



NORAD REPORT

# Portfolio Review 2024

Governance and Public Finance

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## Governance and Public Finance

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# Acronyms

<b>AFRODAD</b>	African Forum and Network on Debt and Development
<b>ATAF</b>	African Tax Administration Forum
<b>BUFDIR</b>	Barne-, ungdoms- og familiedirektoratet (Norwegian Directorate for Children, Youth and Family Affairs)
<b>CMI</b>	Chr. Michelsen Institute
<b>FATF</b>	Financial Action Task Force
<b>HDR</b>	Human Development Report
<b>IBIS</b>	Oxfam IBIS
<b>IBP</b>	International Budget Partnership
<b>IBRD</b>	International Bank for Reconstruction and Development
<b>ICAR</b>	International Centre for Asset Recovery/Basel Institute on Governance
<b>ICIJ</b>	International Consortium of Investigative Journalists
<b>ICTD</b>	International Centre for Taxation and Development
<b>IDI</b>	INTOSAI Development Initiative
<b>IISD</b>	International Institute for Sustainable Development
<b>IMF</b>	International Monetary Fund
<b>NMBU</b>	Norwegian University of Life Sciences
<b>NRGI</b>	Natural Resource Governance Institute
<b>NTA</b>	Norwegian Tax Administration
<b>OCP</b>	Open Contracting Partnership
<b>OECD</b>	Organisation for Economic Co-operation and Development
<b>OO</b>	Open Ownership
<b>PEFA</b>	Public Expenditure and Financial Accountability program
<b>PSE</b>	Paris School of Economics
<b>SDGs</b>	Sustainable Development Goals
<b>SID</b>	Society for International Development
<b>SSB</b>	Statistisk Sentralbyrå (Statistics Norway)
<b>TADAT</b>	Tax Administration Diagnostic Assessment Tool
<b>TJN</b>	Tax Justice Network
<b>TJNA</b>	Tax Justice Network Africa
<b>TRF</b>	Thomson Reuters Foundation
<b>U4</b>	U4 Anti-Corruption Resource Centre
<b>UNCAC</b>	United Nations Convention against Corruption
<b>UNDESA</b>	United Nations Department of Economic and Social Affairs
<b>UNDP</b>	United Nations Development Programme
<b>UNODC</b>	United Nations Office on Drugs and Crime
<b>UNU WIDER</b>	UN University World Institute for Development Economics Research
<b>WCO</b>	World Customs Organization



# Introduction

## Norad's Role in Governance and Public Finance

Norad's Governance and Public Finance portfolio seeks to enhance developing nations' abilities to mobilize, manage, and allocate domestic resources for development plans, while promoting transparency.

## Global Engagement and Cooperation

International cooperation is crucial to addressing these challenges. Norad's Governance and Public Finance portfolio team has been actively involved in global processes, including preparations for the fourth Financing for Development conference in 2025, the UN Tax convention, Norway's guest role in the G20, and the Conference of the State Parties (COSP) to the UN Convention Against Corruption (UNCAC).

## Economic Pressures and Social Tensions

Countries are grappling with substantial debt burdens, frequent climate-related shocks, sluggish economic growth, high inflation, and escalating living costs. These factors potentially heighten social tensions and could ignite violent conflicts.<sup>1</sup> The burdens of debt servicing limit governmental capacity for social and development expenditures. Amid these challenges, governments must enact reforms to stabilize economies, which may temporarily increase the strain on citizens.<sup>2</sup>

## Importance of Resilient Institutions

Resilience and effective crisis management require robust institutions and sound financial practices that mitigate waste from corruption

and mismanagement, safeguarding state funds. During crises, strong institutions act as a bulwark against instability and unrest. Efforts must focus on enhancing core state functions, including revenue mobilization, public fund management, data utilization for policy, and curbing corruption and illicit financial flows.

## Challenges in Governance Funding

Traditional donors have curtailed funding for governance and public finance, causing financial strain for partners in these areas. Development actors now contend with limited funding amidst a heightened demand for investments in climate change mitigation, adaptation, and rising humanitarian needs, as highlighted in HDR 2023/24. Consequently, official development assistance (ODA) for long-term development objectives has diminished, leaving a critical financing gap to advance the Sustainable Development Goals (FSDR 2024).

## Fragmentation in International Development Cooperation

In recent years, international development cooperation has faced increasing fragmentation, leading to heightened burdens on recipients and less efficient resource utilization. Efforts aimed at alleviating poverty and inequality have been hindered by geopolitical tensions, nationalistic trends, and a growing lack of trust on the global stage.

## The portfolio's theory of change

The portfolio's theory of change underscores the need for core governmental institutions to perform essential functions, collaborate

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<sup>1</sup> Reforms Amid Great Expectations. IMF Oct 2024 (2).

<sup>2</sup> ibid

effectively, and engage communities to build resilience and foster trust.

In summary, the theory of change emphasizes increasing domestic revenues through improved tax systems and reducing financial losses by combating corruption. The efficient use of public resources depends on a transparent financial management system and accurate data to effectively target resources. Furthermore, global and national systems must work together effectively to align standards with the needs and capacities of developing countries. This alignment is

crucial for mobilizing resources and improving financial systems.

## **Report Overview**

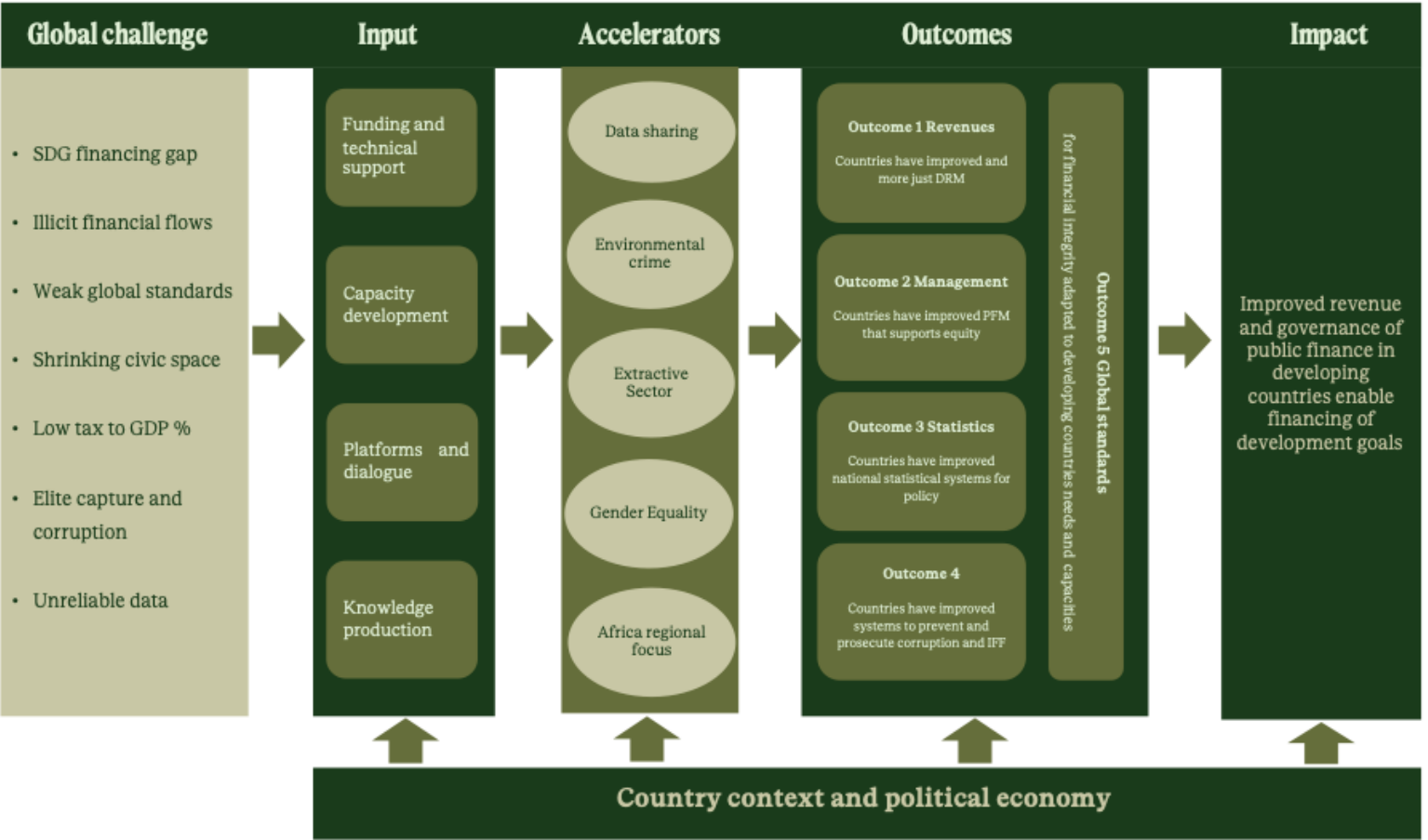
This report details the progress and achievements made with Norad's partners in boosting the capacity of developing countries' governments to efficiently, transparently, and accountably raise and manage domestic public funds, facilitating investments and service delivery in health, education, and other national development priorities. The report also accounts for new insights gained through research and knowledge by partners and the portfolio team, as well as future priorities.



Photo: Marte Lid | Norad

# Portfolio Theory of Change

FIGURE 1:





# 1. Progress and achievements

*The Portfolio Review 2024 serves as a compilation of achievements, progress, and steps toward impact, as reported by partners to Norad in 2024. The review is organized according to the outcome areas outlined in the Portfolio's Theory of Change. It focuses on results achieved through grants, as documented in partner annual reports, alongside selected activities undertaken by the portfolio team throughout the year. These activities have played a key role in amplifying results when it comes to global standards for improved financial integrity and advancing efforts in taxation, anti-corruption, national statistical systems, and public finance management at both the country level and in global norm-setting initiatives.*

## Implementation and Partnerships

The portfolio is executed through diverse mechanisms, including grants, technical cooperation, policy dialogue, networking, and convening partners and processes. It involves collaborations with a variety of organizations, ranging from multilateral bodies to Norwegian public agencies, civil society, journalism networks, and research institutions.

These partners engage with various stakeholders such as Ministries of Finance, national tax administrations, customs administrations, national statistical offices, Supreme Audit Institutions, and Anti-corruption agencies.

By activating and supporting different elements of the economic governance ecosystem—both globally and nationally in developing countries—the portfolio aims to bolster governments' capacities to perform essential functions related to its result areas.

## Summary of Portfolio

### Achievements:

The results are presented in relation to the objectives outlined in the Portfolio's theory of change, as illustrated in Figure 1.

### Domestic resource mobilization

The portfolio has significantly increased revenue in Sub-Saharan African countries.

**World Bank** support has facilitated the collection of over USD 250 million in taxes through strengthened international cross-border taxation regulations. The **Tax Inspectors Without Borders** program, in collaboration with **The African Tax Administration Forum (ATAF)**, generated an additional USD 1.8 billion in tax revenue across the continent in 2023. Furthermore, improved policies and contracts supported by **International Institute for Sustainable development (IISD)** resulted in USD 1.39 billion in additional revenue from 2019 to 2023 in mineral-rich nations like Zambia and the DRC.

Tax systems, policies, and administrations across Sub-Saharan Africa have been enhanced through technical support from international experts and institutional cooperation. In 2023, the digitalization and modernization of tax administrations improved registration and compliance among medium and large taxpayers, enhancing future tax revenue prospects.

ATAF has emerged as the leading regional African organization on tax, providing a strong voice in international tax cooperation. Norad has supported ATAF since its inception, and it celebrated its 15th anniversary in 2024.

## Public finance management

Evidence-based assessments of Public Financial Management systems are widely utilized for reform and have improved public finance management in partner countries. In Mozambique, the framework for managing public finances from natural gas was enhanced, with institutional cooperation from the **Norwegian Central Bank**.

Gender-responsive public financial management cycles have gained attention, highlighted by the PEFA Gender Insights note in 2024. It revealed variations and underuse of tools like gender impact assessments of budget policy proposals. The **United Nations Development Program (UNDP)** Tax for SDGs program launched draft SDG Taxation Frameworks in nine countries, aligning tax systems with SDGs and promoting gender equality.

## Focus on Gender and Public Finance

Gender and public finance have been focal areas for the portfolio team over the past year. The Portfolio Review 2023 identified the need to better integrate gender equality into the portfolio, leading to the establishment of new partnerships to enhance the knowledge base and integrate gender considerations into the portfolio's theory of change.

