



Collaborative Africa Budget Reform Initiative (CABRI)
5-year Strategic Plan
2024-2029

CABRI 

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INTRODUCTION

The world we live in today is marked by unprecedented global and regional challenges that have left an indelible impact on our continent. The COVID-19 pandemic-related challenges and their continued effects such as intensified economic fluctuations, climate crises, and a shifting geopolitical landscape, have underscored the need for adaptability, innovation, and resilience in pursuing fiscal excellence. CABRI's Strategic Plan 2024-2029 is designed to be a guiding compass, and acknowledges that these unusual times call for strategic actions that go beyond the ordinary. It also acknowledges that globally, Public Financial Management (PFM) practice is being reviewed to assess recent country outcomes and ensure sustainable outcomes into the future.

CABRI's Vision and Mission

We envision

An African continent where public financial resources are mobilised and managed with transparency and accountability to drive efficient and effective service delivery, sustainable economic growth and development.

Our Mission remains resolute

To empower African governments in designing and implementing effective PFM systems, policies, and practices through collaborative peer-learning, locally-driven solutions, and dynamic networks of senior budget practitioners; realising good governance and integrity in PFM.

CABRI Philosophy: Navigating Complexity with Pragmatism

CABRI adheres to its Philosophy of:

Navigating complexity with pragmatism, focusing on praxis that works.

We recognise that complex challenges always demand practical solutions. This philosophy drives us to work closely with our member countries, acknowledging that one size does not fit all and that unique local context matters. It inspires our commitment within different countries to cultivate local capabilities, nurture local agencies, and effect sustainable changes through partnership and collaboration.

Our Philosophy of pragmatism necessitates that CABRI's work is centered on praxis (what works, when it works, how it works). CABRI is not a PFM academic or think tank institution, nor is it a regional or international body seeking to put out guidelines of best practice for compliance. CABRI continues to position itself relative to the contributions of such other PFM experts, mindful of their development of tools and their focus of expertise. Indeed, CABRI will continue to contribute to the work of others. CABRI's uniqueness emanates from direct access to African country finance ministries and their PFM experts, by virtue of the fact that they constitute CABRI membership.

Our Core Values Charter

Through our work, CABRI strives to apply a set of core values that guide our actions and are shaped by our Vision, Mission, and Philosophy. These values are:

Embracing Change with Adaptability



Ownership

Taking responsibility, doing the right thing, and admitting mistakes when they happen.



Innovation & Agility

Embracing creative solutions, adapting to change, and continuously improving how we work.



Collaboration

Working together, partnering, and welcoming input from others.



Respect

Listening actively, trusting each other, valuing diversity, behaving professionally, and giving constructive feedback.



Adaptable Growth & Learning

Striving to become thought leaders, adopting a global mindset, and investing in personal and professional development.



Integrity

Being trustworthy, transparent, and ethical in all actions and words.

While the strategic imperatives that underpin our work remain steadfast, we recognise that the world is in a state of constant flux. As we forge ahead, we commit to a flexible programmatic structure that can adeptly respond to emerging challenges and opportunities by repositioning CABRI. This approach ensures that CABRI remains at the forefront of transformative change as countries make trade-offs in their PFM, delivering effective support tailored to the evolving needs of our member countries. There is a clear acknowledgement that the needs of African countries relate to complex PFM problems that are very often cross-cutting in terms of country equity and democratic outcomes and also sectors of public service delivery.

The Imperative of Public Finance in Extraordinary Times

The COVID-19 pandemic ushered in an era where “normal” has taken on a very different meaning. Yet, the fundamental importance of robust public finance systems remains unchanged. Public finances remain the bedrock upon which a country’s public services and economic stability are built. The imperative to strengthen public financial management throughout the budget cycle has never been more pronounced, and neither has the intensity of demand for budget reforms. Sustainable country outcomes of inclusivity, equity and citizen empowerment depend on PFM reform outcomes.

Our Guiding Priorities: Crafting a Successful Path towards CABRI’s Expansion

This Strategic Plan sets forth five overarching priorities:

1

A Flexible Framework for Long-Term Impact: This Plan provides operational flexibility for the CABRI Secretariat’s organisational positioning within the African continent. CABRI continues to uphold enduring strategic imperatives for long-term impact, this Plan also offers a versatile framework for global PFM relevance for a more sustainable future for CABRI and its member countries.

2

Pioneering Responses to Global Emergencies and Rebuilding Resilience: CABRI stands ready to lead in collaboration for innovative solutions and adaptability in the face of the poly-crisis era, recognising that its impact transcends the ordinary.

3

A Five-Year Roadmap for Sustainability: CABRI charts a clear and ambitious path for the next five years that sees CABRI acknowledged as a leading PFM voice of authority on the continent and beyond, mindful that our operations are underpinned by undertaking a robust funding plan.

4

Strengthening the Foundation of CABRI: CABRI commits to reinforcing the role, structures, and procedures of the CABRI Secretariat and its dedicated staff, empowering them for greater technical excellence and operational efficiency.

5

Expanding CABRI’s Reach for Broader Impact: CABRI appreciates the need to extend its influence to more African countries. As part of our strategic Vision, we aim to expand our membership base, enhance our ability to share knowledge meaningfully, provide peer-learning support, and promote fiscal sustainability.

In the pages that follow, CABRI’s Strategic Plan 2024-2029 develops a bold vision, with the understanding that extraordinary times demand extraordinary actions. It is our hope that this Plan not only carries forward the vital work already set in motion but also repositions CABRI as a beacon of progress and resilience in the years ahead, playing a pivotal role in shaping Africa’s PFM landscape. Together, we stand at the beginning of a new phase in CABRI’s “Expansion”, ready to seize the opportunities it presents and confront its challenges.



REVIEW OF CABRI'S JOURNEY TO 2023

Since its inception in 2004, the period leading up to 2023 marked pivotal phases in CABRI's journey, with significant achievements and valuable lessons learned. It is important to reflect on CABRI's contributions and the challenges faced and to outline a forward-looking perspective to seize opportunities in the next strategic cycle.



Key Achievements

- **Strengthening Member Engagement:** CABRI fostered deeper collaboration with its member countries, facilitating dialogues, peer-learning, and knowledge-sharing platforms. These initiatives have established a robust network of senior budget practitioners across the continent.
- **Impactful Capability Building:** CABRI's initiatives, primarily through its Building Public Finance Capabilities (BPFC) programme guided by the Problem-Driven Iterative Adaptation (PDIA) approach, have empowered member countries to address unique local challenges in PFM. CABRI has played a pivotal catalytic role in equipping country-teams with the skills to navigate complex PFM reforms effectively.
- **Thought Leadership and Advocacy:** CABRI ambitions to become a leading voice and a thought leader in PFM, contributing to developments in budget transparency and accountability, programme and performance-based budgeting, public finance within specific sectors and sustainability public debt management. Advocacy initiatives have always been based on principles that championed functional approaches to PFM reforms, based on what works in different local contexts.
- **Innovative Programmes:** CABRI has introduced innovative programmes dedicated to specific areas of PFM, including in the last three years: public finance for the social sectors, notably for Children in collaboration with the United Nations Children's Fund (UNICEF), and the International Capability Building Programme (ICBP) on Voluntary Tax Compliance, in collaboration with the Swedish Tax Agency. These programmes were planned and designed to address specific challenges faced by countries and to promote efficiency.
- **Flexible Responses to Challenges:** During the COVID-19 pandemic, CABRI initiated an early investigation of the PFM responses of countries to the pandemic, facilitating real-time peer-learning and establishing CABRI as a leading voice on PFM responsiveness. We also swiftly adapted our programmes underway to virtual platforms, ensuring uninterrupted support to member countries during this challenging period. The organisation's agility in responding to crises demonstrates its commitment to its Mission.

Challenges

- **Resource Constraints:** Like many organisations, CABRI has faced resource constraints – both in human capital and in funding, which hinder the full-scale implementation of programmes. Ensuring sustainable funding remains an ongoing endeavour.
- **Complexity of Reforms:** Substantive PFM reforms are inherently complex. They are fundamental to sustainable and inclusive country development and the realisation of citizens' rights, and technically, they are cross-cutting in respect to PFM priority areas. Despite making significant strides, member countries encounter challenges in achieving all the objectives of their reforms. Bridging the gap between intent and implementation, remains an ongoing focus.
- **Diverse Country Contexts:** CABRI's member countries have diverse PFM environments, and it is impossible to merely develop general one-size-fits-all solutions. Tailoring country PFM reform interventions to specific contexts will continue to require extra effort and continuous adaptation for CABRI's work to remain relevant for the benefiting country.
- **Scaling-Up Initiatives:** CABRI successfully initiated innovative programmes like the Building Public Finance Capabilities for Improved Social Services for Children (BPFCC) and the ICBP as part of scaling up the benefits of the BPFC programme to other sectors and priority areas of PFM. Scaling up these initiatives to reach a broader audience remains an intention for the future. Collaboration has been critical in these scaling-up initiatives. A key lesson is for CABRI to effectively retain the lead in these partnerships, so as to amplify and not compromise CABRI's methodological approach and attendant country PFM results.



