next efforts to focus on work stream 3 – “*Innovating, Sharing, and Learning*” of the [work plan for 2021/22](#).

In order to best support ATI partner countries in the fulfilment of ATI Commitment 4, a consensus has been reached that it is essential to not duplicate efforts and support partner countries (both conceptionally and thematically) in areas where needs are yet not fully met by other stakeholders.

Against this background, the ATI Secretariat attempted to prepare a compilation of already existing products in the area of accountability in tax and revenue matters and public finances. The stocktaking exercise focused on products developed and activities carried out both by Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) as well as by development partners and supporting organisations. More specifically, the exercise attempted to identify GIZ projects that have worked with accountability stakeholders in public finance matters and surveyed their activities in the area of enhancing transparency, engagement, and capacities of accountability stakeholders as well as on studies and tools that they developed. The same exercise covered the works of ATI members.

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Organisation/ Project	Description	Products/tools	Main stakeholder engaged	Project owner and implementing partners	Additional note(s) and link(s)
The African Organisation of Supreme Audit Institutions (AFROSAI-E)	<p>AFROSAI-E is a member-based platform with 26 Auditors-General from English-speaking African countries<sup>1</sup>. The organisation was established with the vision to make a difference in the performance of member SAIs. Through the Executive Secretariat<sup>2</sup>, members are empowered to optimise their audit performance to comply with the INTOSAI Standards for Supreme Audit Institutions (ISSAIs) and to strengthen their institutional capacity to effectively implement their mandate.</p> <p>The four strategic goals of AFROSAI are 'Professionalising public sector accountancy', 'empower SAIs for greater audit impact and quality', 'transform SAI organisational capabilities for greater impact', and</p>	<p>The project developed the <b>Public Financial Management Reporting Framework (PFM RF)</b> which is diagnostic assessment tool for SAIs to regularly audit the performance of the entire PFM system and verify its readiness to support the achievement of the SDGs.</p> <p>The platform hosts various trainings which build the capacities of SAIs, such as an online course 'Data analysis in audits' which is developed by the Netherlands Court of Audit.</p> <p>Some products developed by AFROSAI and GFG Africa include:  <b>-The AFROSAI-E toolkit aimed at enhancing the collaboration between PACs and SAIs at national level.</b>            Additional training modules and guidance on simplified report writing as</p>	<b>SAIs</b> , (parliamentary accounts committees) PACs, Anti-Corruption Authorities (ACAs)	AFROSAI-E and other partners including the GIZ (Good Financial Governance in Africa (GFG Africa) and national authorities. <sup>3</sup>	<p><a href="#">Home - AFROSAI-E</a></p> <p><a href="#">AFROSAI-E 2021 State of the Region: ICBF Self-Assessment Report - AFROSAI-E</a></p> <p><a href="#">Using Data Analysis in audits - AFROSAI-E</a></p> <p><a href="#">External Audit – Good Financial Governance in Africa (gfg-in-africa.org)</a></p> <p><a href="#">PFM Reporting Framework Tool – An Afrosai-e and GIZ collaboration (pfmreporting-tool.com)</a></p>

<sup>1</sup> Two members have Portuguese speaking SAIs

<sup>2</sup> The Executive Secretariat is hosted by the Auditor-General of South Africa.

<sup>3</sup> [Home - AFROSAI-E](#)

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	'lead by example and deliver on mandate'.	<p>well as the collaboration between SAIs and CSOs) is ongoing.</p> <ul style="list-style-type: none"> <li>-AFROSAI-E's pocket guide for SAIs to strengthen their resilience in times of disaster.</li> <li>-A research project jointly implemented by AFROSAI-E and EAAACA to assess the state of collaboration between SAIs and ACAs in several East-African countries.</li> <li>-The CITIZENEYE app, developed by the Ghana Audit Service (GAS), is the first mobile application in Africa that allows citizens to report public service delivery issues to the Auditor General.</li> <li>-The Supreme Audit Institution Information Technology Maturity Assessment (SAI ITMA) tool</li> </ul>			
The International Organisation of Supreme Audit Institutions (INTOSAI)	<p>(INTOSAI) is an autonomous, independent, professional and non-political organization established as a permanent institution. Its purpose is to:</p> <ul style="list-style-type: none"> <li>-provide mutual support to SAIs;</li> <li>-foster the exchange of ideas, knowledge, and experiences;</li> </ul>	<p>The main aim of INTOSAI is to promote the exchange of ideas, knowledge and experience between its members, the Supreme Audit Institutions (SAIs) of countries around the globe, with other international organisations and stakeholders in the field of government auditing.</p> <p>The INTOSAI Development Initiative (IDI) is an INTOSAI organ as separate legal entity, which supports capacity development of Supreme Audit</p>	<b>SAIs</b>		<p><a href="#">About us - INTOSAI</a></p> <p><a href="#">Capacity Development - INTOSAI</a></p>