## Anti-corruption, Transparency and Accountability

Electronic procurement systems enhancing data availability and accountability were introduced or improved in partnership with **United Nations Office on Drugs and Crime (UNODC)** in Tanzania, Malawi, Kenya, Nigeria, and Ukraine. Steps were taken towards increased beneficial ownership transparency through technical and legislative improvements in Malawi and Indonesia. The portfolio aided improved prosecution of corruption, including the return of stolen

assets in Mozambique using non-conviction-based asset forfeiture.

## Civil Society and Investigative Journalism

Civil society partners engaged with governments and international forums on issues like international tax cooperation, illicit financial flows, corruption, debt, and extractive industries. Investigative journalism networks, supported by the portfolio, uncovered global corruption, illicit financial flows, and tax avoidance, leading to criminal investigations, policy changes, and increased public awareness of tax avoidance's adverse effects on developing countries.

## Knowledge and Capacity Development

Knowledge partners produced research on relevant topics for partner countries, strengthened research capacity in the Global South, including government agencies, and improved the knowledge base on illicit financial flows. Government capacity development is implemented through peer-to-peer cooperation, technical expert missions, and targeted capacity development, tailored to partner institutions' contexts and objectives.

## Oversight and Accountability

Effective oversight, accountability, and transparency was supported through capable state actors, engaged civil society, and journalists. The portfolio contributed to strengthening stakeholders outside government administration in their work to support reform efforts and reinforce capacity development initiatives (see sub-chapter 1.2 on Domestic Resource Mobilisation).

## Support for National Statistical Systems

The portfolio supports statistics and administrative registry systems through flexible, long-term institutional cooperation focused on relevant and time-sensitive needs for informed decision making. For Ukraine, efforts now concentrate on procedures and statistics pertinent to its status as an EU candidate country, including improved microdata.

### Challenges and Obstacles:

Sustainability of reforms faces several challenges, including weak institutional frameworks, elite capture, lack of aid coordination, and retention issues for skilled personnel. Key obstacles include:

- **Commitment and Ownership:** Reforms in tax, governance, and transparency require sustained commitment from authorities. Externally driven changes often lack long-term sustainability compared to domestically owned efforts.
- **International Tax Regime Impact:** Changes in global tax regulations can have varied effects on countries, potentially reducing tax revenue in some jurisdictions due to differing economic structures and tax systems.
- **Coordination Challenges:** Poor coordination among development efforts

strains low-resourced government administration in developing countries.

- **Poor coordination and information sharing.** Government agencies lack efficient mechanisms for sharing relevant data and information between entities, which significantly hampers effective planning, revenue collection, and efforts to combat economic crime.

### Reporting Challenges:

Challenges in portfolio results reporting and assessment stem from variations in partner reporting practices, program nature, and monitoring capabilities. Key issues include:

- **Variation in Reporting:** Reports range from lighter annual reporting to comprehensive end-of-agreement evaluations, with inconsistent quality across partners. Efforts to improve reporting are ongoing through partner dialogue.
- **Complexity of Reforms:** Governance reforms are fragmented and gradual, making documentation difficult.
- **Global Scope:** The portfolio's global and thematic nature, with national-level objectives, complicates monitoring and collective result documentation due to geographical spread.<sup>3</sup>
- **Highlighting Results:** While individual country progress is noteworthy,

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<sup>3</sup> Sub-Saharan Africa is a priority region in the portfolio, based on poverty levels, and the number of low-income countries on the continent, and all partners have significant engagement in Africa. But many agreements, especially with multilateral agencies in the portfolio, are global in scope, covering ODA-eligible countries in all regions of the world, which is in line with Norway's principles for support to multilateral organisations, to avoid earmarking as far as possible.



aggregated progress is difficult to discern from annual reports.

## 1.1 Global standards for financial integrity

*Global and national systems must work together to mobilize resources and enhance financial integrity systems, enabling developing countries to effectively combat illicit financial flows and aggressive tax planning. Norad supports initiatives that have strengthened developing countries' representation in global tax standard-setting forums. It also supported civil society partners' contributions to crafting the gender and anti-corruption resolution under the UN Convention Against Corruption (UNCAC) and influencing preparations for a UN Framework Convention on International Tax Cooperation.*

The portfolio's global engagement focuses on ensuring that financial integrity standards are responsive to developing countries' needs and capacities. Partners operate at both country/regional and global levels, facilitating lessons from country-level experiences to inform global-level work, enhancing all result areas of the portfolio.

Key modalities for the portfolio in carrying out this work are grants, technical cooperation, policy dialogue, networking, and convening partners and processes. It involves collaborations with a variety of organizations, ranging from multilateral bodies to Norwegian public agencies, civil society, journalism networks, and research institutions.

Norad's Governance and Public Finance portfolio team has been actively involved in

global processes, including preparations for the fourth Financing for Development conference in 2025, the UN Tax convention, Norway's guest role in the G20, and the Conference of the State Parties (COSP) to the UN Convention Against Corruption (UNCAC).

### Representation of developing countries

In 2023, the African Tax Administrations Forum played a key role in shaping the technical design of the Two-Pillar solution, advocating for simplicity and fairness tailored to African countries.<sup>4</sup>

The aim of the two-pillar solution is to ensure fairer taxation of multinational corporations (MNCs) and reduce opportunities for tax avoidance, through ensuring that multinational

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<sup>4</sup> The **Two-Pillar Solution** refers to a global framework developed by the **Organisation for Economic Co-operation and Development (OECD)** and the **G20** to address the taxation challenges posed by globalization and the digital economy. It aims to ensure fairer taxation of multinational corporations (MNCs) and reduce opportunities for tax avoidance. For more details, see the **OECD's Statement on the Two-Pillar Solution** (OECD, 2021): [OECD Statement](#).

## Outcome 5: Global standards for financial integrity respond to developing countries' needs and capacities

corporations, especially large digital and highly profitable businesses, pay taxes in countries where they generate significant revenue, even if they do not have a physical presence there, as well as establishing a global minimum

were from civil society, leading to resolutions on whistleblower protections, procurement transparency, gender, and beneficial ownership transparency. **Open Ownership** provided evidence supporting global beneficial

## Outcome 5: Global standards for financial integrity respond to developing countries' needs and capacities

ATAF participated in 43 standard-setting meetings, securing six critical positions that are expected to double profit allocations to member states. Developing countries accounted for 44% of participants at the Inclusive Framework plenary, where the Two-Pillar Solution Outcome Statement was approved.

The OECD's Global Forum on Transparency and Exchange of Information for Tax Purposes comprises 170 jurisdictions, including 94 developing countries, with Angola, the DRC, Fiji, Sierra Leone, and Zimbabwe joining in 2023. Twenty-seven developing countries adopted changes to enhance tax transparency standards, with 18 improving the availability of beneficial ownership information.

### Civil society participation

At the 10th Session of the UNCAC Conference of States Parties (CoSP), 25% of attendees

Task Force bodies and engages in UNCAC/CoSP negotiations on asset recovery.

**AFRODAD**, along with other CSOs, contributed to shaping a coherent Common African Position, endorsed by the African Union Commission, in promoting inclusive tax cooperation at the UN. Partners like **AFRODAD**, **TJN Africa**, and **The Global Alliance for Tax Justice** advocated for a UN Tax Convention at the UN General Assembly's 78th session. TJN participated in the Latin America Summit, emphasizing the shift of tax governance to the UN.

Norad facilitated roundtable dialogues between the Norwegian FATF delegation and Norwegian civil society on the unintended consequences of FATF standards, such as "derisking" and financial exclusion. Norad's support for the OECD Anti-Corruption Task Team will result in a policy paper promoting risk-based due diligence.

### Norad input to UN Framework Convention on International Tax Cooperation

Mobilising tax revenue through domestic efforts will not suffice unless it is combined with a global effort on reducing the losses from tax-related illicit financial flows and improving the ability of developing countries to

raise revenue from cross-border economic activities. Towards that end, Norad supports developing country involvement and participation in key global normative processes on taxation and tax governance, under the auspices of the OECD and the UN.

In December 2023, the UN General Assembly decided to establish an ad-hoc committee to

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<sup>5</sup> The framework has been endorsed by over 140 countries under the **OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS)**. However, its implementation requires significant international cooperation and changes to national tax laws. **Source:** See the **OECD Two-Pillar Framework** for an overview: [OECD BEPS Framework](#).

develop the terms of reference (ToC) for an **international framework convention on international tax cooperation (UNFCITC)**. 20 countries, including Norway, formed the bureau that was tasked with leading the work on ToC, which was negotiated under three negotiating sessions at the UN headquarters in New York. The Norwegian negotiating delegation consisted of representation from the **Norwegian Ministry of Foreign Affairs (MFA)** and the **Norwegian Ministry of Finance**. Norad, as a directorate under the MFA, is tasked with co-ordinating an advisory

#### Outcome 5: Global standards for financial integrity respond to developing countries' needs and capacities

and the Norad Section for Governance has given input to the MFA through writing six input papers over the last year on this process.

Norad also supports a number of CSOs, knowledge institutions and other stakeholders that have provided input to the process and thereby facilitated that Developing countries' interests are strongly represented in the process. **The African Tax Administration Forum (ATAF)**, which is supported by Norad, played a key role as an adviser to the African Group of Countries at the UN in the process, as well as cooperates with the **African Union Commission** on coordinating African country negotiating positions on international tax governance at the UN and the OECD.

At the **UN General Assembly** session in December 2024, the UNGA adopted the ToR and decided to initiate the intergovernmental negotiations towards establishing a framework convention over the next three years.

### Norad input to Financing for Development (FfD)

Sustainable development finance is more important than ever. In June 2025, the fourth Financing for Development conference (FfD4) will be held in Sevilla, Spain. This will be a pivotal event to reinforce commitments on development finance, unlock new

opportunities and address systemic issues in the global development financing landscape. Norad supports Norway's role as facilitator of the UN process, as well as activating and convening partners to provide knowledge-based inputs, scrutinize assumptions and mobilise around actionable solutions for financing internationally and at country level. Data and statistics, gender, anticorruption, illicit financial flows and public finance, and the role of supreme audit institutions have been some of the topics Norad and partners have mobilized around.

### COSP10 Gender and corruption

On gender and corruption, U4 helped to create and lead the **UNCAC Coalition's working group**, which had the goal to promote gender-sensitive approaches to implementing the **UN Convention against Corruption**. The working group was comprised of civil society organisations, practitioners, researchers, UN agency staff and government officials and convened over ten times in 2023. In the run up to **Conference of the State Parties (CoSP10)**, U4 further submitted important recommendations, and language to a Resolution which was tabled by Ghana. Through the initiative of Norad, Norway invited the Deputy Director of U4 to be a full member of the Norwegian delegation to the conference, and she participated actively in the negotiations of the resolution. When **CoSP10** passed **UNCAC Resolution 10/10**: 'Addressing the societal impacts of corruption.' Its generic-sounding title does not do justice to the watershed moment that it represents: it had been 20 years since the UNCAC was adopted by the **UN General Assembly**, and this was the first ever **CoSP** resolution centred on gender and corruption. The Norwegian delegation, having activated a broad alliance of partners and stakeholders made a direct positive impact.



## **Outcome 5: Global standards for financial integrity respond to developing countries' needs and capacities**

### **at country level**

The portfolio includes considerable support to the **UNODC** in accelerating implementation of the UNCAC globally. Reporting from the UNCAC review process (Implementation Review Mechanism) is an important source of information on the status of countries' implementation of the **UN Convention against Corruption**. Similarly, reports from **FATF (Financial Action Task Force)** mutual evaluations assesses implementation of global standards against money laundering and terrorist financing at country level. Norad has in 2024 formalised a cooperation with the **Norwegian Ministry of Justice**, aiming to engage Norwegian public institution in providing technical contributions to FATF's global network, including participation in teams evaluating implementation of the FATF standards in developing countries. This is also expected to give a better understanding of specific challenges for developing countries in this regard.

accelerate progress toward the Sustainable Development Goals (SDGs).

Norad engages in regular dialogue with like-minded countries and organizations. These discussions focus on identifying ways to ensure that development cooperation strengthens, rather than hinders, national statistical systems. This is a challenge in a landscape where there is high demand for data and statistics and where many parallel mechanisms have been set up for international reporting, leaving less room for the national structures.

### **Framework for Strengthening national systems of statistics**

At the policy level internationally, Norway has demonstrated a strong commitment to advancing statistical systems. The Minister of Development has endorsed a more active political and professional leadership role for Norway to improve data access, enhance quality, and prioritize the strengthening of national statistical systems in partner countries. The Ministry of Foreign Affairs moreover has tasked Norad with advancing these goals through development cooperation and international collaboration.

