

CABRI
SECRETARIAT
ANNUAL REPORT
2022/23

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Highlights and Executive Overview

This report provides a detailed overview of the CABRI Secretariat's output for the annual financial year 1 April 2022 to 31 March 2023.

We are pleased to present this Secretariat report to our member countries in Africa, funding partners and stakeholders. This year, more than ever, presented CABRI with challenges including matters such as delays in funding receipts and leadership changes. Through it all, we proudly delivered our standard high-quality work.

Our programmes of work over the year continued, with the Building Public Finance Capability Programme, expanding and now including work on Voluntary Tax Compliance, Programme-Based Budgeting and cohorts of various Africa country-teams working together to solve Public Finance problems. We continued our focus on keeping abreast of ongoing dialogues and research on double-streaming Climate Change Financing and Gender, in completion of the implementation phase of our Climate Change Programme. Our work on Sustainable Debt continued, with engaging discussions on critical regional debt issues faced by African debt managers.

One main aspect of our work that we would have liked to do more on during this period, was our Policy Dialogues, which provide a platform for peer learning and exchange between Public Financial Management (PFM) country practitioners.

In the next year, our goal is to hold more frequent Policy Dialogues on critical PFM issues, especially those faced by our member countries. Our priority is to engage more and be even more cognisant of the needs of our member countries, which we aim to achieve through a more proactive consultative process.

We invite our members and partners, to visit the [CABRI PFM Knowledge Hub](#) for articles, blogs and key lessons on all events that took place during the course of the reporting period.

Lastly, we have continued to lead the way in applying the Problem-Driven Iterative Adaptation (PDIA) approach to solving Public Finance problems in Africa. This, together with collaborations with new and former technical partners, provided the opportunity for CABRI to collaborate and participate in the technical partnerships, shown in Table 1.



Table 1: Technical Partnerships

PARTNER	AREA OF WORK
AfDB/ADI	Prudential public budgeting
ATAF, AFROPAC, AFROSAI-E, AfroSAI, AUC, GIZ	Illicit Financial Flows
COP27	Climate Change
FAO	Government expenditure in agriculture, mainstreaming gender equality
IMF/WB	Fiscal Transparency
IntoSAI/IDI	PDIA
Rebuild/OPM	Disaster-resilient PFM
SA National Treasury	Gender responsive budgeting
SARS	PDIA
UNDP	Climate Change
Indonesian government	Gender equality, social inclusion, climate budgeting



01



5th and 6th Network engagements of public debt managers in Africa

02



Partnership agreement with the African Development Bank for Phase II of the RISPPG programme

03



International Capability Building Programme on Voluntary Tax Compliance – Authorisers of various African countries study visit to Sweden.

08



Official launch and inception of the strengthening capabilities for the implementation of programme-based budgeting in childhood sectors in Algeria (CABRI-UNICEF partnership).

04



Partnership with INTOSAI Development Initiative on strengthening Supreme Audit Institutions' implementation capabilities using the PDIA approach, including a week-long workshop in Oslo, Norway.

Highlights during the year

07



High-level Forum presentation of CABRI's work on Climate Change Financing and Gender-based budgeting and lessons from the IBFCCA inception phase.

06



Unqualified 2021/22 IFRS audit – 7th in a row since adoption of International Financial Reporting Standards.

05



Statutory meetings with the CABRI Management Committee and CABRI General Assembly.

Building Public Finance Capabilities



CABRI Programmes

The Building Public Finance Capabilities (BPFC) Programme aims to build capabilities of teams of public senior budget officials to solve locally nominated public finance problems, using a unique approach to reforms, known as the Problem-driven Iterative Adaption approach (PDIA). This problem-centric approach facilitates the emergence of local solutions, whilst considering the local context and the political, administrative, and societal constraints.

A growing number of partnerships with regional and international organisations materialised in 2022/2023 giving rise to new capability building programmes, namely with United Nations Children’s Fund (UNICEF) Eastern and Southern Africa Office (ESARO) and the UNICEF Algeria Office, in addition to the existing programme with the Swedish Tax Agency (STA).

