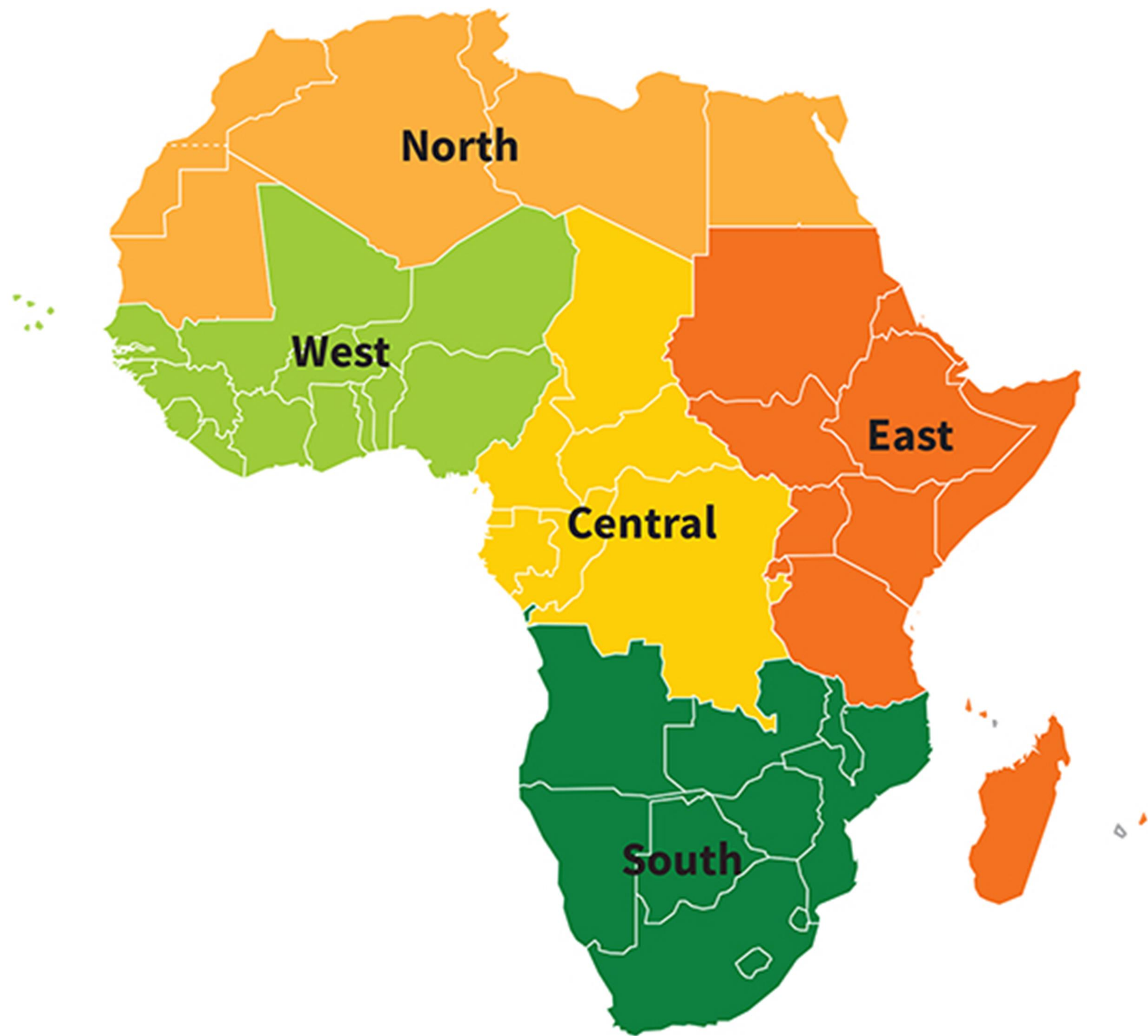


Open Budgets to Deliver the SDGs





Days 3-4: Deep dive on open budgets

New actors: Civil society

Today: Learning and debate

- Powerful links between open budgets and development progress
- Budget transparency trends
- Impacts of PFM and other reforms on open budget practices

Tomorrow: Action plans

Session 1. Open Budgets to Deliver SDGs

- **Civil society perspectives**
- **Country perspectives - The Gambia**
- **Regional perspectives**
- **Table reflections**
- **Wrap up**

