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Subregional Office for West Africa Intergovernmental Committee of Senior Officials and Experts for West Africa

Twenty-eighth session

Online, 5 and 6 November 2025

Concept note



I. **Background**

- 1. As statutory deliberative bodies of the Economic Commission for Africa (ECA), the Intergovernmental Committees of Senior Officials and Experts oversee the interventions of the corresponding Subregional Offices of ECA, the work of which is one component of the annual programme plan that is adopted by the General Assembly. Within the ECA strategic framework and mission to generate ideas and actions for a prosperous Africa, the Intergovernmental Committee for each of the five subregions holds annual meetings to discuss the results, upcoming work programme and strategic orientations of the respective Subregional Office as they relate to the development priorities of the countries of the subregion.
- 2. The Intergovernmental Committee of Senior Officials and Experts for West Africa will hold its twenty-eighth session fully online on 5 and 6 November 2025 under the theme "Leveraging digital technology to enhance domestic resource mobilization in West Africa".
- Delegates and experts from the 15 countries that comprise the West African subregion will discuss major sustainable development issues, share good practices and devise actionoriented solutions to the challenges faced by the subregion, which will then be shared with national and local governments, members of ECA and other development actors. The outcome of the session, along with the orientations emerging from policy dialogues held in the subregion, will be presented during the 2026 session of the Economic Commission for Africa to the Conference of African Ministers of Finance, Planning and Economic Development for review and decision.
- 4. In the context of increased protectionism and elevated tariffs put in place by the current administration in the United States of America, along with rising geopolitical tension and mounting uncertainty overall, the world economy is projected to expand by 2.4 per cent in 2025, a decrease from the 2.9 per cent expansion in 2024.² Such performance remains below the average growth rate of 3.2 per cent registered during the decade 2010–2019, i.e. before the onset of the coronavirus disease (COVID-19) pandemic and the war between the Russian Federation and Ukraine.
- 5. In Africa, economic growth is expected to increase slightly, from 3.5 per cent in 2024 to 3.6 per cent in 2025. The continent has maintained relatively steady average growth of 3.5 per cent over the past three years, which corresponds to only half of the 7 per cent annual economic growth rate required to meet the targets of the 2030 Agenda for Sustainable Development.³
- 6. West Africa continues to perform well, ranking as the second-best performer, after East Africa, among the five African subregions. Growth in West Africa in 2025 is expected to remain steady, at the 2024 pace of 4.2 per cent. This growth has been largely underpinned by the strong performance of Senegal (8.4 per cent), Guinea (7.1 per cent), the Niger (6.6 per cent), Benin (6.5 per cent) and Côte d'Ivoire (6.3 per cent). West Africa's economic growth rate is projected to slow down slightly to 4.0 per cent in 2026, amid a challenging global

¹ See A/79/6 (Sect. 18).

² United Nations, "World economic situation and prospects as of mid-2025" (New York, May 2025).

³ United Nations, "World economic situation and prospects as of mid-2023" (New York, May 2023).

outlook, regional fragmentation and conflict, rising debt pressures, tightening financing options and intensifying climate shocks.⁴

- 7. Regarding the achievement of sustainable development by 2030, of the 139 targets assessed using available global trend data, only 35 per cent showed progress and even regression was recorded for 18 per cent of the targets.⁵ In this context, West African countries have registered strides in respect of 12 of the 17 Sustainable Development Goals.⁶ However, the pace and trajectory of progress remain insufficient to meet the Goals by 2030. Moreover, the subregion is regressing in respect of Goal 11 (sustainable cities and communities), Goal 12 (responsible consumption and production), Goal 13 (climate action) and Goal 15 (life on land).⁷
- 8. Against this background, in focusing on the theme "Leveraging digital technology to enhance domestic resource mobilization in West Africa", the Intergovernmental Committee will explore solutions to the structural and emerging issues in development financing that West African countries are facing and work to devise action-oriented policies for leveraging digital technologies to enhance domestic resource mobilization, which is crucial to achieving sustainable development. Increasing such mobilization and the effective use of domestic resources is essential to building country-led financing of sustainable development in an environment characterized by debt distress and the continual shrinking of fiscal space. Indeed, the continent's debt service costs have increased significantly, from \$61 billion in 2010 to \$163 billion in 2024.⁸ In addition, with an average tax-to-GDP ratio estimated at 16.0 per cent in 2022, Africa continues to experience weak domestic resource mobilization. In the same vein, West Africa faces challenges to enhancing its domestic resources mobilization, as illustrated by the average tax-to-GDP ratio among members of the West African Economic and Monetary Union of 13.6 per cent in 2022, which is below the average for the continent as a whole.¹¹
- 9. The theme of the twenty-eighth session also addresses critical questions concerning the role to be played by digital technology in enhancing the efficiency of public policy. In an era characterized by the emergence of such frontier technologies as artificial intelligence, the Internet of things, blockchains and big data, digital technology is gaining prominence in national development strategies worldwide. Digital connectivity is one of the six transitions or investment pathways to accelerate the achievement of the Goals. ¹² Furthermore, the Pact of the Future, adopted in September 2024, includes the Global Digital Compact, which is aimed at providing a comprehensive global framework for digital cooperation and the governance of artificial intelligence.