Gearing for the Future

CABRI is poised to leverage its experiences and accomplishments to seize emerging opportunities, commit to member engagement, capability building, thought leadership and innovation. In the next phase of our journey, we will focus on:

- **Sustainable Funding:** CABRI will intensify its efforts to secure sustainable funding, enabling the organisation to expand its programmatic reach and impact together with member countries and funding partners.
- **Tailored Solutions:** Building on experience, CABRI will expand on and further refine its PFM methodological approaches providing tailored solutions that address the diverse needs and contexts of member countries. These solutions are tried and tested, but remain flexible to allow CABRI to adapt to the unpredictable and ever-changing needs of our member countries. Ultimately, CABRI seeks to apply its methodological approaches even more efficiently and effectively over time to meet these needs.
- **Scale and Impact:** Scaling up successful programmes will be a priority to ensure that a broader spectrum of African nations can benefit from CABRI's expertise and support and to ensure an amplified and broader peer-learning evidence base. The needs of African countries span all areas, including the more complex cross-cutting areas, and are evolving over time. Therefore, rather than prioritising certain domains or areas of PFM reforms in this Plan, during its "Expansion", CABRI envisages applying its tested methodological approaches to existing and new areas of PFM reform as the need arises.
- **Resilience and Adaptability:** CABRI recognises the need for resilience and adaptability in an ever-changing global landscape. Yet, we are mindful of diverse country contexts in the implementation of complex PFM reforms. The organisation will remain agile in its own actions and its leadership regarding responses to crises and challenges in Africa.

In the spirit of continuous improvement, CABRI is committed to learn from the past while embracing the opportunities that lie ahead. CABRI embarks on this new strategic cycle with a sense of purpose, determination, and optimism, confident that its efforts will continue to shape a better future for PFM in Africa.



3

CABRI'S THEORY OF CHANGE

CABRI envisions a future where African nations succeed in PFM, characterised by public sector transparency, accountability, and efficiency. To chart its course towards this ambitious vision, CABRI has formulated a comprehensive Theory of Change that guides its transformative journey across the continent. This representation highlights the most salient areas of organisational focus for the upcoming CABRI planning horizon.

INPUTS

Mission & Vision

Our Vision

An African continent where public financial resources are mobilised and managed with transparency and accountability to drive efficient and effective service delivery, sustainable economic growth and development.

Our Mission

To empower African governments in designing and implementing effective PFM systems, policies, and practices through collaborative peer-learning, locally-driven solutions, and dynamic networks of senior budget practitioners; realising good governance and integrity in PFM.

CABRI ASSUMPTIONS

- Financial sustainability
- Efficient operations
- Effective stakeholder collaboration
- Adaptive leadership and peer-learning
- Relevant data and informed decision-making

PROCESSES

Strategies

Programmes

Activities

Monitoring & Evaluation

APPROACHES

Peer-Learning – through Policy Dialogues, round table discussions and network engagements

Building Public Finance Capabilities (BPFC) – using the PDIA approach and adaptive leadership

Research and Knowledge Generation – through the publication of internally developed content

Peer Support – (in-country/virtual) – support from CABRI Networks

Advocacy and Policy Influence – positioning CABRI as Thought Leader and a PFM voice of influence

AREAS OF WORK

- PFM Reforms and Systems
- Sector PFM
- PFM Sustainability and Inclusion

RESULTS

Impact

Empowered for improved Africa country service delivery

Outcomes

Enhanced PFM practices within the African continent supported by improved country budget allocation decisions

Outputs

Recipients

Primary Recipients (Ministries of Finance)

- Senior PFM Officials
- Permanent Secretaries
- Ministers of Finance

Secondary: Government and Public Sector

Tertiary: Legislature, Audit Institutions & Broader Society

CABRI's Vision and Mission

At the core of CABRI's Theory of Change lies its Vision and Mission. CABRI is well-positioned to be the organisation that drives PFM on the African continent for efficient and effective service delivery, sustainable economic growth and development. This elevation and anchoring on PFM encompasses several dimensions, including : enhanced governance, effective resource mobilisation, efficient resource allocation, and ultimately the delivery of superior public services to citizens. All these dimensions enable PFM systems, policies and practices using CABRI's approaches to benefit and assist senior budget officials. Subsequently, strengthened PFM extends the benefit to numerous government departments, the broader public sector, legislative bodies, and audit institutions, fostering amplified comprehensive improvement in PFM across the African continent.

Assumptions for CABRI

CABRI's Theory of Change is built on several foundational assumptions. Firstly, effective stakeholder engagement and collaboration are essential prerequisites for driving reform, fostering ongoing cooperation among member countries and stakeholders, and ensuring both the initiation and sustainability of reforms. By fostering cooperation among member countries and country stakeholders at all levels, CABRI aims to initiate and sustain reforms that promote good governance, efficiency, effectiveness and integrity in PFM. Secondly, adaptive leadership and peer-learning, catalyse transformation in PFM systems. These dynamic approaches harness commitment to the reform process and drive positive change in modernisation, not only among senior budget officials but also among secondary and tertiary recipients. Thirdly, efficient operations and financial sustainability are fundamental to ensure CABRI's continued impact and growth. CABRI, through its Secretariat seeks to deliver value to member countries and partners. Lastly, timely relevant data and information are vital to inform and shape decision-making processes. This commitment to data-driven decision-making extends throughout our work, ensuring agility in our efforts to support African governments in PFM reform.

Approaches

To transform CABRI's aspirations into tangible reality, we employ a comprehensive, multi-faceted set of approaches to advance PFM reform across Africa. These methodologies have been tailored and executed in refined ways by CABRI over time to increase their effectiveness. Many of these methodologies have been initiated and championed by CABRI in Africa. They incorporate fostering collaboration, building capabilities, generating knowledge, providing peer support, and advocating for impactful reforms. These key approaches will continue to be refined over time, and include:

1. *Peer-Learning - through Policy Dialogues, Round Table Discussions, and Network Engagements:*

- **Policy Dialogues:** CABRI facilitates Policy Dialogues that bring together government officials, experts, and stakeholders to discuss critical PFM and service delivery issues. These dialogues serve as platforms for international knowledge exchange, where participants share and deliberate on experiences of successes and challenges, good practices, and lessons learned.
- **Round Table Discussions:** CABRI organises round table discussions on specific emergent PFM topics or topics of collective continental interest, creating opportunities for Leadership¹ of member countries to critically analyse areas of pertinent interest. These discussions, in the form of a CABRI event, foster collaborative problem-solving and the sharing of practical solutions.
- **Network Engagements:** CABRI established networks of PFM expert practitioners who meet periodically over time connecting professionals from various member countries, e.g., Public Debt Managers in Africa. Networks allow for ongoing peer-learning, information exchange, and support among individuals facing similar challenges within a specific technical PFM area.

1 Government / Heads of Treasury / Finance / Budget in support of country Ministers.

2. *Building Public Finance Capabilities (BPFC) – using the PDIA approach and Adaptive Leadership:*

- **The Problem-Driven Iterative Adaptation (PDIA) approach:** CABRI's BPFC programme employs the PDIA approach, centered on context-specific, local problem-solving and adaptive change processes. This approach enables country-teams to develop unique solutions to complex PFM challenges. CABRI has championed this approach in Africa and is developing it to broaden beyond Ministries of Finance, due to the pivotal role of service delivery / sector ministries.
- **Adaptive Leadership:** CABRI integrates adaptive leadership principles into its BPFC programme, providing tools to enable country-teams to be forward-looking and agile in taking the lead in developing context-specific PFM reforms efforts.

3. *Research and Knowledge Generation – through the publication of CABRI-developed content:*

- **Collaborative Research:** CABRI collaborates with regional and international partners, including academic institutions and think tanks, or CABRI leads research on pressing PFM issues. This enhances knowledge sharing and broadens access to valuable data and insights on the practical application of PFM, that is, the PFM praxis.
- **Publication of Output:** CABRI will maintain and update its PFM Knowledge Hub, which is a platform for publishing and disseminating CABRI-developed knowledge products. This facilitates wide access to and utilisation of the generated knowledge for the benefit of member and non-member countries.