[Video] Feeding the nation: Small-scale women farmers organization in Nigeria



Open budgets to finance the SDGs: Civil society's role in improving budgets and services for rural women

Austin Ndiokwelu, IBP Nigeria

Comments and feedback: andiokwelu@internationalbudget.org

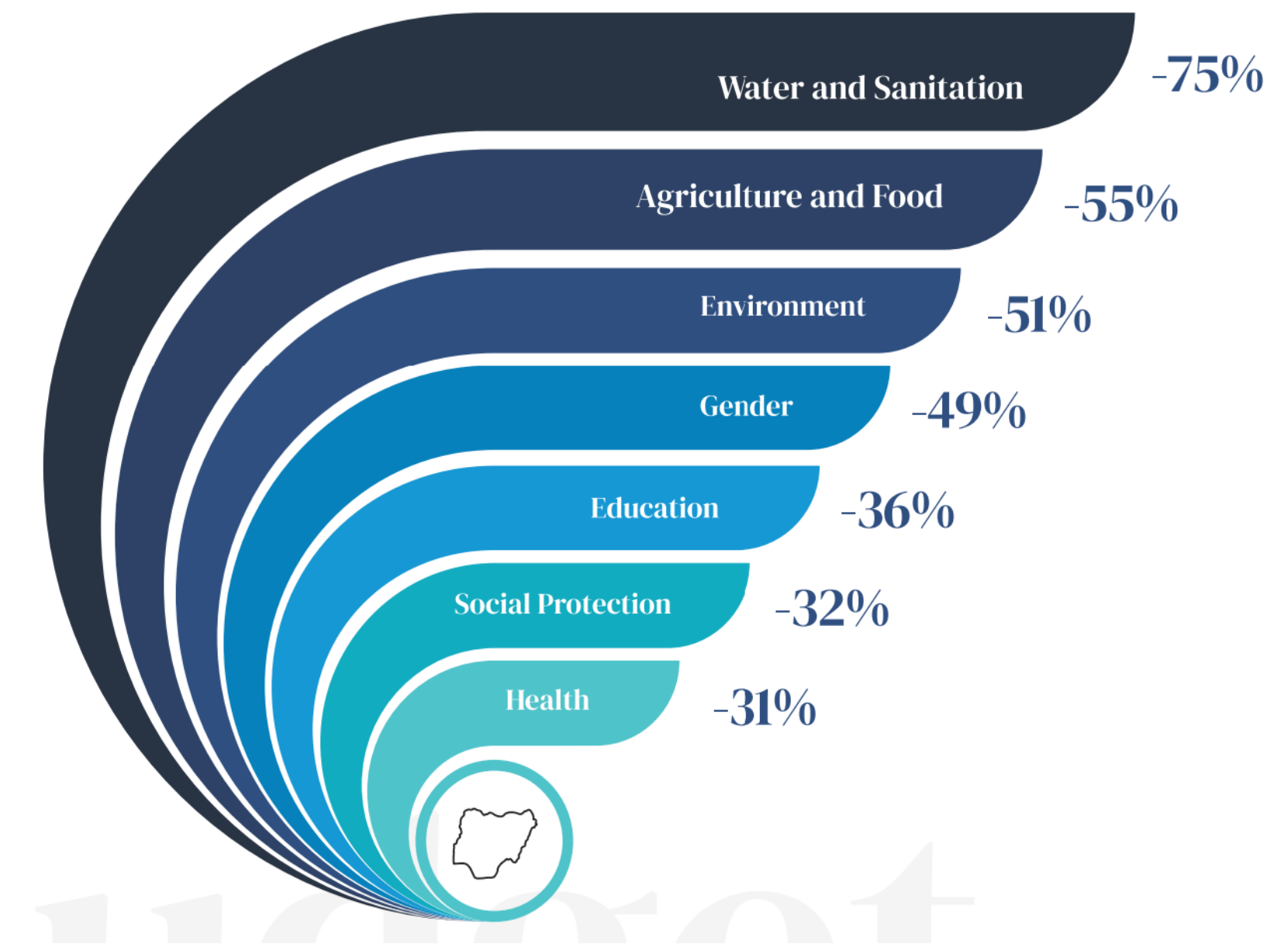


Budget challenges

- Poor allocation and utilization of agriculture budget
- Untimely release of funds
- Non-prioritization of women-friendly farm equipment
- Limited information and participation in budget processes
- Poor targeting of agriculture services to benefit smallholder women farmers

