



Good Financial Governance in Africa

Promoting transparent and responsible use of public finances in Africa

Spending it well: Credible budgeting

A credible budget is more than just figures. It shows precisely and comprehensively how much public money is available and for what purpose it is allocated. Transparent budget processes ensure that the government accounts to its citizens, as it discloses whether the allocated funds were in fact used as intended and, in particular, whether the objectives of government could be reached. This involves setting priorities, estimating, allocating and monitoring. When a government's budgeting practices are based on principles of fairness, accountability, equality and transparency, the country will be able to effectively and efficiently address the fundamental needs of its people.

The Collaborative Africa Budget Reform Initiative: An African platform for collaboration

A key partner of GIZ's Good Financial Governance (GFG) in Africa programme in the Budget Reform sector is the Collaborative Africa Budget Reform Initiative (CABRI). CABRI is a peer learning and exchange network for senior officials working in ministries of finance and/or planning in public financial management. Since its inception, CABRI has investigated what works, what does not and under which circumstances, from the perspective of the practitioner. CABRI understands that context matters, and it acts as a catalyst for change within countries. Through its work, CABRI continues to strive to achieve its vision that, *across Africa, public financial resources are managed with integrity, transparency and accountability for efficient and effective service delivery, economic growth and sustainable development.*

The programme supports CABRI through technical advisory services, assisting with strategic planning processes and providing technical support. For further information on CABRI, please visit www.cabri-sbo.org.

Shared analysis: In-country work

The GIZ programme supported the CABRI Secretariat in undertaking in-country work with budget practitioners to reflect on a specific country's reform journey and share the experience for the benefit of peer countries. With falling commodity prices impacting on the revenue base of African resource-rich countries, there is mounting pressure on governments to use debt to fund

their budgets. Against this background, CABRI focuses on public debt and cash management.

CABRI was invited by the Public Debt Office of the Ugandan Ministry of Finance to deliver an in-country workshop on public debt, risks and cash management capabilities. Peers from Rwanda, Malawi and South Africa attended the workshop, which focused on developing capabilities in terms of effective management of national public debt stock and the funding of a country's annual borrowing strategy.

Bringing budget officials together: The policy dialogue

CABRI has been undertaking a series of research and policy dialogues on value for money in various sectors, including health, education and agriculture. A policy dialogue is a platform for bringing various budget practitioners together to share and exchange experiences on policy challenges affecting their countries. The extractive sector is a new focus of CABRI's policy dialogue work that aims to promote knowledge exchange and peer learning on ways that public spending can be more effective, efficient and economic. The GIZ programme provided



CABRI organised a workshop on public debt management in Kampala in August 2016. From left to right are Fredrick Matyama (Commissioner, Ugandan Ministry of Finance), Peter Jonath (GIZ Technical Advisor), Neil Cole (CABRI Executive Secretary) and David Wamai (Assistant Commissioner, Ugandan Ministry of Finance). (Photo © CABRI)

technical advisory support to CABRI's policy dialogue in Accra, Ghana, in April 2016, with participation from both Francophone and Anglophone countries, focused on the management of revenue from the extractive sector. This workshop looked at the management of sovereign wealth funds by governments in terms of saving or spending natural resource revenues for intergenerational benefit.

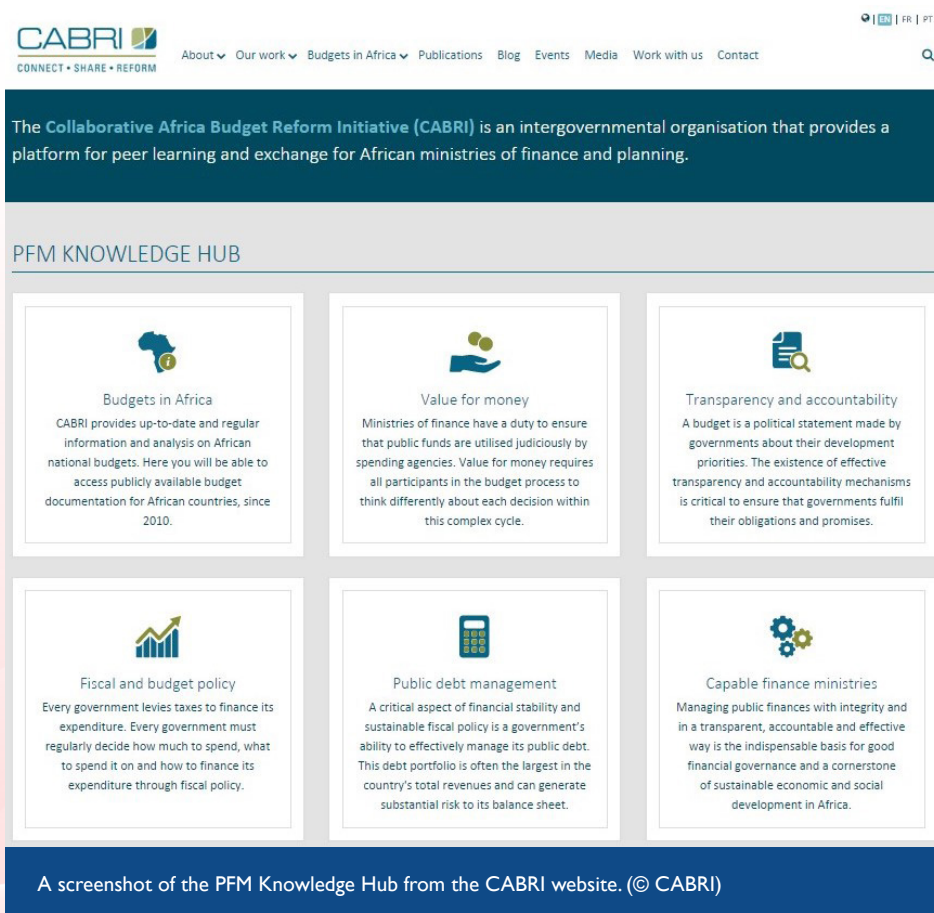
Integrated expertise: Contributing to international knowledge

The Integrated Experts programme, run by the Centre for International Migration and Development (CIM), places highly qualified experts from Germany and other European Union countries with companies and organisations in developing countries and countries in transition. The GFG in Africa programme supports the CABRI Secretariat's capacity by

providing the services of an integrated expert. The integrated expert is directly seconded to the secretariat and provides technical assistance in support of its technical offerings and services to member countries.

The PFM Knowledge Hub

With the support of GIZ, CABRI developed an interactive, user-friendly and up-to-date online portal, or hub, where budget officials can post and access a comprehensive repository of government budget information, and where CABRI can disseminate the work it produces. A feature of the Public Financial Management (PFM) Knowledge Hub is an online search facility, the Budget Enquirer, which provides access to the national budget information of 28 African countries. Budget speeches, budget proposals, appropriation acts, treasury guidelines and many more budget-related documents are available.



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