4. *Peer Support – using Virtual and In-Country Support from CABRI Networks:*

- **Virtual Peer Support:** CABRI has extended peer support into the virtual realm, amplifying cross-border collaboration and knowledge sharing among member countries on a wide variety of PFM issues. Virtual peer support mechanisms, such as webinars and online PFM network meetings, are facilitated with the intention of enabling real-time conversation and problem-solving.
- **In-Country Peer Support:** CABRI is known for employing its unique approach to in-country peer support by sending experts to provide tailored guidance, training and technical assistance, fostering well-focused PFM reforms. In-country, CABRI creates peer-learning communities targeting county-defined challenges, allowing PFM professionals to connect and support one another. These communities promote continuous learning and provide a local network of expertise. This in-country peer support approach could potentially be extended to non-member countries or other technical partners as an avenue for revenue generation, given the international demand for this type of PFM support.

5. *Advocacy and Policy Influence – through positioning CABRI as a Thought Leader in PFM:*

- **Policy Advocacy:** CABRI is aligned firmly to the principles of good governance and good PFM practice, and abreast of the priorities of member countries as a collective, sets the policy agenda as a PFM voice that influences policymakers and practitioners in the international PFM landscape. CABRI maintains recognition as a proactive thought leader in advocating for functional PFM reforms at both the international, national and regional levels.
- **Evidence-Based Advocacy:** CABRI produces key Policy Briefs and evidence-based documents that influence the approaches adopted by decision-makers and promote data-driven country policy changes. CABRI strengthens the capability of senior budget and government officials on the continent and in so doing, influences PFM practitioners internationally, shaping the PFM policies and reforms for the benefit of citizens.

Monitoring and Evaluation (M&E)

M&E stands as a cornerstone of CABRI's expansion strategy, underpinning our commitment to robustly measure the impact of our interventions. As we embark on using multifaceted approaches in the programmes comprising CABRI's PFM areas of work, M&E will play a central role in systematically assessing progress, tracking outputs, and ensuring that our initiatives align with their planned intentions.

M&E provides the vital feedback loop that informs decision-making, enabling CABRI to refine strategies and interventions continuously. It is a critical tool for accountability, transparency, and learning, enabling data-driven adjustments that enhance the PFM effectiveness and efficiency of our expansion efforts. CABRI will undertake M&E as a separate overarching organisational activity. CABRI is committed to continuous environmental and PFM ecosystem scanning, and to monitoring external factors that could hinder the achievement of our impact. The transformative changes that CABRI seeks to catalyse, are not just merely aspirational but grounded in measurable results. Through this rigorous monitoring and evaluation, CABRI will continue to demonstrate the achievement of meaningful impact in PFM across Africa.

Process: Areas of Work for Intervention

CABRI's Theory of Change is specifically designed to focus on PFM strategic intervention areas, or "Areas of Work," that serve as the foundation for our programmes and initiatives in the new strategic planning timeframe. These areas encompass a wide spectrum of PFM professional domains, which are to be viewed individually or as cross-cutting areas, and are centered on:

- **PFM Reforms and Systems:** The core of CABRI's focus lies in strengthening PFM systems. This entails implementing effective practices in various PFM professional domains, such as Capital Spending and Public Investment, Tax Policy and Administration, Public Debt Management, Cash Management Enhancements, and importantly, Digitalisation and Transparency.
- **Sector PFM:** Recognising the significance of sector-specific policy imperatives in PFM, CABRI extends its innovative programmes and interventions into domains like Public Finance and Health, and Public Finance and Education. By addressing sector-specific financial challenges focused on service delivery improvement, CABRI aims to promote efficiency and effectiveness in resource allocation within these critical sectors.
- **PFM Sustainability and Inclusion:** Sustainability and inclusivity are vital to CABRI's Theory of Change. This area encompasses Public Finance and Gender, Climate Change Resilience, and Crisis Response and Emergency Funding. These contribute directly to the security of countries and their well-being into the future, with impacts that go beyond the sustainability and resilience of public finances in ensuring that PFM practices are inclusive and responsive to the diverse needs of our member countries.

Results

Within the framework of CABRI's Theory of Change, the tangible results can be broadly categorised into outputs, outcomes, and impact. These results are targeted by CABRI to distinct recipient groups who are to benefit from CABRI's interventions, ensuring a comprehensive impact across various countries, sectors and levels of society. As primary recipients that constitute the membership base, and indeed purpose of the establishment of CABRI, the officials from Ministries of Finance, gain enhanced PFM skills and capability, thereby improving budget processes and PFM systems. Secondary recipients, comprising a range of government and public sector stakeholders, benefit from more informed decision-making, strengthened oversight capability, and enhanced collaboration. Tertiary recipients, including academic institutions, development partners, the private sector, citizens, media, legislators et cetera, benefit from CABRI's initiatives through its valuable PFM reform capacitation, research contributions and advocacy efforts, contributing to better in-country financial practices, governance and service delivery. The results gained by the various recipient groups depend on the very nature of the country PFM reform undertaken.

Evidence of change emerges in the short-term, reflecting the positive results of

Ultimate Proof of Change Longer-Term Impact

CABRI's initiatives. However, the ultimate proof of change with impact reflects in the longer-term, where CABRI's initiatives empower institutions for improved PFM. Effective resource allocation, reducing operational inefficiencies, waste and mismanagement, and fostering aggregate fiscal discipline, will ultimately improve service delivery in African countries. The broader public sector benefits from CABRI's initiatives as transparency enables informed decision-making, enhanced oversight and governance. These outcomes foster a culture of good governance where adherence to good PFM practices becomes ingrained. In the broader society, CABRI's initiatives pave the way for economic growth, stability, and sustainable development, ensuring a brighter and more prosperous future for democracy and the citizens of the continent.

In essence, CABRI's Theory of Change is driven by strategic interventions and a clear pathway to delivering outputs, achieving outcomes, and ultimately, achieving sustainable impact across various recipient groups. By focusing on strengthening PFM systems, sector-specific PFM, sustainability and inclusivity, CABRI will continue to play a pivotal role in reshaping PFM practices in African countries. Through its work, CABRI contributes to continental PFM outcomes of good governance, transparency, economic stability and development.



4

OVERARCHING STRATEGIC INTENTION

We delineate the historic strategic phases of CABRI's development. Each planning phase is named according to the strategic imperative and the timeline is noted, together with key achievements. CABRI enters a new strategic planning phase on 1 April 2024. The strategic imperative for the 5 years that follows is: CABRI's Expansion, CABRI as a PFM Thought Leader internationally and the PFM Voice of Africa. This Expansion has many dimensions. The achievements that we seek are:

- Repositioning for institutional expansion for increased country support in light of the growing challenges member countries face.
- Financial sustainability, modernisation and efficiency of operations.
- Rigorous measurement and evaluation of the impact of CABRI's PFM work.

Maturation of CABRI's customised methodological approaches, including strengthening the leadership layer of the BPFC offering.

Inception

1998 to 2004

- CABRI's inception through an informal network of senior budget officials
 - MoU signed by 11 countries
 - Responds to needs of senior budget officials
 - Annual seminars where 16 to 20 countries attend
-

Niche

2005 to 2009

- Peer-to-peer learning and exchange network
 - Agreement to establish an inter-governmental body governed by PFM practitioners
 - Focus on "what works, when and how"
-

Recognition

2010 to 2014

- Shaping of the global agenda on PFM and Aid
 - Adding new approaches that focus on country practices
 - Annual average participation of 34 countries
-

Application

2015 to 2016

- Minimum of 15 activities per year
 - Focuses on functionality of budget systems
 - Includes work on Public Debt Management
-

Advancement

2017 to 2023

- Introduction and institutionalisation of the BPFC programme, founded on the Problem-Driven Iterative Adaptation (PDIA) approach
 - Deepening of building institutional capabilities in countries
 - Institutionalisation of Policy Dialogues and peer-learning
-

Expansion

2024 Onwards

- Repositioning for institutional expansion for increased country support in light of the growing challenges faced by member countries
- Financial sustainability, modernisation and efficiency of operations
- Rigorous measurement and evaluation of the impact of CABRI's PFM work
- Maturation of CABRI's customised methodological approaches to strengthen the leadership layer to the BPFC offering

Key Institutional Modernisation Considerations to Reposition CABRI for the Expansion Phase

The following overarching areas of operational improvement will support CABRI's realisation of its future strategic imperatives.