In response to growing interest from regional and international partners, CABRI has also engaged widely to share insights on institutional capabilities in various PFM areas and on the PDIA approach to public finance reform in Africa.

Introducing the PDIA to supreme audit institutions

The International Development Institute of Supreme Audit Institutions (INTOSAI) recognising the importance of fully understanding local context and acting within existing institutional constraints when drawing up international standards, approached CABRI to share the principles and practices used in our BPFC programme. This was done through a four-day training workshop from 12-15 September 2022 in Oslo, Norway with INTOSAI, African Supreme Audit Institute-Anglophone (AfroSAI-E) and Conseil Régional des Associations et Institutions de Formation en Afrique¹ (CREFI AF) staff and officials from peer country SAIs, including Kenya, Gabon, Latvia, Tunisia, Senegal, Sweden, Morocco, United Kingdom, Norway, Netherlands and Turkey.

To impart understanding of the BPFC process, the training simulated the process that BPFC teams go through in nominating a problem, deconstructing it, and considering ideas to begin resolving it. The problems chosen included that: the National Assembly in The Gambia does not follow up on audit recommendations, limiting the impact of report findings; jurisdictional control in Madagascar is missing or delayed, limiting the functioning of agencies; in South Sudan SAI personnel salaries are not paid or paid late, affecting staff morale and the SAI’s ability to execute its mandate; audit recommendations are often not implemented in Somalia compromising service delivery and the value of the audit to the its citizens; and in the Democratic Republic of Congo (DRC) there have never been judgements issued on the public accountants, enabling corruption and impunity.

Collaboration with Centre for Excellence in Finance on “Leadership Challenges for Structural Reforms”

In March 2023, CABRI participated in a webinar that highlighted the non-technical factors influencing decision-making in country Economic Reform Programmes (ERP) processes, the emphasis was on how the approach can be incorporated by country ERP coordinators in their leadership role in reform processes.



International Capability Building Programme: Voluntary Tax Compliance



CABRI and the STA continued to jointly implement the highly successful International Capability Building Programme (ICBP) on Voluntary Tax Compliance (VTC), which spans from 2020 and will continue until 2024. The collaboration with the STA provides a platform for country-teams, comprising of officials from both finance ministries and revenue authorities, to improve VTC in their respective countries.

Over the reporting period, the second iteration of the programme saw the participation of the four participating country-teams from Kenya, Nigeria, South Africa and Zambia, continuing to do work on various tax compliance issues. Their new areas of analysis are reported in Table 2. A virtual benchmarking workshop was held in April 2022 where the four teams presented on progress achieved, challenges, next steps, and further opportunities for peer exchange. In addition, the teams travelled to Sweden in May 2022 to better understand the Swedish approach to VTC. Teams also participated in a regional workshop in October, which explored strategies for measuring and evaluating trust in institutions and the transparency linkage between taxes and service delivery.

In September 2022, a workshop for the Authorisers of the projects from the various countries was held in Sweden, in recognition of the importance of high-level support in the success of the ICBP. The workshop involved reflecting on: the first two years of the programme; deepening the Authorisers' understanding of the PDIA approach; setting out what is required of their teams and themselves in future iterations (there are 4 planned in total); sharing how the VTC approach has helped the STA to increase its revenue collection, and, most importantly, considering problem areas for the third cohort with new individuals participating in each of the teams, from Kenya, Nigeria, South Africa and Zambia.

The third iteration of the programme started in November 2022, with a five-week online course, which provided participants with knowledge on tax administration reforms and the PDIA approach. The teams also participated in a Framing Workshop, which was held in their respective countries and facilitated by CABRI and the STA. In February 2023, teams attended a two-week virtual Regional Workshop where participants were presented with key factors affecting voluntary compliance, drawing inspiration from various presenters at the STA, the Danish Tax Agency, African Tax Administration Forum (ATAF), CABRI and the International Budget Partnership (IBP).