### **International Collaboration on data**

Norway provides both political and professional support to the UN's high-impact

## 1.2 Domestic Resource Mobilisation

### **Strengthening Domestic Revenue Mobilization (DRM) Amid Declining ODA**

*In light of the OECD's projected 9% drop in Official Development Assistance (ODA) in 2024, followed by a further decline of 9–17% in 2025, it is increasingly critical for Norad to continue and enhance its support to developing countries in raising domestic revenues. Strengthening governments' ability to mobilize domestic public resources is a fundamental prerequisite for achieving long-term sustainable development financing.*

*While the first decade of the 2000s saw notable increases in tax revenue across developing countries, this progress has since stagnated or even reversed due to global shocks and weakened economic growth. This regression coincides with a decline in tax-related assistance, despite the commitments made under the initiative (ATI) to maintain or exceed the 2020 global target level of USD 441.1 million for Domestic Resource Mobilization (DRM) by 2025. Meanwhile, there remain significant unmet needs across the African continent, with capacity gaps in tax administrations and a demand for capacity building that far exceeds the available supply.*

### **Norad's Support for Domestic Revenue Mobilization**

Norad supports global and national efforts to increase DRM. Key areas of focus include the implementation of improved tax policies at the national level, strengthening tax administrations to operate more effectively, and aligning fiscal systems with sustainable development goals.

#### BOX 1

#### **Addis Tax Initiative Commitments 2025**

1. ATI partner countries commit to enhance DRM on the basis of equitable tax policies as well as efficient, effective and transparent revenue administrations. ATI development partners commit to support such reforms.
2. ATI development partners collectively commit to maintain or surpass the 2020 global target level (USD 441.1 million) of DRM cooperation for country-owned tax reforms.
3. ATI members commit to apply coherent and coordinated policies that foster DRM and combat tax-related illicit financial flows (IFFs).
4. ATI members commit to enhance space and capacity for accountability stakeholders in partner countries to engage in tax and revenue matters.

To contribute to achieving the outcome, Norad emphasizes the importance of ensuring that international tax standards and regulations meet the specific needs and capacities of developing countries. In addition, Norad collaborates with partners to maximize the financial benefits derived from resource-rich developing countries' extractive sectors.

Increasing state revenues from this sector, can help support fiscal policy reforms aimed at addressing structural inequalities and promoting sustainable development. Finally, Norad support civil society and independent journalism to enhance public debate and to create pressure for enhanced transparency and accountability.

### Government capacity and DRM

Diagnostics from TADAT show large unmet needs in terms of capacity gaps in tax administrations across the African continent, and that demand for capacity building from African countries far outweighs supply (TADAT, ATI<sup>6</sup>).<sup>7</sup>

Strengthening the capacity of tax administrations has proven to be an effective short-term strategy for increasing revenue. Enhancing digital capacity and transitioning towards digital services is a key priority for most tax administrations. The rapid expansion of digital payment services, paperless business models, and new digital means of distribution presents both challenges and opportunities for tax administrations.

While more effective tax policies are essential, they can only translate into tangible revenue gains if implemented by a capable and well-resourced tax administration.<sup>8</sup>

### Strengthening tax administrations and tax policy

**The World Bank's Global Tax Program (GTP)** is one of the largest partnerships focused on tax capacity development and reforms at the

#### BOX 2:

#### UN Model Treaties and Handbooks to equip developing countries meeting global challenges in the field of taxation

The **UN Tax Committee** is actively engaged in developing model treaties, legislation, and handbooks on taxation tailored to the needs and contexts of developing countries. The committee has established several working groups and subcommittees focused on issues related to digitalization and the globalized economy. These include:

- A working group/subcommittee addressing taxation issues in the digitalized and globalized economy.
- A working group on leveraging digitalization and other opportunities to improve tax administration.
- A working group/subcommittee dedicated to the taxation of crypto assets.

These efforts aim to equip developing countries with the tools and frameworks needed to navigate the challenges and opportunities posed by digital transformation and globalization in the field of taxation.

<sup>6</sup> 2021-22 ATI Monitoring Brief.pdf

<sup>7</sup> Moore et al (2028) *Taxing Africa*. Zed books; TADAT 2024

'Assessing Tax Administrations Globally: Developments, Achievements and Remaining Challenges'.

<sup>8</sup> Moore et al (2028) *Taxing Africa*. Zed books; TADAT 2024

'Assessing Tax Administrations Globally: Developments, Achievements and Remaining Challenges'.



country level and continues to drive transformative tax reforms, enhance revenue collection, and advance gender equality in taxation.

GTP has supported significant reforms in property taxation and digitalization in Zambia. Property tax is often underutilized tax with potential to both strengthen social contract and increase revenue. Analytical work informed Zambia's review of its 2017 Intergovernmental Fiscal Architecture (IFA) to focus on own-source revenue (OSR) mobilization and digitalization. Insights influenced the restructuring of the Zambia Devolution Support Program (ZDSP), a USD 210 million concessional IDA lending operation. The introduction of new Disbursement Linked Indicators (DLIs) incentivized improved property tax collection and digitalization.<sup>9</sup>

### Increasing revenue

#### **Global Tax Program has contributed to USD 250 million in increased taxes in Africa alone.**

The program has significantly strengthened international and cross-border corporate taxation (e.g., transfer pricing), resulting in enhanced revenue collection in countries such as Benin, Ecuador, Eswatini, Fiji, Lesotho, Peru, Rwanda, Seychelles, Uganda, and Zimbabwe. Uganda recovered USD 10 million, and Kenya recovered USD 3 million through efforts to combat tax evasion.

### Analysis and lending operations

Leveraging GTP Analytics and Lending Operations. The GTP integrates its analytics with the World Bank's concessional lending operations to amplify its impact. The program has informed the design and implementation of 27 DRM-related lending operations, amounting to USD 7.67 billion. Of this, USD 2.2 billion was allocated specifically to DRM interventions. Seven new lending operations informed by GTP analytics were approved, totaling USD 3.58 billion, with USD 1.6 billion dedicated to DRM-specific interventions.

#### **The African Tax Administration Forum**

**(ATAF)** has established itself as a leader in training and knowledge production across the continent, contributing to capacity building and promoting best practices. ATAF is a multilateral African tax organization comprised of 44 member countries, represented primarily through their tax administrations.

### Utilization of ATAF Toolkits and Standards

ATAF provides extensive technical support, capacity development, and peer networking opportunities to strengthen tax administrations across Africa. Nine member countries successfully implemented ATAF-developed standards and toolkits in their national taxation systems. Angola implemented the ATAF Agreement on Mutual Assistance in Tax Matters to strengthen cross-border cooperation and information sharing.

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<sup>9</sup> WB-GTP Annual Report FY24.

Two of the partner organizations in the Norad Governance and Public Finance Portfolio, ATAF and the World Bank Global Tax Program, signs a collaboration agreement during the ATAF Annual Meetings in Kigali, 2024.



### Gender equality and public finance

Gender and Taxation Research for improved gender equality. The public finance system needs data to be able to effectively advance gender equality. GTP has analyzed explicit gender biases in taxation, tax compliance, presumptive taxes, and fiscal policies for childcare. Several technical knowledge products and methodologies to sex-disaggregate data are expected to be finalized in FY24.<sup>10</sup>

In São Paulo, Brazil, a study on gender and property tax developed open-source codes (published on GitHub) to generate and analyze sex-disaggregated data in the absence of such data. In Pakistan's Khyber Pakhtunkhwa (KP) province, a gender and taxpayer survey provided advisory support to enhance provincial revenue authorities' focus on gender equality. This included tailoring tax services to meet women's needs, improving HR

management, and investing in capacity building for women.<sup>11</sup>

### ATAF Women in Tax Network (AWITN)

AWITN has facilitated mentorship programs involving 45 mentor-mentee pairs from 13 African countries, fostering leadership and professional development in tax administration. Several tax administrations, including those in Zimbabwe, Seychelles, and Rwanda, have established individual networks to promote and empower women. These networks have integrated gender-disaggregated data into their operations, enhancing gender-focused strategies.<sup>12</sup>

### The Norwegian Tax Administration (NTA):

Long-term cooperation agreements for institutional development with tax authorities in Eastern Africa, including **Rwanda, Kenya, and Zanzibar**. Additionally, NTA has initiated

<sup>10</sup> WB-GTP FY23 Annual Report, p. 47.

<sup>11</sup> WB-GTP FY23 Annual Report, p. 48)

<sup>12</sup> ATAF 2023 Annual Report, p. 5, 25

an inception phase agreement with the Tax Authority on mainland Tanzania.

The NTA-cooperation is tailored to the needs of partner institutions and leverages NTA's expertise in Information and communication technology (ICT) and digitalization, supporting the modernization of tax systems and customer-oriented processes. Another area of cooperation is Taxpayer Audits: Strengthening audit capabilities and improving efficiency in tax administration.

### **IMF (RMTF and regional technical support)**

assisted several countries in Africa in implementing significant tax reforms aimed at improving revenue collection and tax administration. Examples include: Bissau, Mauritania, Mali, Central African Republic and Tanzania.

Bissau introduced a comprehensive tax reform, which includes the General Tax Code, a Tax Penalty Regime, the Value Added Tax (VAT), and a new Excise Tax. Mauritania undertook a review of its Investment Code, established a tax policy unit, updated methods for calculating tax expenditure assessments, and enhanced its capacity through IMF-provided training. Mali strengthened its audit capabilities and streamlined VAT refund processes and modernized its tax administration for medium-sized enterprises. This initiative lays the groundwork for expanding the taxpayer portfolio and improving overall tax compliance.

The Central African Republic introduced e-procedures, electronic cash registers, and an IT module for effective data management,

alongside improvements in staff management capacities. These reforms have yielded results. For instance: The number of medium-sized and large taxpayers increased from 733 (April 2023) to 806 (April 2024). The ratio of completed issue-oriented audits rose from 32% to 80%. The percentage of recovery of collectible arrears improved significantly, from 10% to 51%.

Tanzania has modernized its tax administration systems and processes. This included the implementation of an Integrated Domestic Revenue Administration System, which aims to streamline tax administration, improve taxpayer services, enhance compliance, and ultimately boost revenue collection for the Government of Tanzania.

### **Tax Inspectors Without Borders**

**(TIWB)** initiative achieved significant milestones, launching 19 new programs globally. Of these, 11 were initiated in Africa, underscoring a strong regional focus.<sup>13</sup> African countries recorded the most substantial revenue mobilization through TIWB programs, which, in collaboration with the **African Tax Administration Forum (ATAF)**, resulted in over USD 1.8 billion in additional tax revenues collected and USD 4.3 billion assessed.<sup>14</sup>

### **Policy reforms addressing gender disparities**

The **UNDP Tax for SDGs Initiative** facilitated policy reforms addressing gender disparities, including the launch of the draft SDG Taxation Framework in nine countries to align tax systems with the SDGs and promote gender equality.<sup>15</sup>

<sup>13</sup> OECD/UNDP 2024, p. 19

<sup>14</sup> OECD/UNDP 2024, p. 38.

<sup>15</sup> UNDP Tax for SDGs Progress Report 2023, Summary



Collaboration with government bodies in countries like Sri Lanka and Tanzania, including Ministries of Women & Child Affairs and Ministries of Community Development, to integrate gender considerations into tax and fiscal policy reforms.<sup>16</sup>

### **Integrity In customs administrations**

#### **The World Customs Organization (WCO)**

Anti-Corruption and Integrity Promotion (A-CIP) Programme tracks progress in 25 countries through the Customs Integrity Perception Survey (CIPS), with a 2023 mid-term evaluation confirming measurable

improvements in participating customs administrations.

Participation in the A-CIP Programme is expected to strengthen Ukraine's business and law enforcement environment, particularly in facilitating cross-border trade. WCO provides technical assistance to 14 countries and recently partnered with Ukraine's State Customs Service (SCS) to enhance anti-corruption measures and align with global standards for fostering integrity and facilitating trade.

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<sup>16</sup> UNDP Tax for SDGs Progress Report 2023, various sections.

## Ensuring financial benefits from the extractives sector

Ensuring financial benefits for resource-rich developing countries' extractives sector is one of the strategic focus areas of the portfolio. There is a significant revenue potential in the sector<sup>17</sup> from taxation of existing production as well as future production, expected to increase in coming years, due to demand for critical minerals related to the green transition globally, and natural gas demand is likely to remain high<sup>18</sup>. Many countries in Sub-Saharan Africa have large untapped reserves of these resources. But governance and regulations related to the sector, as well as predictable and just taxation of the extractive sector, is necessary for the populations of these countries to gain from these opportunities.

