



## EVENT REPORT

# Integrated national financing frameworks and open budgets for sustainable development in Africa 2022

27-30 September 2022

Abuja, Nigeria

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## Introduction

Integrated national financing frameworks (INFFs) were first introduced by UN Member States in the 2015 Addis Ababa Action Agenda as a country-led approach for strengthening public and private financing for sustainable development. The African continent has been leading in the number of countries volunteering to join the INFF initiative. Currently, more than 40 countries in Sub-Saharan Africa (SSA) have adopted the approach. Among these, 22 countries are developing or have already completed their integrated financing strategies that identify reforms associated with budgeting, taxation, public debt, investment, development cooperation, private sector development, diaspora investment, remittances, etc.

One of the strategic pillars of the INFF process is linked with monitoring and oversight of financing, with a particular focus on promoting transparency throughout the budget cycle. The recently launched Open Budget Survey 2021 reported that the average transparency score received by countries in the region was at its highest level since the survey was founded in 2006.

In this context, the United Nations Economic Commission for Africa (ECA), United Nations Development Programme (UNDP), United Nations Department of Economic and Social Affairs (UNDESA), United Nations Children's Fund (UNICEF) and International Budget Partnership have joined forces to organise a 4-day workshop in Abuja, Nigeria. The event brought together over 300 participants - the African INFF community and senior decision makers from 52 African countries to share INFF experiences and learn about the advantages and challenges in setting up SDG-aligned integrated financing strategies, with a particular focus on SDGs financing dialogues and open budget reforms. This involved developing draft country-level action plans to improve budget openness and increase support for social sectors and efforts to combat climate change.

## Workshop goals

1. Strengthen the capacities of government officials, UN staff and other stakeholders with special focus on setting up SDGs Financing Dialogues, developing Financing Strategies and promoting budget openness.
2. Promote knowledge-sharing among countries, including brainstorming around lessons learned and the dos and don'ts.
3. Generate a regional dialogue around emerging trends and issues that affect the rollout of INFFs and open budget reforms.

## Key messages

- 01 **Shocks and complex crisis are accelerating financing challenges, increasing governments' need for support to protect and maximize the impact of investments in human capital and green sectors.**
- 02 **INFFs are helping governments across Africa to identify fiscal space to support investments in human capital and the green sector.** African countries are already leveraging SDG-aligned policy options to meet social and environmental needs, while strengthening transparency and efficiency.
- 03 **Governments in Africa increasingly recognize that open and transparent budgets are foundational to accelerating progress.** While many governments are still not publishing sufficient budget information, there are many simple ways for governments to improve their overall open budget practices.
- 04 **INFFs are also identifying pathways to unlock and align private capital to achieve national development objectives.** They play a key role in implementing innovative solutions aligned with the national development priorities and ensuring resilience to economic shocks that attract private investors.
- 05 **As African countries are working towards the implementation of the Addis Ababa action agenda (AAAA), the INFFs leverage a set of partners who are putting forward the importance of promoting further Economic Governance and Transparency.**

## Opening remarks

### Lelem Berhanu Dinku, UNDP Nigeria Deputy Resident Representative



contributing to the development agenda.

The current development landscape provides excellent opportunities to adapt an integrated and coordinated approach to financing SDGs, as well as bringing in both private and public sectors, domestic and international resources to support inclusive and sustainable development in Africa. Budget transparency is vital in showing that the government plans are in line with a country's development aspirations and ensure that non-state actors have platforms for influencing, monitoring, and

### Rushnan Murtaza, Regional UNICEF Nigeria Representative



Slowing economic growth, stagnating official development assistance and increased costs of borrowing has affected the priority on social services that sustains the lives of the poorest and the most vulnerable parts of society. The INFF and Open budget workshop showcases the best of the UN system, by serving as a bridge between ministries of planning, economy and finance and civil society to discuss national investment priorities, financing challenges and open budget.

### Gamal Ibrahim, Chief, Economic Governance and Public Finance Section, UNECA



There has been increasing interest by African countries in developing comprehensive national development plans, and the success of these development plans depends on their ability to adopt coherent and integrated financing strategies to mobilize resources supported by sound, transparent and responsive institutions. Addressing loopholes in legal and institutional frameworks is key to meeting the sustainable development agenda.

### Natalia Aristizabal Mora, UNDESA



INFF is a unique tool, as it provides a framework to closing financing gaps, overcome constraints, and make the most of financing opportunities in support of national development objectives. Additionally, it also helps to identify financing policies that are risk-informed and that take economic, social and environmental concerns into account, addressing potential spill-over effects and trade-offs.

### Cecile Tassin Pelzer, INFF Facility Representative on behalf of EU



Sustainable finance is critical to enable private financial funds to be channelled towards sustainable investment. INFF offers an integrated approach necessary to channel sustainable investment to where it is most needed and accelerate progress towards achievements of the SDGs. The European Union stands ready to continue supporting countries in these endeavours through the global INFF Facility.



**Mr. Aisen Ari, Resident Representative IMF Nigeria**



Extraordinary efforts will be required from all stakeholders to meet the 2030 SDG vision. Initiatives facilitating governments to assess the financing needs and potential sources of finance such as the INFF are essential. Aligning Budget with the SDGs is the most powerful tool for making development goals a reality. To this end, complementarities, and synergies between INFF and IMF tools (green and gender budgeting, SDG-Costing, etc.) could be leveraged across Africa.

**HE Zainab Shamsuna Ahmed, Minister of Finance of the Republic of Nigeria**



As a proud INFF pioneer, Nigeria launched its [Integrated National Financing Framework](#) on the Margins of the 77<sup>th</sup> session of the UN general Assembly. The framework aims to improve domestic resource mobilisation and transform Nigeria in a Hub for SDG-aligned domestic and international investments. The successful implementation of the INFF hinges on strong monitoring and oversight, focusing on budget transparency through the public financial management reforms and targeted innovations.

**The INFF Community of Practice**



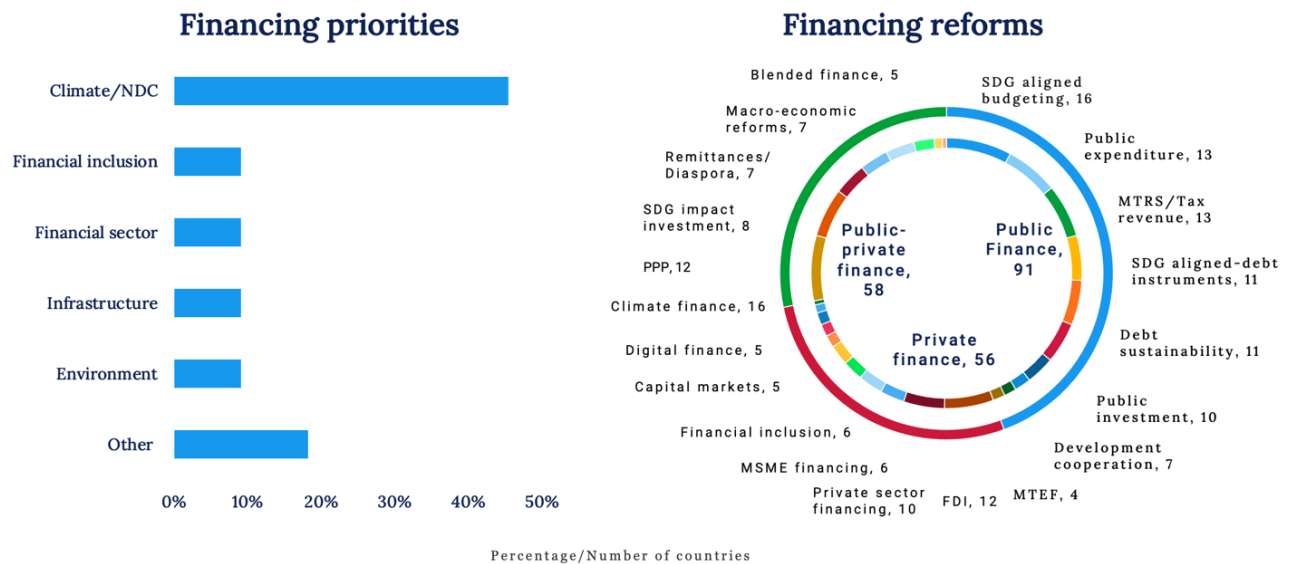
# I. An overview of the Integrated National Financing Framework (INFF) in Sub-Saharan Africa

## 1. Setting the Development Financing Stage in Africa

Presented by Gamal Eltaib Ibrahim (UNECA), Orria Goni (UNDP), Tom Beloe (UNDP) and Natalia Aristizabal Mora (UNDESA)

The multifaced global crises, reduced tax revenues, the lack of adequate access to development finance, and the challenges posed by debt sustainability have highlighted the need for systemic reform of the financial architecture in Africa. Over 40 Sub-Saharan African countries are using the INFF approach to strengthen public and private financing for sustainable development by bringing state and non-state key actors at the same table. By the end of this year, more than 21 countries will complete their Financing strategies through a set of participatory financing dialogues and will take forward SDGs-aligned financing reforms related to budgeting, taxation, public debt, investment, development cooperation, private sector development, diaspora investment, as well as governance and monitoring systems. Many of these countries are also mainstreaming gender and green dimensions across their INFFs. To support these efforts, the INFF Facility has been created in a bid to deepen cooperation between public, private and civil society actors and respond to country demand for technical assistance. A growing range of international partners, including international financing institutions and G20 leaders, are currently joining efforts in supporting government led INFFs in Sub-Saharan Africa. For more details, click [here](#).

INFF: financing priorities and reforms across Sub-Saharan Africa





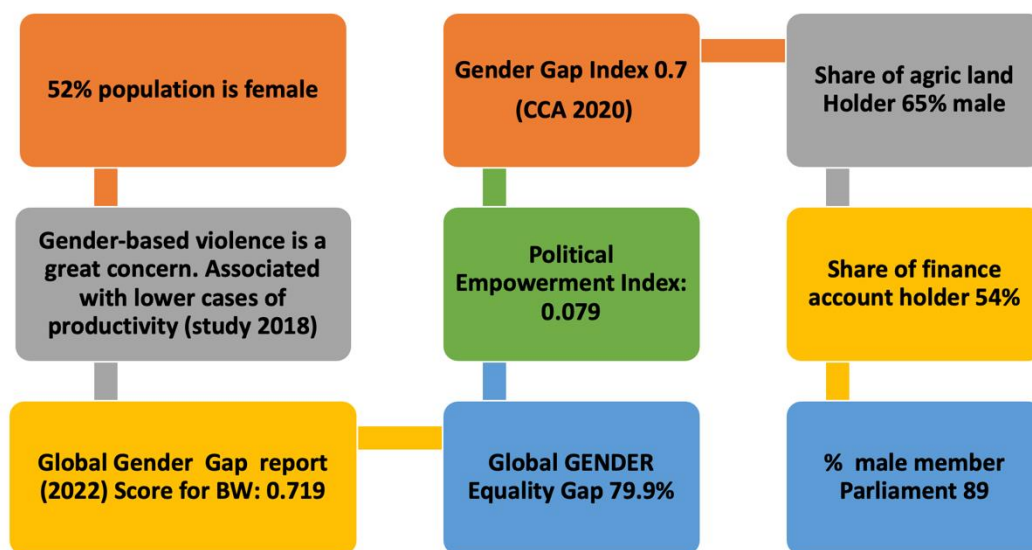
## 2. Country experiences in the INFF Inception Phase

### a. A gender sensitive INFF in Botswana

*Presented by Phineas Golekanye Kgosimotho, Chief Economist at the Ministry of Finance, Botswana and Tsalano Kedikilwe, UNDP Botswana*

The Development Finance Assessment (DFA) conducted by Botswana in 2021 unearthed key issues related to the over-dependence on the diamond mining and extractive industry, the reduced fiscal buffers and slowly increasing public debt, the underdeveloped domestic financial and bond markets, and the lack of micro-finance for MSMEs, among others. A gender responsive sustainable financing assessment conducted in parallel has also identified issues related to gender inequality across the policy and regulatory financing architecture. As a result, both strategic and practical gender needs were identified, alongside entry points for strengthening financial inclusion, adjustments to fiscal policy, gender responsive budgeting and changes in SME financing. Additional steps are being taken by the government to conduct a deep dive on a Medium-Term Revenue Strategy (MTRS) and Fiscal Decentralization within the INFF process, both of which will employ a gender lens and promote a proactive approach to inclusive growth. A wider range of financial instruments identified, including gender bonds, tax and non-tax measures and catalytic first loss capital, are also considered as part of the Integrated Financing Strategy development. Click [here](#) to find out more.

#### Business case for gender responsive budgeting in Botswana



### b. Reshaping the financing landscape in Burkina Faso

*Presented by Emmanuel Savadogo, Director of Monitoring and Evaluation of Economic and Social Policies, General Directorate of Economy and Planning*

In [Burkina Faso](#), the INFF approach was adopted as a response to the poor alignment between planning and financing, the lack of a coherent and integrated financing strategy, as well as weak governance and monitoring mechanisms. In this context, the Ministry of Economy and Finance has established an INFF oversight committee comprised of public, private and civil society actors and is



currently completing its Development Finance Assessment through a set of workshops and consultations. So far, the assessment has highlighted key areas of reforms around the four INFF building blocks. In terms of “Assessment and diagnostic”, the country plans to institutionalize public finance evaluations and public expenditure reviews. Under the “Financing strategy” component, the DFA underpins the need to implement the new decentralization framework, to revise the Action Plan of the National Cooperation Strategy, to define a comprehensive framework for improved private sector financing and private investment (including from diaspora); and to develop a roadmap for the implementation of the new Public-Private Partnership (PPP) Law, among other things. A dive into the “Monitoring and review” building block revealed the way forward to strengthen current information systems for tracking public financing flows, as well as develop the information and monitoring systems for private financing. Finally, the “Governance and coordination” chapter looked into ways to ensure coordination across public and private actors and build on existing mechanisms to oversee the INFF implementation.