Table 2: ICBP VTC 2022 problem statements and progress

COUNTRY	PROBLEM STATEMENT	PROGRESS
Kenya 	<p>"70% of tax refund claims take more than 90 days to process. This impacts the business cash flow, their opportunities to invest and thus the economy at large. The delayed Tax refunds cost the state 1% interest/month."</p>	<p>The team carried out a pilot project with auditors, earmarked to audit companies that requested tax refunds which reduced their company balances by 60% or more. They also developed and implemented a model for automatic risk assessment of companies that requested tax refunds.</p>
Nigeria 	<p>"The equivalent of 70% of total government revenue is lost annually to tax expenditures, granted with undetermined benefits, in the context of a small and shrinking tax base."</p>	<p>The team developed a template to be used by all institutions deciding on whether to grant tax exemptions/ tax incentives for companies. The aim is to enable a cost-benefit analysis of the country's large tax exemptions/ tax incentives, granted to enable the companies to attract investment.</p>
South Africa 	<p>"The current registration and verification process makes it difficult for the traders to access both the domestic and international trading space."</p>	<p>The team's work has led to the cumbersome registration process and licensing for traders being reduced to seven steps, from the previous 21 steps.</p>
Zambia 	<p>"Since the introduction of Withholding VAT in 2017, about 60% of the Withheld VAT per annum was remitted late, partially remitted or not remitted at all. This has contributed to loss of revenue for the Government and affected timely payment of refunds to VAT registered suppliers thereby adversely impacting their operations."</p>	<p>The team's work led to a set of recommendations to improve an underperforming VAT Withholding system. These recommendations are now part of ongoing work to develop a new system.</p>

Programme-Based Budgeting – UNICEF Algeria



A partnership between CABRI and UNICEF Algeria commenced in June 2022 to support the National Economic, Social, Environmental Council (CNESE) and the National Body for the Promotion and Protection of Childhood (ONPPE) on strengthening programme-based budgeting (PBB). CABRI has designed seven training modules on the various steps of good PBB and on the design of a satellite account for childhood sectors.

This training programme falls within ongoing public finance reform in Algeria, framed by the organic finance law and the draft National Plan for Action (NPA) for children under the authority of ONPPE. The “Childhood satellite account” will facilitate the analysis of economic and budgetary data in the framework of the national accounting system and national social and economic accounts.

In addition to the training programme, CABRI has developed an online platform to support participants with the training modules and enhance reflections on the implementation of PBB in their own context.

Approximately forty members of the Childhood Commission and budget officers in the 16 ministries within the ambit of the Commission, as well as representatives of the budget office at the Ministry of Finance have enrolled in the training programme.

Module 1 on Understanding PBB concepts and tools took place in July 2022 for three days. The sessions held covered the: (i) link between PBB and public financial management (PFM) as well as key lessons learned in PFM reforms; (ii) key definitions of PBB concepts; and (iii) enabling environment for- and sequencing of steps of PBB reform.

Module 2 on the Preparation for PBB took place in September 2022 for three days, the aim being to equip participants to: (i) design and prepare a PBB; (ii) develop medium-term expenditure estimates for PBBs and economic classifications; and (iii) achieve value for money.

Module 3 on the execution of the programme budgets took place in October 2022 and explored issues related to the: (i) strategic allocation of resources, (ii) spending controls, (iii) alignment of reforms to improve accountability and (iv) role of institutions and various programme managers in the programme-based budget.

Module 4, on monitoring, reporting and analysis of programme budgets, took place in November 2022 and explored: (i) the role of information on performance in PFM, (ii) how to define performance measures and good practices for the design of performance indicators in the social sector and (iii) the functions and systems to be put in place for planning and monitoring and evaluation:

The experiences of Tunisia, South Africa and Rwanda featured throughout the different modules, highlighting the processes, technical and other challenges and the iterations that are still underway for the implementation of PBB in those countries.

The remaining modules of the training programme will take place in 2023/2024.



Building Public Finance Capabilities for Improved Social Services for Children (BPFCC) with UNICEF ESARO



Strengthening public finance systems and capabilities is key to providing critical social services for children. CABRI and UNICEF Eastern and Southern Africa Regional Office (ESARO) established a joint programme in November 2022, to tackle public finance problems in key social sectors that particularly affect children- such as education, nutrition, health and social protection. The programme includes teams from Malawi, Somalia, Mozambique, Zambia and Zimbabwe. Each of the country-teams comprises of officials from ministries of finance, sector ministries and/or local government agencies.