Norad is supporting the **Global Mining Tax Initiative** with the partner **International Institute for Sustainable Development (IISD)/IGF**<sup>19</sup>. The overarching objective is to maximize tax revenue from the mining sector in developing countries. As of June 2024, IISD have identified nine instances of policy changes, reforms, or improved administration that have produced clearly identifiable revenue gains, some of which are expected to continue in the future. In total, 1.39 billion USD additional revenue generated by IISD and partners' tax assistance between 2019-2023 (IISD Tax Program 2019-2023 Impact Report). This includes USD 316 million already collected by tax authorities, as confirmed in ex-post evaluations developed with their government counterparts, and USD 1,070 million that IISD experts estimated based on

historical data. USD 222 million of recurrent annual gains. These are extra revenues that should be collected going forward by our government counterparts thanks to the lasting effects of the reforms that IISD has contributed to. USD 20 million in potential one-off payments. These are primarily from a pending tax assessment in Zambia, jointly supported with ATAF and the OECD. The most gains arose in IISD's longest-running deep dive countries. These are Colombia, Guinea, Mongolia, Senegal and Zambia.

IISD has provided the Zambia Revenue Authority with training on manganese valuation and pricing, as well as written internal guidance on the topic. This advice has been adopted by ZRA in the form of an amended valuation policy. Using historical data for 2019, IISD estimates that the recurrent gains from this policy could be around USD 21 million annually (USD 84 million for the 2020-2023 period).



Photo: Ken Opprann

<sup>17</sup> Taxation of minerals in Africa varies between 10-80 per cent (WB, Event GTP sept 2024).

<sup>18</sup> Particularly related to phase out of coal in Asia and elsewhere. and for security of energy supply. Addison m.fl. UNU-Wider WP 2024/26

<sup>19</sup> Intergovernmental Forum on Mining, Metals, Minerals and Sustainable Development (IGF) hosted by IISD.

### **Extractive Industries Transparency**

**Initiative (EITI)** worked to empower governments to optimise revenues for public welfare. In DRC, a commissioned study found that a joint venture project deviated from its initial terms and failed to meet its contractual obligations. The study eventually made the government renegotiate the agreement, which secured an additional USD 7 billion over 10 years. In Zambia EITI's support has contributed to a boost in tax contributions from the mining sector to a record USD 1.9 billion in 2023, an 11 per cent increase on the previous year. Furthermore, discrepancies between what was reported as paid by mining companies and what was reported as received by government agencies was minimised.

EITI, however, is not only aiming to have its standards fulfilled by countries but also individual companies. In 2023, nearly 90% of EITI's member companies publicly disclosed taxes and payments made in non-EITI implementing countries. Nearly all companies disclosed beneficial owners and have published an anti-corruption policy, and progress has been made in advancing contract transparency.

Following the **OECD** assisted discovery of a pricing problem behind Guinea's revenue from bauxite exports, the government implemented a new minimum bauxite price that mining companies have to apply in their sales to affiliated companies, that is based on market benchmark prices and is expected to result in tens of millions of dollars of additional revenue each year. A joint practice note published by **IISD** in collaboration with the OECD, titled "Determining the Price of Minerals: A Transfer Pricing Framework.", offered practical guidance for developing countries to accurately define transactions and pricing for mineral sales, thereby aiding revenue collection in the mining sector, and an initial schedule that complements the practice note, illustrating how the framework can be applied to bauxite.

## Civil society and investigative journalism: Driving Accountability and Reform

Civil society, independent journalism, and public debate play a crucial role in promoting accountability and demanding transparency in public revenue streams, revenue policy, and legislation. These elements are essential for enhancing government performance and building momentum for reform (Moore et al., 2018). In many countries, civil society organizations face significant limitations in capacity and resources.

Similarly, journalists often lack the resources and time necessary to conduct in-depth investigative reporting or acquire the technical expertise required to address complex issues. Despite these challenges, international and regional networks have proven instrumental in facilitating the exchange of knowledge, analysis, joint campaigns, and alliances.

Over time, African regional networks and numerous national organizations have grown stronger, establishing a distinctive voice both on the continent and in the international arena. Below are examples of achievements reported by portfolio partners during the reporting year 2024.

### Civil society for Fiscal and Tax Reforms

The **International Budget Partnership (IBP)** has been instrumental driving fiscal and tax system reforms in Nigeria. A policy brief by IBP proposed measures that led to significant advancements, including strengthening Nigeria's Grievance Redress Mechanism and improving taxpayer information.

At the state level, IBP research and local partner engagement addressed challenges related to multiple taxation faced by women stall workers. This resulted in a reduction in taxes owed by small businesses and stall workers and tax collection being centralized

under designated local government officers, replacing unauthorized individuals.

### Public Awareness Campaigns: Kenya, Ghana, and Tunisia

In Kenya, **Oxfam Denmark**, in collaboration with **Africa Uncensored** and **Finance Uncovered**, produced a YouTube docuseries on the Kenyan debt crisis. The series garnered over 200,000 views and was later adapted into a Guardian article, reaching a global audience.

In Ghana, Oxfam Denmark developed and disseminated educational videos focusing on progressive taxation, domestic Revenue Mobilization (DRM) and Illicit Financial Flows (IFFs). These videos reached thousands of Ghanaians, shifting public narratives and building pressure on the government for more progressive tax policies.

In Tunisia, the **Tunisian Observatory of Economy**, a partner of **Tax Justice Network Africa (TJNA)**, collaborated with TJNA to campaign for equitable tax policies. This effort influenced the Tunisian government to revise its approach to implementing the Global Minimum Tax.

### Fair green transition

The **Natural Resource Governance Institute (NRGI)** partnered with local civil society organizations (CSOs) in Ghana to host a national multistakeholder dialogue on critical minerals and energy transition; a Youth Conference on energy transition and Domestic Revenue Mobilization (DRM), co-organized with Youth in Natural Resources and Environment Governance.

These events empowered youth to advocate for broader consultations on Ghana's Energy



Transition Framework. NRGi also facilitated a multistakeholder dialogue in Uganda on energy transition, DRM, and the government's proposed energy transition plan. These efforts resulted in increased engagement from CSOs in shaping the plan.

**Global Witness (GW)** worked with CSOs in the Democratic Republic of Congo (DRC), Ghana, Mali, and Madagascar to build capacity for ensuring equitable and safe mineral extraction. Through partnerships with Publish What You Pay (PWYP), GW facilitated CSO participation at key events, including the Alternative Mining Indaba, the 2023 Africa Climate Summit and international events such as [New York Climate Week](#) and [COP 28](#). These platforms enabled CSOs to share real-life examples of exploitative mining practices and advocate for policy reforms.

### Journalists exposing tax evasion, corruption, and illicit financial flows.

In recent years, **International Consortium of Investigative Journalists (ICIJ)** has collaborated with media partners and journalists across the globe on investigations such as "[Cyprus Confidential](#)", "[Deforestation Inc.](#)" and "[Trafficking Inc.](#)". The International Consortium of Investigative Journalists (ICIJ) and other organizations have had a profound societal impact through their investigative journalism, uncovering corruption, tax evasion, and illicit financial activities. Key examples include:

ICIJs work on the "[Pandora Papers](#)" led to actions against offshore service providers in Seychelles and EU measures to combat tax avoidance. In Gabon, *Pandora*

*Papers* revelations contributed to scrutiny of the Bongo family's hidden offshore wealth, aligning with broader governance concerns after a 2023 coup.

The "[Hidden Treasures](#)" investigation enabled the repatriation of stolen antiquities to Southeast Asia, while the *Luanda Leaks* exposed a \$219M fraud by Isabel dos Santos, leading to criminal charges.

Organizations like **AFRODAD, TJNA, and the Thomson Reuters Foundation** trained journalists on tax and financial issues, resulting in impactful reports and policy changes, including new regulations in Nigeria's lending sector.

**The Pulitzer Center**, in partnership with Norad, supports investigative journalism on environmental crimes. For instance, investigations in Indonesia influenced anti-corruption measures and regulatory reforms in agriculture and mining.

These efforts collectively highlight the critical role of investigative journalism in driving transparency, accountability, and systemic change.

For example, the Pulitzer Center supported local media in Indonesia in exposing irregular public policies related to agriculture and mining. These reports influenced new regulations on nickel production and prompted prosecutors to trace corruption upstream. This led to the prosecution of responsible individuals and the introduction of anti-corruption measures in concessions management.

## 1.3 Public Finance Management

*More transparent and accountable management of public finances—including revenues and expenditures—is essential for mobilizing domestic resources to achieve the Sustainable Development Goals (SDGs). Norad supports evidence-based country assessments to analyze and diagnose the strengths and weaknesses of Public Financial Management (PFM) systems, in addition to supporting multilateral and bilateral efforts to guide reforms, resulting in improved management of public finances in partner countries.*



Photo: Synnøve Aasland | Norad

This outcome area emphasizes multilateral-supported programs and governance processes to strengthen governments' fiscal policy and financial management, and support for a more holistic approach to governments' core functions.

Current partners include the **Public Expenditure and Financial Accountability (PEFA) initiative** (WB, IMF, EU, etc.), IMF's regional centers (**e.g. IMF AFROTAC**), **INTOSAI (IDI-DRC)**, and financial consultants/ministries of finance (natural gas

revenue management in Mozambique). Some of the civil organizations that Norad supports in the tax area also have engagements in broader PFM-areas (e.g., IBP, AFRODAD, NRG, Global Witness). Several of Norway's embassies support country programs in the area (Mozambique, Tanzania, Somalia, South Sudan, Nepal).

## Identifying the challenges

The **Public Expenditure and Financial Accountability (PEFA) initiative** has been supported by Norad since 2005. The **PEFA** diagnostic framework is widely used by partner countries. In 2023, 18 central government assessments were conducted. In addition, 16 successive central government assessments and 5 subnational were done in 2023. Successive assessments are useful to look at improvements in PFM-systems over time. PEFA data show improvement in overall performance PFM-score for 90 percent of the countries having done successive assessments. The latest PEFA survey (2023) found that PEFA assessments is widely used for PFM reform planning and monitoring of PFM improvements in partner countries, with around 90 per cent of responding governments and development partners (16 out of 19 countries responding), stating that PEFA was used for these purposes.

**PEFA Gender.** On gender, the PEFA Secretariat conducted assessments in eight countries in 2023, revealing the PFM process as “gender irresponsible” and highlighting the need to design and implement PFM reforms that are more representative of gender equity and equality.<sup>20</sup> The PEFA secretariat produced insights note in 2024 based on 28 assessments of gender responsive budgeting for public finance management exercises (PEFA Gender), carried out since its inception in 2020. Among the findings were that key tools, are underused, notably gender impact analysis of budget policy proposals,

(expenditure policy proposals og revenue policy proposals)- and GRB reporting.

## Improved Public Finance Framework

In Malawi, **IMF AFRITAC East** worked to strengthen budget execution process, in-year reporting, and the format of annual consolidated financial statements by supporting the government in conducting a phased rollout of a new integrated financial management information system and the introduction of a new commitment control framework.

In DRC, **INTOSAI Development Initiative (IDI)** peer to peer capacity development project with the Supreme Audit Institution, the Cour des Comptes (CDC), started in 2022. In 2023, steps were taken towards improved strategic planning and communication with the development of an annual audit plan and operational plan for the year, and a database and criteria for selecting audit entities, and a communications strategy for CDC.

With Norad’s support, Mozambique has enhanced its framework for managing public finances derived from natural gas resources. See Box 3 below. This improvement is critical for ensuring that revenues from the extractives sector are used effectively and transparently to benefit the population. Mozambique’s central bank has furthermore benefited from institutional cooperation with the Norwegian Central Bank strengthening its capacity to manage public finances.

<sup>20</sup> Bhutan, Bolivia, Burundi, Cameroon, Kenya, Niger, Paraguay, and Togo. As part of these evaluations, Cameroon and Paraguay have received the highest scores, specifically regarding the indicators on “Gender responsive budget proposal documentation”, “Gender responsive reporting” and “Tracking budget expenditure for gender equality”, and for “Sex-disaggregated performance information for

service delivery.”. Meanwhile Burundi and Kenya have been given low scores across all indicators.

## Management of revenues from natural gas in Mozambique

### Cooperation between the Ministry of Economy and Finance in Mozambique and The Norwegian Agency for Development Cooperation (Norad)

Over the next decades **Mozambique expects large revenues from sales of natural gas (LNG).**<sup>[1]</sup>

These resources have a potential of improving the welfare of the citizens, if managed well. The Government intends to strengthen the management of these revenues as a part of the overall economy policy, and to reduce risks of mismanagement of the resources.

The Norwegian Oil for development program (OfD) has from 2019 to 2023 supported the Ministry of Economy and Finance (MEF) to develop a framework for the management of the revenues from LNG. Norad has agreed with the government of Mozambique on a continuation of the cooperation, but now as a part of the Norad's portfolio on Governance and Public finance.

