

The background is a dark teal color with a faint grid pattern. A large, light teal swoosh graphic starts from the top right and curves downwards towards the center. A white swoosh graphic starts from the middle right and curves downwards towards the bottom right. A faint map of Africa is visible in the background.

# **SUSTAINABLE DEVELOPMENT GOALS & THE PFM-RF VERSION 2.0**

**JUNE 2023**







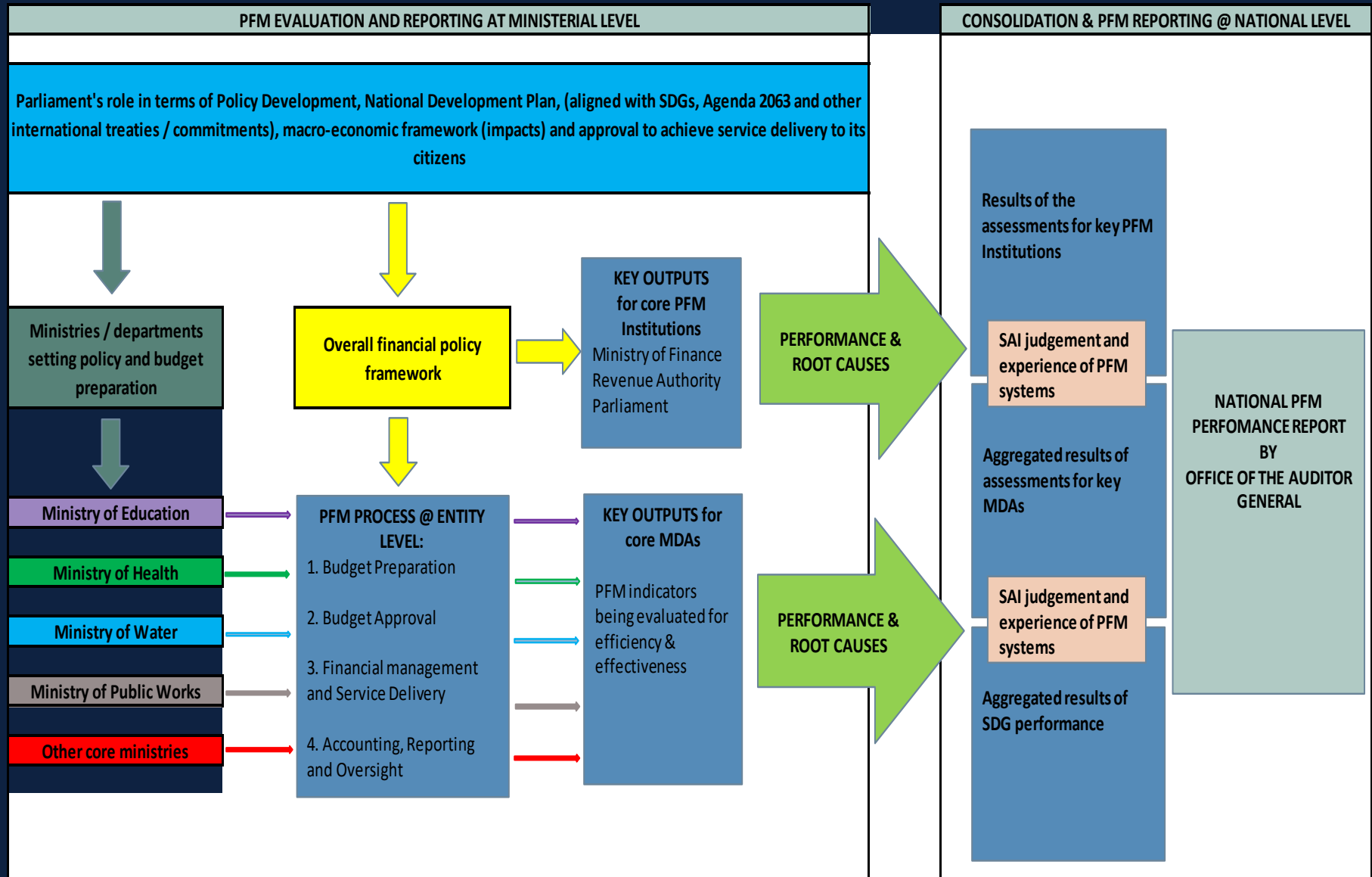


# SUSTAINABLE DEVELOPMENT GOALS





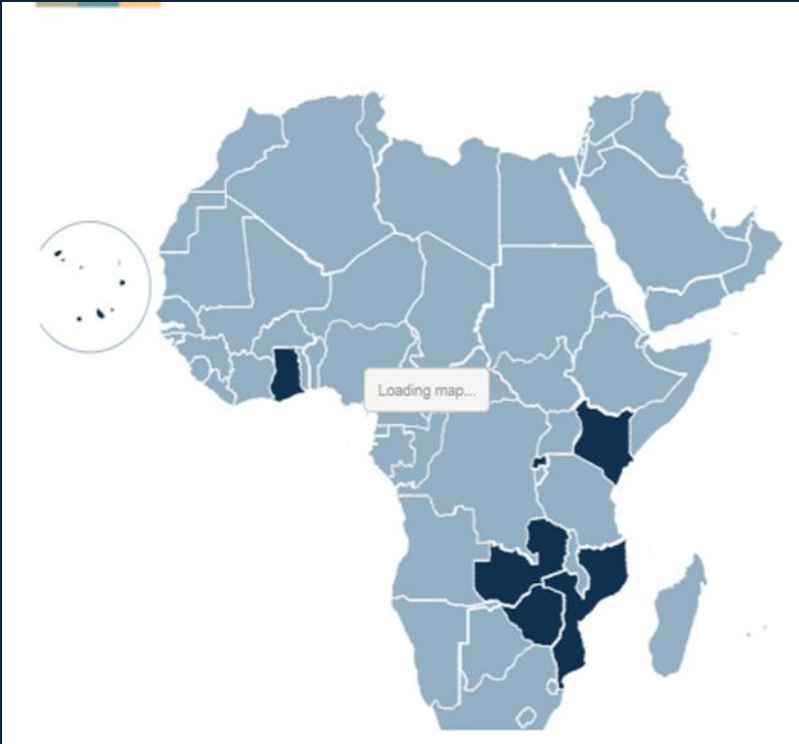