CABRI's Enhanced Service Delivery and the Leveraging of Automation and Artificial Intelligence

Within the Artificial Intelligence (AI) and automation approach, CABRI is to evaluate the "Future of Work" environment, examining hybrid and other work systems, talent acquisition across regions, and the potential of CABRI satellite offices in Africa. As CABRI attracts membership from diverse African countries, including anglophone, francophone, and lusophone countries, this strategic cycle offers an opportunity to consider a satellite office in a francophone country. We also plan to harness global expertise while minimising travel and other costs, aligning with CABRI's commitment to optimise operations and serve the diverse needs of member countries.

CABRI acknowledges the transformative potential of automation and AI in revolutionising service delivery. These strategic assets have the potential to significantly enhance the success of CABRI's Mission. CABRI's AI and automation approach is grounded in clear expected intent and ethical considerations, emphasising purpose-driven implementation only in the fulfilment of CABRI's operational intentions.

Key objectives underpinning potential AI deployment include:

- **Fostering Community Engagement:** CABRI fosters a sense of belonging among diverse stakeholders through AI-powered community-building initiatives.
- **Sentiment Analysis:** AI empowers effective PFM sentiment analysis and optimises CABRI's strategies with the use of appropriate tone and within appropriate context.
- **Efficient Content Personalisation:** CABRI leverages AI to provide highly personalised content, saving users' time and ensuring relevance.
- **Insights and Perception Analysis:** AI offers comprehensive trend analysis, enabling data collection, triangulation, and analytics for CABRI's PFM work, resulting in enhanced data availability to inform CABRI's decision-making processes.

The objective is to digitalise vast data volumes with a simplified information retrieval filtering function. CABRI aligned to broader strategic imperatives, focuses on information and technology (IT) architecture for automation and AI support, including IT system enhancements. Digitalisation and automation needs across functions such as finance, procurement, Human Resources (HR), and facilities management will be evaluated accordingly as AI's potential extends to enhancements in detecting identity theft, security breach detection, copyright infringement, monitoring, etc. Compliance with data protection regulations, such as the Protection of Personal Information Act (POPI Act) and the Promotion of Access to Information Act (PAIA), guides AI and automation tool utilisation.

Enhancing CABRI Sustainability and Reputation Management

CABRI places a strong emphasis on actively managing its unique invaluable assets, including its identity, brand, and reputation, recognising their significance in sustaining our Mission. Our strategy revolves around tailoring PFM projects to meet the unique needs of our member countries while identifying emerging PFM areas. Within this Strategic Plan, more emphasis will be placed on seeking and seizing revenue-generating opportunities through strategic partnerships.

Central to our sustainability efforts, is the type of PFM work we undertake. We must consistently offer compelling PFM projects that align with both the current and future



needs of African countries. This entails strategically pinpointing key work areas within the PFM landscape that promise the broadest impact. Simultaneously, we are vigorously exploring new avenues within the CABRI mandate to generate revenue. This includes collaborating with new PFM institutions beyond our traditional partnerships and adopting new innovative methodological approaches to delivering revenue-generating PFM advisory services. CABRI will explore the possibility of charging external technical partners for specialised services, to reimburse CABRI for invested time to offer opportunities for non-member countries to collaborate and benefit from CABRI's expertise. Such collaborations aim to attract non-member countries to becoming members of CABRI. In the case of external technical partners, CABRI will seek to leverage their capabilities. CABRI is open to collaborating in delivering or supporting initiatives that leverage its own competitive advantage, depending on its available capacity, and, if applicable, charging for time commitment.

CABRI has successfully managed significant cost reduction over the past years. This success will serve as a valuable guide for future endeavours and insights on areas where cost reduction opportunities are viable. Potential areas for review include long-standing practices that technology advancements could potentially eliminate or significantly reduce.

As CABRI evaluates its sustainability and, more particularly its funding model, careful consideration is paramount. CABRI by design, operates as a member-sponsored organisation, the most significant portion of funding derives from donors, necessitating responsiveness to donor requirements. In the short term, CABRI's sustainability relies on both donor funding and enhanced member funding collection, a status that is unlikely to change in the strategic planning timeframe. This necessarily implies a double accountability for the Secretariat. A review of the membership fees structure, including potential adjustments, is to be undertaken. The Secretariat is actively prioritising attracting new members and ensuring timely membership fee payments, extending engagements to ministerial and ambassadorial levels. The ultimate goal is the envisaged expansion of CABRI and to simultaneously secure sustainability within the next two years, where CABRI does not fund programmes from reserves. CABRI will work towards gaining prominent recognition and support for the benefit of the continent. CABRI has the capacity to identify suitable donor and technical collaborators who share CABRI's Mission, Vision and interests.

In essence, CABRI remains unwavering in its commitment to optimise resource mobilisation, sustainability and reputation management efforts, while solidifying its role as a leading advocate and knowledge expert in the realm of PFM across Africa.

Market Concentration and PFM Positioning of CABRI

In the realm of PFM, CABRI acknowledges the substantial demand for its expertise and recognises that there is ample opportunity for coexistence with other PFM experts. However, it remains crucial for CABRI to exercise prudence within the PFM landscape and continually assess its position relative to others. Rather than conducting a one-time analysis of the PFM landscape, we advocate for an ongoing scanning of ecosystems using an agile approach, with periodic assessments. This will be founded on information on current and potential partnerships, evolving impressions of CABRI's work, brand prominence, changing priorities among stakeholders, and shifting risks associated with engagements with partners.

The overarching goal is to operate judiciously, acknowledging that the PFM arena offers both collaboration opportunities that can enhance CABRI and competition, given shared donors and potential donors. Our approach is to evolve around emphasising our uniqueness, primarily rooted in our unique access to country Ministry of Finance officials and our focus on practical PFM implementation for service delivery. We distinguish between mere collaboration and true co-creation. Over time, the aim is to position CABRI as a proactive organisation, seeking partners and initiating invitations to discuss opportunities in line with CABRI's Mission. This intentional and mindful approach will bolster CABRI's standing and provide greater flexibility in defining the nature of CABRI's work. The challenge lies in achieving prominence in CABRI's work that attracts the interest of other partners while preserving our distinctive offerings. This entails a commitment to innovation and maintaining competitiveness as PFM experts, particularly as new players enter the PFM domain.





Evaluating the Impact

To measure the impact of CABRI's PFM initiatives effectively, a comprehensive approach will be implemented that combines both quantitative and qualitative methods to track performance indicators (see **ANNEXURES: STRATEGIC INDICATORS**, for high-level strategic indicators). Strategic organisational performance indicators will be cascaded and annual workplan indicators will provide operational-level performance indicators. This will assess the efficacy of preferred methodological approaches, including any innovative approach developed in the future. By conducting internal annual assessments, CABRI aims to provide compelling and demonstrable evidence of our continuous contributions to enhancing PFM practices in our member countries.

In terms of independent reviews, CABRI will consider scheduling them so as to provide sufficient time for meaningful insights to become apparent and ensure that CABRI's strategies and activities remain responsive to evolving PFM priorities. Such reviews will offer an opportunity to conduct in-depth assessments, capturing the evolution of CABRI's impact over a multi-year period. This structured approach to internal and independent monitoring and evaluation reaffirms CABRI's commitment to transparency, accountability, and evidence-based decision-making, and certainly highlights CABRI's dedication to improving PFM practices across the African continent.



Human Resourcing Capacitation

CABRI currently faces significant constraints in its HR capacity relative to the ambition contained within this Strategic Plan, which necessitates a HR expansion. As CABRI envisions a broader scope of work and a more extensive influence across the African continent, systematic staff expansion is crucial. This expansion will be centered on strengthening the technical team, given its pivotal role in advancing CABRI's objectives. However, as CABRI's operations expand across various functions, additional staffing will become equally vital to support the quantum of work. To accommodate this growth effectively, CABRI's organisational structure needs to evolve, and the HR budget will require adjustment incrementally.

The basis for all of this, is an organisational structure that supports the new strategic planning, the Expansion Phase in CABRI's evolution, and beyond. CABRI has already adopted an expanded organisational structure ahead, and in anticipation, of the beginning of this new strategic planning phase (see **ANNEXURES: ORGANISATIONAL STRUCTURE**). The aim is to realise the full staff complement over time, to align the HR staffing capacitation with the timing of realising ongoing future work requirements, and ensuring that CABRI is adequately equipped to fulfil its Mission effectively and efficiently in each year. Any emerging once-off / specialised initiatives will not be undertaken by increasing the CABRI staff contingent per se, rather such capacity will be contracted as and when required, including by using the periodically-updated CABRI database of Panel of PFM Experts.