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	<ul style="list-style-type: none"> <li>act as a recognized global public voice of SAIs within the international community;</li> <li>set standards for public sector auditing;</li> <li>promote good national governance; and</li> <li>support SAI capacity development, cooperation and continuous performance improvement.</li> </ul>	<p>Institutions (SAIs) mainly in developing countries.</p> <ul style="list-style-type: none"> <li>- IDI supports SAI independence, SAI governance, SAI professionalization and SAI relevance. It also serves as a provider of last resort for bilateral projects with SAIs in especially challenging situations.</li> <li>- IDI also provides support to the INTOSAI-Donor Cooperation.</li> <li>- IDI was established at the 1986 Sydney Congress.</li> <li>- IDI in Norway was established in May 1999 as a Foundation under Norwegian law, giving it organizational and economic independence.</li> <li>- The Norwegian Auditor General acts as Chairman of the Board of IDI.</li> </ul> <p><b>The SAI Performance Measurement Framework (SAI-PFM)</b></p>			
The INTOSAI Development Initiative (IDI)	IDI is a not-for profit, autonomous implementing body of INTOSAI which is mandated to support SAIs in developing countries to sustainably enhance their performance and capacity.	<p>Accelerated Peer Support Partnership Program (PAP-APP).</p> <p>The PAP-APP programme is an INTOSAI response to the Global Call for Proposals Tier 2. The Global Call for Proposals (GCP) is a mechanism seeking to match SAI capacity development proposals with</p>	<b>SAIs</b>	INTOSAI – supported by the French government (Ministry for foreign affairs)	<a href="http://idi.no">Accelerated Peer-support Partnership (PAP-APP) (idi.no)</a>



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		<p>funding and technical support. It aims to empower SAIs in developing countries to drive forward their capacity and performance by ensuring proposals for capacity development are SAI-led and aligned with the SAI's strategic plans. GCP is under the INTOSAI-Donor Steering Committee.</p> <p>The program aims to support selected Supreme Audit Institutions (Eritrea, Gambia, Guinea, Madagascar, Niger, Democratic Republic of Congo, Sierra Leone, Togo, and Zimbabwe) in developing and then implementing strategic plans to strengthen their capacity. It is aimed in particular at supreme audit institutions in difficult contexts so that they can increase their competence, image and influence, benefit from the resources they need to carry out their mandate and preserve their independence.</p>			
The Inter-Parliamentary Union (IPU)	Parliamentarians have a key role to play in realising the Sustainable Development Goals (SDGs), including in ensuring that funding and resources are invested effectively to support SDGs. Despite increasing recognition among parliaments of their role in	<p><b>Guidelines for parliamentarians on budgeting for the SDGs: Making the most of public resources.</b></p> <p>The IPU developed the guideline to help fill the knowledge gap by providing parliamentarians with a better</p>	<b>MPs</b>		<p><a href="#">Guidelines for parliamentarians on budgeting for the SDGs: Making the most of public resources   Inter-Parliamentary Union (ipu.org)</a></p>