- Excel based tool
- More than 400 audit procedures
- Interrogates the entire budget cycle
- Focuses on the core PFM institutions
- Ability to audit SDG implementation.





[www.pfmreporting-tool.com](http://www.pfmreporting-tool.com)

# A GLOBAL FOOT PRINT

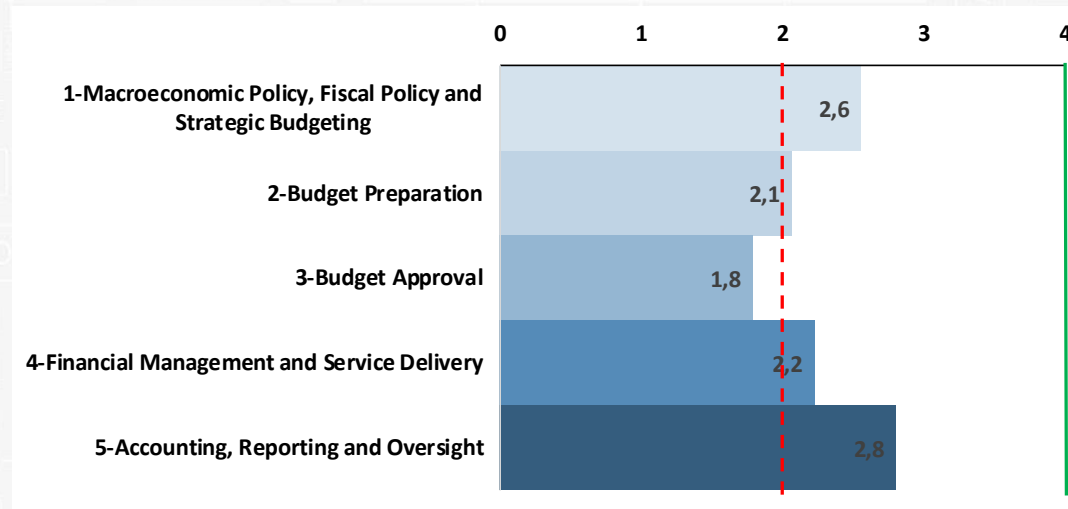


- Sao Tome, Mozambique,
- Guinea, Cape Verde,
- Angola, Benin,
- Zimbabwe, Zambia,
- Rwanda, Kenya, Uganda
- Ghana, Botswana, Malawi,
- Liberia, Brazil and Portugal



