

Reforms and Innovations to Improve Budget Openness for Sustainable Development

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)

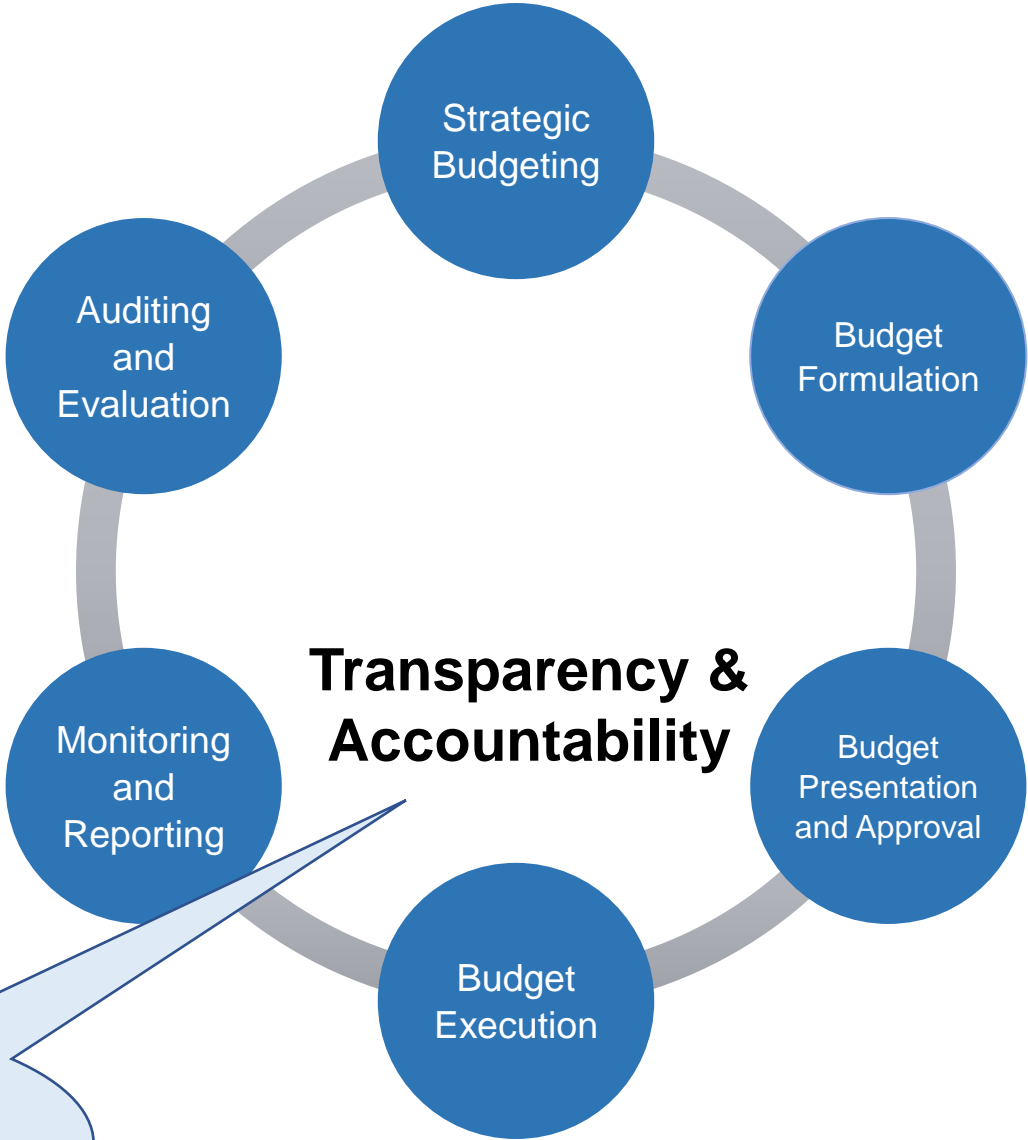
Budget documents present **SDG** info (e.g. Citizen's Budget)

Parliament scrutinise **SDG** budgets

Linked with INFFs (Transparency & Accountability)