The DFA in Burkina Faso: reform areas around the 4 INFF building blocks



**c. Aligning efforts for financing SDGs in Guinea**

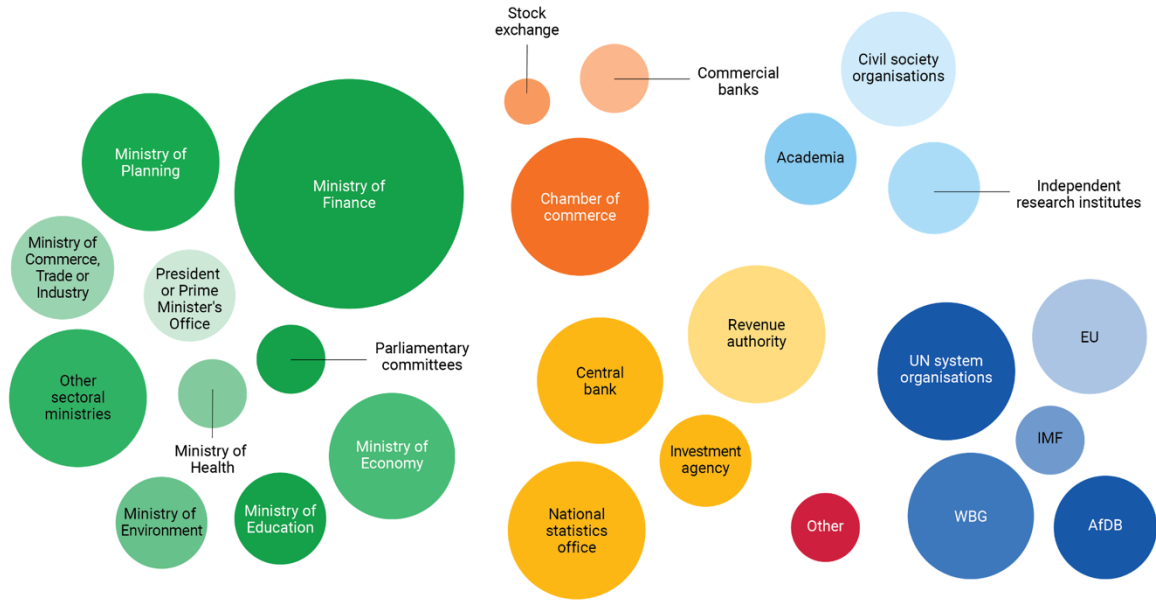
*Presented by Dr. Hassane Diallo, National Director of Planning and Rural Economy, Ministry of Economy, Finance and Planning, Guinea*

The successful launch of the INFF roadmap in [Guinea](#) began with a sensitization campaign on the role of the INFF within the government and across non-state actors. Extended consultations with technical financial partners, including WB, ADB, IMF, AFD, EU, to raise their awareness and obtain their support for greater efficiency in the implementation of the INFF has been an important step in the process. This led to the establishment of a financing for development technical evaluation committee, comprised of both public and private actors. The committee helped to surface and build the INFF on previous relevant evaluations including an assessment of the fiscal space for SDG-friendly opportunities, a diagnostic of 10 local authorities for tax revenue mobilization at the local level, a



diagnostic of the private sector to improve its contribution to development financing and other relevant assessments such as the WB public expenditure review and the IMF public investment management diagnostic. A set of financing dialogues has shaped the INFF inception phase, building consensus among the wide group of stakeholders on the ways forward in developing a stronger system of governance of public and private finance for sustainable development.

The range of actors involved in the INFF process across Sub-Saharan Africa



### 3. Country experiences in drafting SDG financing strategies

#### a. The INFF methodology of the financing strategy

*Presented by Yanis Kuhn von Burgsdorff, UNDESA*

The suggested approach to designing an integrated financing strategy consists of four steps. The first step defines the scope of the strategy and the pursued policy objectives, based on the findings from the Development Finance Assessment (DFA) and other studies conducted in the Inception Phase and Building Block 1 (Assessment and diagnostic). The second step aims at identifying policies, legal and regulatory measures, financing instruments and processes to achieve the objectives laid out in Step 1 considering both current practices and further opportunities. The third step is the policy prioritisation process, which consists of coherence and other checks, aimed at supporting the decision to policy options that are risk-informed and take equity, social and environmental concerns into account, addressing potential spill-over effects and trade-offs. Finally, the fourth step brings everything together in an operational plan listing actions for implementing the prioritised policy solutions identified in the previous step. This plan should align with objectives set at the outset and requires periodic review and updating. Click [here](#) to find out more.



#### b. Breaking the silos in financing the SDGs in Comoros

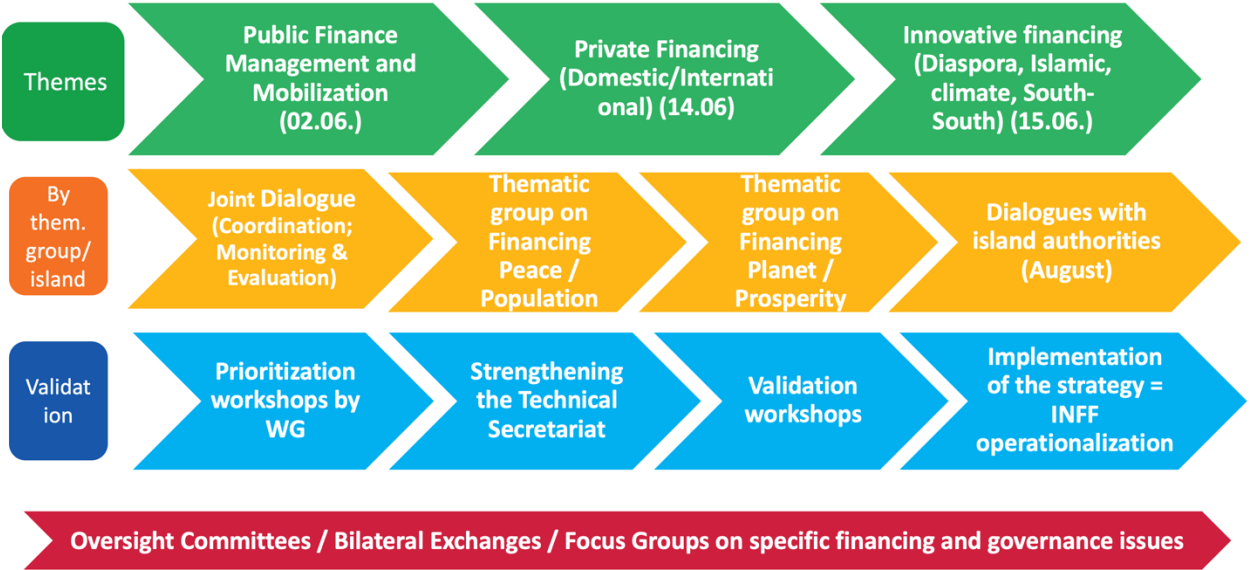
*Presented by Yahaya Ahmed Houmadi, Secretary General, Ministry of Finance, Budget and Banking Sector*

In [Comoros](#), the development of the financing strategy revolved around structured financing dialogues aimed at (1) breaking silos between sectors, funding sources and processes, (2) avoiding fragmented decision making and (3) making the strategy part of a long-term process that fits into the existing structures. A mapping and analysis of the existing coordination and monitoring financing systems highlighted the weaknesses related to monitoring procedures, coordination, and implementation



processes, as well as ways to improve them. As a result, key coordination structures such as the High-Level Monitoring Committee of the Comoros Development Partners Conference, the National health and climate change committees, the Development partners' Forum and the Platform for public-private dialogue, were brought together around the four thematic areas of the Emerging Comoros Plan to align public and private financing with national priorities. The dialogues shaped the objectives of the financing strategy and underlined the key opportunity areas to take forward during the implementation phase.

The structure of the financing dialogues in Comoros



**c. Reinventing the development financing architecture in Nigeria**

*Presented by Nabila Aquele, Special Adviser to the Honourable Minister of Federal Ministry of Finance, Budget & National Planning*

The Integrated National Financing Framework in Nigeria is instrumental in diversifying the economy away from oil revenues and bridging the financing gap to achieve the SDGs, estimated at \$US 100 billion over the next 10 years. Led by the two-tiered INFF Oversight committee composed of a High Level Steering committee and a multistakeholder Core working group, the Integrated National Financing Strategy is underpinned by a Medium-Term Revenue Strategy, a Medium-Term Expenditure Framework, a Fiscal Federalism Coordination Framework, a Monitoring and Evaluation Framework, as well as a Governance and Coordination Framework. The strategy provides the necessary orientations to unlock domestic, international, private and public financing sources for the national priorities, while the connected frameworks spell out the key steps to operationalise the INFF in terms of revenue generation and expenditure planning, resources coordination at state and federal levels, in monitoring the use and effectiveness of public and private resources identified, and in assigning responsibilities to relevant parties to enhance governance. Find more about the INFF in Nigeria [here](#).



#### d. In the making of an inclusive financing strategy in Malawi

*Presented by Patrick Liphava, Chief Debt and Aid Management Officer, Ministry of Finance and Economic Affairs, Malawi*

[Malawi](#) has put inclusivity of marginalised people from rural areas at the core of its financing strategy. To incorporate the financing needs and opportunities at the local level, the government decided to extend the national level Development Finance Assessment (DFA) to Local Level Finance Assessments (LLFA). Identifying and involving the relevant stakeholders from Ministries, Departments and Agencies (MDAs), Local Governments, International Development organisations, private sector and Civil Society Organisations have been key to the process. As a result, the financing strategy is building on a consolidated INFF roadmap, connecting the national and sub-national financing reforms. It looks how to leverage public and private investment across the four building blocks for an inclusive development, in line with Malawi Vision 2063 and its priority sectors: energy, agro-processing and tourism.

#### e. Paving the way for SDG aligned private investments in Tanzania

*Presented by Dr. Charles Mwamwaja, Commissioner of Financial Sector Development Department, Ministry of Finance and Planning, Tanzania*

[Tanzania](#) has launched an Integrated Financing Strategy at the same time as the National Development Plan (FYDP III), marking a step forward in aligning planning and financing processes. The dialogues gathered decision makers from the government ministries, private sector, development partners, civil society and academia under the leadership of the Ministry of Finance and Planning. The integrated financing strategy is paving the way for the private sector to play a greater role in financing the sustainable development agenda. By establishing new platforms for dialogue, broadening the range of financing instruments and mapping SDG investment opportunities, the government is creating a bridge between the public and private sector. While the advantages of taking an integrated approach will appear clearer in the long term, Tanzania has already piloted a blended financing instrument to finance national priorities. Through a mixture of grants, loans and equity, the government, in collaboration with UNDP and the Tanzania Agricultural Development Bank, unlocked \$8 million across 10 agricultural projects.

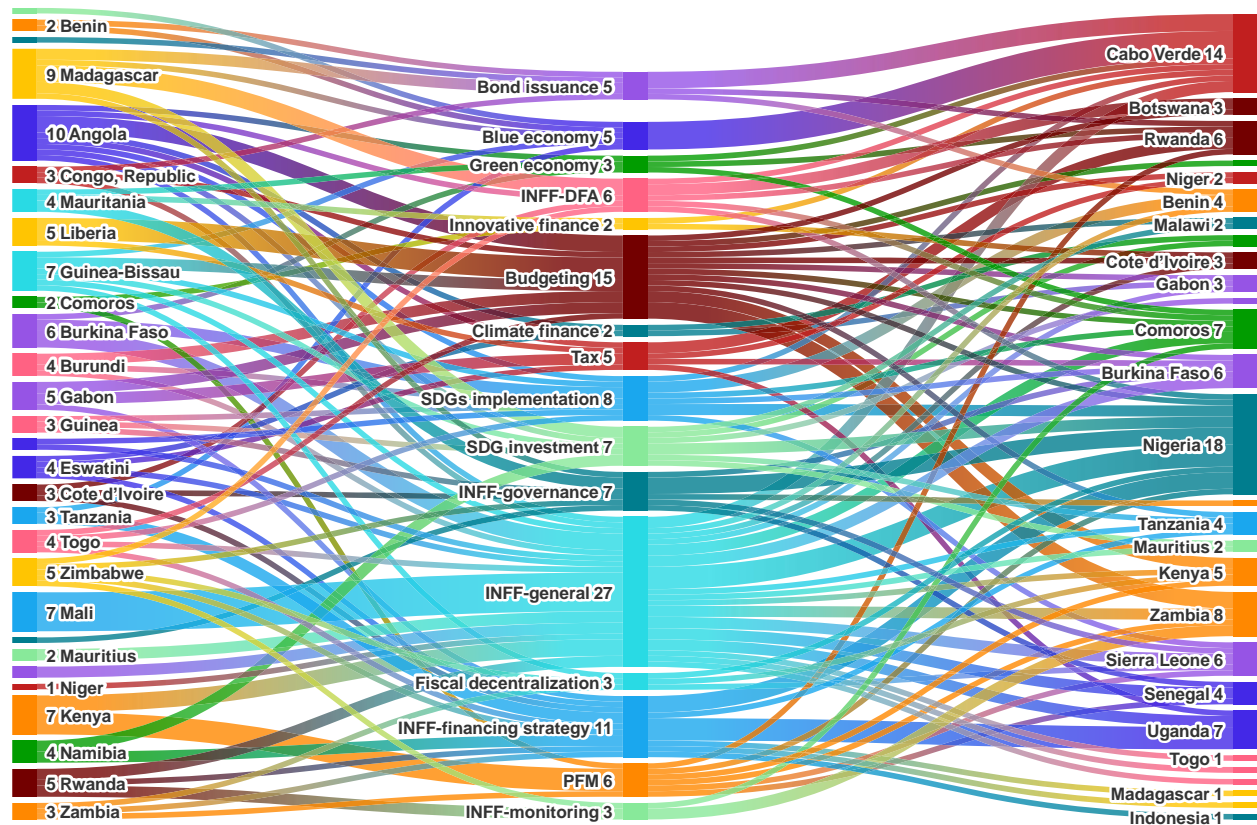
#### An overview of the INFF process in Tanzania



## 4. Outcomes of the INFF marketplace

The INFF Marketplace that took place during the INFFs and open budgets workshop has offered an interactive platform for peer countries to showcase, disseminate, exchange, and learn experiences, solutions, good practices and lessons in developing and implementing the Integrated National Financing Frameworks (INFFs). Following the session, each country delegation has provided a list with the countries and thematic areas they would like to collaborate with. As a result, participants expressed interest to learn and exchange around more than 15 INFF-related areas, including SDG budgeting and PFM systems, the development of the integrated financing strategies, SDG Investment, governance, and coordination. More information by themes can be found [here](#), as well as by country pairings [here](#).