The **theory of change** for the cooperation emphasizes that achieving responsible economic management requires several operational aims. These include the establishment of a legal and regulatory framework (referring to achievements so far), ensuring authorities operate within this framework, promoting transparency in management, and enabling the public to hold authorities accountable. The cooperation will draw upon Norwegian and international experience in managing natural resource revenues, findings from relevant research and literature, as well as lessons learned from other similar Norwegian country support programs.

The project has **so far contributed to good outcomes**. These include the development of a

legal and regulatory framework, institutional capacity development, and improved transparency and accountability. A milestone was the Parliament's **approval of a law for a national sovereign wealth fund** (FSM, The President 8 January 2024<sup>[2]</sup>).

Furthermore, a long and medium-term **LNG revenue forecast model** is developed. Risks and uncertainties are analyzed through various scenarios. These have been used in the design of the FSM fiscal rule and for medium-term forecasts as input to the Governments Medium Term Fiscal Framework (MTFF 2024-26). Training and capacity of the government staff has been integrated in the work. The MEF has increased its capacity on key issues related to the revenue management.

With the approval of the new FSM law and the development of a secondary legislation, there is a **framework for sound accountability mechanisms and transparent reporting requirements in line with good international practice**.<sup>[3]</sup> The majority of the secondary legislation have been approved in 2024.

The MEF **has provided significant public information** about LNG revenues in the last annual versions of the medium-term fiscal framework. A system for publishing monthly LNG public revenues received is developed. A website with core information about the FSM, on revenues received and medium and long-term LNG revenue forecasts is developed.

<sup>[1]</sup> Annual gas exports could amount to USD 95.7 billion over the life cycle. Annual state revenues up to USD 1 billion until the 2030s and then significant increase. *Enilde Sarmento, Government Mozambique, IMF PFM Blog March 5, 2024.*

Assembleia da República: Lei n.º 1/2024: Cria o Fundo Soberano de Moçambique, abreviadamente designado FSM.

<sup>[3]</sup> The FSM Law and the regulations include management agreements for the central bank, the investment policy for the new fund, a mandate for an Investment Advisory Board, a Supervisory Council and rules and procedures for the Transitory Account, the State Budget and the fund (FSM). The FSM law includes monthly reporting on the Transitory Account, quarterly and annual reporting on the FSM and independent auditor for the FSM.



## BOX 4

### Norway's support to Economic Governance in Somalia from the Norwegian Embassy in Nairobi

In Somalia, Norway's support to the federal Office of the Auditor General of Somalia (OAGS) and the World Bank Somalia Multi-Partner Fund has contributed to improvements in public financial management, strengthened resource management systems, inter-governmental fiscal framework, and service delivery systems at Federal and Federal Member State levels.

There have been significant improvements in the Federal Government of Somalia's (FGS's) audit capacity over the past five years. The Office of the Auditor General (OAG) has undertaken annual audits of the FGS's financial statements, accompanied by compliance audits of selected FGS institutions. For example, the project supported the completion of financial audits for the fiscal year 2023, submitted to the Parliament by 30th June 2024, meeting the deadlines for two years in a row. The audits have been submitted to Parliament and published online. The financial audit findings have helped to drive iterative improvements in the quality and comprehensiveness of the FGS's annual financial statements. They have also helped identify areas in which treasury procedures require strengthening.

The Recurrent Cost and Reform Financing project through the World Bank work has been helping to reestablish the state as a provider of basic services, notably building basic education and health services delivery through country systems after decades of off-system, off-budget donor financing of services. Budget transparency and citizen engagement activities have been rolled out to increase the country's Open Budget Index score and enhance service delivery.

FGS payments, including salary payments, are no longer made in cash. The Central Bank of Somalia processes all FGS transactions electronically. Vendors are paid through direct-to-bank transfers, and salaries are paid to individuals' accounts. This reform took several years to achieve and represents a major improvement in the FGS financial governance environment. It has eliminated a significant historical source of leakage of public funds. It is the combined product of payroll verification initiatives, treasury system automation through the introduction of the Somalia Financial Management Information System (SFMIS), and financial sector reforms.

## BOX 5

### Norway's support to Economic Governance in Mozambique from the Norwegian Embassy in Maputo

**Central Bank.** Since 2017, there has been a Norwegian-financed collaboration between Banco de Mozambique and the Central Bank of Norway, with administrative support and quality assurance from the IMF. The program, which concludes in June 2025, has covered areas such as monetary and exchange rate policies, communication, financial stability, payment systems, cash management, and more. The program has been solidly anchored in the local central bank leadership, and there has been a high degree of implementation. The collaboration has thematic interfaces with Norway's cooperations with the Ministry of Finance on SWF and with INE on statistics.

**Statistics.** In November 2024, a collaboration agreement was signed between the Instituto Nacional de Estatística (INE) and Statistics Norway (SSB), building on the OfU collaboration from 2020-2023 and the

findings of a mapping survey conducted at the end of that program. The collaboration will cover economic statistics, energy statistics, national accounts, and communication with the aim of improving availability of information for decision-making.

**Illegal Fishing.** In November 2024, an agreement was signed with FAO and UNODC. The goal is to strengthen national capacity for monitoring and control to complement regional and global initiatives in the fight against illegal fishing. The program can contribute to improved food security and strengthened public finances.

## 1.4 Strengthening National Statistical Systems

*Access to data and statistics is crucial for planning, implementing, and measuring the impact of political decisions. As a credible source of independent information, official statistics ensure that decision-makers can be held accountable by providing a factual basis that is available and open to all.*

*Norad's approach to supporting data and statistics in developing countries focuses on strengthening National Statistical Systems, with National Statistical Offices (NSOs) serving as the central hub of these systems. However, NSOs in many low- and middle-income ODA-receiving countries face significant challenges, including limited resources, which hinder their ability to fulfill their institutional mandates.*

Fragmented support to national statistical production can strain the capacity and mandate of these offices. To address this, Norad's portfolio adopts a systems-strengthening approach, aiming to build resilience and capacity across the statistical ecosystem. This chapter provides examples of how Norad works in this area and highlights the results it has achieved.

### Strengthening National Statistical Systems

Norad's work on statistics and registers combines long-term institutional cooperation in select countries with shorter-term, targeted interventions in others. Long-term cooperation allows for flexibility, enabling a focus on the priorities most relevant and time-sensitive to the partner institution. For example, in Ukraine, the current focus is on developing procedures and statistics aligned with its status as an EU candidate country, such as improving microdata frameworks.

In contrast, short-term interventions on specific subjects are often carried out through multilateral partners, such as the IMF and UNSD. These efforts aim to develop methodologies and statistics tailored to the specific needs of individual countries. Notable results include improved routines for data

sharing in Tunisia and increased transparency of public debt statistics in Burkina Faso.

### National Statistical Systems: Capacity to produce and disseminate statistical information

**Statistics Norway** has institutional cooperation with the national statistical offices in Ethiopia and in Ukraine. Malawi, Namibia and Ghana. Institutional capacity building focuses on the national statistical office as a whole, where priorities are set based on the receiving institution's identified needs, combined with Statistics Norway's ability to provide support in that area. Areas of focus span from statistical training in specific thematic areas, like national accounts, gender, environment and civil registration and vital statistics to IT architecture, communications, human resources, procedures for quality assurance.

The partnerships have supported Ukraine in maintaining the production and publication of statistics, facilitated by the acquisition of new servers. In Ethiopia, the collaboration has led to the development of a new website with a statistics bank and the establishment of agreements for sharing administrative data with 12 institutions. In Ghana, Malawi, and Namibia, the cooperation has strengthened the foundation for publishing economic

statistics, national accounts, and price statistics.

In Ukraine, in 2023, work on developing routines for providing microdata to researchers was finalised together with a workshop on how to develop anonymized microdata files. Both areas are important for providing researchers with detailed information for further analysis, in a way that do not hamper the importance of anonymity for persons/entities included in the dataset. This is also important for building trust in official statistics.

### **Challenges in Information Sharing and the Role of the Data For Now Initiative.**

A major obstacle to well-functioning national statistical systems is the lack of information sharing. There are many reasons for this, e.g. lack of trust, fear of losing control of data, lack of interest or lack of knowledge about other entities. Norad's partner **United Nations Statistics Division (UNSD)** works on the [Data For Now Initiative \(D4N\)](#). The initiative focuses on filling gaps in data needed for informed decision making, making use of innovative data sources, methods and partnerships while ensuring solutions are production ready and follow quality criteria of official statistics. It also leverages new and traditional partnerships.

In Tunisia, one of the areas identified as key for informed decision making was improved internal migration statistics. Based on this UNSD worked with Tunisia's statistical office in identifying viable data sources and found that Mobile Phone Data from private operators could improve statistics. Accessing private sector data is, however, often a lengthy process. So far, the work has resulted in a [roadmap for data-sharing agreements](#), demonstrating a process of physical and online meeting points, technical workshops,

and stakeholder engagement that all contribute to the goal of more data sharing. If successful, the data can be used also for other areas than migration, including areas like tourism, population and commuting.

The initiative has also supported other countries, including Jordan, Morocco, Palestine and Viet Nam in getting access to and making better use of a variety of data sources such as administrative data, citizen data and geospatial information based on each country's identified information needs. In doing so, it brought together different national stakeholders, ensuring broader ownership and uptake of the statistics produced.

### **Strengthening Statistical Transparency**

**The International Monetary Fund's Data 4 Decision (D4D)** initiative aims to put more and better data in the hands of decision-makers, thereby enhancing evidence-based macroeconomic policies and supporting the achievement of the SDGs. Unlike some initiatives, D4D focuses on specific statistical producers within a country, which may not always be the National Statistical Office.

In Burkina Faso, D4D provided technical assistance to national authorities to strengthen their capacity for compiling and disseminating public sector debt statistics (PSDS). This effort improved debt data transparency, with PSDS now being shared with the World Bank and IMF for inclusion in the *Quarterly Public Sector Debt Statistics (QPSDS)*, a publicly accessible database on public sector debt for selected countries. As part of this mission, IMF experts also engaged with the Director of Public Debt and their team to raise awareness of the importance of producing high-quality PSDS and disseminating it through the QPSDS database. These efforts aim to enhance both national and international awareness of the critical role



that high-quality statistics play in economic decision-making.

## Improved capacity on gender statistics

Strengthening gender statistics is essential for promoting gender equality and informing policies that address inequalities. Through the Gender Equality for Development Programme, **the Norwegian Directorate for Children, Youth and Family Affairs (Bufdir) and Statistics Norway (SSB)** have supported initiatives to improve the production, dissemination, and use of gender-disaggregated data in key sectors.

In Nepal, **Bufdir** and **Statistics Norway** collaborated with the Ministry of Gender Equality, the National Statistics Agency, and other sectoral authorities to enhance the production and use of sex-disaggregated data. The collaboration resulted in a published report "[\*Gender Equality in Nepal: Facts and Figures\*](#)", which provided comprehensive gender equality statistics on: Population; health; and education; labour participation; harmful traditional practices and women's empowerment and safety.

The report prompted Nepalese authorities to develop a set of indicators on gender equality, enabling better monitoring and evaluation of progress in key areas.

In Uganda, Bufdir supported a cross-ministerial steering group focused on building gender equality expertise across ministries. This has contributed to improved coordination on gender equality between ministries, enhancing collaboration and knowledge sharing.

## Use and demand for statistics

Ensuring that Official data and statistics data is made accessible to and actively demanded

by users is an essential part of capacity development.

In Ethiopia, the Ethiopian Statistics Service (ESS) is **Statistics Norway's** counterpart. Dissemination of statistics is an important component of this collaboration, e.g. through working on a new website. Specifically for 2023, focus on communications has been a writing course, where the ability to present statistics to the users were strengthened and resulted in four new articles on the website within the days of the course. Furthermore, an event on advocacy covered in Ethiopian media provided both advocacy for official statistics in Ethiopia and increased awareness on methods for advocacy. Both will have the potential to improve the ESS' ability to make its statistics available for users, which is necessary for people to understand the importance of nationally produced statistics.

In Gambia, with technical assistance from **IMF D4D**, the government compiled and disseminated an annual Index of Industrial Production (IIP). This helps policy makers assess and analyse external vulnerabilities and serve as a key input for IMF surveillance and the analysis of external sustainability.

In Rwanda, **IMF D4D** supported government to compile and disseminate monthly international reserves and foreign currency liquidity data. This improved accountability by making authorities' policy actions and risk exposures in foreign currencies better known. It also enabled correction of unsustainable policies.

Finally, in Mozambique and Tanzania the results of nationwide fieldwork survey with assistance from **Statistics Norway** on the impact of access to sustainable energy among households in both countries has been published, with Tanzania making the data from the survey publicly available. The surveys provide basis for policy development and

action related to access to energy in the two countries.