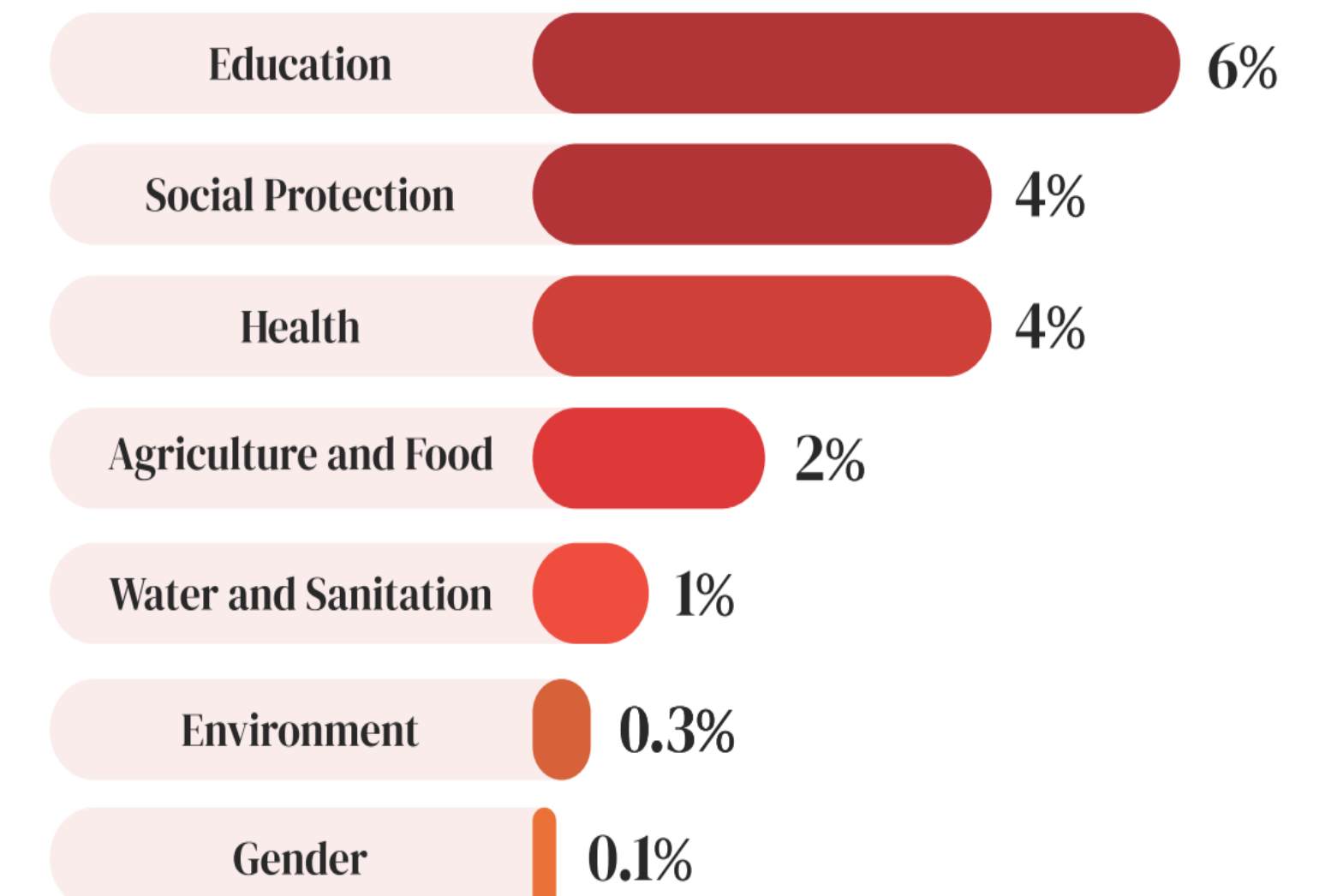
Average Budget Deviations

in Seven Key Sectors from 2018 to 2020 in Nigeria



Share of Total Federal Government Spending

in Seven Key Sectors from 2018 to 2020 in Nigeria



Impacts on the budget

- Legislature prevented a massive cut of the revised 2020 agriculture budget
- New budget lines on issues of interest to women farmers
- Special fund (N17bn) to write-off Interest on Ag loans impacted by COVID
- SWOFON now invited into budget decision making spaces



