



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

**JUNE 2023**









# SUSTAINABLE DEVELOPMENT GOALS

**1** NO POVERTY

**2** ZERO HUNGER

**3** GOOD HEALTH AND WELL-BEING

**4** QUALITY EDUCATION

**5** GENDER EQUALITY

**6** CLEAN WATER AND SANITATION

**7** AFFORDABLE AND CLEAN ENERGY

**8** DECENT WORK AND ECONOMIC GROWTH

**9** INDUSTRY, INNOVATION AND INFRASTRUCTURE

**10** REDUCED INEQUALITIES

**11** SUSTAINABLE CITIES AND COMMUNITIES

**12** RESPONSIBLE CONSUMPTION AND PRODUCTION

**13** CLIMATE ACTION

**14** LIFE BELOW WATER

**15** LIFE ON LAND

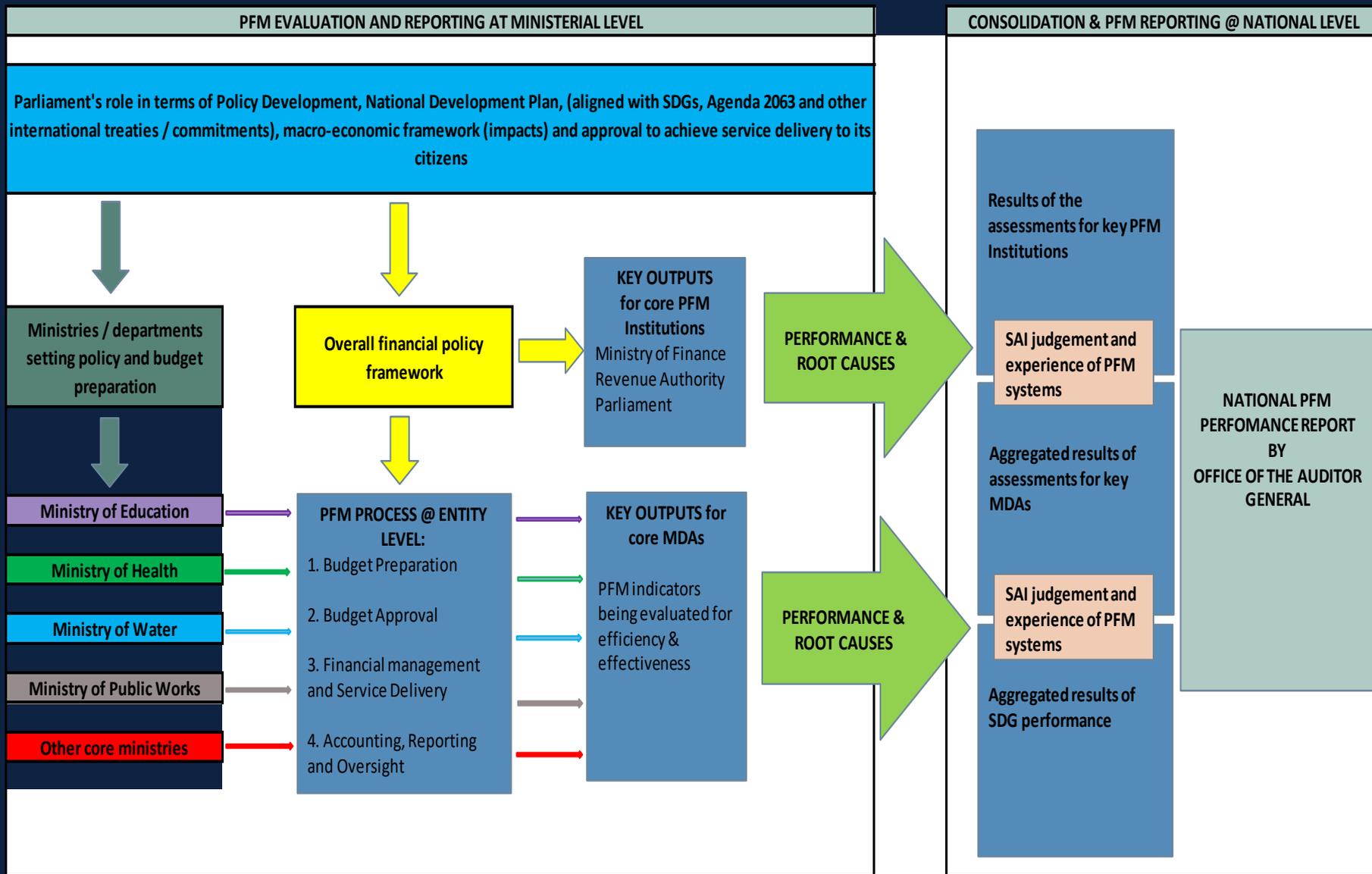
**16** PEACE, JUSTICE AND STRONG INSTITUTIONS

**17** PARTNERSHIPS FOR THE GOALS

  
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)