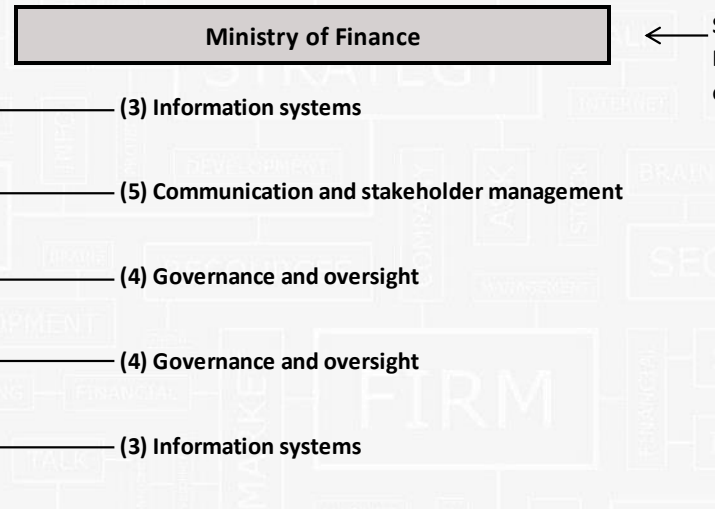
## Government Performance by PFM Process

Average of process-level performance of all institutions involved in each process



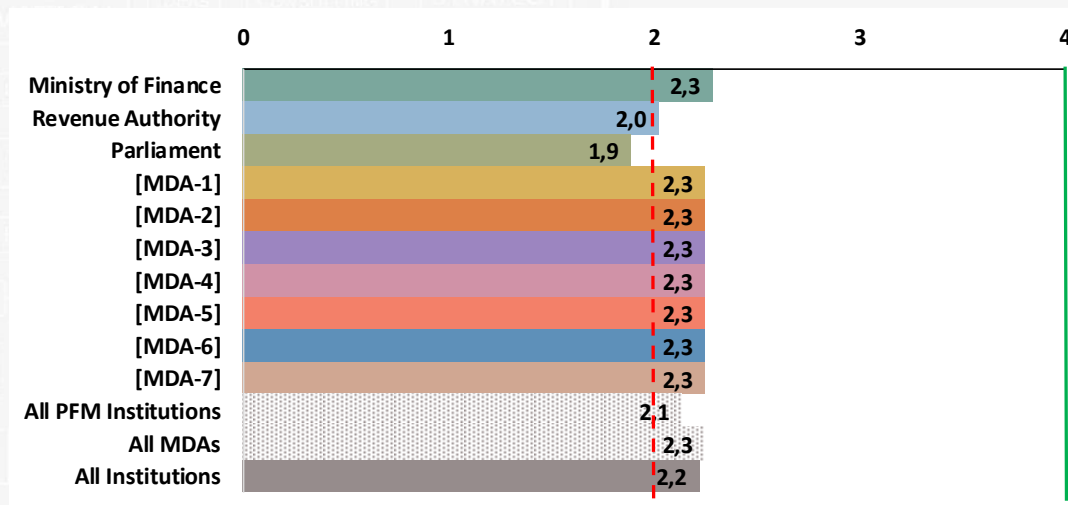
## Dominant Root Causes of Underperformance by Institution

Identified by auditors for each process considering the root causes identified for all Key Questions