Impacts on service delivery

- States allocated subsidized fertilizers, improved seeds and women-friendly equipment to SWOFON
- Hundreds of women farmers received COVID-19 relief packages and low-interest loans
- Federal government allocated women-friendly equipment and herbicides to SWOFON
- About 111,000 women directly or indirectly benefitted thus far
- SWOFON coordinator becomes first woman to legally own land in her community





Female OFFICIALS are proving to be strong allies!

Thank you.

For more information, visit
www.internationalbudget.org



Fiscal Transparency: Open and Inclusive Budgeting in The Gambia

Ismaila Bah, Principal Fiscal Officer, Ministry of Finance and Economic Affairs



The context

Return to democracy after decades of non-democratic rule

- Election of President Adama Barrow in 2017 (and subsequent re-election) set forth a new path for the country
- Emergence of civil society

Increasing debt servicing costs

- Currency exchange fluctuations increasing debt servicing cost
- Debt of State-Owned Enterprises posing a fiscal risk to country

Actions

Establish government objectives for fiscal transparency

- Have a results-oriented budget
- Build citizen's confidence towards development
- Enhance inclusive growth and development for economic stability

Improve the budgeting process by including stakeholders

- Private sector: Tax Policy and Interventions for Public Private Partnership
- Regional consultation: Women's groups, youths and local government authorities
- Civil society groups

PFM reforms

- Continue transition to Programme-Based Budgeting
- Commence piloting of Gender-Based Budgeting
- Provision of Climate Change Coding in the Annual Budget

Impacts

Most improved country on the Open Budget Index 2021

- Increased score by 31 points compared to 2019
- Government now publishes online the Executive Budget Proposal, Citizen's Budget, Year-End Report, Updated information on debt obligations on annual basis, Audited accounts/performance audit reports for ministries like health, and basic information about natural resource extractions

Improved laws managing public finances

- Standing orders of National Assembly reviewed and improved to legislate the budget
- Standing orders now require the Ministry of Finance to submit the Medium-term Economic and Fiscal Framework (MTEFF) to the National Assembly, prior to the submission of the executive budget proposal

Next steps

The current political environment of The Gambia is expected to promote fiscal transparency through:

- Access to Information Act, 2021
- Anti-corruption Bill, currently in the National Assembly
- The emerging democracy
- The establishment of a Human Rights Commission

Thanks!



Professor Lock

Mahalo 



Let's learn some hip hop: **THE FUNKY CHICKEN**

Investment case for improved transparency and accountability: Regional perspectives

