



INTERNATIONAL BUDGET PARTNERSHIP
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Auditing Budget Promises: the Role of SAIs in Assessing and Strengthening Budget Credibility

July 22, 1.30-2.45 pm
Conference Room 1, UN Headquarters

Supreme Audit Institutions (SAIs) have an important role to play in strengthening the implementation of the Sustainable Development Goals (SDGs). Checking and reporting on the legality and accuracy of public accounts, as well as the credibility of budgets, can be instrumental in governments delivering on their sustainable development promises.

Budgets are generally seen to be credible when governments implement their revenue and spending plans as budgeted. The importance of budget credibility is recognized in SDG indicator 16.6.1, and is relevant across all SDGs. There may be many reasons for budgets not being executed as planned, including unforeseen economic shocks, natural disasters, or needs to shift spending priorities in an urgent manner. However, budget deviations can also reflect unhealthy shifts in spending priorities away from those broadly agreed at the outset of the budget process, due to lack of capacity, poor revenue projections, corruption, or other factors. In some cases, the budget may be unrealistic in the first place, so implementing it as agreed is not possible, and the underlying problem is the lack of credibility in the planning process. This is why budget deviations are often used as an indicator of the credibility of the budget process. Lack of credibility of the planning and budgeting system as a whole can compromise the delivery of critical services necessary for attainment of the SDGs, and more broadly inhibit the transformation towards sustainable and resilient societies.

The International Budget Partnership invites SAIs and others to discuss whether and how SAIs audit deviations in government budgets. A key objective of this event will be to discuss problems associated with budget deviations and how SAIs assess these problems in their audits.

Questions for discussion include:

- How does examining and reporting on budget deviations fall within current SAI mandates and to what extent are SAIs already assessing budget deviations?
- In the context of the SDGs, how can SAIs report on budget deviations?
- How can SAIs, the International Budget Partnership and other organizations support governments in controlling, mitigating and justifying budget deviations?

The event will be held in English.

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