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	<p>financing for the SDGs, existing guidance and resources have largely focused on the required actions of governments and other actors, such as private-sector investors, and there has been limited focus on ensuring parliamentarians have the knowledge and capacity needed in this area. Making the most of limited public resources requires a thoughtful review of a country's budgeting practices and regular communication with all relevant stakeholders.</p>	<p>understanding of issues related to budgeting, monitoring, and policy choices for the SDGs. The publication provides information on key SDG budgeting topics and current challenges, and identifies concrete actions parliamentarians can take to advance efforts to achieve the goals set out in the 2030 Agenda.</p>			
<p>The African Organisation of Public Accounts Committees (AFROPAC)</p>	<p>AFROPAC is a pan-African network of parliamentary committees dealing with the state budget and public accounts. The platform works to 'enhance Parliamentary oversight over financial accountability in Africa', 'share experiences amongst its members', 'promote and maintain relations with national, regional and international institutions promoting transparency, accountability and good governance of public resources', and 'support the independence of SAIs'.</p>	<p>The activities are carried out to empower African budget oversight committees in promoting accountability and good governance through advocacy, synergies, capacity building, and research.</p> <p>Research on budget processes and legislative oversight in African countries, initiated by the programme, lays the foundation for peer learning processes and country-specific measures. In 2016, GIZ published an overview study that compared thirteen Anglophone and thirteen Francophone African countries with respect to parliamentary budget supervision. The publication summarises contrasting institutional traditions,</p>	<p><b>MPs</b>, SAIs, CSOs, the media</p>	<p>Supported by the BMZ, implemented by the GIZ</p>	<p><a href="https://afropac.net">African Organization Of Public Accounts Committees (afropac.net)</a>  <a href="https://gfg-in-africa.org">Good Financial Governance in Africa (gfg-in-africa.org)</a>  <a href="https://gfg-in-africa.org">Legislative Oversight – Good Financial Governance in Africa (gfg-in-africa.org)</a></p>



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		<p>settings and experiences, and highlights common and distinctive strengths and weaknesses in each group.</p> <p><b>On IFFs, AFROPAC contributes to sensitising policy makers and parliamentarians on legislative reforms needed to curb IFFs.</b> In following up on recommendations made by SAIs regarding IFFs, AFROPAC is one of the implementing partners of the BMZ, the EU, and Ministry for Foreign Affairs of Finland Mult-Donor Joint Action on 'Fighting Illicit Financial Flows in Africa'. It is part of the Project Steering Committee (PSC) reviewing, discussing and adjusting measures as well as activities. Furthermore, technical trainings on IFFs for journalists and CSOs form part of the activities.</p>			
African Parliamentary Network on IFFs and Taxation (APNIFFT)	The platform aims to provide African legislators with an opportunity to build their capacities in tackling illicit financial flows (IFFs) and tax injustice in the continent.	<b>The platform provides a learning opportunity for members of parliament to engage in dialogue and debates on IFFs, tax governance, and DRM in Africa.</b> Its members come from national and regional parliaments.	<b>MPs</b>	Tax Justice Network Africa (TJNA)	<a href="https://taxjusticeafrica.net">Flagship Programmes   Tax Justice Network Africa (TJNA) (taxjusticeafrica.net)</a>
Pan African Conference on Illicit Financial Flows and Taxation (PAC)	Annually, the platform brings together researchers, academics, and takes stock of success and challenges in the continent's DRM efforts with the aim		<b>Academia, CSOs,</b> policy actors, and other stakeholders	Tax Justice Network (TJNA) together with partners	<a href="https://panconfifftax.net">Home 1 - Pan African Conference (panconfifftax.net)</a>



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	of providing solid evidence that CSOs and other stakeholders can use to support their ongoing tax policy and advocacy work. Stakeholders and policy actors also deliberate and discuss pertinent issues on the IFFs agenda.				<a href="#">Flagship Programmes   Tax Justice Network Africa (TJNA) (taxjusticeafrica.net)</a>
The Fair Tax Monitor	The Fair Tax Monitor is a tool to assess the progressiveness, transparency, and accountability of various national tax systems around the world. Working with a methodology that gives a score to countries based on the criteria mentioned above, it has proven a useful tool in quantifying certain aspects of tax systems which were previously difficult to analyse, proceeding to generate data which local NGOs can then use for advocacy efforts.	<p><b>The project's objective is to build fair and progressive tax systems</b> resting on (i) enhancing the capacity of local partners – such as civil society organisations (CSOs) – by building the necessary understanding and evidence to hold governments accountable, and (ii) influencing policymakers and mobilising the political will to pursue progressive policy changes. The FTM-analysis is structured in six cluster topics:</p> <ul style="list-style-type: none"> <li>• tax burden distribution and progressivity,</li> <li>• revenue sufficiency and IFFs,</li> <li>• tax competition and corporate incentives,</li> <li>• effectiveness of tax administration,</li> <li>• government spending, and</li> <li>• transparency and accountability.</li> </ul>	<b>CSOs</b>	Oxfam and Tax Justice Network Africa (TJNA)	<p><a href="#">Make Tax Fair - Support Fair Taxation and CRAFT</a></p> <p><a href="#">A virtual coffee-break on the Fair Tax Monitor and its role in advocating for tax reforms in Zambia   ATI (addistaxinitiative.net)</a></p>