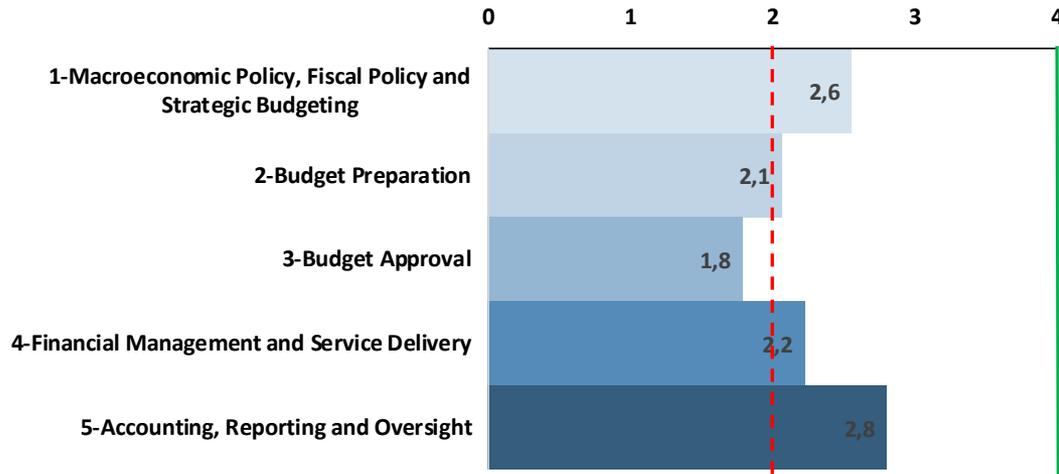
# A GLOBAL FOOT PRINT



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

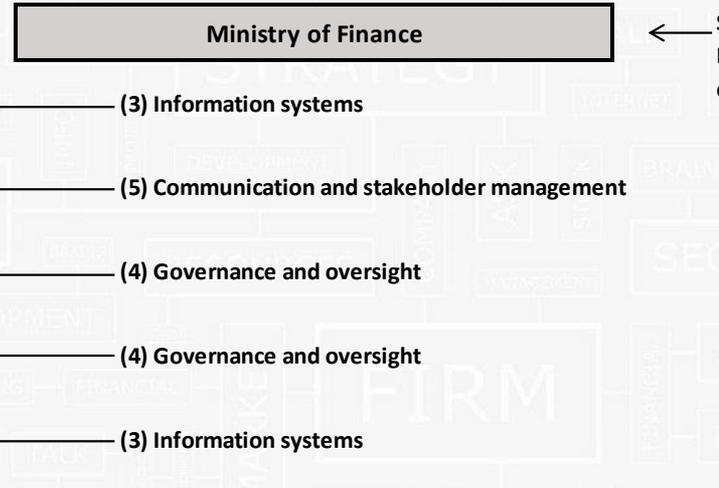
Government Performance by PFM Process

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



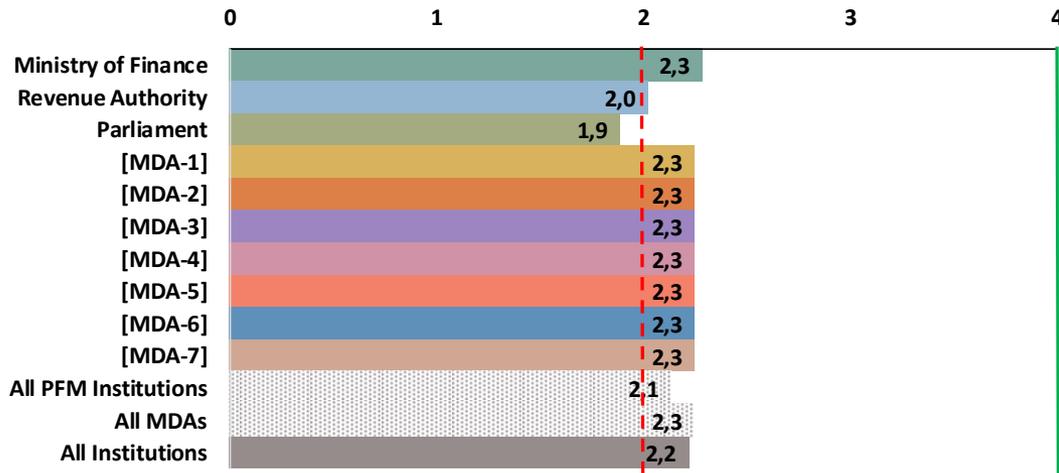
Dominant Root Causes of Underperformance by Institution