INFF South-South exchanges needs (requesting country – theme – sharing country)



Source: INFF Marketplace (2022 September)

## II. Inside the Integrated National Financing Framework (INFF) thematic areas

### 1. Integrating climate into the INFF process

#### a. INFF and Climate Finance - Short Technical Guidance (Deep Dive)

Presented by Natalia Aristizabal Mora, UNDESA

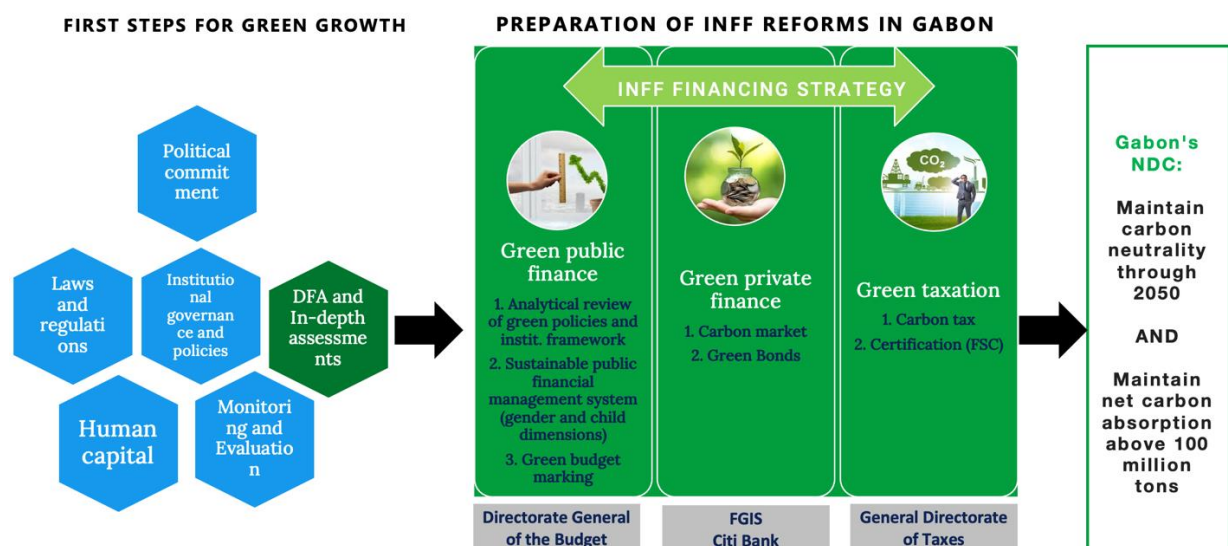
INFFs can help countries strengthen three dimensions of integration for climate change financing: (i) stakeholder integration by bringing together climate national development and financing actors; (ii) vertical integration by linking financing and climate goals, and (iii) horizontal integration by linking financing policy areas to maximize synergies and minimize incoherencies. The Inter-Agency Task Force on Financing for Development (IATF) is developing, under the leadership of UN DESA, a short technical guidance note to showcase how INFFs can help countries to finance climate goals and the NDCs. The note proposes a broad definition of climate finance and briefly describes the challenges countries face to finance their climate mitigation and adaptation priorities. It then offers guidance on how to leverage the four INFF building blocks to assess climate financing gaps, develop a comprehensive climate financing strategy, and set up a monitoring and governance system to achieve climate objectives. Finally, the guidance includes country examples and a non-exhaustive list of tools developed by the international community, which countries may use when designing an integrated strategy for financing their climate goals. For more information, click [here](#).

## b. The INFF and NDC in Gabon

*Presented by Serge Armand, UNDP Gabon and Bertrand Josaphat Olliang Angone, Director of Budget Preparation and Programming, Ministry of Budget and Public Accounts*

With Green Gabon as a central pillar in the national strategic plan, Gabon seeks a more diversified, greener, more inclusive, and therefore more resilient economic recovery to external shocks. The government embarked on the INFF journey in 2020 and with UNDP's support, the government established an INFF steering committee, conducted the DFA and a series of in-depth thematic studies (green PFM system, green taxation, carbon markets etc.) and launched the SDG Investors Map. Following a set of multi-stakeholder dialogues and trainings on INFF key areas, an INFF roadmap has been formulated to support the development of Gabon's integrated financing strategy. The process shed light on various gaps such as little coordination between institutions, lack of mechanisms to track green expenditures, as well as the various opportunities to mobilize climate finance. For more information, click [here](#).

### The articulation between NDC and INFF in Gabon



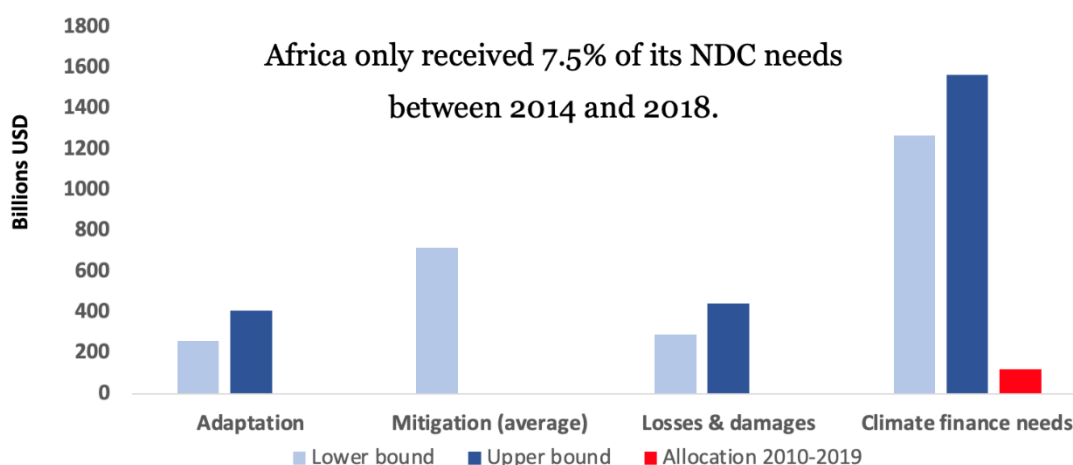


### c. NDC financing strategies: cases of Mozambique, Zimbabwe, Eswatini

*Presented by Jean-Paul Adam, UNECA*

Through nature-based carbon removal, Africa can generate a revenue of \$15-82 billion a year and support 35-167 jobs and livelihoods. Instruments like green bonds, and debt swaps can also increase investment in climate resilience and help fill the \$3 trillion financing gap needed to implement the NDCs in Africa by 2030. ECA is supporting NDC implementation plan and alignment with the national development plan in African countries. In Zimbabwe, the ECA helped to improve policy goals on emission reduction from 33% to 40% by focusing on solar and micro-grids to drive energy access and transition; to develop a climate change financing strategy for the NDC; and to strengthen policy, governance, and accountability with transparent reporting to be produced every 2 years. In Eswatini, ECA provided financial and technical support to influence and support policy formulation process by facilitating integration of the NDC into policies, strategies, programs, and the national development plan. It also supported the stakeholders' consultation process and the drafting of a roadmap and of the planner's manual for NDC. Finally, in Namibia, capacity development was provided to enhance policy coherence between the SDGs and NDCs through (i) integrated climate, land, energy, and water systems (CLEWs) assessments and modelling, and (ii) institutional strengthening and greater inter-agency cooperation. For more information, click [here](#).

Africa NDC climate financing needs 2020-2030



## 2. Unlocking private capital as part of the financing strategies and INFF process

### a. Rwanda: leveraging green financing instruments through INFF

*Presented by Fred Sabiti, National Technical Advisor on Environment to Ministry of Finance & Economic Planning*

Through its national development plan, Rwanda is seeking to foster green growth by leveraging bio-mass replacement and development of value chains, transition to green and clean transportation, waste management infrastructure, and development of green cities, climate smart



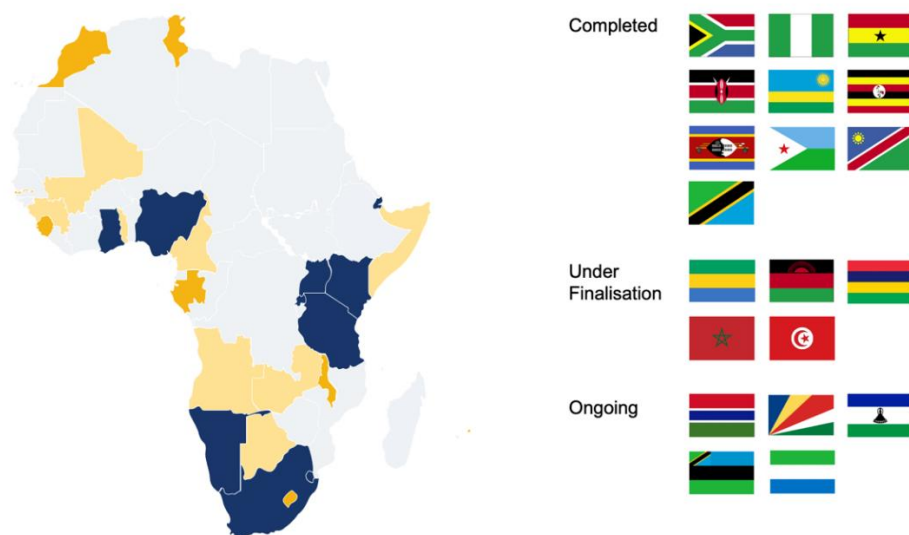
agriculture, and renewable energy. To mobilize the required funds, the government is using the INFF to harness financing from the private sector. To this end, new instruments are being explored, including a green leasing facility (Coolease/ BDF), a line of credit (BRD), a green investment facility, hybrid funds, guarantee funds, green security vehicles and bonds, loans to medium and large enterprise facilities, as well as business incubator and acceleration programs. Going forward, Rwanda is engaging with more partners and investors that will support the country to establish a plan for the upcoming fiscal year, develop bankable projects across priority sectors and design financial instruments that can attract blended finance. For more information, click [here](#).

**b. Mauritius and Nigeria: Reflecting investment opportunity areas in financing strategies (Investors Mapping)**

*Presented by Joan Manda, UNDP*

SDG Investor Maps provide the investment landscape of key sectors in a country. To strengthen the INFF process, the SDG Investor Maps can (i) provide data-driven recommendations on viable business models, (ii) inform financing strategy priority areas and financing instruments with market intelligence, (iii) strengthen monitoring and review systems by supporting impact measurement and SDG finance reporting for transparency and accountability, and more importantly (iv) enable governments to identify entry points for Public-Private Partnerships, which translates NDP priorities to investor language. Africa has 21 SDG investor maps, of which 10 are completed, 4 are underway and 7 ongoing. In Mauritius, following research and public-private consultations led by the Mauritanian Economic Development Board, 17 investment opportunity areas that are aligned to the SDGs and National vision 2030 were identified, including in the service sector, renewable resources, education, healthcare, and infrastructure. In Nigeria, the highlighted investment opportunity areas include construction and operation of deep seaports, construction and operationalization of large-scale fishery terminals, and optimization on refuse-derived fuel for waste management and electricity generation, to attract investors like European Investment Bank, Africa Renewable Energy Fund, International Finance Corporation, and African Development Bank. For more information, click [here](#).

21 SDG Investor Maps completed or underway on the African continent



### **c. Ghana: SDGs Investment Fairs and Pipeline Building in Ghana**

*Presented by Collins Suntaa Kabuga, Principal Economics Officer,  
Ministry of Finance, Ghana*

To cover its financing deficit of \$43 billion per annum and channel additional resources towards its priority sectors (infrastructure, transportation, energy, agriculture, and water, waste, and sanitation), Ghana is leveraging the INFF by bringing new instruments and partners on board. As a market intelligence tool, SDG investor maps is helping the government to route an estimated \$54.5 million in private sector investments towards SDGs and national priority areas. To this end, Ghana created a platform for technical engagement and interaction among project sponsors, investor, associated SDG technical experts, UN-SDG investment eco-system and public development banks. For example, the SDG investment fair held in 2021 focused on SDG-related infrastructure. Local level investment fairs in Ghana are an additional opportunity for mobilizing local private funds for development needs. To speak the same language with investors, the creation of feasible projects is necessary. In addition, capacity building and up-skilling of entrepreneurs can also support in scaling-up investment. For more information, click [here](#).