The 12-month programme kicked off with a four-week online course in November 2022. The teams were introduced to the PDIA approach, the improvements that come with focusing on the Functionality rather than merely the Form of PFM reforms and began to collect data to understand the nature and impact of their nominated problem.

The teams came together in person for the first time in February 2023 for the Framing Workshop. During this three-day workshop, they further refined their problem statements (shown in Table 3), deconstructed them into their causes and sub-causes, and identified which of these causes they have the greatest space to act on, and began identifying action ideas.

In 2023/24, we will undertake in-country check-ins to learn more about the work the teams are doing, continue our bi-weekly coach meetings together with the UNICEF coaches, and bring the teams together in June 2023 and November 2023- to learn about the progress they have made and facilitate further peer-learning and exchanges. Progress in addressing the problem statements will be reported in next year's Secretariat Report.

In collaboration with UNICEF, a Policy Dialogue on "Early Childhood Development (ECD) Financing" was held in March 2023, in Sandton, South Africa, with officials from Botswana, Burundi, Eswatini, Ethiopia, Kenya, Malawi, Mozambique, Namibia, Rwanda, Tanzania, Zambia and Zimbabwe in attendance. This three-day workshop brought together officials to share experiences, good practices and lessons learned in planning, costing, financing and budgeting for ECD services. The Policy Dialogue aimed at enhancing the capacity of government officials and development partners, to regularly monitor and measure public and private investments in ECD as well as to discuss how to embed ECD in ongoing PFM reforms, such as programme/output-based budgeting, medium-term expenditure planning, and public investment management planning. The event also focused on discussions on strategies for expanding fiscal space to invest in ECD and improve equity and efficiency of ECD spending. CABRI's presentation on "The role of robust PFM systems in delivering ECD services" was well received by all participants and the logistical support provided by us ensured the ultimate success of this event.

Table 3: BPFCC problem statements

COUNTRY	PROBLEM STATEMENT
Malawi 	Inequitable and insufficient financial resources for service delivery units, such as PHC facilities, limits the autonomy of facilities to plan and forecast their needs, budget, execute projects in line with funding, and monitor expenditure.
Mozambique 	Lack of coordination in the implementation of PBB has led to inefficiencies, including duplication, inequitable allocation and ineffective spending.
Somalia 	Execution rates for donor-funded projects in health and education were 16% and 35% in 2022, respectively. This has contributed to 60% of children being out of school and one of the highest under-five-year-old mortality rates in SSA.
Zambia 	Low own-source revenue and a collection efficiency rate of only 37% in local authorities has led to inadequate provision of social services, ultimately perpetuating poverty.
Zimbabwe 	Under-utilisation of the non-wage budget for primary and secondary education contributes to an insufficient number of schools, inadequate infrastructure and learning materials, and more than two million children out of school.

Sustainable Debt Management



The 5th Network Engagement of Public Debt Managers in Africa was held in April 2022 with officials from 14 African countries. This event focused on executing prudent debt management strategies in the face of uncertainty. Debt officials from Morocco and Rwanda reflected on how they seek to achieve their post-pandemic economic recovery, debt sustainability and liquidity requirements. Morocco emphasized the flexibility in adjusting their funding strategy in 2020 in the wake of the COVID-19 pandemic. Rwanda provided an update on the proactive debt management stance it took to reduce the risk of debt distress.

CABRI published the 5th Newsletter for Public Debt Managers in Africa titled “Taking advantage of the improved credit rating outlook to prudently manage government debt” in June 2022. The newsletter covered international and regional debt capital market developments, debt issuance by African governments and sovereign credit rating developments. The country spotlight for the 5th newsletter shone on Kenya with a focus on how public debt initiatives help accelerate economic recovery for the improved livelihoods of the Kenyan people. Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) contributed useful insight on increasing domestic resource mobilization, to reduce high debt levels and debt-related costs.