Procurements are **SDGs** aligned

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



Côte d'Ivoire

Benin

Uganda

Ghana



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Opening budgets **in Côte d'Ivoire**

Kouakou Constant Joël Yoboué (Social Justice)

Context

1. Low citizen's **participation** in budgetary policies (Score: 4/100)
2. Low budget **transparency** (Score: 47/100)
3. Weak **budgetary control** (Score: 41/100)
4. Low **budget credibility**
5. **Spending** on the SDGs not clear

Actions

1. **Citizen's budget** development and publication
2. Invitation to civil society to participate in **pre-budget workshops**
3. Invitation to civil society to participate in **evaluating public procurement system** (as per public procurements system MAP-II)

These actions have helped Social Justice to:

- Participate in the elaboration of Citizen's Budget
- Set up a platform for monitoring public contracts

Impact

1. Growing **awareness** of civil society on the importance of monitoring budgetary policy
2. Citizen's **ownership** through Citizen's Budget
3. **Sustainability** of budget transparency reforms by Ministry of Finance
4. Improved **accessibility** of key budgetary information



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Fundamentals of budget openness in **Benin**

Arnold Kounake
(Directorate General of Budget)

Context

1. **Organic Budget Law** n°2013-14: Strengthening information to citizens, and increasing public involvement in the budgetary process
2. **Decree No. 2015-035** of 2015 on the code of transparency in public finance management:

Taxpayers and users of public services shall be clearly, regularly and fully informed of all matters relating to the governance and management of public funds

The press, social partners and all civil society actors are encouraged to participate in the dissemination of information and in the public debate on governance and public finance management.

Actions

1. **Program based budgeting**
2. **Gender responsive budgeting**
3. **Budget literacy missions** for school children/students in the communes
4. Organisation of periodic **fairs on budget transparency**
5. **Innovative public participation mechanism** called BOUSPROB
6. **Budget transparency** in local authorities
7. Improved budget information (debts, public entities, off budget etc.)

Actions (contd...)

8. Strengthening collaboration with civil society: training, exchange and sharing sessions
9. **Videos** in French and in national languages on the budget
10. Design and publication of **brochures** such as: "Focus on socially sensitive actions", "Catalogue of flagship actions in the education sector", "Children's issues at the heart of the state budget";
11. **Comic book** entitled "At the school of the state budget".

Impact

1. Improved **budget transparency**: Survey score increased from 49 in 2019 to 65 in 2021: **1st in West Africa**
2. Improved **public participation** in the budget: Survey score increased from 24 to 28
3. **Budgetary control** enhanced



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Opening budgets **in Benin**

Alexis Aïzonou (Social Watch)

Context



Sustainable Development Report, 2022:

Key priorities: Poverty, education, health, reduced inequalities, gender, clean water and sanitation, clean and affordable energy, peace, justice & effective institutions, sustainable cities and communities

Actions

1. **WAEMU directives on public finance:** information on the State's assets, expenditure efficiency, timely provision of information
2. **Program based budgeting** from 2022
3. **Public hearings** prior to the vote on the State Budget
4. **Budget Transparency Improvement Unit** in MoF
5. **Consultative Group** on accelerating budget transparency
6. **budgetbenin.org**
7. **Fair** on budget transparency

Impacts

1. The government and civil society are in the process of training a new generation of Beninese men and women **who are more demanding of their leaders** because the resources used must be justified to the nearest franc (limiting corruption)
2. Budget **transparency** has improved over the years (Score: 65/100)
3. **Improvement of the allocation of budgetary resources** towards the investments planned in public policies, including the achievement of the SDGs



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Government and Civil Society working together to sustain Open Budgets **in Uganda**

Josephine Nakitto
(Ministry of Finance Planning and Economic
Development)

Context

Open Budget scores:

2017: Scored 60/100 substantially higher than the global average score of 42

2019: Uganda scored 58/100, **second position in Africa continent** and best in East African region

2021: Uganda scored **58/100** which was a result of untimely provision of the budget online