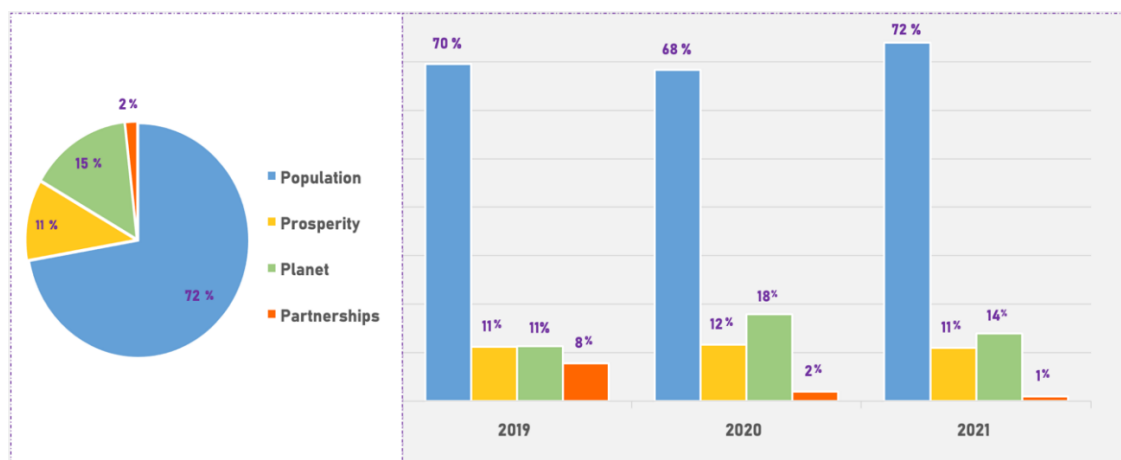
### 3. Debt Management and Debt Instruments

#### a. SDG bonds in Benin: aligning debt to national priorities

*Presented by Mensah Hyacinthe Montcho, Director of Studies and Coordination of Development Aid, Ministry of Economy and Finance, Benin*

Sustainable bonds signal governments' commitments for sustainable development to international capital markets. In July 2021, Benin issued a first of its kind in Africa [SDG Eurobond worth 500M Euros](#) with a 12.5-year maturity and a coupon of 4.95%, with the objective to finance social and environmental projects. Building on the previous SDG costing work, an SDG bond framework was drafted for financing across the 4 pillars of the 2018-2025 NDP and the SDGs. An independent external review by Moody's resulted in improved financial rating of Benin, which assured investors. In addition, a steering, monitoring, and reporting committee was set up to strengthen accountability and validate project eligibility (within the 12 categories of eligible expenditure). As a result, a live map of resource allocation around the 4 pillars, which are broken down in 12 eligible expenditure categories, is available to the public. For more information, click [here](#).

Allocation of resources to national priorities in Benin



#### b. Nigeria: Green and diaspora bonds

*Presented by Monday Usiade and Sam Okpo, Debt Management Office*

Led by the Debt Management Office (DMO), Nigeria issued a Diaspora Bond of \$300M in 2017 with a 5-year maturity and a yield of 5.625% in efforts to diversify debt liabilities of the Federal Government, to reduce domestic borrowing and create space for private sector participation in national development. The diaspora bond was registered with US SEC and London Stock Exchange allowing Nigeria to have highest level of disclosure required for global securities issuance. While the diaspora bond helped Nigeria to attract foreign direct investments and strengthen external reserves, some of the challenges that the DMO faced included (i) regulatory restriction in marketing and distribution due to credit rating, (ii) higher levels of cost and disclosure for issuance in comparison with issuance of conventional Eurobonds, and (iii) time consuming registration with US SEC and UKLA. Furthermore, to demonstrate the government's commitment to the Paris agreement, Nigeria also issued two green bonds in 2017 (N10.69 billion, 5 years of maturity, and coupon rate of 13.48%) and 2018 (N15 billion, 7 years maturity and coupon rate of 14.5%) to finance the NDC in sectors such as renewable energy, forestation, and irrigation, among



others. The bonds expanded the investor base by attracting environmentally conscious investors and established a benchmark for green bond market in Nigeria. For more information, click [here](#).

**c. The issuance of Green, Social, Sustainability and Sustainability-linked (GSSS) bond issuances in Cabo Verde**

*Presented by Christopher Marc Lilyblad, UNDP Cabo Verde*

In Cabo Verde, the INFF highlighted the infrastructure that existed within the Stock Exchange for impact financing and created the environment that was needed to establish the Blu-X platform. The platform aims to attract the capital necessary for large-scale strategic investments in the blue economy, which will help the country to diversify its financing sources, including from the regional and global capital markets, and to reduce dependence on foreign aid and public expenditure to achieve the SDGs. After the first year of operation, the combined externally reviewed Green, Social, Sustainability and Sustainability-linked (GSSS) bond issuances now listed on Blu-X total approximately \$27 million. This includes a \$15 million social bond issued in 2021 by Cabo Verde’s association of municipalities targeting blue economy infrastructure upgrades. In March 2022, another social bond raised \$1 million in proceeds, enabling a local private non-profit microcredit agency to make loans for sustainable entrepreneurship, especially in coastal communities of this SIDS. Furthermore, a consortium of private companies issued a nearly \$17 million sustainability bond combining green and social uses of proceeds within the bond framework. The bonds feature a maturity period between five and ten years, with interest rates ranging from 3.5% to 4%, only marginally higher than concessional lending rates. A blue bond taxonomy has also been developed derived from local, empirical knowledge of the practical realities of the blue economy in Cabo Verde. For more information, click [here](#).

| Municipalities social bond   | Microfinance social bond  | Private sector sustainability bond  |
|--|---|---|
| Amount: \$ 9.658.252   | 992.459 USD   | 16.972.783 USD  |
| Interest/Maturity: 3.5% / 5 years  | 4%/10 years   | 3.5%/5 years  |
| Investors: Domestic investors/Banks                                      | Domestic investors/Banks  | Domestic investors/Banks  |
| Use of proceeds: Redevelopment, Rehabilitation and Accessibility program | Financing MSMEs, with an impact on reducing poverty, promoting social and financial inclusion, economic growth and sustainable development. | Affordable basic infrastructure and socioeconomic advancement and empowerment |

**d. Zambia: Debt restructuring**

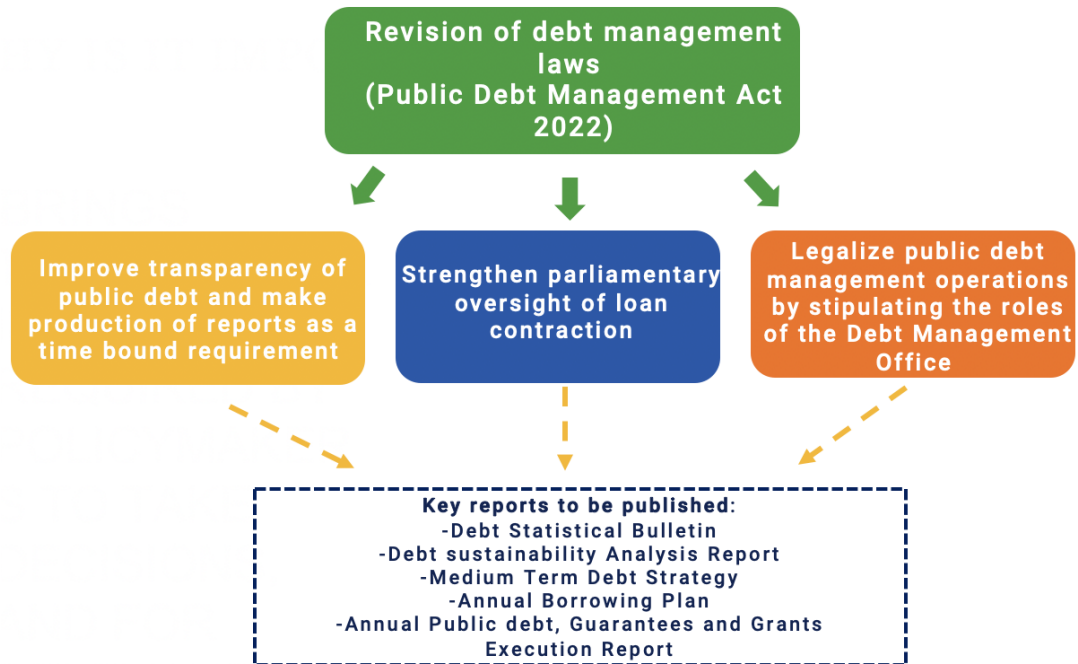
*Presented by Maryann Lumba Nkunika - Lwandamina, Senior Economist, Investments and Debt Management Department, Ministry of Finance and National Planning, Zambia*

[Zambia](#)’s huge debt burden owes to the ambitious infrastructure reform over the past decade which was further deteriorated by economic contraction following the global pandemic. The Government of Zambia is addressing its current debt crisis under the [Common Framework for Debt Treatments beyond the DSSI](#), seeking a debt relief of \$8.4 billion during the program period (2022-2025). To reduce the external debt burden, Zambia has placed a moratorium on the contraction of non-concessional external loans and canceled loan balances of approximately US



\$2.1 billion on various ongoing commercial loan financed projects. Further reforms for improved debt management are also envisaged such as the review of the public debt management act to avoid reoccurrences of high debt burden, improvement of the public debt transparency and parliamentary oversight of loan contraction, clarifications on the roles of the debt management office, engagement with various creditor groups to gain the comparability of debt treatment, and consistent analysis and development of reports on debt sustainability.

### The Public Debt Management Reforms in Zambia



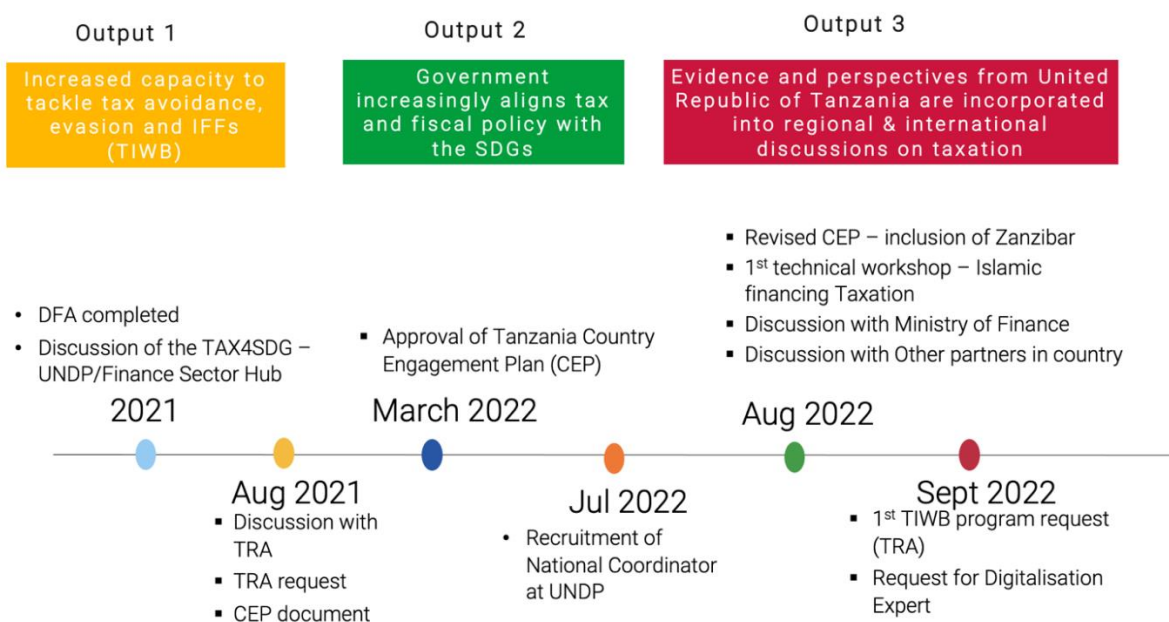
## 4. Tax-related reforms as part of INFF processes

### a. Tanzania: Tax for SDGs

*Presented by Simon Moshy, UNDP Tanzania*

In order to enhance domestic revenue mobilization, the Development Finance Assessment (DFA) conducted in [Tanzania](#) has pinpointed the need to: (i) increase technical capacity to monitor transfers, conduct general and sector specific tax audits to combat tax avoidance and evasion, as well as increase the local governments capacity to collect revenue at local levels, (ii) review the legal framework for tax exemptions and incentives, (iii) automate, harmonize and digitalize the tax system (iv) consider adoption of SDG catalyzing tax-heads, such as green taxes, Islamic financing taxation, and gender taxation, and (v) widen the tax base by bringing in the informal sector and broaden geographic and sectorial distribution. In this context, UNDP is supporting the formulation of a tax for SDGs country engagement plan (CEP) that focuses on increased capacity of relevant actors to tackle tax avoidance, tax evasion and Illicit financing flows through collaboration with Tax Inspectors Without Borders, the development of a financing strategy to align tax and fiscal policy with SDGs and to strengthen dialogues and partnerships, as well as the incorporation of evidence and perspectives from Tanzania into regional and international tax discussions.

#### The development and implementation of the Tax for SDG country engagement plan in Tanzania 2022-23



## **b. Rwanda: Medium-Term Revenue Strategy and INFF Deep-Dive**

*Presented by Godfrey Kabera, Head of National Development Planning and Research Department/MINECOFIN, Rwanda*

[Rwanda](#) aims to increase tax revenues by 5.7% of GDP in the next 14 years through a comprehensive medium term revenue strategy that reduces rates, broadens the domestic tax base, improves tax compliance and tax administration, and curbs tax evasion. In this context, the country has integrated key recommendations from the INFF roadmap in their current MTRS and is planning to take forward the following reforms: (i) imposition of excise tax at a rate adjusted for inflation on products and services with negative health externalities (progressive PAYE rate structure) to increase health funding; (ii) revision of excise taxed to remove taxes levied on locally produced health products, (iii) review of various corporate income tax, VAT policies in an integrated approach to attract investment and boost sector growth. (iv) expansion of the taxation base by taxing the digital economy, (v) consolidation of revenue administration capacity by supporting voluntary compliance (strengthening fiscal citizenship), promoting targeted compliance strategies and digitalizing Revenue Authority operations. In addition to revenue mobilization, Rwanda is also exploring other areas such as gender responsive budgeting and expenditure tagging, the development of a blended finance strategy, private sector financing and disaster response management financing to align finance with NDP and 2030 goals.