Bob Muchabaiwa, Public Finance Specialist, UNICEF ESARO

David Robins, Supervisor of Open Budget Survey, IBP

Nohman Ishtiaq, PFM and Budgeting for SDGs, UNDP

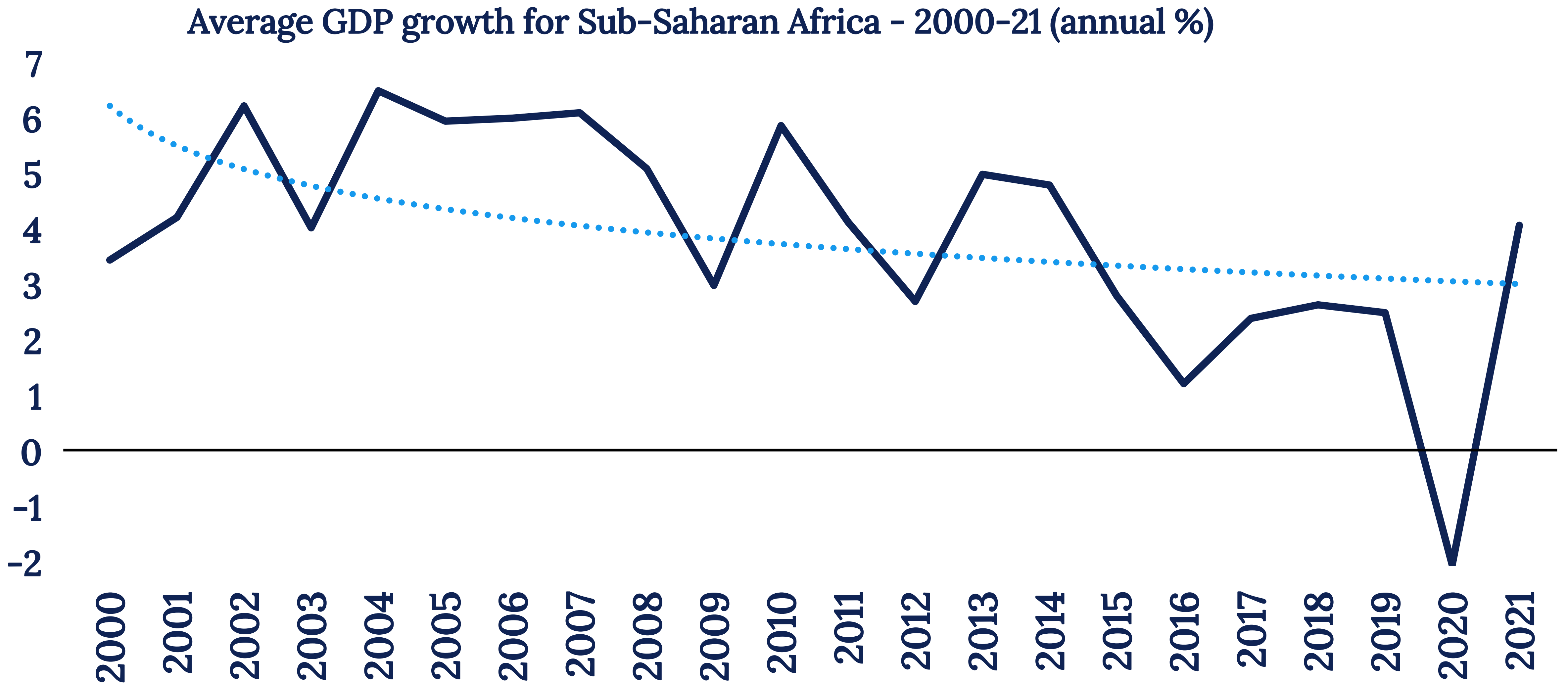




Part 1: Context -

What makes transparency a key issue now?