⁴ International Monetary Fund, Regional Economic Outlook: Sub-Saharan Africa – Recovery Interrupted (Washington, D.C., April 2025).

⁷ ECA, "ECAStats: Sustainable Development Goal indicators". Available at: https://ecastats.uneca.org/data/data-products/sdgs/24.

⁵ United Nations, *The Sustainable Development Goals Report 2025* (New York, August 2025).

⁶ Namely Goals 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 14 and 17.

⁸ World Bank, Africa Group 1 Constituency: Annual Report 2024 (Washington, D.C., 2024).

⁹ Organisation for Economic Co-operation and Development and others, *Revenue Statistics in Africa: Facilitation and Trust as Drivers of Voluntary Tax Compliance in Selected African Tax Administrations*–1990-2022 (Paris, 2024).

¹⁰ By way of comparison, the tax-to GDP ratio for Latin America and the Caribbean in 2022 was 21.5 per cent, and whereas the average for the members of the Organisation for Economic Co-operation and Development was 34.0 per cent.

¹¹ Commission of the West African Economic and Monetary Union, *Note de Cadrage Macroeconomique 2024–2028 de l'Union*, 5th ed. (Ouagadougou, October 2024). Available at https://www.uemoa.int/node/2636.

¹² United Nations Sustainable Development Group, "Six transitions: investment pathways to deliver the SDGs" (New York, September 2023).

II. Main issues

- A. Enhancing domestic resource mobilization to drive ownership of public policies and accelerate sustainable development in a challenging global development financing context
- 10. In a world characterized by increasing geographical fragmentation, along with protectionism and domestic spending prioritization by most traditional donor countries, ¹³ the twenty-eighth session of the Intergovernmental Committee will be focused on the theme "Leveraging digital technology to enhance domestic resource mobilization in West Africa". The timing is critical, as countries seek alternative and sustainable ways to mobilize domestic resources to meet the targets under the Sustainable Development Goals and to provide a cushion for predictable economic progress in the face of unpredictable external assistance. In that regard, at the Fourth International Conference on Financing for Development, held in July 2025, Heads of State and Government and High Representatives adopted the Sevilla Commitment, ¹⁴ in which they reaffirmed the global commitment to providing structural mechanisms to finance the 2030 Agenda amid multiple challenges and called for the closing of the estimated annual \$4 trillion gap in funding work towards the Goals in developing countries by mobilizing scaled-up investment, addressing debt crises and reforming the international financial architecture.
- 11. In the Sevilla Commitment, Heads of State and Government and High Representatives highlighted the urgent requirement for nations to mobilize domestic public resources and harness them for sustainable development by strengthening fiscal systems, making them more progressive, and ensuring effective revenue collection. They recognized the need for international collaboration in support of domestic action, in particular in the areas of inclusive tax cooperation, fighting illicit financial flows and better taxation of natural resources. The 130 initiatives launched under the new Sevilla Platform for Action include debt swap facilities, blended finance hubs and solidarity levies on aviation. A new generation of country-owned platforms with country-led financing strategies to support financial architecture reform at national and global levels was also initiated in support of national plans and strategies.
- 12. In West Africa, recent analyses of selected countries reveal persistent underperformance in comparison to the continent as a whole.¹⁶ For instance, members of the West African Economic and Monetary Union performed below the average for sub-Saharan Africa in terms of total revenue as a percentage of GDP (17.3 versus 20.9 per cent in 2022). Similarly, the countries of the Union underperformed those of sub-Saharan Africa (13 versus 14 per cent) and low-income countries on average (13 versus 13.6 per cent). Given the elevated presence of informal economic activity in many West African countries, they have tax-to-GDP ratios that fall below 15 per cent.¹⁷

¹⁵ Available at: https://financing.desa.un.org/ffd4/sevilla-platform-action.

¹³Illustrated by the commitment made by members of the North Atlantic Treaty Organization in June 2025 to allocate 5 per cent of GDP to core defence requirements as well as defence-and security-related spending by 2035 (see www.nato.int/cps/en/natohq/official_texts_236705.htm).

¹⁴General Assembly resolution 79/323, annex.

¹⁶ Ljubica Dordevic and Anamaria Maftei, "Domestic resource mobilization in WAEMU" (International Monetary Fund, June 2025).