## **c. Domestic revenue mobilization reforms: ECA/UNCTAD initiative**

*Presented by Farzana Sharmin, UNECA*

ECA has been supporting African countries to curb Illicit Financial Flows (IFFs) and reform policy measures for sound domestic resource mobilization (DRM) in line with the recommendations of the AU-ECA High-Level Panel on IFFs from Africa, led by H.E Thabo Mebeki, former President of South Africa . Together with UNCTAD and in cooperation with UNODC, ECA inaugurated the project “Defining, estimating and disseminating statistics on illicit financial flows in Africa” in 2017, focusing on 12 pilot countries in Africa. The project aimed to consolidate existing research and test new methodological guidelines for the measurement of indicator 16.4.1 and to build statistical capacity by providing technical assistance and guidance to the pilot countries. In October 2019, the concepts and methods ([link](#)) to measure the SDG indicator on IFFs were approved by the Inter-Agency and Expert Group on SDG Indicators (IAEG-SDGs) and the UN Statistical Commission. In October 2020, the Conceptual Framework for the Statistical Measurement of IFFs was released. With this conceptual framework and methodological guidelines on tax and commercial IFFs, the national statistical estimation of IFFs was rolled out in 12 pilots (Angola, Benin, Burkina Faso, Egypt, Gabon, Ghana, Mozambique, Namibia, Nigeria, Senegal, South Africa and Zambia) in 2021-2022. In June 2022, the project ended with all 12 pilots presenting their early estimates of IFFs and sharing their experiences, lessons learned, and challenges faced in the process. Countries affirmed that the clarity of the conceptual framework and methodological guidelines were critical enablers of the estimation though data quality, access and confidentiality issues remained challenging. It was evident that building communities of practice, encouraging peer learning, iteration of statistical estimations and leveraging political buy-in are critical to ensure a holistic approach to curb IFFs and improve economic governance architecture. For more information, click [here](#).



#### **d. Nigeria: Tax Work in Nigeria and Tax Equity Initiative**

*Presented by Austin Ndiokwelu, Country Manager,  
International Budget Partnership (IBP), Nigeria*

In the current challenging context, an open and participatory budget helps [Nigeria](#) to enhance tax policy and administration, strengthen social fiscal contract and address inequality. The IBP Tax equity initiative provides support on research, capacity building, advocacy and peer-learning, and linkages to regional actors and events. Lessons from Nigeria and Senegal show that historically, civic actors have played a limited role in formulation of tax policies. However, as DRM is linked to SDG funding, more NGOs are collaborating internationally to reform international taxation rules by proposing, opposing, or pushing for specific SDG-aligned tax reforms. To strengthen CSO's role in tax equity, we learned that: (i) language is key in galvanizing stakeholders, (ii) multiple strategies work best, (iii) building coalition with allies is effective, (iv) learning and technical capacity should be continuous, and (v) optimizing on political windows of opportunities is crucial.

### **5. Local finance and decentralisation**

#### **a. Sierra Leone: building SDG ambassadors at district level in Sierra Leone**

*Presented by Joseph Moina Samah, Assistant Director of Planning, Policy and Research, Ministry of  
Planning and Economic Development, Sierra Leone*

In [Sierra Leone](#), the INFF identified 18 strategic financing initiatives to boost development finance for the country. These included increasing stakeholder engagement, intensifying financial literacy and digitalization, among others. Public-private dialogue has also been initiated on the mobilization of local resources and formalization of the informal sector, aiming to enhance tax compliance. It involved capacity building of local councils in revenue collection and expenditure monitoring across 22 local councils, research on diaspora bond issuances at both national and local levels and on women participation in revenue mobilization. As SDG implementation takes place at the local level, 250 SDG ambassadors will be trained and deployed for a nationwide sensitization campaign among local authorities, NGOs and private sector to stimulate domestic resource mobilization.

#### **b. Kenya: the Devolution Project**

*Presented by Samuel Kiiru, Director of Planning/Budget, National Treasury, Kenya*

To operationalize fiscal decentralization, the Public Finance Management Act 2012 was enacted in [Kenya](#) to lay the legal foundation for implementing devolution by addressing reforms on policy objectives, role assignment, efficiency in public programs, and resource allocations from national to county level. Through devolution, power has been distributed over public spending and revenue collection which brought power closer to the people. Devolution has also allowed for more independency in local prioritization of programs and projects, increased public awareness and social cohesion, which in turn fosters anti-corruption cooperation. Decentralization is not a standalone feature and requires complementary governance reforms that ensure efficiency of public revenue mobilization and expenditure. Poor transition between leadership changes, non-



prioritization and cancellation of programs and capacity constraints of new administration office can lead to deterioration of local public service delivery.

**c. What partners can bring on board?**

*Presented by Carlos de Freitas, Strategy Advisor, Global Fund for Cities Development (FMDV)*

The Addis Ababa Action Agenda recognized that expenditures and investments in sustainable development are devolved to the subnational level, which often lacks adequate technical and technological capacity. There is also a need to connect national sustainable plans to local plans for local cities to play an important role in driving sustainable development. [FMDV](#) supports countries to reduce the financing gap in sustainably building local cities and regions over the next 15 years by: (i) improving the quantity and quality of bankable projects in urban areas through technical assistance & financial support at local/regional/central levels, (ii) better connecting supply and demand side by matchmaking through marketplaces, and (iii) localizing financing instruments and mechanisms by globally advocating to financiers and enabling institutions. Renewed multistakeholder partnerships are critical in mobilizing funding to finance the climate transition in African subnational development. FMDV supports resilient finance in African cities and territories through initiatives to bring Africa at the top of the development agenda and expand instruments and intermediaries for climate financing at the local level.



### III. Open budget reforms for sustainable development

#### 1. Open Budgets to Deliver the SDGs

*Moderated by Matthew Cummins (UNICEF)*

##### a. Feeding the nation

*Presented by Mary Ishaya Afan, National President, Small Scale Women Farmers Organization in Nigeria (SWOFON) ([link to intro video](#))*

In Nigeria, women smallholder farmers are overlooked by officials despite producing 60% of the food Nigerians consume. Since 2018, the International Budget Partnership (IBP) has worked with the Smallholder Women Farmers Organization in Nigeria (SWOFON) to hone their budget advocacy skills and strategy. SWOFON is a platform of over 500,000 individuals that allows members to pool resources, expertise, and lessons learned in order to improve their livelihoods. Collaboration with IBP facilitated SWOFON members' engagement with key actors in agricultural ministries, and developed their understanding that there is a role for citizens and civil society to play in Nigeria's budget process. This interaction with government has fostered the creation of a gender policy for the agricultural sector, and has secured continued investments for women farmers. More state engagement with actors such as SWOFON – and acknowledgment of the key role women play in agriculture – is vital if Nigeria is to make the most of its considerable assets and promote lasting food security. For more information, click [here](#).



Mary Ishaya Afan (L) and members of SWOFON

##### b. Civil society perspectives

*Presented by Austin Ndiokwelu, Country Manager, International Budget Partnership (IBP) Nigeria*

The IBP initiative Strengthening Public Accountability for Result and Knowledge (SPARK) was designed to support social movements and communities to achieve their advocacy aims with new



budget advocacy tools, build and strengthen effective reform coalitions, and bring governments, citizens and other stakeholders together to resolve difficult challenges. In Nigeria, SPARK has worked with the smallholder women farmers' (SWOFON) campaign to promote equitable access to farm inputs and gender-friendly equipment in order to achieve the zero hunger SDG. SWOFON has leveraged budget analysis and built a powerful coalition of advocates which has secured greater support for 111,000 women farmers. Together, they prevented a massive cut in the agriculture budget during the pandemic and advocated for the government to provide the right seeds, fertilizer, cash, loans and, importantly, equipment that women could use more efficiently to till the land. They also forged partnerships with journalists who raised attention to the essential work these women farmers were undertaking to feed the nation. Community advocates are also working with state officials to address bottlenecks that have kept rural health centers underfunded, raising attention to how this impacts maternal health. For more information, click [here](#).

### Snapshot of Federal Government's Agriculture Sector Budget – As it relates to the needs of small holder women farmers

| SPARK Focus State | 2020 Revised Budget<br>COVID-19<br>(Amount in Naira) | 2020 Initially Enacted Budget<br>(Amount in Naira) | 2019 Enacted Budget<br>(Amount in Naira) |
|-------------------|--|--|--|
| Nassarawa         | 140,000,000  | 150,000,000  | 0  |
| Niger             | 274,000,000  | 330,000,000  | 0  |
| Jigawa            | 140,000,000  | 140,000,000  | 0  |
| Anambra           | 190,000,000  | 190,000,000  | 0  |
| Oyo               | 200,000,000  | 200,000,000  | 0  |

### c. Country perspectives - The Gambia

*Presented by Ismaila Bah, Principal Fiscal Officer,  
Ministry of Finance and Economic Affairs, The Gambia*

After a return to democratic governance in 2017, and in a context marked by mounting debt servicing costs, The Gambia turned its attention towards improving the openness and accountability of its central budget. To do so, it established concrete government objectives for fiscal transparency, increased engagement with stakeholders including the private sector, civil society, youths, and local government authorities, and committed to several PFM reforms such as a transition to program-based budgeting, a pilot of gender-based budgeting, and the introduction of climate change coding in the annual budget. Between the 2019 and 2021 editions of the Open Budget Survey, The Gambia improved its transparency score by 31 points, making it the most improved country over this period. In addition, the legal framework for public finances has been strengthened: standing orders of the National Assembly now require the Ministry of Finance to submit the Medium-term Economic and Fiscal Framework (MTEFF) to the Assembly prior to the submission of the executive budget proposal. In the near term, the fiscal transparency environment may also be strengthened by the passage of a new Anti-Corruption Bill in the National Assembly,

as well as the establishment of a new Human Rights Commission. For more information, click [here](#).

## Public availability of budget documents in The Gambia

| Document                    | 2019 | 2021 |
|-----------------------------|------|------|
| Pre-Budget Statement        | ●    | ●    |
| Executive's Budget Proposal | ●    | ●    |
| Enacted Budget              | ●    | ●    |
| Citizens Budget             | ●    | ●    |
| In-Year Reports             | ●    | ●    |
| Mid-Year Review             | ●    | ●    |
| Year-End Report             | ●    | ●    |
| Audit Report                | ●    | ●    |

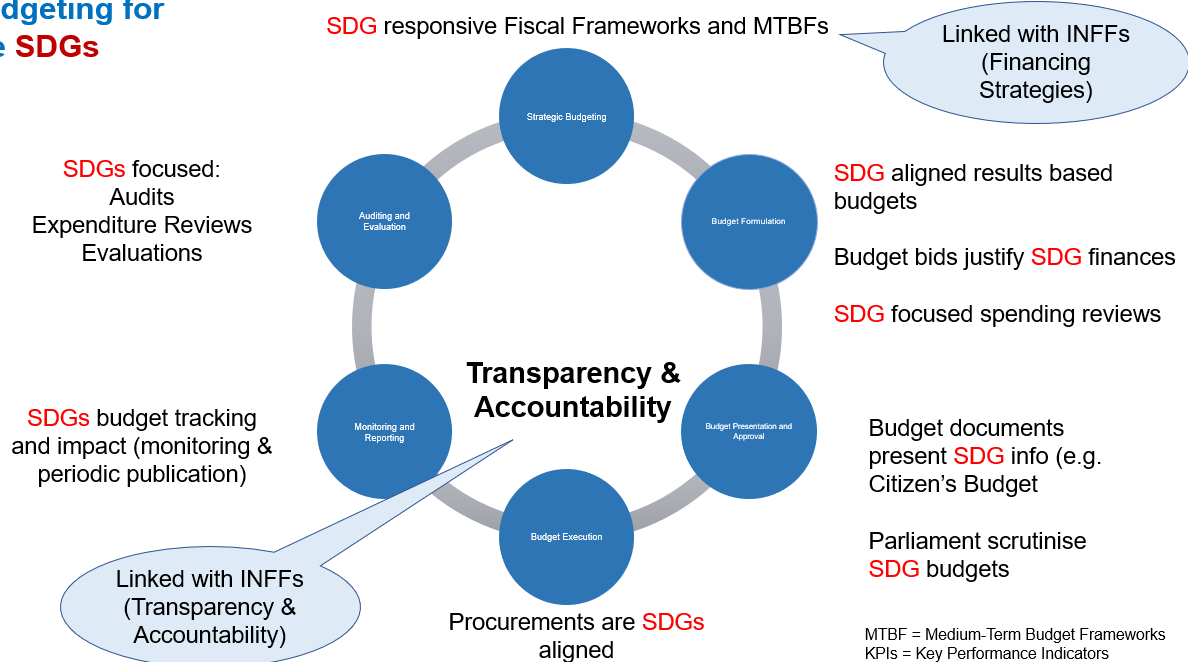
### d. Regional perspectives

*Presented by Bob Muchabaiwa, Public Finance Specialist (UNICEF ESARO), David Robins, Open Budget Survey Supervisor (IBP) and Nohman Ishtiaq, Finance Specialist (UNDP)*

Across Sub-Saharan Africa, a series of long-term trends as well as acute crises have made fiscal transparency a key issue like never before. Declining GDP growth rates have limited revenue and pushed policymakers to maximize available resources, while shocks to PFM systems such as climate impacts and the Covid-19 pandemic have increased calls for oversight and accountability in the budget cycle. Assistance from development partners, meanwhile, is flat, and subject to more stringent oversight and tracking requirements than ever before. In society at large, civil society and everyday citizens alike are demanding greater transparency and accountability in the management of state funds, particularly in light of high-profile cases of corruption and abuse of public office across the continent. Finally, international bodies such as the UN and African Union are increasing their push for improved economic stewardship by member states, through the promotion of governance that is, among other characteristics, more efficient, accountable, participatory, and transparent. By achieving improvements in fiscal transparency and accountability, African governments can realize a number of concrete benefits, including improved revenue management and access to greater amounts of cheaper external finance, strengthened budget execution and improved value for money, and budgets that are better-planned and more equitable overall. In addition, greater fiscal openness can transform the relationship between governments and citizens, and is also associated with faster and more inclusive economic growth. There are a number of specific steps policymakers can undertake, moreover, to make fiscal and medium-term budget frameworks (MTBFs) more conducive to the achievement of SDGs:



## Budgeting for the SDGs



## 2. Open Budget Survey (OBS)

*Moderated by Paul Quarles Van Ufford (UNICEF)*

### a. The Open Budget Survey research process

*Presented by Sally Torbert, Senior Program Officer, International Budget Partnership (IBP)*

The Open Budget Survey (OBS) is the world's only independent, comparative, and fact-based research instrument to measure three essential pillars of governance and accountability: transparency, participation, and oversight. Transparency refers to the public availability of comprehensive budget information from the central government in a useful time frame; participation, meanwhile, denotes the extent of formal and meaningful opportunities for the public – including the most marginalized populations – to engage in the national budget process. Finally, the oversight pillar evaluates whether specific institutions – namely, legislatures, national audit offices, and independent fiscal institutions – are in place and enabled to function properly within the national budget process. The OBS is **not** an opinion poll or a measure of perceptions; rather, it is based on a rigorous objective methodology subject to independent peer review. In addition to conducting the Survey, IBP also engages on open budget issues through a number of other activities, including training and advocacy support for civil society, research and advocacy on budget credibility challenges, promoting social accountability for service delivery (the “SPARK” program), and generating knowledge on tax reforms. For more information, click [here](#).