CABRI is firmly committed to prioritising the learning and growth of its talent pool. This commitment encompasses providing a wide range of opportunities, both formal and informal, tailored to the specific needs of the organisation. These opportunities include supporting team members in acquiring relevant educational qualifications, technical skills, and professional certifications, through organisation-wide and individual opportunities that align with the demands of CABRI's work in supporting member countries. By investing in the growth and development of its staff, CABRI aims to cultivate expertise that directly contributes to its Mission and enhances its capacity to serve African nations effectively.



Governance and Compliance

CABRI is steadfastly committed to enhancing governance and compliance across the organisation. Initiatives are already underway and this includes improving organisational documents, such as, the Annual Report and the CABRI membership brochure to engage potential new members effectively. More specifically, ahead of the new strategic planning period, CABRI has strengthened governance and compliance by implementing new policies that reviewed and updated critical aspects of our Rules and Procedures, covering areas like travel, finance, and HR. These changes redefine interactions between

the CABRI Secretariat, the CABRI Management Committee, and the General Assembly, ultimately enhancing oversight and strategic decision-making processes. Applying these policies, CABRI will conduct ongoing objective assurance to ensure full compliance with all established governance processes.

Any modifications to CABRI's governance Rules and Procedures follow established processes and align with CABRI's International Agreement. Although updates are anticipated during the strategic planning period, the remaining changes which may be required, could likely be accomplished through resolutions and operational processes without the need for a complete redrafting of governance Rules and Procedures. The desired outcome of CABRI's governance initiatives is to enhance the transparency and accountability of the Secretariat and of CABRI member countries, as constituents and peers within this international organisation.

Regarding risk and compliance, CABRI identified a capacity gap in this area, lacking a dedicated function. It was essential to address this gap in expert staffing more immediately and consequently, this has been done before this new strategic planning period ensued. It is an area of focus also for donors and technical partners, that often require risk registers and related information to track and manage risks. Particularly, during the first year of the strategic planning period, CABRI plans to review its approach to risk and compliance to ensure that internal processes provide comprehensive and necessary information expediently.

Member Offering Enhancement

In the planning period, there are three primary areas to address: Secondments to CABRI from member countries, the establishment of an Alumni community, and the formation of a network of CABRI Champions.

An intergenerational approach to building a cadre of PFM reform experts across the continent has been adopted. Through collaborative efforts and knowledge exchange, we aspire to empower individuals with diverse expertise and experiences, driving impactful reforms and fostering sustainable development across Africa.

Secondment to CABRI from Member Countries

Secondment involves the temporary assigning of a staff member from a CABRI member country to work with CABRI. This is to be facilitated through a standardised Memorandum of Understanding (MoU) applicable to all participating member countries. During the secondment, the member country would continue to pay the secondee's salary, while it is anticipated that CABRI would cover additional costs related to relocation to the CABRI offices, temporary residence, and risk coverage. Secondees are expected to contribute to specific areas within the PFM programme that align with CABRI's Strategic Plan. The primary benefit to the member country is the exposure of its staff to CABRI's methodological approaches, PFM expertise, management practices, and international perspectives.

Establishment of an Alumni Community

The Alumni community comprises of individuals who have engaged in various CABRI activities, including participants in the BPFC programme, attendees of Policy Dialogues, CABRI annual seminars, and other CABRI initiatives. The objective is to invigorate this community network, fostering engagement, collaboration, and knowledge-sharing that spans over time. Furthermore, in this strategic planning timeframe, CABRI will consider the development of unique educational offerings focused on good PFM praxis, and even possibly formal certification. This will be considered within the strategic framing of CABRI's learning, development, and capacitation agenda in line with the professionalisation of the PFM discipline and will focus on CABRI's Vision and Mission.

Formation of a Network of CABRI Champions

CABRI Champions, which may include Alumni, are envisaged to play a pivotal role in advancing CABRI's Mission and activities. The intention is that they serve as mentors to young budget professionals in countries across Africa, offering guidance and support in their career development. Additionally, Champions act as ambassadors representing CABRI and its values in various contexts, and advocating for CABRI's initiatives and intended impact.





5

PFM AREAS OF STRATEGIC TECHNICAL WORK

For the new strategic planning timeframe, CABRI's Theory of Change centers on three areas of work representing the strategic intervention intentions of its member countries for the next 5 years. Within the CABRI Public Finance programme, initiatives and activities will be undertaken accordingly.

Work Area 1: PFM Reforms and Systems

PFM Reforms and Systems seeks to promote and facilitate functional approaches to PFM reforms, historically typically led by Ministries of Finance (MoF) and implemented across key government institutions. Guided by the needs of CABRI's member countries, these reforms play a pivotal role in enhancing the efficiency, transparency, and accountability of public financial systems, contributing to improved budget credibility, resource allocation, and fiscal sustainability.

Over the past two decades, African countries and indeed countries globally, have undertaken a range of PFM reform initiatives, such as implementing Medium-Term Expenditure Frameworks (MTEF), Integrated Financial Management Systems (IFMIS), procurement regulations, and Programme-Based Budgeting (PBB). However, the outcomes have been mixed, sometimes with limited progress and weak evidence of functional improvements in PFM systems. PFM outcomes are being questioned and reviewed worldwide.

CABRI acknowledges the real-world challenges inherent in PFM reform and serves as a voice advocating for functional approaches to PFM reform. These approaches focus on understanding the broader local country context, including the political economy, institutional architecture and arrangements, catalysts for change, reform ownership dynamics, PFM capabilities, as well as the approaches underlying successful PFM reforms. CABRI's activities within this work area include capability-building programmes, roundtable discussions, research products and knowledge dissemination, and advocacy efforts through five distinct focus areas:

Domestic Revenue Mobilisation

Effective revenue mobilisation through taxation and the streamlining of administration of tax collection are indispensable to fiscal sustainability. In an international context of country high debt-to-GDP ratios, high fiscal deficits and high costs of borrowing, the imperative to develop longer-term tax capabilities and self-resilience in domestic resource mobilisation will be critical to finance economic recovery. CABRI's initiatives in this area include; capacity-building programmes that delve into the intricacies of taxpayer behaviour and tax incentives, also looking into revenue collection at the subnational and local levels of government. This work goes beyond the evidence on tax collection into considerations of leakages in public expenditure, unrecorded activities, and may also consider illicit financial flows, especially within a country's informal sector.

Public Debt Management

CABRI's focus on country fiscal sustainability recognises the diverse sources and substantial impact of various fiscal risks on government finances. Fiscal risks can emanate from various areas, including but not limited to, the domestic and international financial sector, legal contractual commitments, and state-owned enterprises (SOEs). Specific debt management focus areas, such as fiscal risk management and debt sustainability analysis, enable targeted country guidance on addressing challenges.

CABRI also plays a pivotal role in supporting member countries in modernising their financial management systems to meet contemporary fiscal demands. CABRI's assistance extends to Treasury Operations and Asset and Liability Management. Supporting member countries, CABRI provides valuable insights into cash flow forecasting, cash management strategies, and liquidity management intended to foster peer-learning and knowledge exchange on good practices in cash management and Treasury Single Account (TSA) implementation. Public Debt Management also considers the scope of public debt and country borrowing authority. CABRI intends to support countries through peer-learning, workshops, hands-on training, BPFC and research products in this area.

Similarly, CABRI is considering Debt for Purpose, focusing on financing climate action and sustainability, recognising the need for substantial external financing on terms that could be agreeable to African countries, given their domestic context. CABRI also intends to consider more extensively the potential of Environmental, Social, and Governance (ESG) and Green, Social, and Sustainability (GSS+) bond markets and innovative mechanisms like Debt for Nature/Climate Swaps. Through these multifaceted focus areas, CABRI seeks to empower member countries to navigate fiscal challenges, and to improve financial stability and resilience in addressing recently emergent country PFM priority imperatives.

Capital Spending & Public Investment

Capital spending and public investment play a pivotal role in governments' pursuit of their socio-economic development objectives. However, assessments of Public Investment Management (PIM) systems across Africa continue to highlight significant challenges. Weaknesses persist in various aspects of PIM, including project prioritisation and selection, financing models, integration of capital spending into the budget, procurement processes, prevention of illicit fiscal flows and corruption and monitoring and oversight of capital projects. These deficiencies contribute to systemic issues such as low execution rates, which erode budget credibility and cause substantial delays and cost overruns in project completion, placing an additional burden on government finances.