1. Disappointing growth, limited revenue and the relentless quest to maximise available resources



2. Multiple shocks stretching PFM systems and increased calls for transparency and accountability

Climate

1. Droughts
2. Cyclones
3. Floods/torrential rains
4. Locust manifestations



Macro-fiscal

5. Recession
6. Inflation
7. Fiscal austerity



Education system

13. School closures
14. Teacher strikes



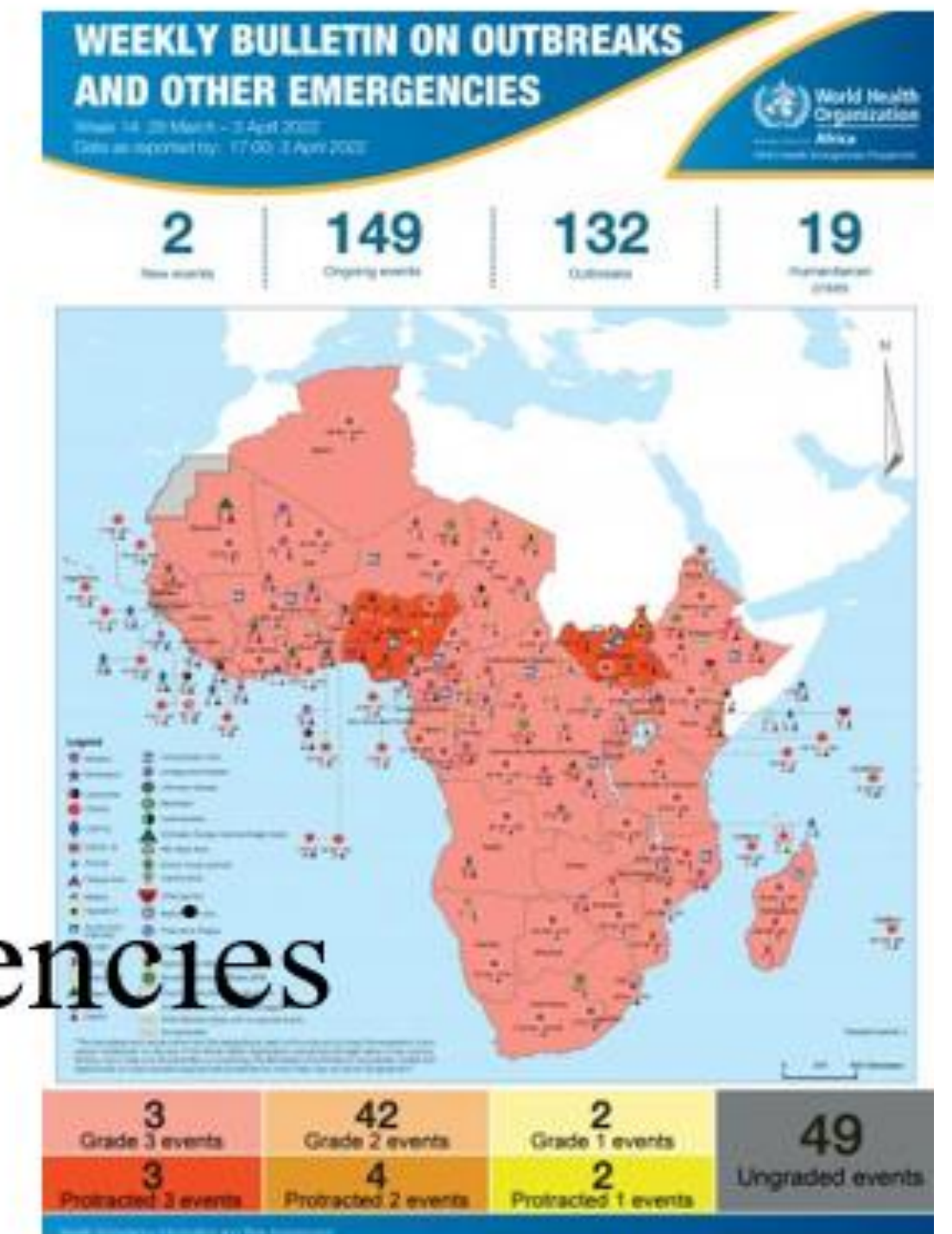
Political

8. Conflict
9. Terrorism
10. Protests



Health system

11. Basic emergencies
12. COVID-19



3. Flatlining ODA and more stringent requirements from donors & creditors



“Receipts cannot be stacked in a drawer and forgotten. They should be **tracked, publicized, and audited.**

KRISTALINA GEORGIEVA
Managing Director, IMF

[IMF.org/social](https://www.imf.org/social)