# What does the Open Budget Survey Measure?



## Transparency of how public resources are raised and spent

- Budget Formulation
- Budget Approval
- Budget Execution
- Audit Oversight



## Opportunities for participation in budget policy decisions

- Executive (Formulation and Implementation)
- Legislature (Approval and Audit Report)
- Supreme Audit Institution (Audit Program and Audit Investigations)



## Role of independent oversight institutions

- Legislature
- Supreme Audit Institution

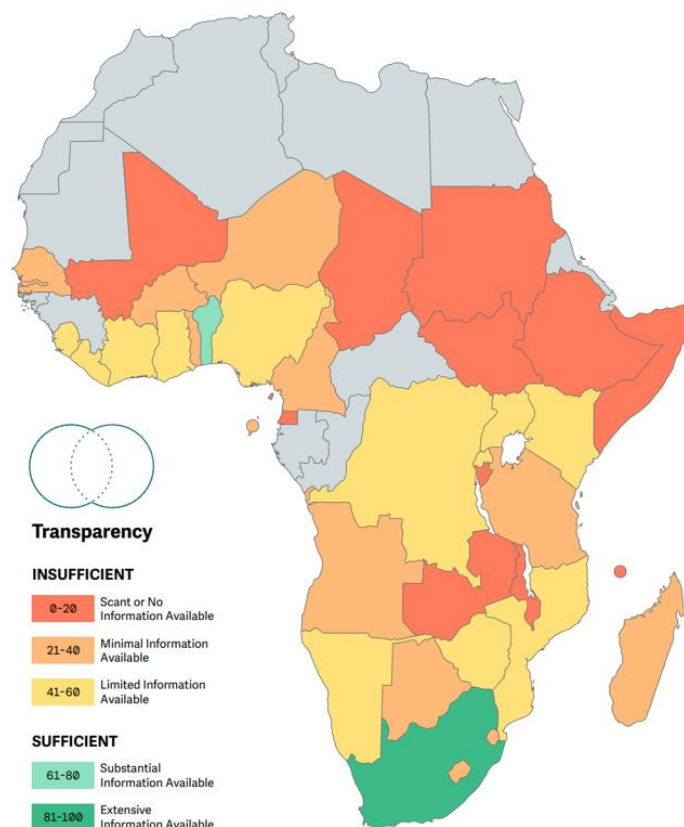
## b. Regional budget openness trends and good practices

*Presented by Alex Kreko, Program Officer, International Budget Partnership (IBP)*

Despite the massive upheaval caused by the global COVID-19 pandemic, the [2021 Open Budget Survey \(OBS\)](#) – released in May this year – shows that it has not undone hard-fought gains in transparent and accountable budgeting practices worldwide. Most countries were able to maintain, and in some cases, build, on earlier gains in accountability in their annual budget processes. For the 36 countries of Sub-Saharan Africa evaluated in the 2019 and 2021 editions of the survey, average budget transparency increased slightly, from 32 to 33 points out of 100. This development is linked in part to the greater availability of budget documents across the region. The average public participation score in the region, meanwhile, increased slightly, from 10 to 11 out of 100; however, this is well below the 61-point threshold at which adequate participation opportunities are said to exist. Finally, the average regional oversight score decreased slightly, from 43 to 42 points out of 100. At the national level, a number of compelling success stories from the 2021 OBS can be found in Sub-Saharan Africa. Benin became the second country in the region (after South Africa) to cross the 61-point threshold at which a sufficient level of budget transparency is provided, with a score of 65/100. Sierra Leone nimbly responded to the challenges of in-person engagement during the Covid era by adapting an existing series of policy hearings and bilateral budget discussions – highlighted in OBS 2019 for their inclusivity and openness – to be held online. Finally, in South Africa, the National Treasury collaborated with IBP and the Global Initiative for Fiscal Transparency (GIFT) to introduce prebudget consultations via an advisory group of civil society and government officials. For more information, click [here](#).



## Budget transparency in Sub-Saharan Africa, OBS 2021



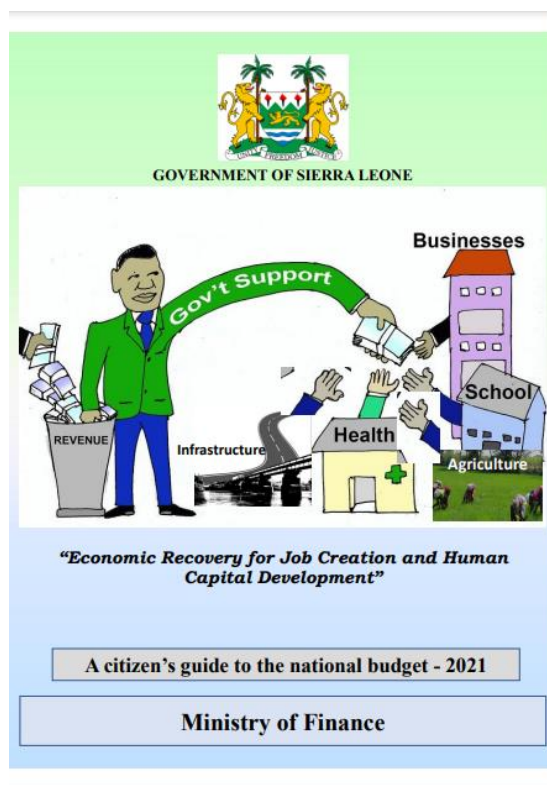
### c. Sierra Leone: country perspectives

*Presented by Osman Alpha Kamara (Ministry of Finance)*

Sierra Leone was first added to the Open Budget Survey (OBS) in the 2012 edition; in the years since, it has become a top regional performer on the public participation component of the Survey, with its score of 31/100 in the 2021 OBS placing it as the highest ranked country in West Africa. During this period, the Ministry of Finance and other state actors have made efforts to continue to improve the mechanisms available to citizens to take part in the central budget process. These include the introduction of district budget oversight committees (DBOCs), which were established by an act of parliament to monitor service delivery at the local level. Elsewhere, the Ministry of Finance updated its website to make fiscal information easier to access for the general public, and released a new Citizens Budget for the first time since the 2017 OBS. As Sierra Leone looks to implement the policy recommendations issued in the 2021 Survey, moreover, it has begun a review of its 2016 PFM Act, and is developing a new global PFM strategy with support from the European Union. For more information, click [here](#).



## Sierra Leone Citizens Budget 2021



### 3. Reforms and Innovations to Improve Budget Openness for Sustainable Development

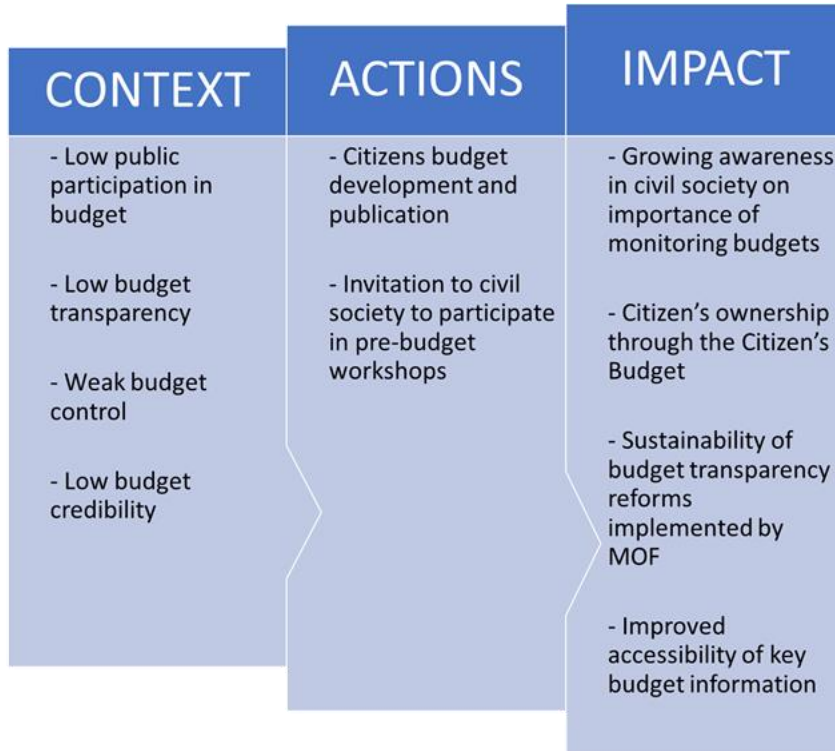
*Moderated by Nohman Ishtiaq (UNDP)*

#### a. Côte d'Ivoire: Open budgets

*Presented by Constant Joël Yoboué Kouakou (Social Justice)*

Since its first evaluation in the 2017 Open Budget Survey (OBS), Côte d'Ivoire has made steady improvements in the level of budget transparency it provides, increasing from a score of 24 to 47/100 over the 2017-2021 timeframe, and placing it 8<sup>th</sup> among all countries in Africa. Nevertheless, there remains work to be done to improve the country's budget accountability practices and facilitate the achievement of SDGs. Opportunities for the public to participate in the budget process remain very limited, with Côte d'Ivoire receiving a score of 4/100 in the 2021 OBS. Oversight of the budget process by the legislature and supreme audit institution meanwhile, is also somewhat weak, with a 2021 score of 41/100 that is only a slight improvement over the 2019 result. Finally, civil society and the general public encounter difficulty in establishing links between specific outlays and SDGs, due to shortcomings in current budget nomenclature. When these links can be determined, moreover, there is often low credibility; that is, funds allocated for the accomplishment of an SDG are underspent. To address some of these challenges, the Ivoirien government has taken steps to raise awareness of the budget process among the population via a citizen budget booklet and animated cartoon, as well as public information campaigns. In addition, it has invited civil society to participate in the pre-validation workshop for the Multiannual Budgetary and

Economic Programming Document (DPBEP) and has committed to take part in a public procurement system evaluation committee based on the MAPS II evaluation methodology. For its part, the NGO Social Justice has established a platform for monitoring and data publication on public contracts, as well as an additional platform (“Cost Budget CIV”) to facilitate citizen participation in budget monitoring. For more information, click [here](#).



**b. Benin: Open budget processes for SDGs**

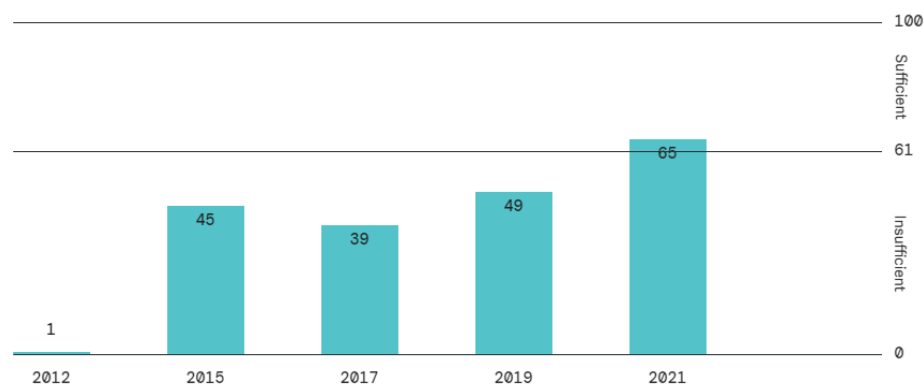
*Presented by Arnold Kounake (General Budget Directorate) and Alexis Aizonou (Social Watch)*

Having received a score of 65 points out of 100 on the transparency pillar of the 2021 Open Budget Survey (OBS), Benin has joined a subset of states that provide a “sufficient” level of budget information to their citizens according to the OBS methodology – that is, they have achieved a score of at least 61/100. This achievement is the culmination of steady improvements since the 2017 OBS, which have been facilitated by specific institutional frameworks put in place over the last decade. The first is Organic Budget Law n°2013-14, which increased the amount of budget information provided to citizens and expanded public involvement in the budget process. The second is Decree No. 2015-035, which stipulated that “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”; and that “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.” In this favorable context, authorities took further action to introduce program-based and gender-responsive budgeting, as well as measures to raise budget awareness among the general



population and to strengthen collaboration with civil society. From the standpoint of civil society – namely, IBP partner [Social Watch](#) – these efforts are not only cultivating a new generation of Beninese citizens who demand more from their leaders in the management of the country’s resources, but also improving budget allocations to policy priorities, including the achievement of SDGs. For more information, click [here](#).