To address these challenges, CABRI's activities in this area include capability-building initiatives particularly through the Problem-Driven Iterative Adaptation (PDIA) approach. The BPFC programme is well-suited to tackle the coordination issues inherent across PIM systems, including inter-sectoral considerations and the balance between local and central authorities. Additionally, this area of work lends itself to Policy Dialogues on specific issues within PIM, such as project appraisal and selection processes, the budgeting balance between capital and recurrent spending, and procurement practices, providing valuable opportunities for country peer-learning for effective PIM.

Digitalisation and Transparency

CABRI's strategic focus revolves around countries advancing their implementation of technological capabilities that bolster public service delivery. This encompasses the creation of a conducive policy environment, fostering a modernly-skilled workforce, and designing and implementing cutting-edge digital tools and systems that ultimately enable public service delivery. Embracing digitalisation has the potential to offer a multitude of benefits, including heightened transparency, reduced susceptibility to corruption, and the streamlining of operational processes. This acts not only as a catalyst for improved service delivery, but also potentially to enhance value for money, because it encourages digital tools that will be able to facilitate data access for citizens, fostering a culture of openness and engagement.

CABRI recognises the transformative potential of digitalisation in the international and national PFM landscapes and will undertake Policy Dialogues, disseminate knowledge products and into the future, use the BPFC programme and other approaches in this focus area. Digitalisation is a cross-cutting PFM phenomenon that will increase in prominence into the future and provides opportunities such as real-time financial reporting, data-driven decision-making, and improved resource allocation. However, it also poses challenges, including data security and privacy concerns, the need for adequate information and communication technology infrastructure, and ensuring the digital literacy of users. CABRI remains committed to functional PFM within the local context, assisting member countries in understanding their own level of capability relative to their country service delivery imperatives.

Flagship CABRI Events

In order for CABRI to raise its international profile and influence as the PFM Voice for Africa, CABRI intends to reinstate its international annual in-person seminars, given that this methodological approach to peer-learning historically, has successfully served as the catalyst for primary knowledge generation and foundational evidence-based PFM research. For the first seminar, the topic of investigation and deliberation will be digitalisation and its capacity to leverage and enhance public sector service delivery, whilst strengthening PFM systems. This selected implementation imperative on Digitalisation and Transparency cuts across all member countries, and is critical for the modernisation of PFM systems and processes. To this end, CABRI has already started a programme of work on the experiences of some countries in Africa, with the intention of generating knowledge that will be documented for the first time and that is to be presented at the CABRI Annual PFM Conference.

Work Area 2: Sector PFM

The *Sector PFM* area is designed to be versatile and adaptive and to enhance PFM within key government sectors, with a primary focus on health, rural development, social welfare and education. However, additional sectors may be incorporated depending on the needs of member countries over the strategic planning timeframe. The overarching aim is to align PFM practices to the specific requirements of a particular sector, enhance efficiency, and achieve better service delivery outcomes for that sector. Within the realm of *Sector PFM*, CABRI will initially consider focus areas, each tailored contextually to enhance fiscal responsibility and service delivery outcomes, like: Health Public Financing, Education Public Financing, Social Welfare Public Financing and Rural Development Financing. CABRI will support countries through in-depth case studies, peer-learning, workshops, hands-on training, and BPFC. Central to this work area, CABRI will also include ministries of local and other sub-national governments, – that is, the national and sub-national counterparts in Finance as well as in the Sector policy departments / agencies.

Also central to this area of work, is budget credibility analysis, which CABRI will position within the context of PFM sector requirements. Credibility in sector budget planning hinges on the accuracy and realism of budget allocation and sector delivery capability and own-revenue projections and expenditure plans. To meet the specific needs of healthcare, social welfare, education, or rural development, credibility in budget execution analyses whether funds are disbursed as planned and then, whether the expenditure aligns with stated sector priorities. Central to this, is ensuring that resource prioritisation during budget formulation is in line with the needs of sectors and does not require undue adjustment during execution.

In parallel, decentralisation may play a pivotal role within sectors by transferring authority, responsibilities, and resources from central government to sub-national levels of government, closer to the beneficiaries of public services. It may also involve devolving authority to frontline service providers, such as schools, clinics, or agricultural offices. If this is the case, then central to this work, is also analysis at this frontline level of the authority to manage budgets and make resource allocation decisions. It is widely recognised that levels of local flexibility and accountability vary and CABRI through *Sector PFM* will guide countries in appropriate reforms.

Public Finance and Health

Country PFM systems can be prone to rigidity and inefficiency, undermining the quality of health services and the achievement of universal health coverage (UHC) outcomes. This requires analyses focused on challenges such as under-execution against the budget, payment of arrears accumulation, misallocations of funding, misalignment between health planning and budgeting processes, fragmented budget decentralisation mechanisms, unreliable revenue forecasts, and complexities in procurement procedures.

Public Finance and Rural Development

CABRI strategically advances rural development by enhancing member countries' analytical capabilities to align financial resources with targeted service delivery. Focusing on crucial aspects such as food security and rural infrastructure development, including facility upgrades, CABRI addresses challenges in decentralised mechanisms and complex procurement with strategic solutions. Strengthening partnerships between Ministries of Finance and line ministries is crucial for optimising financial support to grassroots rural development. Emphasising decentralisation and enhancing service providers' autonomy and capability, CABRI tailors context-specific solutions, contributing to sector-wide improvement.

Public Finance and Education

Despite generally increased financing for and access to education, educational outcomes challenges remain substantial. Timely release of appropriated funds, the management of complex financial processes across various administrative levels, the mechanisms to reallocate funds when necessary, the effectiveness of teacher and teaching materials deployment, education infrastructure provision and the effectiveness of the provision of scholar accommodation, transportation and nutrition, are key challenges that may need to be analysed in improve education outcomes in various country contexts.

Public Finance for Social Welfare

CABRI maintains its focus on child welfare and social protection and development. Efficient provision of essential services and services that enhance the well-being of the populations of countries, especially children and vulnerable groups, is targeted, covering child protection, nutritional standards, social welfare grants and subsidies, youth and early childhood development, amongst others. Through iterative and tailored interventions based on capability-building for budget credibility within the local country context and strengthened relations between the sector ministries and agencies and the Ministry of Finance and their subnational counterparts; policy discussions, allocative decisions, and the examination of the effectiveness of the utilisation of dedicated taxes and any other interventions, will be enabled to meaningfully impact on social welfare service delivery.

Work Area 3: PFM Sustainability and Inclusion

The *PFM Sustainability and Inclusion* work area targets economic sustainability which is underpinned by equitable development and social inclusion, through PFM implementation for the long-term well-being and resilience of African nations. CABRI intends to work on multifaceted challenges far beyond the traditional fiscal boundaries of country PFM, wherein public service delivery may even have international interdependencies. CABRI's work in this area will address the intricate interdependence between economic, social, and environmental well-being, at the very least, within the context of a country. Cognisant of the fact that economic sustainability traditionally comprised of prudent fiscal management, fiscal discipline, resource allocation efficiency, and emergency responses to unforeseen disasters.

CABRI's work in this area will focus on climate change resilience, analysing climate-related risks and opportunities, climate adaptation and mitigation, and environmental sustainability within various country contexts.

Gender equality will be addressed within the modern PFM context, focusing on integrating gender-specific programmes and initiatives across line ministries and levels of government receiving allocations in a country's budget, to achieve the intended outcomes and impact through collaboration in addressing challenges.

CABRI's work will also focus on effective planning for crisis resilience as opposed to merely responding to a crisis after its occurrence, whether crises be economic downturns, public health emergencies, natural disasters, or of another type. By promoting sustainability, inclusivity, and resilience in the approaches applied to these issues across government ministries and agencies, CABRI is appropriately aligned with the pertinent needs of member countries and global PFM trends.

Within *PFM Sustainability and Inclusion*, CABRI directs its efforts towards four distinct focus areas and intends to support countries through peer-learning, workshops, hands-on training, and BPFC.

Public Finance and Gender

CABRI will assist countries in achieving meaningful participation of women and marginalised groups in resource allocation and policy decisions, with improved programme outputs and outcomes for marginalised and vulnerable groups. This will be done through gender-responsive budgeting and reforms for equitable resource allocation to advance gender equality.

Gender² is a critical element for interface and streaming into other areas of PFM work – i.e., tagging or double or multiple streaming in climate change, agriculture, or youth initiatives. CABRI strives to empower countries to integrate gender equality into their fiscal decision-making processes effectively as well as to be able to monitor and evaluate the programme impact thereof.