## 1.5 Anti-corruption and Illicit Financial Flows

*Corruption, tax evasion, and capital flight significantly reduce national resource mobilization, limiting the state's ability to invest in sustainable development. These issues not only drain public budgets but also erode trust in the state and weaken democratic processes.*

*Key Challenges are corruption in public procurement, and secrecy and tax evasion. Corruption in public procurement results in significant financial losses by diverting resources that could otherwise be used for public services and infrastructure, and secrecy allows individuals and companies to conceal income and assets, leading to widespread tax evasion and substantial revenue losses for developing countries.*

*Norad works to address these challenges by supporting initiatives that promote public integrity, strengthen state institutions, and enhance transparency*

### Capacity to implement standards

Building integrity systems includes enhancing public sector competence, knowledge, and capacity to implement the **UN Convention Against Corruption (UNCAC)**. Additionally, it requires empowering civil society to influence policy and enabling journalists to inform the public and hold authorities accountable.

Norad has prioritized specific elements of integrity systems that have high potential for impact when strengthened: Beneficial Ownership Transparency: Public Procurement Reform Beneficial Ownership Transparency.

Supporting the effective prosecution of corruption and financial crimes, with a particular focus on non-conviction-based asset forfeiture. This approach has proven highly effective in enabling countries to recover stolen public funds (*Basel Institute, 2022*).<sup>21</sup>

### Public Procurement transparency

Public procurement is a critical area due to the significant financial losses associated with weak procedures and the risk of state capture. Strengthening procurement processes ensures better use of public resources and minimizes corruption risks.

Electronic procurement systems that enhance data availability and accountability have been introduced or improved. Through UNODC, **Open Contracting Partnership (OCP)** has helped the government in Tanzania to adopt open contracting principles to promote transparency and accountability in public procurement and introduce a new, locally built electronic public procurement system. OCP has also contributed to the enhancement of procurement processes in Kenya, Malawi, and Nigeria by offering technical guidance, training, and support for the implementation of electronic government procurement systems.

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<sup>21</sup> Recovering criminal assets without a criminal conviction – lessons from 10 countries | Basel Institute on Governance

In Nigeria, the **United Nations Development Programme (UNDP)** assisted in the establishment of tech-based open contracting digital portals at the state level. Partners have assisted in the development and revision of laws and guidelines regulating public procurement processes and data distribution. In Ukraine, **UNODC** has contributed to the creation of requirements for the first public procurements for reconstructing residential buildings in the regions of Kyiv, Chernihiv, and Sumy.

### Beneficial ownership transparency

Enhancing transparency around the ownership of companies, particularly those awarded public contracts, is vital for preventing fraud and corruption. This measure strengthens accountability and limits opportunities for illicit financial flows.

Through the agreement with **UNODC** a collaboration between **Open Ownership (OO)** and UNODC provided technical assistance and capacity-building initiatives in Ecuador, Indonesia, Madagascar, Malawi and the Philippines. For example, Ecuador received support in the development of collection forms to streamline the reporting process for beneficial ownership data, while Malawi and Madagascar were assisted with technical support that facilitated knowledge enhancement, legislative improvements, and the establishment of new partnerships aimed at advancing beneficial ownership transparency.

Legislative advancements have also been achieved. In Indonesia, Presidential Regulation No. 13 was enacted to regulate beneficial ownership for corporations. In the Philippines, mandatory requirements for declaring beneficial ownership now apply to suppliers, manufacturers, distributors, contractors, and consultants involved in government procurement. Meanwhile, Malawi has incorporated anti-corruption commitments tied to open contracting and beneficial ownership transparency as part of its membership in the **Open Government Partnership (OGP)**.

### Integration of Anti-Corruption into Sector Support

Integrating anti-corruption efforts into Norway's sector support presents significant potential, with investments yielding positive returns. During the reporting period, efforts focused on collaboration with Norad's Section for Health through engagement in the Global Network for Anti-Corruption, Transparency and Accountability in Health (GNACTA)-Network, organized by WHO. This network facilitates joint learning and coordination on corruption in the health sector with major aid providers. Additionally, Norad and GNACTA support a Lancet Commission on corruption in health.

To further mainstream anti-corruption into health system strengthening, Norad's Governance section allocated resources to U4 for the development of research and learning materials.



## Effective prosecution of corruption and financial crimes

Norad has provided support to **International Centre for Asset Recovery (ICAR)** in cooperation with other partners. The International Centre for Asset Recovery (ICAR) at the Basel Institute on Governance works with countries around the world to strengthen their capacities to recover illicit assets. The aim is two-fold: to build capacity and effectively progress cases to the stage of recovery. An evaluation late 2023 concluded that ICAR's mix of activities/intervention lines complements the work of other actors in the field. It distinguishes itself from international organisations by providing hands-on knowledge grounded in practical experience.

The evaluation further found that ICAR's access to information through case work contributes to in-depth analysis and understanding of on-the-ground situations. ICAR was seen as a collaborator rather than a competitor, bridging theory and practice. Moreover, insights from its technical assistance have influenced global policy debates, and ICAR strategically aligns its programs with the recommendations of the **Financial Action Task Force (FATF)** and its mutual evaluation reports.

In countries such as Colombia, Malawi, Peru, and the Seychelles, ICAR's technical support has led to eight convictions and four confiscations. Notably, USD 890,000 confiscated from Switzerland was returned to Peru, and an additional USD 8.5 million was confiscated by Switzerland on Peru's behalf.

In Mozambique, **ICAR** contributed to a new Anti-Money Laundering and Combating the Financing of Terrorism (AML/CFT) law, which was adopted in 2023 to replace the existing legislation. It also assisted in the formulation of draft proposals for legislative amendments to the Criminal Code, Criminal Procedure

Code, and Asset Recovery Law to align them with the draft Civil Confiscation law. The first ever return of stolen assets to Mozambique was possible by using non-conviction- based asset forfeiture law, from Jersey, thus successfully testing the law as a new mechanism for asset return.

In the Democratic Republic of Congo (DRC), the **United Nations Development Programme (UNDP)**, through its policy and program support, assisted in the creation of new digital tools for data collection in the justice sector leading to faster collection and processing of data and better decision-making capacity concerning the fight against corruption.

In South Africa, following participation in the OECD International Academy for Tax and Financial Crime Investigation, reforms were introduced to improve access to financial information, enhance reporting and information-sharing between financial crime agencies, and strengthen the definition of money laundering offences. Additionally, the country implemented extensive training on money laundering and financial transparency for its Enforcement Division.

## Civil society engagement on anti-corruption and illicit financial flows

Civil society actors actively engaged with governments and the public on issues related to anti-corruption and illicit financial flows through various initiatives.

**The UN Convention Against Corruption (UNCAC) Coalition** played an instrumental role in supporting domestic civil society engagement on implementation reviews of the UNCAC. It is the leading actor working to promote civil society participation in the UN Convention against Corruption (UNCAC), around the 10th Session of the UNCAC Conference of the States Parties (CoSP).



At CoSP10, four resolutions were adopted as a direct result of advocacy and input from the UNCAC Coalition and its global network of civil society experts. These included resolutions addressing whistleblower protection, procurement transparency (led by the **Open Contracting Partnership** – OCP), and gender (with expertise provided by U4), as well as a follow-up resolution on beneficial ownership transparency in the context of asset recovery (led by the **UNCAC Coalition** and **Open Ownership**). These resolutions included critical clarifications, commitments, and mandates, creating opportunities for follow-up actions and advocacy. The UNCAC Coalition and its network also provided input to States, which was reflected in other resolutions, including the Atlanta Declaration.

Through continued support to **UNODC**, **Open Ownership** and the **Open Contracting Partnership** have provided technical assistance to developing countries. Their efforts have produced knowledge products that have strengthened global and national standards for beneficial ownership registries and public procurement systems.

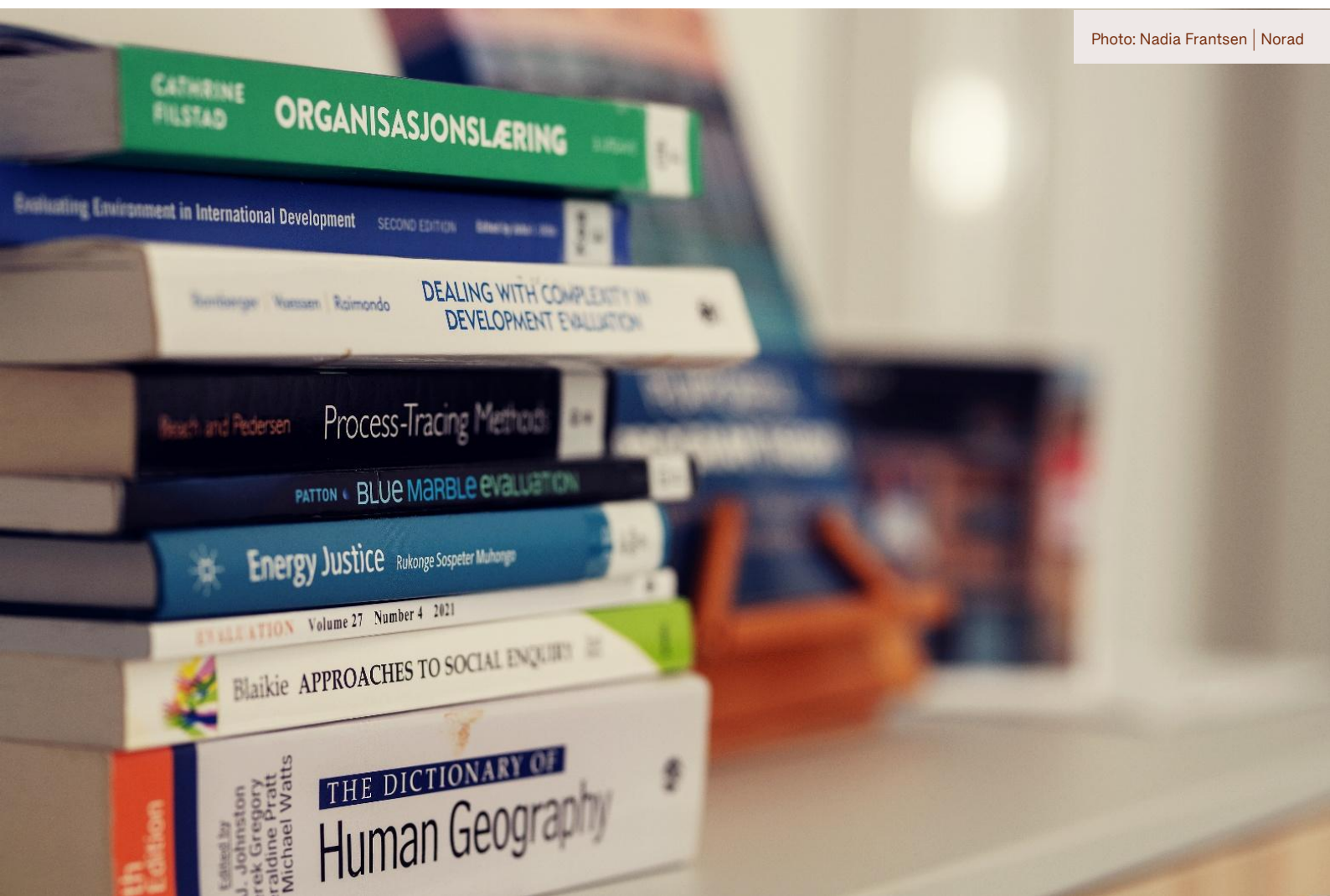
A collaboration between **UNODC** and the **African whistleblower platform (PPLAAF)** was initiated under the global anti-corruption program. Leveraging their expertise, PPLAAF is actively following up on and providing advice to governments in countries such as the DRC, South Africa, and Indonesia on implementing the Resolution on Whistleblowers, adopted at CoSP10 in Atlanta in December 2023.