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



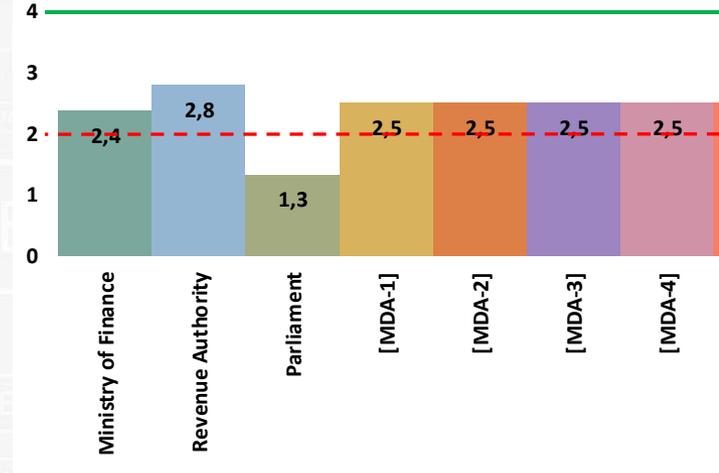
Performance by Institution

Average of all Key Questions assessed for each institution



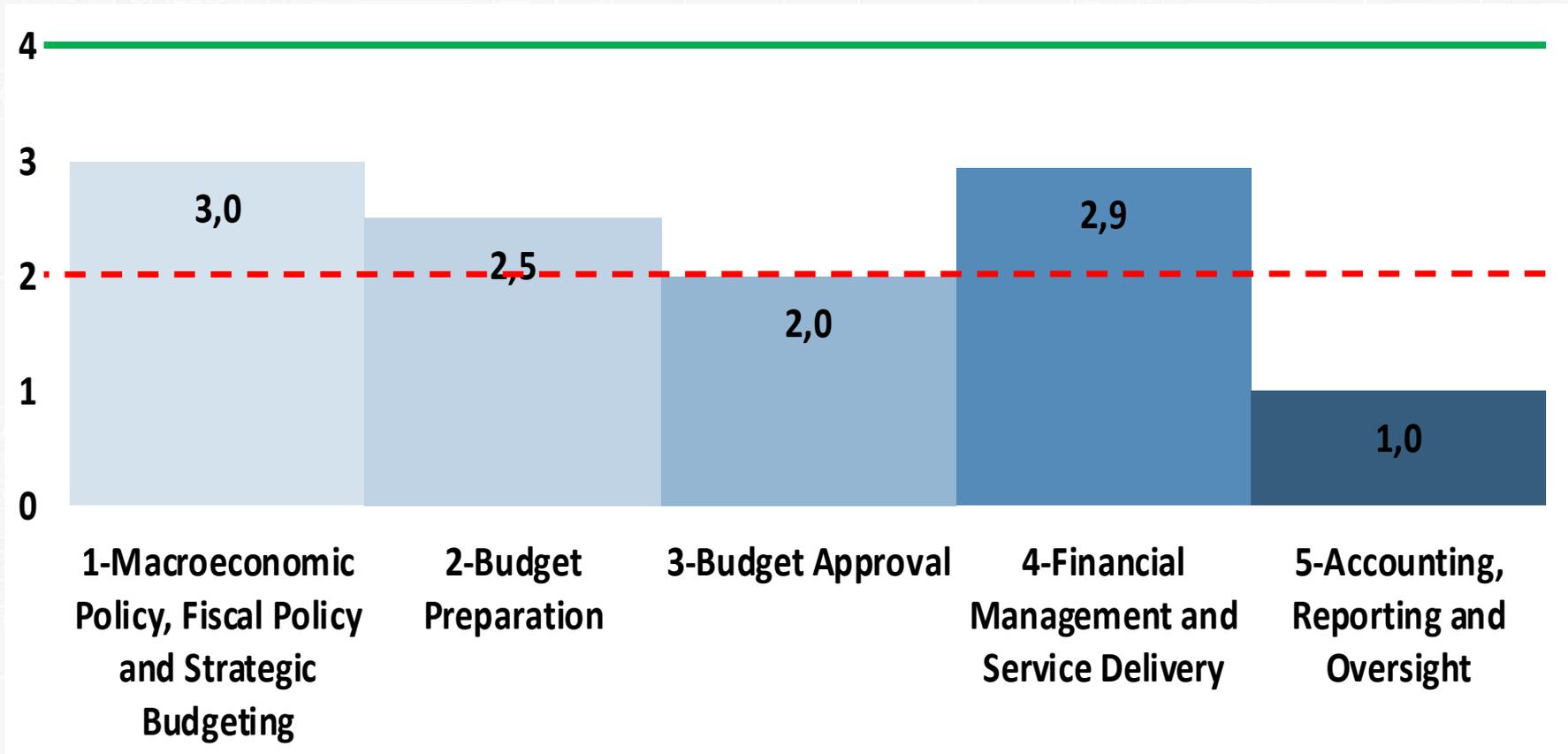
Performance of Institutions in Integrating SDGs into PFM Processes

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



## ISSAI 12

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INTOSAI



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

# CONTACT US



info@afrosai-e.org.za



+27 (0)10 286 0104



www.afrosai-e.org.za