Climate Change Financing



As part of CABRI’s Inclusive Budgeting and Financing for Climate Change in Africa (IBFCCA) Programme, we continued to contribute to the gender and climate finance policy debate at the global, regional and national level. CABRI co-hosted an event at the Africa Climate Week with the United Nations Development Programme (UNDP), the African Union Commission (AUC) and the NDP Partnership. CABRI also contributed to preparatory consultations for COP27, led by the Ministry of Finance in Egypt and provided input to the work led by the Coalition of Finance Ministers on “strengthening the role of ministries of finance in driving climate action”. CABRI presented the key learnings from our Programme at numerous peer learning and exchange events in Africa and Asia-Pacific, on platforms led by national governments, the Food and Agriculture Organization of the United Nations (FAO), UNDP and UNFCCC.

Our proposal for an additional three years following on implementation phase of the IBFCCA Programme is currently under appraisal with Swedish International Development Cooperation Agency (Sida). Through the programme, together with our partners UNDP and International Institute for Environment and Development (IIED), we hope to expand our support to countries in strengthening gender responsive climate budgeting.

CABRI, in collaboration with GIZ, hosted the 6th Network Engagement of Public Debt Managers in Africa in October 2022 with 14 African countries. It centred on (i) increased debt vulnerabilities in Africa and the potential for default; (ii) Understanding the commitment of China and other key creditors in extending infrastructure loans in Africa and the way debt restructuring is treated. Based on data and research sourced from the China Africa Research Initiative (CARI) and the Global Development Policy Centre, CABRI led a discussion on understanding the commitment of China in extending infrastructure loans in Africa, while Zimbabwe and Liberia shared how they manage increasing debt vulnerabilities.



Knowledge Generation

Our PFM Knowledge Hub continued to attract interest in this reporting period, with 114 000 users and 121 000 page views. Our Budgets in Africa (BiA) section, which presents a tool that provides up-to-date and regular information and analysis on African national budgets, generated 9 890 downloads. We continue to develop publications with the aim of raising awareness and sharing knowledge on PFM issues, and in this quarter, our publication reports were downloaded 1 876 times.

Two more of our most popular PFM tools in our PFM Knowledge Hub are the Africa Debt Monitor (ADM) and the COVID-19 Response Monitor. The ADM features multiple tools that facilitate peer-learning and exchange regarding debt management and provides investors and researchers convenient and user-friendly access to **centralised** information on the debt portfolio of governments in Africa. This tool includes (i) individual country debt profiles; (ii) cross-country comparison of debt management practices and procedures; (iii) individual country data tables; (iv) the Debt data explorer; and (v) ADM Analysis reports. The ADM currently covers 20 African countries and will be updated annually, with the intent of adding additional countries each year. The ADM was visited 18 102 times this year.

CABRI's COVID-19 landing page provides an overview of the fiscal impacts and responses to COVID-19 in African countries and shares expert insights into effectively managing extraordinary budgetary pressures.

Although most countries are experiencing some form of reprieve from the impacts of COVID-19, planning effectively and noting the budgetary pressures pandemics put on national budgets, it is good to see that the COVID-19 PF Response Monitor continues to be visited - with 58, 592 searches during the reporting period.

CABRI envisions 2023 to be a year where new and old partners come together to work on the programmes planned and set out in the new annual workplan. They will be executed with the same traction that our team and stakeholders are accustomed to, and which will realise an increase in our publications.

Our social media traffic across the three main platforms continues to grow, with a total of over 100,000 page likes on Facebook and a reach of just over 1.4 million people. With over 6,000 followers on Twitter, our tweet impressions totalled 31,025. CABRI's growing number of LinkedIn followers reached 4,331 with a total impression of nearly 72,000.

CABRI produced an extensive list of publications, alongside several blogs and regular newsletters, in the reporting period and these are the foundation of the Knowledge Hub.

Table 4 details the various knowledge products finalised over the 2022/23 reporting period. We invite you to follow the links to find out more.