¹⁷ African Union Commission and Organisation for Economic Co-operation and Development "Revenue statistics in Africa 2024". Available at: www.oecd.org/content/dam/oecd/en/topics/policy-sub-issues/global-tax-revenue-statistics-africa.pdf.

13. In this context, greater efforts must be made to enhance revenue collection. This is achievable, in particular by addressing systemic inefficiencies and challenges, which include taxing hard-to-reach sectors (e.g. informal commerce and agriculture), curbing corruption and tax evasion, managing growth in debt and other obligations, reducing excessive tax incentives and leveraging technological advancement.

B. Harnessing digital technology to drive and sustain domestic resources mobilization

- 14. Digital technology and digital access overall present a transformative opportunity for African countries to increase domestic resource mobilization and to drive economic development. For instance, recent evidence shows that countries that adopt mobile money tools increase tax revenue by 12 per cent on average. In addition, a 1 per cent increase in mobile broadband penetration increases GDP by 0.15 per cent.
- 15. Furthermore, with a view to strengthening the implementation of the Global Digital Compact, adopted in 2024, in the Sevilla Commitment, Heads of State and Government and High Representatives also called upon countries to close the connectivity gap and promote digital remittance solutions and stressed the importance of modernizing revenue administration through digitalization and artificial intelligence and investing in the enablement of digital trade and the transfer of technology, in particular in landlocked and small island developing States, so as to foster inclusive growth and innovation.
- 16. In this context, West African countries have made efforts to harness digital innovation to facilitate domestic resource mobilization. Several examples of West African countries leveraging technology to improve domestic resource mobilization include: the introduction of a digital tax system in Ghana through a levy on all electronic transfers, currently at a rate of 1.5 per cent; electronic filing and payment platforms in Nigeria; the introduction of an e-tax system in Senegal; and efforts to harmonize regulations between the Economic Community of West African States and the West African Economic and Monetary Union. Pending comprehensive assessments to measure the impact of such policy options, the International Monetary Fund recently highlighted the role of digitalization in improving revenue mobilization in Senegal and Nigeria.²⁰
- 17. Digital technology presents an opportunity to enhance resource mobilization through, among other things, increased compliance, a widened tax base, improved tax administration through greater efficiency, transparency and financial inclusion and reduced corruption.

¹⁸ GSMA, "Driving digital transformation of African economies: evidence and methodology document" (May 2024).

¹⁹ International Telecommunication Union, *The Economic Contribution of Broadband, Digitization and ICT Regulation* (Geneva, 2018).

²⁰ International Monetary Fund, *Regional Economic Outlook: Sub-Saharan Africa – Recovery Interrupted* (Washington, D.C., April 2025).

III. Objectives, expected results and other details

A. Objectives

18. As a subregional platform to discuss the development priorities of member countries, the twenty-eighth session is aimed at providing an opportunity for policymakers, private sector leaders and actors, technology innovators, development practitioners and researchers to explore how local and national governments in West Africa can leverage technology to enhance domestic resource mobilization. Given that the Intergovernmental Committee is a statutory deliberative body, its members will also consider the activity reports, the results achieved and the future work programme of the Subregional Office for West Africa. The overarching goal of the session will be to strengthen South-South cooperation and to showcase experience and lessons learned at the country level.

B. Expected results

- 19. By the end of the session, it is expected that the participants will accomplish the following:
- (a) Review statutory reports and major recommendations, and define solutions to accelerate economic transformation and sustainable development in West Africa;
- (b) Undertake in-depth analysis of the challenges faced by countries in strengthening domestic resources mobilization, and share country success stories with a view to mutual learning;
- (c) Define specific measures and solutions to leverage digital technology so as to enhance domestic resource mobilization, with a view to accelerating inclusive economic growth and transformative development;
- (d) Adopt a draft report on the twenty-eighth session of the Intergovernmental Committee, which will be submitted for consideration by the Conference of African Ministers of Finance, Planning and Economic Development at the 2026 session of the Economic Commission for Africa.

C. Operational details

1. Participation

- 20. Participation in the meeting is open to:
- (a) Senior officials, as delegates, from ministries, national administrations and institutions responsible for finance, planning, economic development or digital technology;
- (b) Representatives of the secretariats of the Economic Community of West African States, the West African Economic and Monetary Union and other intergovernmental or international institutions, as well as development partners, United Nations agencies, private sector and civil society entities, universities and research institutions.

2. Dates and location

21. The session will be held fully online on 5 and 6 November 2025.

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3. Working languages

22. English and French will be the working languages.

4. Administrative and logistical arrangements

23. A note on the logistical and administrative arrangements for the session will be sent to confirmed participants in due course.

5. Contact information

24. For further information, you may contact the following staff members of the Subregional Office for West Africa:

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