Climate Change Resilience

Climate change resilience also entails aligning fiscal service delivery outcomes across government sectors and meaningful broad stakeholder participation. Regarding agriculture in rural development, this includes cross-sector collaboration to safeguard crops against unexpected weather conditions, to ensure food security, to invest in sustainable / renewable energy sources and invest in infrastructure to mitigate greenhouse gas emissions. Ultimately, even reconsidering the use of agricultural inputs, farming techniques, and agrarian processing value chains to further support climate adaptation and resilience in the agricultural sector.

This area of work aims to enhance country fiscal responsibility for sector service delivery by addressing misaligned resource allocation, inefficiencies, and inequitable growth. CABRI aims to ensure alignment with global efforts to combat environmental degradation, recognising the intricate interdependence in ecological responsibilities.

Crisis Response and Emergency Funding

Crisis resilience allows countries to minimise the impact of a disaster, particularly on vulnerable sections of populations through implementing responsive and resilient fiscal policies. As for climate change resilience, modern PFM thinking goes beyond mitigation plans to country adaptation for crises that may occur. Through its work in this area, CABRI envisages support to member countries to plan for managing crises effectively, including in the instance that they do occur. This necessitates enhancing country capacity to access and collect resources swiftly and efficiently and with full accountability, while facilitating coordination among relevant stakeholders and government ministries and agencies mandated to undertake rescue efforts.

² The United Nations (UN) defines gender as a term that refers to the roles, behaviours, activities, expectations, and opportunities that a society considers appropriate for men and women.



ANNEXURES

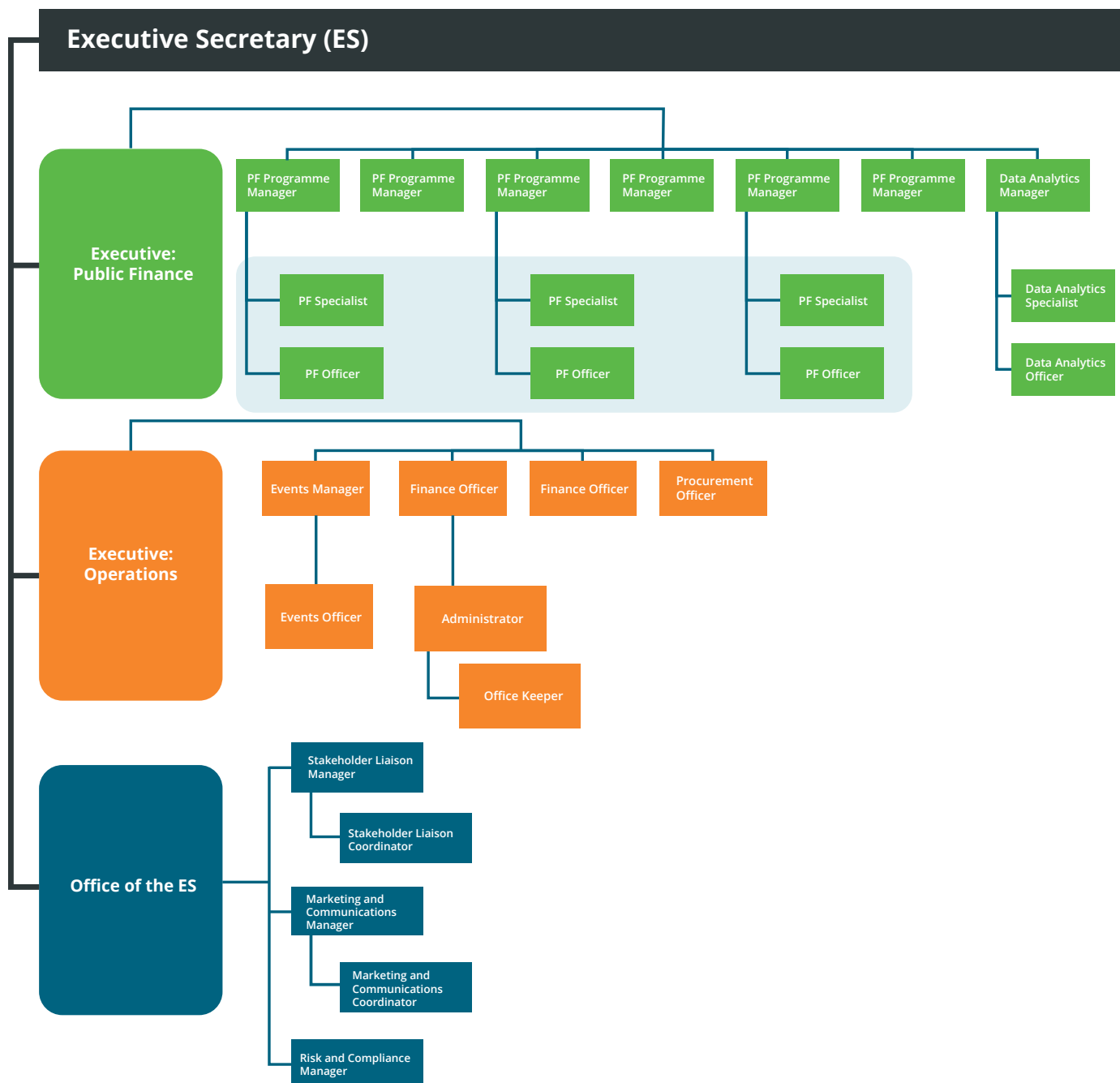
Strategic Indicators

Programme	Impact	Outcomes	Output	Indicator	Frequency	Baseline	Year 1 Target	Year 5 Target
Relevant CABRI Network	Increased CABRI recognition and prominence across Africa and internationally	Enhanced CABRI recognition and partnerships, leading to proactive and effective relationships	Proactive, responsive and effective relationships	Number of “on-demand” PFM work interaction requests met for experience-sharing where countries are twinned/ brought together	Yearly	-	- (Ensues post-year 1)	10
Sustainable CABRI Network	CABRI’s Voice in PFM is amplified through an Alumni community that advocates and mentors PFM practitioners	Authoritative PFM work founded on real country experience and actively contributes to PFM priorities	Established an alumni network and recorded leadership stories, showcasing CABRI’s influence and impact in PFM	Increased alumni engagements, leadership stories and flagship events	Yearly	-	- (Ensues post-year 1)	4 alumni engagements 4 alumni chapters in four regions (Southern Africa, West and East Africa and Central Africa) 4 Leadership Stories 1 PFM conference
	CABRI’s brand uniqueness stands out and resonates on various platforms regionally and internationally as the leading Voice in PFM	Exponential growth in CABRI’s followers and depth of use of CABRI’s products	Positioning and management of CABRI’s stakeholder communications for expansion	Increase in user access to CABRI’s website, online knowledge products and social media	Yearly	Website: Average of 100 000 views, 25 000 users, 200 000 event counts and 25 000 sessions for PFM Knowledge Hub Average of 5000 impressions per month 4 newsletters 4 videos 4 infographics 32 PFM Blogs 4 LinkedIn live streams 4 social media campaigns	5% increase in website traffic 5% increase in impressions 4 newsletters 4 videos 4 infographics 32 blogs 4 LinkedIn live streams 4 social media campaigns	15% increase in website traffic 15% increase in impressions 4 newsletters 4 videos 4 infographics 32 PFM blogs 8 LinkedIn live streams 4 social media campaigns
Corporate Governance	CABRI is a well-governed international organisation	CABRI execution aligned to strategic directives	Proactive decision-making from the governance reports	Governance reports are embedded in the Monitoring and Evaluation and other organisational frameworks	Yearly	Quarterly and Annual reporting	Implement organisational M&E framework	Implement and reviewed organisational M&E framework and Reporting
Sustainable value in PFM Knowledge offerings	CABRI Knowledge Products and programmes align with country development agendas	PFM work products and programmes that have important country relevance	CABRI PFM work agenda addressing Africa country priorities	Annual survey of country priorities (used in shaping work agendas)	Yearly	Bilateral engagements with countries	Annual country survey developed	Annual country surveys implemented and improved
Financial Sustainability	CABRI is financially sustainable	Funding income leverages CABRI’s PFM work	Management of annual income to accommodate CABRI expansion	Funding level from membership fees and donors that covers expenses	Yearly	29% Use of CABRI reserves	Use of not more than 25% of CABRI reserves	No need for use of CABRI reserves