Table 4: Knowledge Products

REPORTS
→ Africa Debt Monitor Analysis : The state of public debt transparency and accountability in Africa
→ Africa Debt Monitor Analysis : Managing risks of ever-changing debt portfolios in ADM participating countries
→ Forecast Bias and Budget Credibility in Rwanda, Senegal and Uganda- Results from a New Fiscal Database
→ CABRI Secretariat Annual Report 2021/22
→ Building Public Finance Capabilities in Africa-2023 Brochure
BLOGS
→ Top 2 key takeaway messages from the fifth network engagement meeting with public debt managers in Africa
→ ICBP goes to Sweden
→ Insights from the Africa Debt Monitor in 2022: Rising debt levels and the importance of risk management and transparency
→ Country Spotlight: How public debt initiatives in Kenya help accelerate economic recovery for improved livelihoods
→ Programme-based budgeting training with CNESE and UNICEF Algeria
→ Introducing the Problem-Driven Iterative Adaptation (PDIA) approach to Supreme Audit Institutions
→ International Building Capabilities Programme authorisers' week in Sweden
→ Launch : Building Public Finance Capabilities in Africa 2023
→ Building Public Finance Capabilities for Improved Service for Children: UNICEF and CABRI collaboration
→ International Capability Building Programme Framing Workshop on Voluntary Tax Compliance
NEWSLETTERS
→ Special edition of Notes on PFM in Africa – Become a CABRI member country
→ Notes on PFM in Africa – June, September, October 2022 and March 2023
→ 5th newsletter for Public Debt Managers in Africa on <i>“Taking advantage of improved sovereign credit rating outlook to prudently manage government debt”</i>

Network Governance



Management Committee and General Assembly

CABRI continues to value the importance of governance and appreciates the oversight of our member countries that form the CABRI General Assembly (GA) and the CABRI Management Committee (MC). The annual CABRI General Assembly meeting was held virtually in May 2022, with most member countries present to ratify the annual workplan, budget and annual financial statements.

Four meetings of the CABRI MC were held, with one held in-person, in Sandton, South Africa. Approvals obtained, amongst others, include those provided in table 5 below.

Table 5

February 2022	May 2022	August 2022	November 2022
Secretariat's annual workplan and budget	Revised and updated CABRI rules and procedures manuals	Quarterly progress and year-to-date financial reports	Adjustments budget
Expenditure report for the period	Secretariat Report 2021/22	Human Resources processes	Quarterly progress and year-to-date financial report
			Annual financial statements

The records of the four MC meetings are captured in the respective Meeting Minutes.

Finance, including development partners and membership fees

CABRI received an unqualified audit for the period. This is the seventh unqualified audit since the adoption of the International Financial Reporting Standards (IFRS) in 2015/16. Prior to the adoption of the IFRS, 'agreed upon procedures' audits were undertaken.

Expenditure for 2022/23 against the MC approved Adjusted Budget, is shown in **Annexure 1**.

Extensive negotiations with development partners were undertaken to re-forecast estimated expenditure.





Development Partners

For the 2022/23 period, the main sources of revenue were grant funding from the African Development Bank, GIZ, Swedish International Development Cooperation Agency (Sida), and Membership Fees. New partnerships were formed with UNICEF Algeria and UNICEF ESARO- details of these projects were described above. CABRI remains grateful to our partners for their continuous support.

During the reporting period, we engaged with long-term partner, the Bill & Melinda Gates Foundation, on re-establishing our partnership. Our discussions included new and priority areas in the field of PFM, and areas our work has been focused on, such as health financing. Our discussions will carry on, into the new year, with the aim of aligning our strategies and defining new areas of support and collaboration for the benefit of CABRI member countries and of Africa.

In 2019/20, CABRI was invited by the GIZ Good Financial Governance Programme in 2020, to partner with the Good Financial Governance in Africa Partner Networks including: the African Tax Administration Forum (ATAF), the African Organisation of Supreme Audit Institutions, the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI and AFROSAI-E), the African Organisation of Public Accounts Committees (AFROPAC), to develop a programme on Illicit Financial Flows. The Programme has taken shape over the past few months and aims to support the coordination of continental anti-IFF activities and to foster collaboration of Pan-African Institutions on the issue. CABRI is currently developing its scope of work through the BPF program.