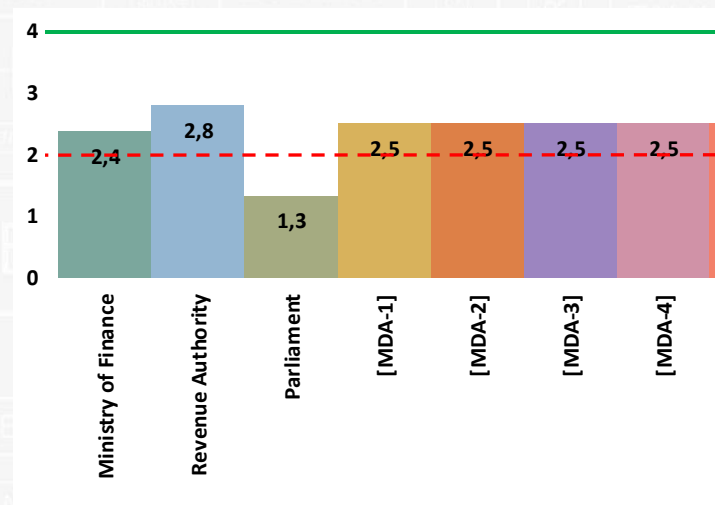
## Performance by Institution

Average of all Key Questions assessed for each institution



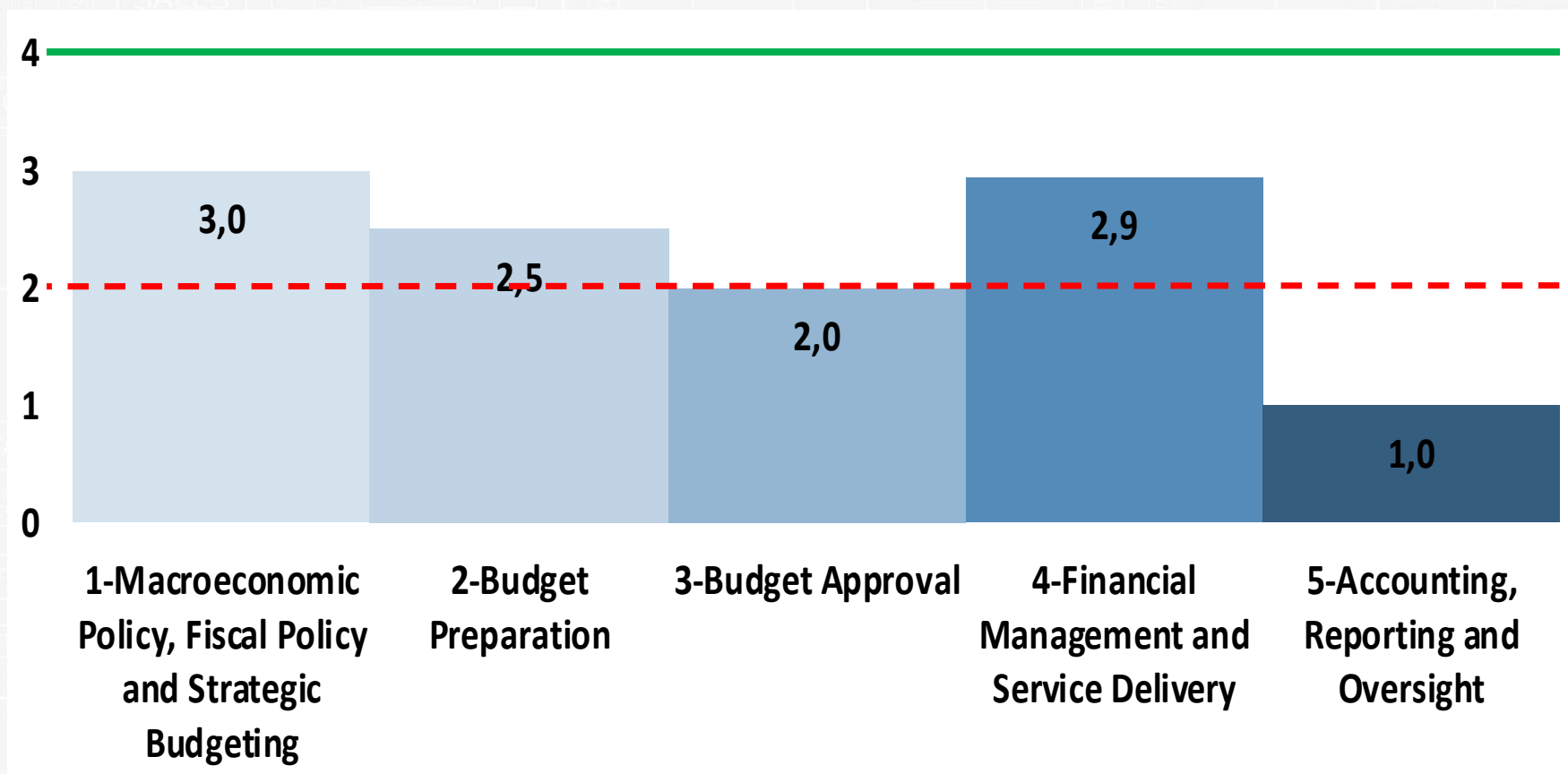
## Performance of Institutions in Integrating SDGs into PFM Processes