Strategic Indicators

Programme	Impact	Outcomes	Output	Indicator	Frequency	Baseline	Year 1 Target	Year 5 Target
Operational Efficiency	CABRI is appropriately capacitated	Current CABRI human resource leverage CABRI's work	Management of human resourcing to accommodate the CABRI expansion	Reduction in vacancy rate	Yearly	47%	30%	10%
	Sound financial governance and reputation	Accurate annual financial statements	Sound institutional financial management	Audit outcome status	Yearly	Unqualified audit opinion with no new findings	Unqualified audit opinion with no new findings	Unqualified audit opinion with no new findings
	Modernisation of CABRI operational and PFM programme domains	Improved employee morale and efficiency	Streamlined CABRI processes	Number of work domains improved by IT automation and use of artificial intelligence	Yearly	-	2	4
Sector PFM	Enhanced coordination and effectiveness in financing in sectors	Improved serviced delivery as supported by PFM systems	Strengthened linkages between the Ministries of finance, education and health to enable PFM systems that support improved public health service delivery	Increased country engagements focused on alignment between education, health and finance ministries in joint budgetary decisions and resource allocation	Annual	1 Policy Dialogue on Public Health	2 Policy Dialogues	5 Policy Dialogues and 8 BPFC for Social Services cohorts
Digital PFM and Transparency	Enhanced digital awareness, readiness and transformation across African countries	Preliminary data collection and analysis to identify areas for improvement	Africa Digital PFM Index to assess and improve digital PFM capabilities across African countries	Countries implementing the Africa Digital PFM tool to assess and enhance digital PFM capabilities across Africa	Annually	-	50% of countries invited respond to preliminary survey	10 countries participating while 5 of the countries are in the peer-learning programme
PFM Sustainability and Inclusion	Enhanced government fiscal performance, sustainability and debt management practices	Strengthened fiscal sustainability, risk quantification, and funding diversification	Improved performance and preparedness for improved sustainable social inclusion	Increased participation by countries in events that support countries towards improving their sustainable social inclusion	Annually	17 countries represented in virtual engagement	5 more countries attending facilitated events	10 more countries attending facilitated events while 50% of member countries published fiscal risk statements, disclosed contingent liabilities, debt strategies and borrowing plans
PFM Reforms and Systems	Enhanced efficiency and effectiveness in PFM policies, systems and processes across African countries	Improved effectiveness of country PFM reforms	Enhanced capability of participants in countries in resolving complex PFM problems in identified areas	Increase in participation in the BPFC, Policy Dialogues and/or Roundtable Discussions	Annually	8 countries in BPFC cohorts	8 countries in BPFC cohorts and 1 Policy Dialogue	12 BPFC cohorts and 4 Policy Dialogues or Roundtable Discussions

Organisational Structure



Outsource services: Internal Audit and Legal Services; Human Resource Services; and Information Technology Support Services.

Other: CABRI will be implementing a Seconded Programme wherein officials from African countries work in the CABRI offices. CABRI is not fully staffed, and incremental staffing capacitation in support of PF Programme Areas of Work will be per the approved Organisational Structure.

Funding Needs and Budget

YEAR	BPFC	POLICY DIALOGUES, PRACTICES AND PROCEDURES	KNOWLEDGE DEVELOPMENT AND EXCHANGE	STAFF COSTS TECHNICAL	TOTAL TECHNICAL	NETWORK GOVERNANCE AND OPERATIONS	STAFF COSTS OPERATIONS	STAFF COSTS OES	TOTAL NETWORK GOVERNANCE AND OPERATIONS	TOTAL
Baseline	397 108	234 140	355 809	303 904	1 290 961	228 354	276 950	225 859	731 163	2 022 124
Year 1	318 620	493 398	352 941	533 611	1 698 570	401 209	285 052	333 194	1 019 455	2 718 025
Year 5	576 170	818 768	445 580	986 548	2 827 065	557 169	413 656	446 750	1 417 574	4 244 640

Stakeholders

Ministries of Finance in countries: Government agencies play a central role in the success of CABRI's work. Ministries of Finance represent CABRI member countries and constitute the General Assembly of CABRI. These are key stakeholders who are responsible for managing public finances and implementing policies related to PFM.

Development Partner Organisations: Organisations such as the World Bank, International Monetary Fund (IMF), United Nations Development Programme (UNDP), European Union (EU), African Development Bank (AfDB), German Corporation for International Cooperation (GIZ), Swedish International Development Cooperation Agency (sida), Bill & Melinda Gates Foundation (BMGF) and United Nations Children's Fund (UNICEF) are key partners in PFM initiatives. These organisations provide financial and technical support to countries for capacity-building in PFM.

Technical Partner Organisations: The International Budget Partnership (IBP), the Global Initiative for Fiscal Transparency (GIFT), et cetera.

Regional and International Organisations: The African Union, Economic Community of West African States (ECOWAS), Southern African Development Community (SADC) and United Nations Economic Commission for Africa (UNECA) are regional bodies that can support harmonising PFM practices and facilitate cross-border collaboration.

Policy and Research Institutions: Think tanks, research institutes, and universities with public finance and public policy programmes generate research and knowledge related to PFM. They contribute to evidence-based policymaking.

Supreme Audit and Oversight Bodies: Supreme Audit Institutions and Legislatures are crucial for ensuring accountability and transparency in public finances, providing good audit and oversight of processes respectively.

Civil Society Organisations: Transparency International, Open Government Networks, Budget Advocacy Groups, and Citizen Watchdog Organisations play a role in holding governments accountable for financial management, promoting transparency and good governance in public finances.

Financial Institutions: Development banks and FinTech companies contribute to the development of financial management systems and innovative financial technologies and can provide technical expertise in financial management.

Professional Associations: Associations such as the Association of Public Finance Professionals, Data Science and Analytics Associations, and Technology Associations for the Public Sector can facilitate knowledge sharing and capability-building.

Private Sector: Companies specialising in PFM Systems and consulting firms with expertise in PFM have technical skills to improve financial management practices.

Member Country PFM Needs

The list of member country PFM needs below has been carefully compiled from a wide range of sources, including bilateral discussions, CABRI meetings, events, and other channels of communication. Through open dialogue and collaboration, we have gathered valuable insights from diverse perspectives, ensuring a thorough understanding of member country needs. These inputs have been analysed to accurately capture the evolving priorities and challenges, enabling CABRI to provide tailored and effective support aligned with specific requirements.

	Benin	Burkina Faso	Central African Republic	Côte d'Ivoire	Ghana	Guinea	Kenya	Lesotho	Liberia	Malawi	Mali	Mauritius	Nigeria	Rwanda	Senegal	South Africa	The Gambia
PFM Priorities																	
PFM Reforms and Systems																	
Building PF Capabilities		x			x			x			x			x			x
Programme-Based Budgeting	x	x			x		x	x		x			x	x			x
Medium-Term Expenditure Framework									x								
Domestic Revenue Mobilisation	x		x		x	x	x	x		x	x	x				x	x
Debt Management		x	x				x					x				x	x
Cash Management					x					x	x			x		x	
Digitalisation (eReceipting & TSA Enhancement)	x		x		x	x		x	x	x		x		x		x	
Fiscal Strength – Credit Agencies										x			x			x	x
Anti-corruption			x														
Budget Credibility		x					x										x
Budget Cuts																	
Wage bill			x		x												
Off-budget expenditure								x	x								x
Transparency						x						x					
Data Sharing and Security																x	
Public Sector Investments		x							x								
Fiscal Decentralisation							x		x								
Sector PFM																	
Social Welfare sector							x										x
Rural Development sector		x								x			x				
Education sector					x							x					
Health sector												x					
PFM Sustainability and Inclusion																	
Emergency / Disaster Risk Financing		x	x		x			x				x				x	
ESG Allocations												x					
Climate Change	x	x				x			x							x	
Citizen Participation	x				x	x	x	x		x							
Gender								x	x							x	

	Benin	Burkina Faso	Central African Republic	Côte d'Ivoire	Ghana	Guinea	Kenya	Lesotho	Liberia	Malawi	Mali	Mauritius	Nigeria	Rwanda	Senegal	South Africa	The Gambia
PFM Priorities																	
Other CABRI Flagship and Cross-cutting areas																	
PFM International Conference	x					x							x				x
PFM Roundtables / Fireside Chat						x	x	x	x				x	x			x
PFM Training Certification								x									
Integrated Planning								x	x	x							x
PFM Evaluations												x		x			x
PFM Talent Development & Support			x							x		x				x	
PFM Secondment Programme					x	x	x	x		x							
PFM Surveys												x	x				x
Politics in PFM / Oversight	x		x				x	x	x			x		x			x
Entities Oversight and Governance																x	x

We are CABRI!



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