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2024 ATI General Assembly

ATI Consultative Group 4 Meeting
Promoting tax compliance through improved accountability

19 June 2024| 15:00-16:00 CEST| ONLINE

ATI members commit to enhance space and capacity for accountability stakeholders in partner countries to engage in tax and revenue matters.

Tax systems that work for people and advance the Sustainable Development Goals

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Welcome and agenda

<table>
<tr><th>Time (CET)</th><th>Item</th><th>Moderation</th></tr>
<tr><td>15:00h – 15:05h</td><td>Official welcome and presentation of agenda</td><td>Fariya Mohiuddin, Senior Programme Officer, Tax and Policy (Global), International Budget Partnership (IBP) and Co-Coordinator of ATI Consultative Group 4</td></tr>
<tr><td>15:05h – 15:35h

15:35h – 15:45h</td><td>Panel discussion: “The role of accountability stakeholders in improving voluntary tax compliance in ATI PCs”

Q&A</td><td>Lorena Aquino Fernandez, Service Director of the House of Representatives Committee on Ways and Means, the Philippines
Edmond Shoko, Technical Advisor, African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E)
Marieme Gnagna Thiam, Senior Programme Officer, International Budget Partnership (IBP) Senegal
Moderator: Steve Rozner, Senior Advisor, Office of the Chief Economist, United States Agency for International Development (USAID) and Co-Coordinator of ATI Consultative Group 4</td></tr>
<tr><td>15:45h – 15:55h</td><td>Update: 2021-2022 ATI Monitoring Brief

Proposals for upcoming activities and defining a workplan for CG4 for 2024-2025: Open discussion</td><td>CG 4 Co-coordinator/ATI Secretariat/All participants</td></tr>
<tr><td>15:55h – 16:00h</td><td>Next steps and closing remarks</td><td>Fariya Mohiuddin, CG 4 Co-coordinator</td></tr>
</table>

Panel discussion

The role of accountability stakeholders in improving voluntary tax compliance in ATI PCs

Speakers:

- **Lorena Aquino Fernandez,** Service Director of the House of Representatives Committee on Ways and Means, the Philippines
- **Edmond Shoko**, Technical Advisor, African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E)
- **Marieme Gnagna Thiam**, Senior Programme Officer, International Budget Partnership (IBP) Senegal

Moderator:

- **Steve Rozner**, Senior Advisor, Office of the Chief Economist, United States Agency for International Development (USAID) and Co-Coordinator of ATI Consultative Group 4

Update
2021-2022 ATI Monitoring Brief

Update: 2021-2022 ATI Monitoring Brief

Commitment 4 of the ATI Declaration 2025 states:

ATI members commit to enhance space and capacity for accountability stakeholders in partner countries to engage in tax and revenue matters.

---> Transparency, engagement, and capacity

(For more information on state and non-state actors, refer to the ATI Accountability Stakeholder Mapping)

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Commitment 4 of ATI Declaration 2025 - Monitoring indicators

Transparency

- The number of ATI partner countries publishing an explanation of the tax strategy in an easy manner has increased by 2023/2025 *(Source: ATI partner country government websites).*
- The number of ATI partner countries publishing core tax data has increased by 2023/2025 *(Sources: Government websites, Global Tax Expenditures Database, Open Budget Survey questions 9, 11, 24).*

Engagement

- Governments in an increasing number of ATI partner countries have opened widely accessible, public consultation channels (e.g., via internet or town hall meetings) on tax policies by 2023/2025 (*Source: Monitoring survey to ATI partner countries).*
- Governments (at national and/or local level) in an increasing number of ATI partner countries engage with citizens on tax matters during the implementation of the annual budget by 2023/2025 *(Source: OBS questions 127 ,130, 131, 137, 138).*

Update: 2021-2022 ATI Monitoring Brief

Commitment 4 of ATI Declaration 2025 - Monitoring indicators

Capacity

- The aggregate amount of DRM support by ATI development partners reflecting the importance of accountability and the inclusion of non-state actors has increased by 2023/2025 *(Source: ATI DRM Database).*
- The aggregate amount of DRM support by ATI development partners towards non-state actors (international NGOs, NGOs based in donor countries and NGOs based in developing countries) has increased by 2023/2025 *(Source: ATI DRM Database).*
- The number of accountability stakeholders that provided input to public consultations on tax issues in ATI partner countries has increased by 2023/2025 *(Source: Monitoring survey to partner countries)*

Update: 2021-2022 ATI Monitoring Brief

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Progress made towards Commitment 4 of ATI Declaration 2025

Citizen engagement

- Average scores (out of 100) across the five dimensions of citizen engagement in the budget process in 2023
  - Budget formulation: **39** (up from 32)
  - Budget implementation: **21** (up from 15)
  - Budget legislative deliberations: **18** (up from 17)
  - Prior information: **23** (up from 21)
  - Feedback on citizen's view: **8** (up from 7)

- **NB.** These findings come from the Open Budget Survey by IBP for the reporting year 2023. These are the score for questions *127 ,130, 131, 137, and 138*

Open discussion

Proposals for upcoming activities

THANK YOU FOR YOUR ATTENTION!

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