## How has the transparency score for Benin changed over time?



### c. Uganda: Government and civil society working together to sustain open budgets

*Presented by Josephine Nakitto (Ministry of Finance Planning and Economic Development) and Julius Kapwepwe, Uganda Debt Network)*

Since the 2017 edition of the Open Budget Survey (OBS), Uganda has been among the most transparent countries in Africa, while also publishing more budget information than the global average. In the 2021 OBS, the country recorded a transparency score of 58/100, near the 61-point threshold at which – per Survey methodology – “sufficient” budget information is made available to the public. During this period, the Ugandan government has also made efforts to strengthen and expand mechanisms that allow civil society and the general public to participate in the national budget cycle. Special attention has been made to actively engage with vulnerable and/or under-represented communities either directly or via CSO intermediaries, and policymakers have also sought to provide Ugandans with more feedback on how their contributions are used in the formulation of the national budget. This push has manifested in several concrete impacts, such as improved engagement with the public on the central budget process via a National Budget Month, the piloting of mechanisms that allow citizens to exchange views with executive officials during budget formulation, and the increased availability of online budget information in the Citizens’ Budget. Civil society actors such as the [Uganda Debt Network](#), meanwhile, see the publication of the OBS and advocacy efforts to promote greater fiscal transparency and public participation as a source of learning for citizens, the media, and government alike, and as a means to hold government to account, so that Ugandans can bolster their capacity to own and influence their own development priorities across different levels of government. For more information, click [here](#).



## “What’s next” for the Open Budget Survey in Uganda

**More citizens' participation** and an increased footprint for **civic actions / civic awakening**

**A source of learning:** how Uganda does "budget business" - government, media, people

**Holding government to account:** capacities of citizens to own and influence their development priorities across different tiers

**Decentralisation in Uganda:** could we look at a sub-national Open Budget Survey?

### d. Ghana: Improving budget credibility for the SDGs

*Presented by Nana Yaw Minta Botwe, Head, Budget Technical Assistance and Support, Ministry of Finance*

In Ghana, transparent reporting of state spending on SDGs provides a number of benefits, including an opportunity for the private sector and multilateral development partners to determine which goals require more funding support. In addition, it allows the government to adjust its allocations to ensure the equitable distribution of resources across metropolitan, municipal and district assemblies. Finally, SDG budget reports provide insights into resource distribution at the local level and opportunities for investments – in other words, which Assemblies are receiving the most or least in funding towards the implementation of SDGs on the ground. Going forward, the government is focused on initiatives such as the establishment of a digital, interactive platform to provide into allocations for SDGs, as well as the solicitation of insights from stakeholders on the funding gaps and tasks remaining in the achievement of the various SDGs. For more information, click [here](#).



## 4. Open Budget Reform Strategies

Moderated by Abraham Rugo (IBP)

### a. Nigeria: Civil society perspectives

Presented by Iniobong Usen, Head of Research of Policy Advisory (BudgIT)

Nigerian CSO [BudgIT](#) has recently undertaken several initiatives aimed at promoting greater access to fiscal data for ordinary citizens. The first is the creation of the [Open States Portal](#), which is an online platform that compiles proposed and approved budgets, citizens budgets, implementation reports, audited financial statements, and policy documents from the country's 36 states and Federal Capital Territory. The portal [GOVSPEND.NG](#), meanwhile, provides simplified versions of federal daily treasury reports to citizens and civil society, allowing them to view and analyze central government expenditures on a real-time basis. BudgIT has also conducted advocacy for greater fiscal openness across a number of fronts, from visual and written opinion pieces to budget implementation tracking, to a “State of States” assessment, which is a comparative evaluation of the fiscal sustainability of Nigerian states on the basis of audited financial statements. Through these efforts, BudgIT has strengthened community actors who can advocate for a more accountable, efficient PFM regime, spurred the government to act on perceived cases of corruption, and improved service delivery by state contractors. For more information, click [here](#).

Screenshot from the “GOVSPEND.NG” portal

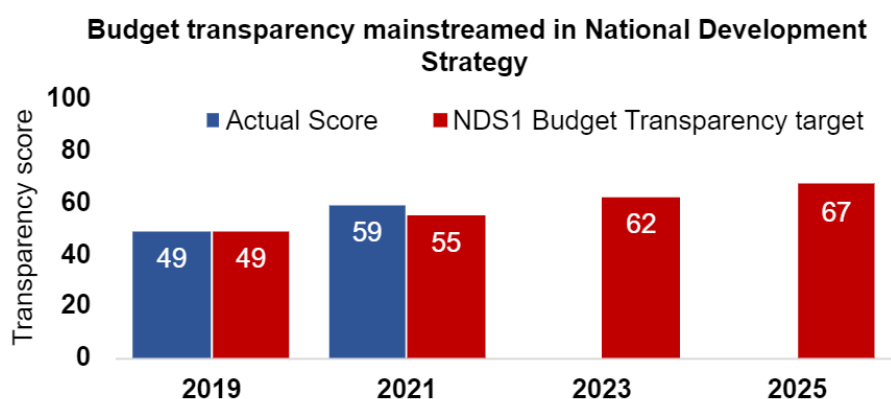
The screenshot displays the GOVSPEND.NG portal interface. At the top, there is a navigation menu with options: TOTAL PAYMENTS (selected), MULTIPLE PAYMENTS, PERSONAL ACCOUNTS, OMITTED DETAILS, and REPORTS. Below the menu, the 'Total Payments' section shows three summary cards: 93,503 Payment data collected, 21,401 Payments made to personal accounts, and 2,671 Payments made with Omitted details. A 'Download CSV' button is located to the right. Below the summary cards is a search and filter section with a date range selector, a category dropdown, and a search input field. The main content area features a table with the following data:

| Date         | Ministry   | Organisation   | Beneficiary                       | Amount (N)    |                                     |
|--------------|--|--|-----------------------------------|---------------|-------------------------------------|
|              |  |  |                                   |               | <b>Total: 14,246,878,700,254.83</b> |
| 19, Dec 2021 | Ministry Of Humanitarian Affairs, Disaster Management And Social Development | Office Of The Senior Special Assistant To The President Mdg (Ossap-Mdgs) | Harmony Global Multi-Business Ltd | 43,598,482.20 | <a href="#">More</a>                |
| 19, Dec 2021 | Ministry Of Humanitarian Affairs, Disaster Management And Social Development | Office Of The Senior Special Assistant To The President Mdg (Ossap-Mdgs) | 7th Aisle Limited                 | 43,623,805.69 | <a href="#">More</a>                |
| 19, Dec 2021 | Federal Ministry Of Science And Technology                                   | Science Equipment Development Intitute - Minna                           | Bienvula Nig Ltd                  | 12,184,152.13 | <a href="#">More</a>                |

## b. Zimbabwe: Using the Open Budget Survey as a tool to drive reforms

*Presented by Emmanuel Sithole (Ministry of Finance and Economic Development) and Ernest Nyimai (National Association of Non-Governmental Organisations)*

Zimbabwe launched a transition to program-based budgeting (PBB) in 2014, beginning with 3 pilot ministries; all ministries, departments and agencies (MDAs) have now adopted the approach. The process required deeper and farther-reaching budgeting and expenditure reforms, as well as enhanced linkages between national development planning and budgeting. Concurrently, authorities began to institutionalize the practices evaluated by the Open Budget Survey (OBS) by establishing an OBS National Technical Team. Along with the expansion of PBB, this has allowed for the provision of more comprehensive budget information to Zimbabwe's citizens over time; in the 2021 OBS, the country received a score of 59 points out of 100 on budget transparency, very near the 61-point threshold at which sufficient information is made publicly available. Moving forward, additional issues to be addressed include improving the comprehensiveness of the executive's budget proposal, adding more information to budget execution reports, and improving Zimbabwe's performance on the other pillars of the OBS (public participation and oversight) in collaboration with Parliament and the Auditor General. For more information, click [here](#).



## c. Kenya: Participation mechanisms

*Presented by Samuel Kiiru (National Treasury) and James Muraguri (Institute of Public Finance)*

Since the 2010 edition of the Open Budget Survey (OBS), Kenya's score on budget transparency has remained in a narrow band of 46 to 50 points out of 100; as of the 2021 OBS, it ranked 53 out of 120 countries evaluated on this measure. In relative terms, it performs better on public participation: with 31/100 points in the 2021 Survey, Kenya exceeds many of its regional peers as well as the global average of 14. This outcome reflects the influence of several factors, including a constitutional requirement for public participation opportunities in national and county-level governance. This requirement has recently been upheld through the expansion of participation mechanisms beyond existing feedback sessions in the capital of Nairobi, to include the possibility of physical and e-mailed comment submissions by all Kenyans. New developments also include expanded opportunities to take part in discussions and examination of the Budget Review and Outlook Paper. Authorities have also undertaken

efforts to expand the documentation of the public's input during the budget cycle, particularly its feedback on the government's Budget Policy Statement; however, less information is currently published on what this input is specifically used for. Overall, these steps have contributed to greater public accessibility of budget documents on the website of Kenya's National Treasury, as well as greater public trust in the government due to increased opportunities for citizen feedback in the budget process. Looking ahead, policymakers have acknowledged the need to continue providing additional public participation mechanisms, increase the use of technology for national budget consultations, and publish feedback on how citizen feedback has been used in budget determinations. For more information, click [here](#).

## Next steps for improving public participation practices

1) Diversify channels of public participation and improve use of technology for national consultations

2) Provide feedback on the use of public input in budget decisions

3) Pilot mechanism on engagement with State Department for Q1 2022/23 budget implementation report





## Conclusion

Recent health and economic crises have resulted in millions of lives lost in Sub-Saharan Africa and left many of those remaining in a state of social and economic vulnerability. Priority on social services which should sustain the lives of the poorest and the most vulnerable parts of society has suffered as a result of the slowing economic growth, reduced tax revenues, stagnating official development assistance, and increased costs of borrowing among others. African economies are also losing on average 5% of GDP because of climate change. Building forward better will require collated support from public and private, domestic and international actors to reinvigorate the Social Contract and leverage the financing systems for the achievement of SDGs in Africa.

Despite this sobering picture, there is an opportunity for recovery and renewal. By bringing into stark relief the effects of widening inequality and the costs of weak economic governance, the pandemic has created a moment for reflection and provided space for all actors to offer a vision for a more sustainable, just and equitable future — and for governments to take the bold steps towards transforming that vision into a reality.

Currently, more than 40 countries in Sub-Saharan Africa (SSA) have adopted the INFF approach to align all sources of finance with national priorities, to strengthen public and private financing for sustainable development and put in place governance and monitoring systems for SDG financing. Among these, 22 countries are developing or have already completed their integrated financing strategies that identify reforms associated with budgeting, taxation, public debt, investment, development cooperation, private sector development, diaspora investment, and other sources of finance, to support investments in human capital and the green sector. Ensuring that prioritized policies are politically feasible, fair, inclusive, and embody principles of a just transformation, will enable the achievement of the AU Agenda 2063 and the SDGs – that prioritizes social and environmental needs.

The successful and credible implementation of the INFF hinges on a strong monitoring and oversight of public and private finance, with a particular focus on strengthening accountability and transparency throughout the budget cycle. Greater openness and accountability in the management of public resources is central to achieving the goal of more equitable, inclusive, and just societies. There has been strong progress on open budgets across the continent in recent years, but many governments are still not publishing sufficient budget information, while there are very few spaces for citizens or oversight institutions to participate in or contribute to public finance decisions.

Significant, sustained and meaningful progress towards more open budgeting systems is possible. Norms and standards for what constitutes good practice exist; resources and technical assistance to support committed governments are available; several countries have made remarkable progress in opening up their budget systems and establishing innovative approaches; and, the value and significance of this agenda is recognized globally.

As we move forward, we discover large windows of opportunities in leveraging finance for the 2030 Agenda and we continue engaging with partners that bring different perspectives, know-how and opportunities to Sub-Saharan Africa and beyond. Only together and with the needs of all actors considered, we will be able to move past the triple crisis and build more resilient, accountable, and sustainable societies for the future.