## 2. Knowledge development

*Over the years, investment in research on diverse Domestic Resource Mobilization (DRM)-related topics has been a strategic priority for Norad's Governance and Public Finance portfolio. The insights gained from this research, alongside practical experiences form a critical foundation for shaping the portfolio's planning processes, organizational strategies, and the selection of partners. Although much has been achieved through research carried out by the portfolio's partners, more can be done to make full use of the research and knowledge produced, notably through partners at the country level, and as part of a frame agreement for provision of consultancy services to the portfolio. By integrating evidence-based research into decision-making, the portfolio ensures that its initiatives remain relevant, effective, and responsive to the evolving needs of stakeholders.*

*The portfolio funds research and capacity development initiatives carried out by renowned institutions and partners. Selected highlights of these contributions are presented in this chapter, as are key highlights of the portfolio team's efforts in knowledge development and learning during 2024. Two key knowledge and research highlights from 2024 are Gender and Public Finance – Exploring the intersection of gender considerations and fiscal policy to promote equitable outcomes, and Integrated Approaches to Tax and Spending – Examining strategies for aligning tax systems with public spending priorities to maximize developmental impact.*

Photo: Nadia Frantsen | Norad



### Addressing Imbalances in Research Capacity and Exposure

The portfolio recognizes the imbalance in funding, visibility, and exposure to decision-makers between research knowledge produced in the global north and the global south. To address this, the portfolio actively supports research, capacity development, and co-creation between researchers and institutions based in both regions. Building research capacity within tax administrations in developing countries is also a priority, ensuring that evidence-based policy is grounded in localized expertise and context.

### Prioritizing Evidence-Based Policy Development

Capacity building and targeted research within tax administrations in developing countries remain central to the portfolio's efforts. These initiatives aim to support evidence-based policy development, ensuring that tax and public finance reforms are informed by robust, localized research. Partners have produced a number of research outputs in 2023, including research papers, policy briefs, working papers, studies, and journal articles.

**International Centre for Tax and Development (ICTD)**<sup>22</sup> published 34 own publications and nine journal articles authored by researchers from the global South, on tax policy. Many of these projects have emerged from direct partnerships with the research departments of revenue authorities, which provide unique access to data and information, alignment with local priorities and

direct pathways to impact from the research being conducted.

ICTD's research themes fall in three broad focus areas. The first of these encompasses: (a) Taxing wealthy taxpayers (High Net Worth Individuals); (b) Reducing unfair burdens on the poor and SMEs; (c) Improving the fairness, transparency and effectiveness of tax administrations; (d) International tax; (e) Gender and tax; (f) Tax capacity of civil society. The second focus area concerns environmental tax, while the third concerns strengthening subnational revenue collection (through the Local Government Revenue Initiative, [LoGRI](#)).

**UNU-WIDER's** DRM research programme (2020-2023) has delivered a large body of research and notable contributions on i.a. VAT, Corporate Income Tax, social protection policies, IFFs, historical emergence of tax systems, extractive industries revenue management. In 2023, the programme released 27 working papers, 14 journal articles, 59 per cent (co-)authored by developing country scholars. Research outputs include a journal special issue on [Fiscal state capacity](#),<sup>23</sup> a book on [extractive industries revenue management](#).<sup>24</sup>

Collaboration with Revenue Authorities in **Uganda and Zambia** resulted in the establishment of a secure data lab in Uganda in 2022 (and Zambia planned for 2025), and subsequent request for research proposals resulted in six working papers published in 2023.<sup>25</sup> In Zambia, UNU-WIDER assisted with the first two joint research studies between the Zambia Revenue Authority (ZRA) and the Zambia Institute for Policy Analysis and

<sup>22</sup> See also [International Centre for Tax and Development \(ICTD\) - Institute of Development Studies](#)

<sup>23</sup> Savoia, A., Sen, K. (Eds.)(2023) *Fiscal state capacity*. 19/3. *Journal of Institutional Economics*.

<sup>24</sup> Addison, T, Roe, A.R.(2024) *Resources Matter: Ending Poverty while Protecting Nature*. Oxford University Press. *WIDER Studies in Development Economics*. Oxford University Press.

<sup>25</sup> On [tax compliance](#), [tax incentives](#), [the global minimum tax](#), [mobile technologies](#) and [firm formalisation](#), [taxpayer response to progressivity](#), [formal employment](#) and [covid-19](#)

Research (ZIPAR) on the [impact of withholding VAT](#) and [estimating tax gaps](#) (research briefs). UNU-WIDER and partners harmonised SOUTHMOD microsimulation models from resulted in the publication of eight working papers including on the effects of COVID-19, universal vs targeted benefits during crisis, and social protection.

**Paris School of Economics (PSE)**, with Centre for Tax Research at NMBU, launched the [Atlas of the Offshore World](#) in 2023, a data and research repository of information on profit shifting, offshore wealth, offshore real estate wealth and effective tax rates on labour and capital. Based on this data and research, PSE published the flagship report [Global Tax Evasion Report 2024](#).

A new partner, the **Brookings Institution**, published a much cited article on taxation and gender in 2024: [Towards gender equality in tax and fiscal systems](#), citing that the role of taxation is mainly redistributive and to generate increased revenues to strengthen the fiscal policy space of the state for financing gender equality measures and for increased public financing of services such as health and education, which in themselves contribute to level out inequalities.

**ATAF** initiated a total of eleven research papers and published seven research products with a focus on tax policy. ATAF hosts the **African Tax Research Network (ATRN)** which introduced the [African Multidisciplinary Tax Journal \(AMTJ\)](#), and is in the process of accrediting this as an academic journal in South Africa. The ATRN Congress has seen a growing number of submissions with a record of 120 papers submitted for the 2024 congress in Botswana.

**Natural Resource Governance Institute (NRGI)** released two publications examining how national companies allocate public funds amid the energy transition, including ["Riskier Bets, Smaller Pockets: How National Oil](#)

[Companies are Spending Public Money Amid the Energy Transition"](#) and ["Facing the Future: What National Oil Companies Say About the Energy Transition."](#) NRGI also contributed to several other research and policy briefs on issues related to resource taxation. The **World Bank's** [GTP](#) also publish numerous knowledge products, including working papers, policy notes, databases, and toolkits, on a wide range of themes related to taxation, notably tax and gender equality, taxation and health and taxation and environment. In FY24 knowledge products and 11 blogs were released. The **Tax Justice Network (TJN)** published/co-authored six articles on tax justice, tax policy and equality.

Early 2024, as part of a dedicated workstream, **U4** published a report [Advancing corruption prevention in Ukraine: A constructive approach](#). This work has been widely utilised and cited. In Zambia, following an Anti-corruption Partnership Pilot (APP) with U4, the Zambian Health Ministry's committed itself to include anti-corruption provisions in its revision of the National Health Strategic plan, making anti-corruption efforts a vital part of national health strategic plans. One such effort is the commitment to increased transparency and accountability in public procurement.

**Basel AML Index 2024 | Basel Institute on Governance** is a valuable tool for international organisations, governments and financial institutions and provides necessary knowledge for actors carrying out risk assessments as well as for policy and decision makers as a knowledge base. The knowledge products available on **Basel Institute on Governance** web site are hugely used and downloaded widely Publications | Basel Institute on Governance.



# Follow up on knowledge gaps

*Following a recommendation from the 2023 review of the portfolio for governance and public finance some gaps were identified as missing in the TOC of the portfolio and has been strengthened in the revised TOC. The first issue was lack of visibility of the link between gender equality and public finance and the second was the knowledge base for an integrated approach to public finance and combining revenues and expenditure support.*

## Gender and public finance

At its core, the portfolio contributes to advancing gender equality by supporting efforts to increase state tax revenues through progressive tax policy and administrative reform agendas. These initiatives aim to generate sufficient resources to finance policies that promote gender equality while simultaneously advancing tax equity. By ensuring that tax systems are both efficient and equitable, the portfolio seeks to create fiscal space for investments in inclusive policies and services.

Key researchers emphasize the strong links between increased domestic revenues, enhanced fiscal policy capacity, and broader access to free public services such as education and health.<sup>26</sup> Services such as health and education are essential for reducing structural inequalities and empowering marginalized groups, particularly women and girls.<sup>27</sup>

This body of research complements extensive research on how raising domestic revenues is

key for investments in education and health, and how the latter is linked to increased economic growth.<sup>28</sup>

While access to basic services such as health and education is a necessary foundation for women's empowerment and gender equality, the portfolio acknowledges that meaningful progress in addressing norms, practices, and structural gender inequalities requires high-level political support. Technical reforms in specific sectors, including tax, are important but insufficient on their own to drive transformative change.<sup>29</sup>

## The Gender Equality connections in the portfolio

The connections between gender equality and public finance will feature more prominently in the governance portfolio moving forward. In particular, the relationship between increased public revenue from tax reforms and increased public spending on social sectors and gender-targeted measures. However, gender equality intersects with all areas of the portfolio.

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<sup>26</sup>WIDER Working Paper 2017/60 *Fiscal capacity and social protection expenditure in developing nations* (unu.edu); Lewin, Keith M. 2017: It is time to fix the low financing trap: public spending on education revisited | *Emerald Insight*; Meheus, F. and McIntyre, D. (2017): *Fiscal space for domestic funding of health and ot.pdf*.

<sup>27</sup> Education and health are important for women's rights and gender equality in several ways, both in the form of girls for equal access to education, but also through the fact that the level of education in society increases, as this is associated with more equal attitudes towards women. In *Comparative Education* (CICE) Volume 20, Issue 1, Fall 2017 av Amy Auletto, Taeyeon Kim, Rachel Marias, of Michigan State University, *Education as the Pathway towards Gender Equality* | *United Nations*; This is also reflected in

the *Gender Inequality Index* published by UNDP and in the *Global gender Gap report* published by World Economic Forum which measures gaps between women and men along four dimensions: Health, education, economic opportunities and participation and political empowerment.

<sup>28</sup> Educational attainment in general is the most important predictor of income levels in modern societies, and the income yield from schooling is higher in developing countries than in rich countries, from Psacharopoulos og Patrinos (2018): *Full article: Returns to investment in education: a decennial review of the global literature*.

<sup>29</sup> Grown, C. and Mascagni, G. 2024 *Towards-Gender-Equality-in-Tax-and-Fiscal-Systems.pdf* (brookings.edu)

For example, accountability mechanisms such as **Supreme Audit Institutions** play a critical role in ensuring effective public finance management. Their oversight helps direct investments toward social sectors that promote equitable access and outcomes, ensuring resources are used efficiently to advance gender equality.

National statistical systems and data registries are essential for generating accessible, high-quality, and timely data, including microdata. Such data is vital for informing policies and assessing the impacts of public expenditure and tax policies. By leveraging this information, governments can enhance the efficiency of spending and revenue allocation for different societal groups, close gender gaps, and drive gender equality forward.

Tools such as **PEFA (Public Expenditure and Financial Accountability)** Gender Assessments and gender-responsive budgeting and reporting are gaining recognition among stakeholders. These tools are valuable for building capacity and monitoring progress toward effective public

finance management that supports gender equality.

Tackling corruption, illegitimate debt, and illicit financial flows is intrinsically linked to achieving gender equality objectives. These harmful practices significantly reduce government revenues, limiting the resources available to fund public services and achieve critical development goals. The inefficiencies caused by such practices undermine service delivery, disproportionately affecting women.

<sup>30</sup>

During 2024 Norad entered in a partnership with The **Center for Sustainable Development (CSD)** at the Brookings Institution and the **EQUANOMICS initiative** of the **United Nations Development Programme (UNDP)** to collaborate to develop new analysis, bring key stakeholders together for a more robust approach to financing for gender equality, and inform governments on how they can move from vision to action. Positioning gender equity at the centre of the FfD 4 Summit in 2025 is an ambition of the collaboration, capitalising on the insights gained through the project.



Photo: Marte Lid | Norad

<sup>30</sup>Merkle, O. & Price, M.: "Gender and corruption in the access to natural resources: preliminary findings". February 2024. OSCE Secretariat [507569.pdf \(osce.org\)](#)

### Integrated approach to revenues and expenditure

The economic situation in low-income countries has deteriorated, with a stagnation in tax revenues, a reduction in ODA funding, increased debt servicing, cost pressures (inflation, etc.), and financial imbalance.<sup>31</sup> At the national level, there is a need for increased revenues<sup>32</sup> and prioritizing public expenditures that contribute to long-term growth (education, health, etc., while safeguarding vulnerable groups (e.g., social safety nets).

Low-income countries are particularly vulnerable to climate related shocks and national systems need to integrate climate change adaptation and resilience in budgeting and national planning. Public expenditure to fossil subsidies should also be reduced to ease a green transition. Over the past decade, there has been a marked fragmentation of the overall ODA donor effort.<sup>33</sup>

Recent research shows that for countries with low tax revenues, increasing revenues to above a threshold level of about 15 percent of GDP can achieve self-reinforcing inclusive economic growth. To enable such development, analyses indicate a progressive tax policy design, directing increased revenues towards productive sectors (such as

education and health), and stable macroeconomic management.<sup>34</sup> Most of these countries are in Sub-Saharan Africa.

Overall, the challenges suggest a holistic perspective on tax and public spending, which is an important rationale for Norad to have a broad portfolio on public finance. This also renders the work of Statistics Norway's under Tax for Development important, as well as the IMF's D4D. Both partners contribute to better figures on both the expenditure and revenue side, which are required to obtain a better overview and interaction.