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		Based on a country's performance on each of these areas, its national tax system is scored from 0 (unfair) to 10 (fair).			
Fiscal justice for woman and girls in Africa	The project aims to strengthen the ability of CSOs, women's rights organisations, and citizens to hold decision-makers to account on formulation and implementation of fiscal policies affecting women and girls at national and regional levels in Uganda and Zambia. Through that, it promotes a more transparent and accountable revenue generation and spending policies.	<b>The key activities of the project are research and advocacy using the Fair Tax Monitor tool.</b> It also aims to review FTM methodology to sharpen the <b>gender lens</b> used in assessing the national tax systems	<b>CSOs</b> , specifically women's rights organisations	Femnet, Oxfam, Seatini Uganda and CUTS Zambia, and the EU	<a href="https://maketaxfair.net">Launch of EU supported Fiscal Justice for Woman and Girls in Africa project - (maketaxfair.net)</a>
Latin America Tax Expenditure Research, Advocacy, and Learning (LATERAL) Project	The project aims at supporting the work of civil societies to increase the transparency, equity, and accountability of tax expenditure (TE) policies at the country and regional levels in Latin America. Through innovative collaborative research, capacity building, and advocacy initiatives that shedding light on the impact of TEs on inequality, it promotes policy reform, raise public awareness, and pursue a coordinated advocacy effort both within individual countries and at the regional level.	The project coordinated <b>and assisted ten CSOs that have undertaken analyses comparing tax expenditure policies and practices</b> across the Latin American region and examining the impact of these policies and practices on inequality.	<b>CSOs</b>	International Budget Partnership (IBP)	<a href="#">The Latin American Tax Expenditure Project   International Budget Partnership</a>



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Strengthening Public Accountability for Results and Knowledge (SPARK)	The project aims at supporting social movements and civic organisations to help them understand the fiscal challenges behind poor service delivery and equip them with the knowledge and tools necessary to effectively advocate for improved public spending. It is implemented in Ghana, India, Indonesia, Kenya, Nigeria, Senegal, and South Africa.	Partnering with grassroots, large, and powerful civic organisations, and social movements, the project: - <b>provides them technical assistance</b> , strategic guidance and training on budget analysis and advocacy, and - <b>empowers and connects them to actively engage with government on fiscal issues.</b>	<b>CSOs</b>	IBP	<a href="#">SPARK - International Budget Partnership</a>
The Collaborating for Open and Accountable Budgets (COAB)	The project works to strengthen the capacity of civil society groups in 24 countries <sup>4</sup> to actively engage in budget processes and advocate for more transparent, inclusive, and accountable public budgeting.	The specific activities of the project include <b>training and advocacy</b> support for a diverse pool of organisations, including faith-based organisations, youth groups, media-focused organisations, and CSOs focused on health, women's rights, and anti-corruption.	<b>CSOs</b>	IBP with the European Commission	<a href="#">Collaborating for Open and Accountable Budgets (COAB) - International Budget Partnership</a>
The Audit Accountability Initiative	The project promotes strategic engagement and cooperation between key state and non-state oversight actors to mobilise a push for the implementation of public audit findings. It currently focuses on countries <sup>5</sup> where there are already interactions between SAIs and civil society on audit issues, good quality	It <b>provides technical and strategic support for collective action</b> on audits of public concern by, for example, engaging current and former Auditors General and leaders of watchdog groups, etc	<b>CSOs</b> and Audit institutions, such as Supreme audit institution ( <b>SAI</b> ), watchdog groups, etc	IBP	<a href="#">Strengthening Budget Oversight   International Advocacy   IBP (internationalbudget.org)</a>

<sup>4</sup> Afghanistan, Armenia, Bolivia, Botswana, Burkina Faso, Cambodia, East Timor, Ethiopia, El Salvador, Honduras, Ivory Coast, The Gambia, Jamaica, Kyrgyzstan, Madagascar, Nepal, Niger, Pakistan, Sri Lanka, Tanzania, Togo, Tunisia, Uganda, and Zambia.