Actions

1. **Instituted mechanisms to engage** CSOs & public in budget formulation process
2. Actively **engage** with **vulnerable and under-represented communities** directly or through CSOs
3. Strengthened **participation** mechanisms with feedback to CSOs and citizens on their contributions in national budget
4. CSOs participate in the Budget process through the **National and Regional Budget conferences** among others

Impact

1. Improved **engagement** with citizens & CSOs in budget process through the **National Budget Month**
2. Pilot mechanisms for citizens and executive officials to exchange views on national budget matters during its formulation
3. Increased availability of **online** budget information through **Citizen's guide to the Budget**
4. Improved comparisons between **planned outcomes and actual results** in the Year-End Report



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Open Budgets **in Uganda**

Julius Kapwepwe
Uganda Debt Network

What makes us win?



What makes Uganda Open Budget Survey win?



Uganda Open Budget Survey

So what? What next?

1. **More citizens' participation** and increased footprint of **civic actions / civic awakening**
2. **A source of learning:** how Uganda does “budget business” – government, media, people
3. **Holding government to account:** capacities of citizens to own and influence their development priorities across different tiers
4. **Decentralisation in Uganda:** Could we look at sub-national Open Budget Survey?



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MINISTRY OF
FINANCE

Improving budget credibility for SDGs **in Ghana**

Nana Yaw Minta Botwe
(Ministry of Finance)

Context

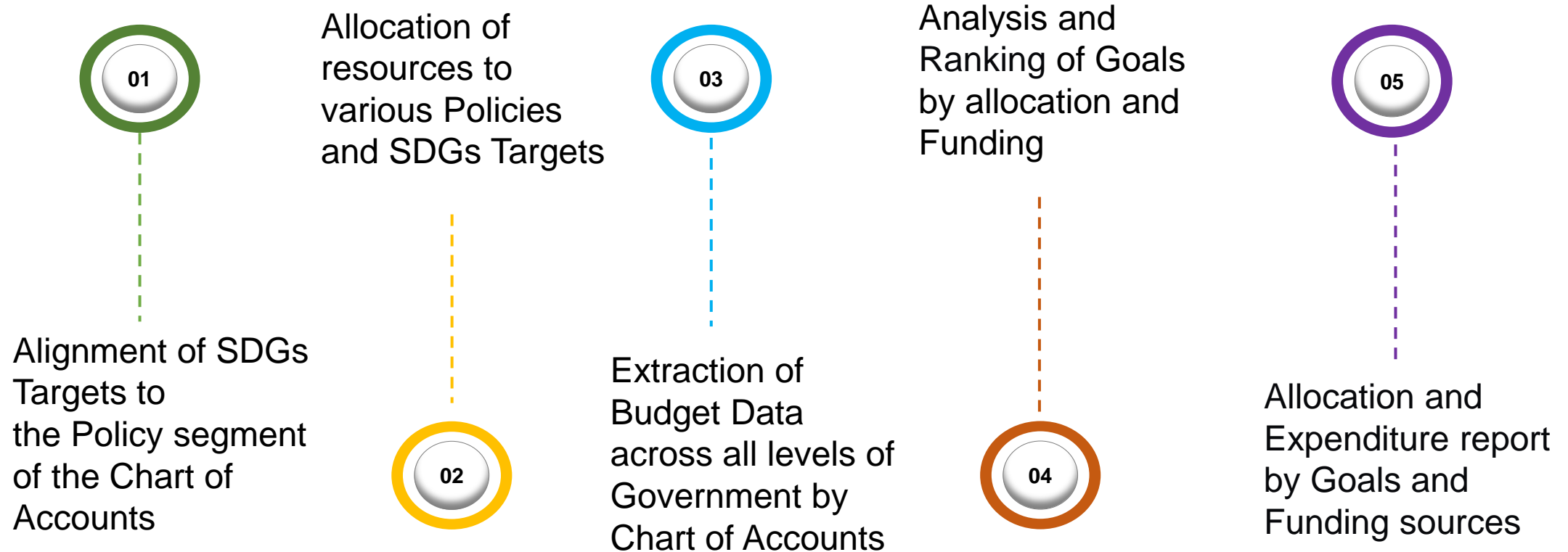
- In 2018, SDGs were made part of the **National Chart of Accounts**
- Aims: inform policy making, increase transparency and accountability towards the public, have data-based arguments about national priorities
- **Public Finance Management regulations**, 2019: Required regular update of National Chart of Accounts to reflect emerging needs including changes in Government Policy direction and operation