Domestic resource mobilization is linked to both increased revenues, mobilizing resources through good prioritization, efficiency, and control of public expenditure, and sustainable borrowing and management of public debt. Increased transparency, participation, control, and accountability regarding public finances will be important (Supreme Audit Institutions<sup>35</sup>, anti-corruption measures, etc.).<sup>36</sup> Partner countries have primary responsibility for their own development, but development partners can contribute to capacity development and support reforms in economic governance.

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<sup>31</sup> IDA countries spend approximately 7.5 percent of GDP on interest and debt repayments, which is more than public expenditures on health, education, and infrastructure in these countries (WB IDA report October 2024).

<sup>32</sup> Particular need to broaden the tax base (reduce tax exemptions, evasion, increase the tax base, etc.), increase revenues from natural resources (extractive sector, tourism), and improve tax administration (STEPPING UP DOMESTIC RESOURCE MOBILIZATION: A NEW JOINT INITIATIVE FROM THE IMF AND WB June 2024).

<sup>33</sup> WB IDA Report October 2024,

<sup>34</sup> Chaudary, Rishabh; Ruch, Franz Ulrich; Skrok, Emilia, July 2024 [Taxing for Growth: Revisiting the 15 Percent Threshold](#), Washington DC: World Bank Group.

<sup>35</sup> Parliament and supreme oversight functions are assessed as the weakest areas in public finances, according to the [Global Report on global PFM, PEFA 2022](#).

<sup>36</sup> A holistic approach is also important to strengthen a social contract with the population on taxation, cf. outcome area 1.

# 3. Conclusions and Future Priorities

*The portfolio combined has helped increase revenue in countries across Sub-Saharan Africa, driven policy reforms in selected tax administrations, and fostered the development of new capabilities within government agencies. Additionally, it has informed and facilitated inclusive participation in global initiatives, including the Financing for Development Conference in Sevilla (2025), G20 working groups, and the United Nations Framework Convention on International Tax Cooperation. Moreover, the portfolio has supported civil society organizations and investigative journalism, promoting greater accountability and public debate.*

*The portfolio has generated valuable new insights that will guide future priorities and strategic directions. One of which is a clear need for a deeper understanding of how the portfolio's various components come together in partner countries and the impact of these combined efforts.*

## Plan for increased support to DRM

The Compromisso de Seville includes a commitment to double support to development cooperation for domestic resource mobilization. This portfolio will be the main vehicle to achieve this goal. Norad has provided a plan for funding priorities to support Norway's path towards this commitment. The primary focus will be on these four areas:

- African regional organizations
- Multilateral organization where capacity support can enable access better lending
- Investing in digital systems and capacity
- Transparency and public debate through civil society

## Focus on selected countries

Moving forward, Sub-Saharan Africa will be a key focus for portfolio learning. The aim is to draw insights from individual country experiences, particularly regarding how

development assistance can strengthen domestic revenue mobilization and management. Additionally, the portfolio will explore how international standards and mechanisms contribute to and align with the specific needs and capacities of these countries.

To support these efforts, the portfolio team will commission desk studies in 2025 to examine selected country contexts in greater depth. The purpose of the baselines is to provide contextual knowledge to inform priorities in the portfolio, provide a basis for following developments over time, and any contributions from the portfolio to such developments.

## African Regional Organizations

Regional organizations and South-South cooperation have been identified as cost-effective and able to adapt approaches to local context and needs. The portfolio will strengthen collaboration with these actors and explore new partnerships that can strengthen implementation and deliver results.

## **Digitalization**

There is a very clear demand for support to digitalization from many countries and partners, yet the response is largely fragmented. The portfolio will in the upcoming period analyze how best to support digitalization for increased effectiveness, efficiency, transparency and accountability.

## **National and international Public Finance**

Mobilizing actors to reduce fragmentation in international development aid, strengthening and utilizing national systems, including for data and statistics is a priority and this connection will be used to explore and advance other areas where reform of aid and reform of public sector can mutually reinforce each other. Connecting the DRM agenda to the aid effectiveness agenda will be a priority for the portfolio.



## **List of Annexes**

Annex 1 Portfolio Partners 2024

Annex 2 Publications financed by the portfolio in 2023/24

# Annexes

## Annex 1 Portfolio Partners 2024

Partner	Title	Period
UNODC - United Nations Office on Drugs and Crime	UNCAC Implementation Globally II	2022 - 2026
Skattedirektoratet	Institutional capacity building of tax administrations	2023 - 2028
IBRD - International Bank for Reconstruction and Development	Global Tax Program	2018-2028
UNU - UN University	UNU-WIDER Domestic Revenue Mobilisation Program Phase II	2024-2027
UNDP - UN Development Programme	Support to UNDP Global Policy Centre for Governance 2022-2026	2022-2026
UNODC - United Nations Office on Drugs and Crime	UNODC's Strategic Framework 2023-2026	2023-2026
OECD - Organisation for Economic Co-operation and Development	Mainstreaming of Development in CTPA - Phase 2 & Ukraine Tax Programme	2022-2026
UNDP - UN Development Programme	UNDP Tax Inspectors Without Borders	2019-2024
SSB - Statistisk Sentralbyrå	SSB Tax for Development – Statistics, Macroeconomic Analysis and Digital Public Goods	2024-2027

WCO - World Customs Organization	WCO -Anti-corruption and integrity promotion (A-CIP) program for customs	2018-2025
IISD - International Institute for Sustainable Development	Global Mining Tax Initiative	2022-2025
IBP - International Budget Partnership	International Budget Partnership	2022 - 2025
AFRODAD - African Forum and Network on Debt and Development	AFRODAD - Scaling up transparency, Accountability and Governance of Financial Flows	2022 - 2025
TJN-A - Tax Justice Network Africa	TJN-A - Scaling Up Tax Justice Mobilising CSOs media, and parliamentarians	2022 - 2025
TJN - Tax Justice Network - International	TJN Tax Shift Towards global justice and financial transparency	2022-2025
Global Financial Integrity	GFI Increasing DRM by Promoting Corporate, Natural Resource and Professional Integrity	2022 - 2025
Global Witness	GW Promoting domestic resource mobilisation for a just energy transition	2022 - 2025
ICIJ - International Consortium of Investigative Journalists	ICIJ Training and Capacity Building	2023 - 2025
NRGI - Natural Resource Governance Institute	NRGI Developing capacity on extractive sector DRM amid the energy transition	2022 - 2025
UNDESA - United Nations Department of Economic and Social Affairs	UN Tax Committee Phase 2	2022-2025
IBRD - International Bank for Reconstruction and Development	Public Expenditure and Financial Accountability Initiative PEFA Phase VI	2023-2027

ICTD - International Centre for Taxation and Development	ICTD - improving tax systems in developing countries through accessible high quality evidence	2020-2025
Oxfam - provider country office	Oxfam IBIS - Fair recovery - Strengthened civil society and media for fiscal justice	2022 - 2025
TRF - Thomson Reuters Foundation	TRF Expose the Flows. Working together to curb illicit financial flows from sub-Saharan Africa	2023 - 2025
SSB - Statistisk Sentralbyrå	Support to Statistics Norway for institutional cooperation with CSA Ethiopia	2021-2026
BUFDIR - Barne-, ungdoms- og familiedirektoratet	Gender Equality for Development	2023-2025
PSE - Paris School of Economics	Global Tax Haven Data Repository	2022-2026
SSB - Statistisk Sentralbyrå	SSB core activities in statistical support 2022-2024	2022-2024
UNDESA - United Nations Department of Economic and Social Affairs	UNDESA Financing for development preparatory process	2023-2025
CMI - Chr Michelsen Institute	U4 Anti-corruption Resource Centre 2022-2026	2022-2026
IMF - International Monetary Fund	Support to IMF's Regional Center of Technical Assistance of Central America, Panama and DR	2018-2025
ATAF - African Tax Administration Forum	ATAF - Shaping African Tax Systems of the Future	2020-2025
UNCAC Coalition	UNCAC Coalition - 2023-2025	2023-2025

UNDP - UN Development Programme	UNDP Finance Integrity and Governance - Connecting Frontier Issues FFD4	2023-2025
OECD - Organisation for Economic Co-operation and Development	OECD Anti-Corruption, Anti-bribery, IFF	2023-2025
SID - Society for International development	FfD Civil society group	2020-2026
Basel Institute on Governance	ICAR operations 2021-2024	2021-2024
UNDP - UN Development Programme	Gender Equality in Public Finance	2024-2025
Vidar Ovesen	Use of Revenue Consultants in the SfU Program 2024-25	2024-2024
SSB - Statistisk Sentralbyrå	Statistical Development - Ukraine	2017-2025
IDI - INTOSAI Development Initiative	Support to supreme audit institution in DRC	2021-2025
IMF - International Monetary Fund	TADAT - Tax Administration Diagnostic Assessment Tool	2019-2024
UNDESA - United Nations Department of Economic and Social Affairs	Support for a P3 position at the UNSD directed towards the Data4Now initiative	2021-2025
Corruption Hunter Network	Corruption Hunter Network 2020-2024	2020-2025



## Annex 2 Publications financed by the portfolio in 2023/24

### Research institutions

International Centre for Tax and Development (ICTD) Research <a href="#">Link to ICTD research (pages 13-22)</a>		
Reference	Type of publication	Date
Occhiali, G. (2023) Implementation Obstacles and Political Appeal of Environmental Taxes in SubSaharan Africa: Reflections from Selected Countries, ICTD Working Paper 177, Brighton: Institute of Development Studies	Working Paper	Nov-23
Bergeron, A.; Fournier, A.; Kabeya, J.K.; Tourek, G. and Weigel, J.L. (2023) Using Machine Learning to Create a Property Tax Roll: Evidence from the City of Kananga, DR Congo, ICTD Working Paper 176, Brighton: Institute of Development Studies	Working Paper	Nov-23
East, S. (2023) 'Is Transparency Enough? An Examination of the Effect of the Extractive Industry Transparency Initiative (EITI) on Accountability, Corruption and Trust in Zambia', ICTD Working Paper 175, Brighton: Institute of Development Studies	Working Paper	Nov-23
Thakur, S. (2023) 'Not-So-Freeway: Informal Highway Taxation and Armed Groups in North-East India', ICTD Working Paper 174, Brighton: Institute of Development Studies	Working Paper	Oct-23
van 't Riet, M. and Lejour, A. (2023) Tax Treaty Shopping and Developing Countries, ICTD Working Paper 173, Brighton: Institute of Development Studies	Working Paper	Sep-23
Cadzow, L.; Hearson, M.; Heitmüller, F.; Kuhn, K., Okanga, O. and Randriamanalina, T. (2023) Inclusive and Effective International Tax Cooperation: Views from the Global South, ICTD Working Paper 172, Brighton: Institute of Development Studies	Working Paper	Aug-23
Hearson, M.; Heitmüller, F. and Arel-Bundock, V. (2023) Tax Treaty Norms Among Lower-Income Countries and the Role of the UN Model: Past, Present and Potential, ICTD Working Paper 171, Brighton: Institute of Development Studies	Working Paper	Aug-23
Occhiali, G. and Falade, M. (2023) Missing the Forest for the Trees: Ekiti State's Quest for Forestry Revenue and its Impact on Forest Management, ICTD Working Paper 170, Brighton: Institute of Development Studies	Working Paper	Aug-23
Yimam, S. and Mekonnen, Y. (2023) Women in Ethiopian Tax Administration: Evidence on Representation and Performance, ICTD Working Paper 169, Brighton: Institute of Development Studies	Working Paper	Aug-23

Diouf, A.; Carreras, M. and Santoro, F. (2023) 'Taxing Mobile Money in Kenya: Impact on Financial Inclusion', ICTD Working Paper 168, Brighton: Institute of Development Studies	Working Paper	Jun-23
Gallien, M.; Javed, U. and van den Boogaard, V. (2023) 'Between God, the People, and the State: Citizen Conceptions of Zakat', ICTD Working Paper 167, Brighton: Institute of Development Studies	Working Paper	Jun-23
van den Boogaard, V.; Prichard, W. and Orgeira, N. (2023) 'The Politics of Taxation and Tax Reform in Times of Crisis: Covid-19 and Attitudes Towards Taxation in Sierra Leone', ICTD Working Paper 166, Brighton: Institute of Development Studies	Working Paper	May-23
Yimam, S.; Asmare, F. and Moore, M. (2023) Does Competition from the Informal Sector Reduce Tax Compliance in the Formal Sector? Evidence from Ethiopia, ICTD Working Paper 165, Brighton: International Centre for Tax and Development, Institute of Development Studies	Working Paper	Jul-23
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