Average performance on Key Questions that specifically address the SDGs



## Performance by Process

*Average performance on Key Questions that specifically address the SDGs*



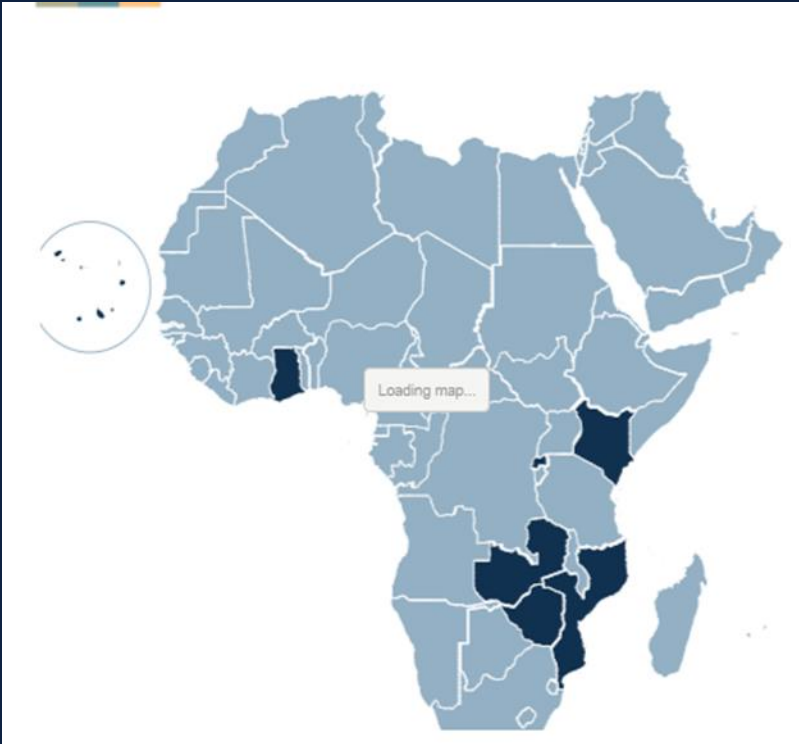
## Key Overall Risk Areas

Performance grade below 2 indicates risk area (shaded in red)

	Ministry of Finance	Revenue Authority	Parliament	All PFM Institutions
1-Macroeconomic Policy, Fiscal Policy and Strategic Budgeting	2,1	3,0	N/A	2,6
2-Budget Preparation	2,0	2,6	N/A	2,3
3-Budget Approval	1,0	2,3	0,6	1,3
4-Financial Management and Service Delivery	2,7	2,0	N/A	2,3
5-Accounting, Reporting and Oversight	1,5	0,3	3,5	1,8

- Risk area below this line
- Target performance grade

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# **POTENTIAL CONTRIBUTION**

- **Identifying key SDG implementation risk areas**
- **Comparing both entity and country performance over time**
- **Understanding root causes of implementation delays**
- **Understanding SDG implementation trends**
- **Robust and consistent audit of SDG implementation by SAIs**
- **Clear reporting to stakeholders on SDG implementation**

MISSION  
SKILLS MISSION INNOVATION  
CUSTOMER IMPORTANT GOALS TEAMWORK  
RESEARCH SOLUTION PROJECT ANALYSIS URGENT  
PLANNING PRODUCT TREATMENT STRATEGY RESOURCES

# CONSISTENCY

IDENTITY MANAGE PROMOTE ORGANIZATION CORPORATE  
COMPANY MARKETING ASSESSMENT BUDGET POWER  
POLICY PROGRESS CONTROL QUALITY INVEST  
POTENTIAL MOTIVATE CREATIVITY  
BRAINSTORM IMPROVE  
SALES EVENTS  
MARKET  
RULES  
DIVERSIFY



## ISSAI 12

The International Standards of Supreme Audit Institutions (ISSAI), are issued by the International Organization of Supreme Audit Institutions, INTOSAI. For more information visit [www.issai.org](http://www.issai.org)

INTOSAI



*ISSAI 12: The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens*



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