Actions

- **Policy Objectives** were added as an element in the National Chart of Accounts
- **Three** layer linkage:
 - **Key Focus Area**
 - **Policy Objective**
 - **SDG Targets**

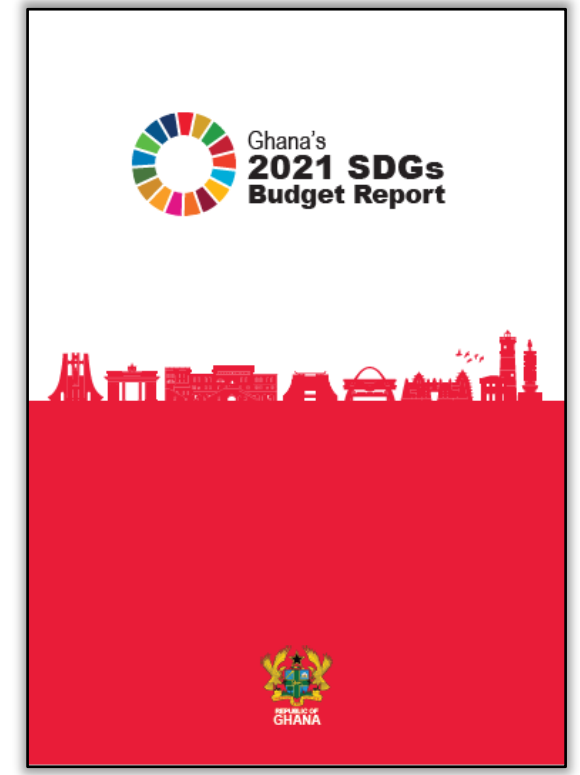
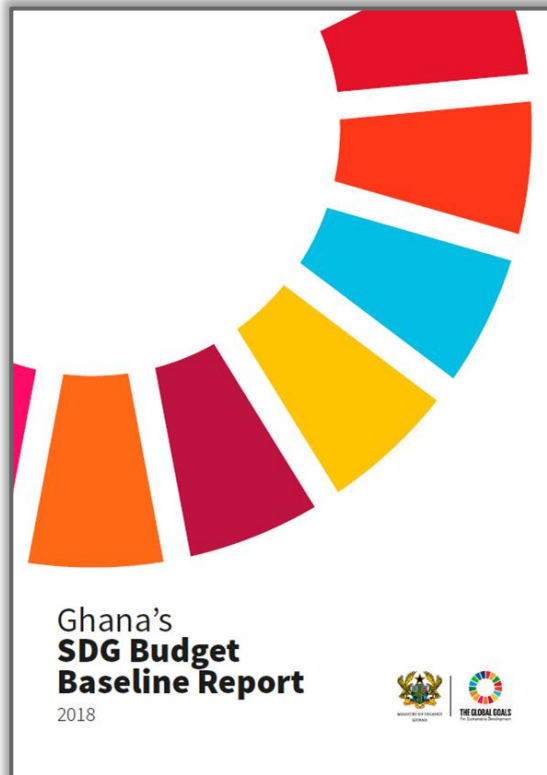
Segment	Description	Size
1	Institution	3
2	Funding	5
3	Functions of Govt.	5
4	Organization	10
5	Policy Objectives	6
6	Prog/Sub Program	8
7	Project	7
8	Operation /Activity	6
9	Location	7
10	Spare 1	6
11	Spare2	4
12	Natural Account	7
	Total	74

SDG Budget Methodology



Result

Through this system, Ghana has been publishing SDG Budget Reports



Lessons

- Financing reaching the sub-national level inadequate
- Budget **accountability** requires government to **combine financial and performance information** in budget documents, instead of presenting them separately
- Private sector and development partners have additional information – which goals require additional funding and which Ministries require financial / technical assistance to accelerate SDGs



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