Human Resources

At the end of June 2022, CABRI bid farewell to Mr. Neil Cole as Executive Secretary of CABRI. Mr. Cole informed the General Assembly of his departure in its May 2022 meeting. General Assembly members shared their well wishes and thanked Mr. Cole for pioneering an exemplary organisation that continues its strive towards PFM reform on the continent.

The Management Committee appointed Mrs. Soonsyra Lowe Nicolas, Stakeholder Liaison Manager, as Acting Executive Secretary. Mrs. Lowe Nicolas served in both positions from 5 July 2022 to 1 April 2023. During her tenure, Mrs. Lowe Nicolas, with support from the Secretariat, ensured, amongst others, that the Secretariat's workplan was executed.

During the transitional period, the Management Committee actioned a rigorous recruitment process for an Executive Secretary, a Head of Technical and Head of Operations. On 1 April 2023, the Secretariat welcomed Dr. Kay Brown and Ms. Rajeshree Subramoney, former Financial Manager. Mr. Andisile Best, as Head of Technical, commenced in the beginning of May 2023. We thank our partners and member countries, for the support during the interim period and look forward to working together with CABRI's new leadership.



Annexure 1: Expenditure Report 2022/23

	Actual				Adjusted Budget	YTD Actual	Remaining Budget	% Budget Used
	Q1	Q2	Q3	Q4				
1. BUILDING PFM CAPABILITIES IN AFRICA	2 900	38 825	30 406	86 429	265 262	158 560	106 702	60%
Framing Workshop	-	-	-	5 000	13 974	5 000	8 974	36%
UNICEF - ESARO								
Framing Workshop	-	-	-	77 970	86 300	77 970	8 330	90%
In Country Check-ins	-	-	-	784	9 900	784	9 116	8%
UNICEF - Algeria								
Trainings	2 900	24 367	28 533	2 674	132 820	58 474	74 346	44%
INTOSAI								
Trainings	-	14 458	1 873	-	22 268	16 331	5 937	73%
2. POLICY DIALOGUES, PRACTICES & PROCEDURES	1 785	-	176	-	68 113	1 960	66 153	3%
VFM - Agriculture Orientation Index								
Peer learning & exchange	-	-	-	-	66 158	-	66 158	0%
Sustainable Debt Management								
Network outreach & Collaboration	1 785	-	176	-	1 955	1 960	-5	100%
3. KNOWLEDGE DEVELOPMENT & EXCHANGE	7 377	1 905	1 684	90	103 653	11 056	92 597	11%
PFM Knowledge Hub	6 040	1 905	1 684	90	31 537	9 718	21 819	31%
Africa Debt Monitor - Marketing & Translations	-	-	-	-	48 250	-	48 250	0%
Sustainable Debt Management - Comm & Dissemination	1 338	-	-	-	-	1 338	-1 338	100%
Budgets in Africa - Documents update and Database clean-up	-	-	-	-	18 866	-	18 866	0%
PFM Capability Assessment - Reports & Africa fiscal database	-	-	-	-	5 000	-	5 000	0%
4. NETWORK GOVERNANCE	25 719	51 340	27 599	30 096	261 895	134 754	127 141	51%
Sustainable CABRI Network								
MC & GA	4 360	17 376	3 865	2 236	45 000	27 837	17 163	62%
Visibility & Network Building								
Enhanced CABRI knowledge products	1 399	1 267	1 922	1 283	32 295	5 870	26 425	18%
Publications Library	-	-	-	-	600	-	600	0%
Corporate Services - Operational	19 959	32 697	21 813	26 577	184 000	101 046	82 954	55%
STAFF COST	212 983	179 069	175 833	271 889	1 057 438	839 774	217 664	79%
Network Governance	29 090	7 001	2 138	110 336	303 156	148 564	154 592	49%
Technical	84 221	72 177	74 242	61 881	348 153	292 522	55 631	84%
Operational	99 672	99 891	99 453	99 672	406 129	398 688	7 441	98%
TOTAL	250 763	271 139	235 698	388 503	1 756 361	1 146 104	610 257	65%