## Annex 1: Programme

### Integrated National Financing Frameworks & Open Budgets for Sustainable Development in Africa

|                  |  |
|------------------|--|
| <b>Date</b>      | 27-30 September 2022   |
| <b>Location:</b> | Abuja, Nigeria   |
| <b>Language</b>  | The meeting was conducted in English.<br>Interpretation available:<br>English <> French<br>English <> Portuguese |

| Day 1 – Tuesday, 27 September 2022 |  |
|------------------------------------|--|
| 8:30 – 9:00                        | <b>Registration and Coffee/Tea</b>   |
| 9:00 – 10:30                       | <p><b>Welcome Remarks</b></p> <ul style="list-style-type: none"> <li>• Matthias Schmale, UN Resident Coordinator Nigeria</li> <li>• Lealem Berhanu Dinku, UNDP Deputy Resident Representative, Nigeria</li> <li>• Rushnan Murtaza, UNICEF Nigeria Representative, OIC</li> <li>• Adam Elhiraika, Director of Macroeconomics and Governance Division, UNECA</li> <li>• Sharon Spiegel, Chief of Policy Analysis and Development Branch, Financing for Sustainable Development Office, UNDESA</li> <li>• Cecile Tassin-Pelzer, Head of Cooperation, Delegation of the European Union to the Federal Republic of Nigeria &amp; ECOWAS</li> <li>• (Virtual) Natalia Salazar Ferro, Senior Economist, Fiscal Affairs Department, IMF</li> </ul> <p><b>Welcome Remarks by Host Government</b></p> <ul style="list-style-type: none"> <li>• HE Ms. Zainab Shamsuna Ahmed, Minister of Finance, Budget and National Planning of the Federal Republic of Nigeria</li> <li>• Princess Adejoke Orelope-Adefulire, SSAP-SDGs, Federal Republic of Nigeria</li> </ul> <p><b>Review of the Agenda</b></p> <p><i>Moderator: Orria Goni (UNDP)</i></p> |
| 10:30 – 11:00                      | COFFEE/TEA BREAK   |
| 11:00 –12:30                       | <p><b>Setting the Development Financing Stage in Africa</b></p> <ul style="list-style-type: none"> <li>• The financing outlook: Gamal Eltaib Ibrahim (UNECA)</li> <li>• The INFF landscape: Orria Goni (UNDP)</li> <li>• The INFF facility: Tom Beloe (UNDP)</li> <li>• Working groups and Q&amp;A: Moderator</li> </ul>   |



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|   | <i>Moderator: Natalia Aristizabal Mora (UNDESA)</i>  |
| 12:30 – 14:00                               | LUNCH BREAK  |
| 14:00 –15:00                                | <p><b>Country Experiences in the INFF Inception Phase and Roadmaps</b></p> <ul style="list-style-type: none"> <li>• Tsalano Kedikilwe, UNDP Botswana</li> <li>• Emmanuel Savadogo, Director of Monitoring and Evaluation of Economic and Social Policies, General Directorate of Economy and Planning, Burkina Faso</li> <li>• Dr. Hassane Diallo, National Director of Planning and Rural Economy, Ministry of Economy, Finance and Planning, Guinee</li> <li>• Working groups and Q&amp;A: Moderator</li> </ul> <p><i>Moderator: Farzana Sharmin (UNECA)</i></p>   |
| 15:00 –15:15                                | COFFEE/TEA BREAK   |
| 15:15 –16:30                                | <p><b>SDG Financing Strategies</b></p> <ul style="list-style-type: none"> <li>• Overview: (Virtual) Yanis Kuehn-Von Burgsdorff, UNDESA</li> <li>• Country experiences: <ul style="list-style-type: none"> <li>○ Yahaya Ahmed Houmadi, Secretary General, Ministry of Finance, Budget and Banking Sector, Comoros</li> <li>○ Nabila Aguele, Special Adviser to the Honourable Minister of Federal Ministry of Finance, Budget &amp; National Planning, Nigeria</li> <li>○ Patrick Liphava, Chief Debt and Aid Management Officer, Ministry of Finance and Economic Affairs, Malawi</li> <li>○ Dr. Charles Mwamwaja, Commissioner of Financial Sector Development Department, Ministry of Finance and Planning, Tanzania</li> </ul> </li> <li>• Working groups and Q&amp;A: Moderator</li> </ul> <p><i>Moderator: Tom Beloe (UNDP)</i></p> |
| 16:30 – 17:30                               | <p><b>Preparation of the Country INFF Marketplace</b></p> <ul style="list-style-type: none"> <li>• Each country prepares a “stand” to showcase their INFF process – summarizing key steps and milestones achieved, proposing expertise on one area for further south-south exchange (where the country could lead), and identifying what they would like to learn from other countries</li> <li>• See the “<b>INFF Marketplace Instructions</b>” for countries to prepare in advance</li> </ul> <p><i>Facilitators: Ankun Liu, Ana-Maria Beldiga and Desma Natome (UNDP)</i></p>   |
| 17:30 – 17:45                               | <b>Wrap Up:</b> Orria Goni (UNDP)  |
|   | GROUP DINNER   |
| <b>Day 2 – Wednesday, 28 September 2022</b> |  |



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| 9:00 – 10:30  | <p><b>INFF Marketplace</b></p> <ul style="list-style-type: none"> <li>• There will be one country representative at the “stand” while the others rotate</li> </ul> <p><i>Facilitators: Ankun Liu, Ana-Maria Beldiga and Desma Natome (UNDP)</i></p>   |
| 10:30 – 11:00 | COFFEE/TEA BREAK  |
| 11:00 –12:00  | <p><b>Thematic Discussions: Integrating Climate into the INFF Process</b></p> <ul style="list-style-type: none"> <li>• INFF and Climate Change Deep-Dive Report. Natalia Aristizabal Mora (UNDESA)</li> <li>• COP 27 – Africa Climate Week key takeaways: Gabon. Serge Armand (UNDP Gabon) and Bertrant Josaphat Olliang Angone, Director of Budget Preparation and Programming, Ministry of Budget and Public Accounts, Gabon</li> <li>• NDC financing strategies: cases of Mozambique, Zimbabwe, Eswatini (Virtual) Jean-Paul Adam (UNECA)</li> <li>• Working groups and Q&amp;A: Moderator</li> </ul> <p><i>Moderator: Daisy Mukarakate (UNDP)</i></p>   |
| 12:00 – 13:00 | <p><b>Thematic Discussion: Unlocking Private Capital as part of the Financing Strategies and INFF process</b></p> <ul style="list-style-type: none"> <li>• Rwanda Green Investment Fund: Fred Sabiti, National Technical Advisor on Environment to Ministry of Finance &amp; Economic Planning, Rwanda</li> <li>• Reflecting Investment Opportunity Areas in Financing Strategies (Investors Mapping): Mauritius and Nigeria. Joan Manda (UNDP)</li> <li>• SDGs Investment Fairs and Pipeline Building in Ghana: Collins Suntaa Kabuga, Principal Economics Officer, Ministry of Finance, Ghana</li> <li>• Working groups and Q&amp;A: Moderator</li> </ul> <p><i>Moderator: (Virtual) Sonia Essobmadje (UNECA)</i></p> |
| 13:00 – 14:00 | LUNCH BREAK   |
| 14:00 – 15:00 | <p><b>Thematic Discussion: Debt Management and Debt Instruments</b></p> <ul style="list-style-type: none"> <li>• SDG bonds in Benin: Mensah Hyacinthe Montcho, Director of Studies and Coordination of Development Aid, Ministry of Economy and Finance, Benin</li> <li>• Green and diaspora bonds in Nigeria: Monday Usiade and Sam Okpo, Debt Management Office Nigeria</li> <li>• Social bonds in Cabo Verde: Christopher Marc Lilyblad, UNDP Cabo Verde</li> <li>• Debt restructuring in Zambia: Maryann Lumba Nkunica - Lwandamina, Senior Economist, Investments and Debt Management Department, Ministry of Finance and National Planning, Zambia</li> <li>• Working groups and Q&amp;A: Moderator</li> </ul>    |



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|               | <i>Moderator: Tom Beloe (UNDP)</i>  |
| 15:00 – 15:30 | COFFEE/TEA BREAK  |
| 15:30 – 16:30 | <p><b>Thematic Discussion: Tax-related Reforms as part of INFF processes</b></p> <ul style="list-style-type: none"> <li>• Medium-Term Revenue Strategy and INFF Deep-Dive: Godfrey Kabera, Head of National Development Planning and Research Department/MINECOFIN, Rwanda.</li> <li>• Tax for SDGs in Tanzania. Simon Moshy (UNDP Tanzania)</li> <li>• Domestic Revenue Mobilization reforms: ECA/UNCTAD initiative Farzana Sharmin (UNECA)</li> <li>• Tax work in Nigeria and Tax Equity Initiative: Austin Ndiokwelu, Country Manager, International Budget Partnership (IBP) Nigeria</li> <li>• Working groups and Q&amp;A: Moderator</li> </ul> <p><i>Moderator: Natalia Aristizabal Mora (UNDESA)</i></p> |
| 16:30 – 17:30 | <p><b>Thematic Discussion: Local Finance and Decentralisation</b></p> <ul style="list-style-type: none"> <li>• Building SDG Ambassadors at district level in Sierra Leone: Joseph Moina Samah, Assistant Director of Planning, Policy and Research, Ministry of Planning and Economic Development, Sierra Leone.</li> <li>• The Devolution Project in Kenya: Samuel Kiiru, Director of Planning/Budget, National Treasury, Kenya.</li> <li>• What partners can bring on board: Carlos de Freitas, Strategy Advisor, Global Fund for Cities Development (FMDV)</li> <li>• Working groups and Q&amp;A: Moderator</li> </ul> <p><i>Moderator: Bob Muchabaiwa (UNICEF)</i></p>                                      |
| 17:30 – 17:45 | <b>Wrap Up</b>  |
| <b>Day 3</b>  | <b>Thursday, 29 September 2022</b>  |
| 9:00 – 10:00  | <p><b>Open Budgets to Deliver the SDGs</b></p> <ul style="list-style-type: none"> <li>• Feeding the nation: Small-scale women farmers organization in Nigeria (video)</li> <li>• Civil society perspectives: Austin Ndiokwelu (IBP)</li> <li>• Country perspectives - The Gambia: Ismaila Bah (Ministry of Finance and Economic Affairs)</li> <li>• Regional perspectives: Bob Muchabaiwa (UNICEF), David Robins (IBP) and Nohman Ishtiaq (UNDP)</li> <li>• Group activity: What do open budgets look like to deliver the SDGs?</li> </ul>  |



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|               | <i>Moderator: Matthew Cummins (UNICEF)</i>   |
| 10:00 – 10:30 | GROUP PHOTO & COFFEE OR TEA BREAK  |
| 10:30 – 12:30 | <p><b>Open Budget Survey (OBS)</b></p> <ul style="list-style-type: none"> <li>• The Open Budget Survey research process: Sally Torbert (IBP)</li> <li>• Regional budget openness trends and good practices: Alex Kreko (IBP)</li> <li>• Country perspectives - Sierra Leone: Osman Alpha Kamara (Ministry of Finance)</li> <li>• Q&amp;A: Moderator</li> <li>• Country results: Group activity and interviews</li> </ul> <p><i>Moderator: Paul Quarles Van Ufford (UNICEF)</i></p>   |
| 12:30 – 13:30 | LUNCH BREAK  |
| 13:30 – 15:30 | <p><b>Reforms and Innovations to Improve Budget Openness for Sustainable Development</b></p> <ul style="list-style-type: none"> <li>• Opening budgets in Côte d'Ivoire: Kouakou Constant Joël Yoboué (Social Justice)</li> <li>• Open budget processes for SDGs - Benin: (Virtual) Arnold Kounake (Directorate General of Budget) and Alexis Aïzonou (Social Watch)</li> <li>• Government and civil society working together to sustain open budgets - Uganda: Josephine Nakitto (Ministry of Finance Planning and Economic Development) and Julius Kapwepwe, Uganda Debt Network)</li> <li>• Improving budget credibility for the SDGs - Ghana: Nana Yaw Minta Botwe (Ministry of Finance)</li> <li>• Q&amp;A</li> </ul> <p><i>Moderator: Nohman Ishtiaq (UNDP)</i></p> |
| 15:30 – 16:00 | COFFEE OR TEA BREAK  |
| 16:00 – 17:00 | <p><b>Open Budget Reform Strategies</b></p> <ul style="list-style-type: none"> <li>• The open budget reform agenda - Nigeria: Ben Akabueze (Budget Office of the Federation)</li> <li>• Civil society perspectives - Nigeria: Iniobong Usen (BudgIT)</li> <li>• Using the Open Budget Survey as a tool to drive reforms - Zimbabwe: Emmanuel Sithole (Ministry of Finance and Economic Development) and Ernest Nyimai (National Association of Non-Governmental Organisations)</li> <li>• Participation mechanisms - Kenya: Samuel Kiiru (National Treasury) and James Muraguri (Institute of Public Finance)</li> </ul> <p><i>Moderator: Abraham Rugo (IBP)</i></p>   |



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| 17:00 - 17:15 | <b>Wrap Up: Abraham Rugo (IBP)</b>   |
|               | GROUP DINNER   |
| <b>Day 4</b>  | <b>Friday, 30 September 2022</b>   |
| 9:00 – 9:15   | <b>Recap</b><br><i>Natalia Aristizabal Mora (UNDESA)</i>   |
| 9:15 – 12:00  | <b>Action Planning to Enhance Budget Openness and Investment in Human Capital and a Green Recovery</b> <ul style="list-style-type: none"> <li>• Work in country groups to develop a draft action plan to improve open budget practices and their linkages to ongoing INFF process</li> </ul> <i>Moderator: Michael Castro (UNICEF)</i>   |
| 12:00 – 13:00 | LUNCH  |
| 13:00 – 14:15 | <b>Action Plan Reflections</b> <ul style="list-style-type: none"> <li>• Introduction: Moderator</li> <li>• The pulse: Three country examples</li> <li>• Challenges and opportunities going forward: Matthew Cummins (UNICEF) and Sally Torbert (IBP)</li> <li>• Q&amp;A: Moderator</li> </ul> <i>Moderator: Alex Kreko (IBP)</i>   |
| 14:15 – 14:30 | COFFEE BREAK (rapid)   |
| 14:30 – 15:45 | <b>Global Financing and Transparency Perspectives and Milestones</b> <ul style="list-style-type: none"> <li>• Introduction: Moderator</li> <li>• UNICEF: (Virtual) Natalia Winder-Rossi</li> <li>• IBP: David Robins</li> <li>• IMF: (Virtual) Isabel Rial</li> <li>• EU: (Virtual) Caroline Wellemans</li> <li>• Civil society: Acan Ali Ramlat (South Sudan)</li> <li>• Wrap up: Moderator</li> </ul> <i>Moderator: Tom Beloe (UNDP)</i> |
| 15:45 – 16:00 | <b>Closing remarks</b><br><i>Government of Nigeria</i>   |