RESULT



4. More active and demanding citizens, civil society and media



5. Never-ending cases of corruption and abuse of public office



6. Global push for improved economic governance





Part 2: Concrete benefits of improved transparency and accountability

1. Improved revenue management & access to more and cheaper external finance



2. Strengthened budget execution & improved value for money



3. Better planning, quality, & equity of budgets



4. Transforms the relationship between government & citizens



5. Faster & inclusive economic growth



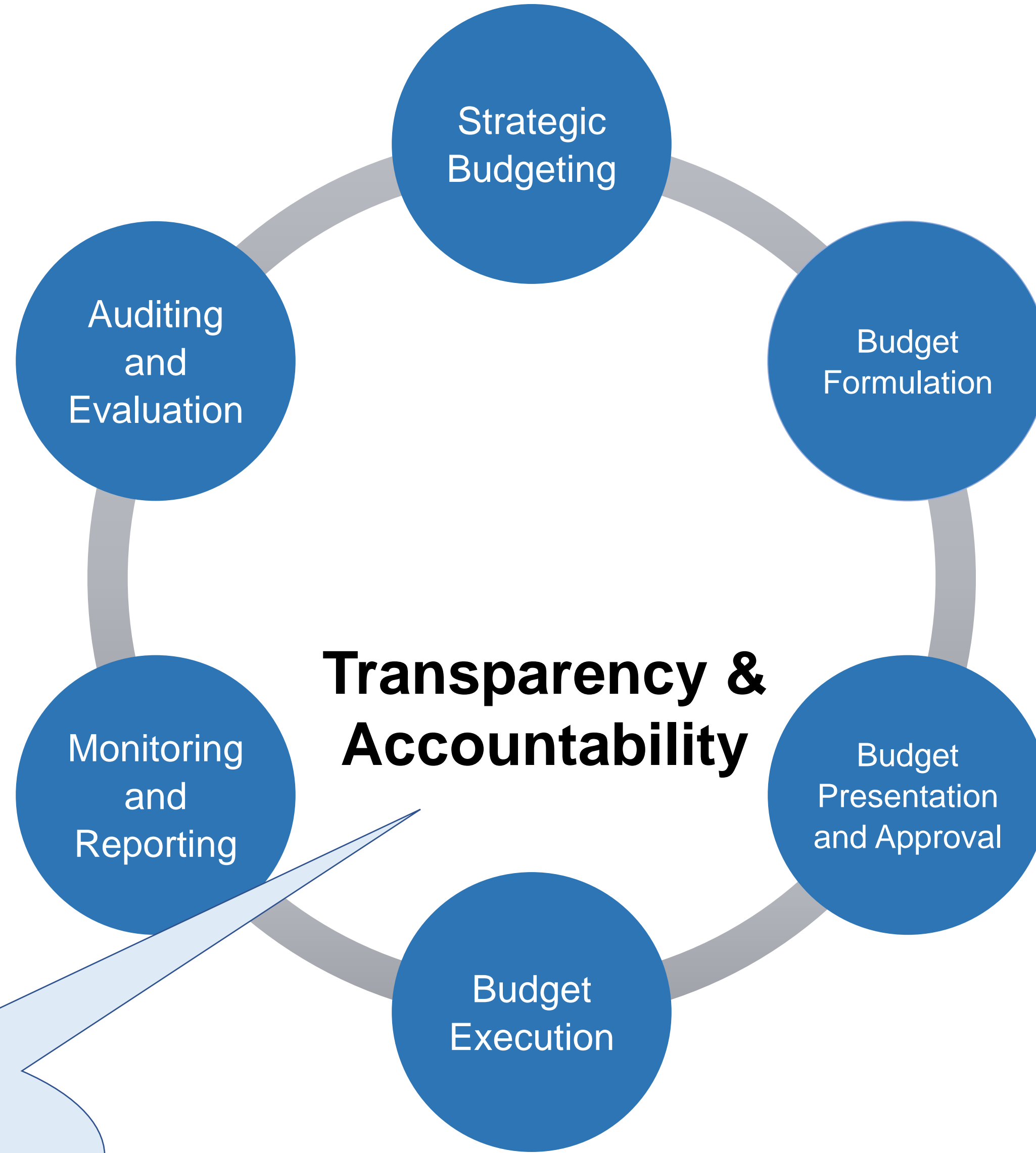


Part 3: Transparency in the context of SDGs – and opportunities

Budgeting for the **SDGs**

SDG responsive Fiscal Frameworks and MTBFs

Linked with INFFs (Financing Strategies)



SDGs focused:
Audits
Expenditure Reviews
Evaluations

SDG aligned results based budgets
Budget bids justify **SDG** finances
SDG focused spending reviews

SDGs budget tracking and impact (monitoring & periodic publication)

Budget documents present **SDG** info (e.g. Citizen's Budget)
Parliament scrutinise **SDG** budgets

Linked with INFFs (Transparency & Accountability)

Procurements are **SDGs** aligned

MTBF = Medium-Term Budget Frameworks
KPIs = Key Performance Indicators

Opportunities to governments

- “Viral” digitization
- PFM reforms
- Growing accountability demands from civil society
- Regional and global transparency initiatives (e.g. NEPAD, OBS, EITI, ATI, GSW, WB BOOST)
- Technical assistance from development partners

Thank you



Table reflections...

1. In 3 words or less, what do open budgets mean to you?

2. What is the most important aspect of open budgets?

- Timely publication of detailed budget information
- Public participation throughout the budget cycle
- Effective oversight by independent institutions



Co-funded by the
European Union

Open budgets: The foundation of human capital and development

- Enables governments to mobilize more domestic & external resources → Fiscal space
- Improves efficiency and effectiveness of government spending → Value for money

Open budgets

More and better
investments in social
sectors

Human capital
Demographic dividend
Sustainable growth

Group photo and coffee