<sup>5</sup> Argentina, Ghana, Nepal, Sierra Leone, and Tanzania.

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	SAI audit reports, and CSOs with a track record or capacity to promote accountability on the use of public resources in their countries.				
The Fiscal Openness Accelerator (FOA) Project	The project aims at building the technical capacity of selected governments <sup>6</sup> to improve their fiscal transparency and to implement mechanisms for public participation in the elaboration of fiscal policies, while providing a dialogue between CSOs and public finance authorities on the use of public resources.	The project <b>supports governments in the development of participation mechanisms that allow their citizens to engage in budget processes</b> and share their priorities. The process of developing mechanisms is documented to evaluate the impact and disseminate good practices and lessons learned.	<b>CSOs</b> , the public and public finance authorities.	The project is developed by IBP and Global Initiative for Fiscal Transparency (GIFT). It is supported by US Department of State, the Open Government Partnership (OGP), and Multi-Donor Trust Fund (MTDF), managed by the World Bank.	<a href="https://fiscaltransparency.net">Fiscal Openness Acceleration Project – GIFT (fiscaltransparency.net)</a>
Open Government Partnership (OGP)	The platform aims at enhancing transparency, public participation, and legislative oversight throughout the budget and fiscal cycle among OGP members. <sup>7</sup>	The platform assists its members to develop action plans to increase participation in budgeting (specifically by women and marginalised groups), to ensure that fiscal information is published in accessible language, and more recently to publish COVID-19 emergency funds.  Through its initiative, <b>Independent Reporting Mechanism (IRM)</b> , it tracks the progress made by members. The IRM provides independent, evidence-based, and objective reporting to hold OGP	<b>Audit institutions, CSOs, MPs</b> , the public	OGP	<a href="https://opengovpartnership.org">Fiscal Openness   Open Government Partnership (opengovpartnership.org)</a>  <a href="https://opengovpartnership.org">Independent Reporting Mechanism (IRM) (opengovpartnership.org)</a>

<sup>6</sup> The US government is financing the pilots in five African countries – Benin, Liberia, Nigeria, Senegal, and South Africa.

<sup>7</sup> [Members \(opengovpartnership.org\)](https://opengovpartnership.org)

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		participating governments accountable and support their open government efforts. This is done through reports, services and timely recommendations during key moments in the action plan cycle.			
Women leaders in tax transparency	The network, which is part of Global Forum on Transparency and Exchange of Information, aims to empower women to take leading roles on tax transparency initiative within tax administrations. Among others, the program aspires to create a female network to ensure further co-operation and experience sharing.	The program focuses on <b>capacity development in tax transparency</b> and includes mentorship and leadership modules to empower women working in tax administrations.	<b>Tax administrations,</b> Women government officials	Global Forum on Transparency and Exchange of Information for Tax Purposes, the OECD	<a href="https://www.oecd.org/women/leaders-in-tax-transparency-pilot-programme-2022/">Women leaders in tax transparency - Pilot programme 2022 (oecd.org)</a>
The OECD	Widespread voluntary tax compliance plays a significant role in countries' efforts to raise the revenues necessary to achieve SDGs. As part of this process, governments are increasingly reaching out to taxpayers to teach, communicate, and assist them in order to foster a "culture of compliance" based on rights and responsibilities, in which citizens see paying taxes as an integral aspect of their relationship with their government.	Building Tax Culture, Compliance and Citizenship: A Global Source Book on Taxpayer Education  Building on previous OECD analysis, this report aims to <b>help tax revenue authorities in designing and implementing taxpayer education initiatives</b> . It examines 140 initiatives under implementation in 59 developed and developing countries, offering a classification of different approaches to taxpayer education, and identifying common challenges and solutions. More generally, this report contributes to the	<b>CSOs,</b> tax administrations, taxpayers in general		<a href="https://www.oecd.org/tax/building-tax-culture-compliance-and-citizenship-a-global-source-book-on-taxpayer-education-second-edition-en/">Building Tax Culture, Compliance and Citizenship: A Global Source Book on Taxpayer Education, Second Edition   en   OECD</a>



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		OECD's broader work on tax morale and seeks to encourage further research, debates and initiatives.			
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