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Linking planning and financing through SDG budget tags

Seychelles' SDG budget tag.

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Part I:
Introduction

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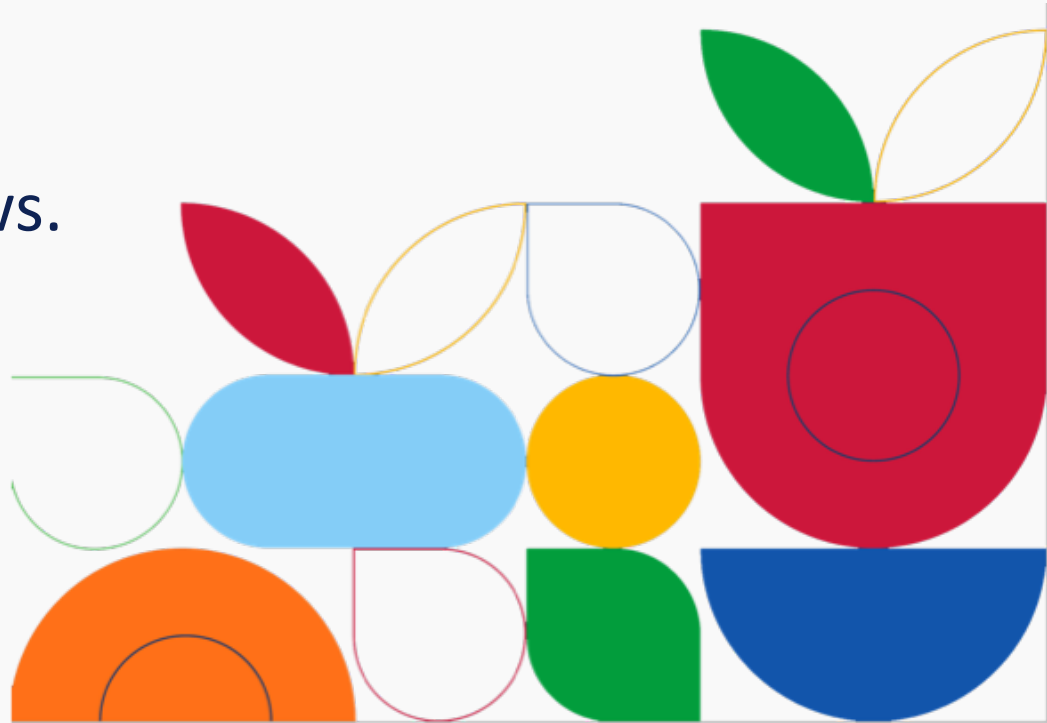
Introduction to SDG budget taggging

1. What is an SDG budget tag?
2. Example and Expected outcome.
3. Why start an SDG budget tag?
4. Practical application for an MOF
5. Applications to other development flows.

Q&A



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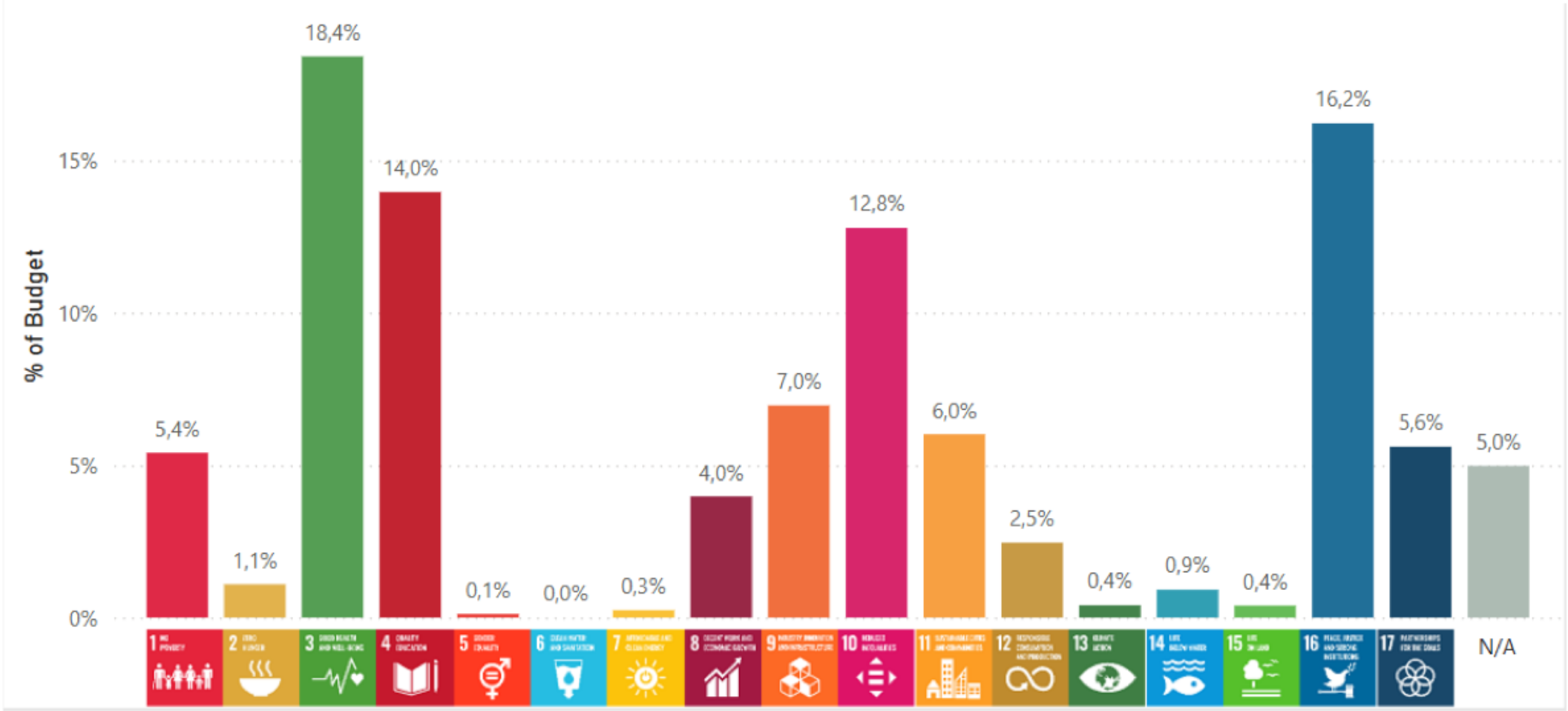
SDG Financing in Seychelles

(public financing)



3 reasons why an institution would want to initiate an SDG budget tag:

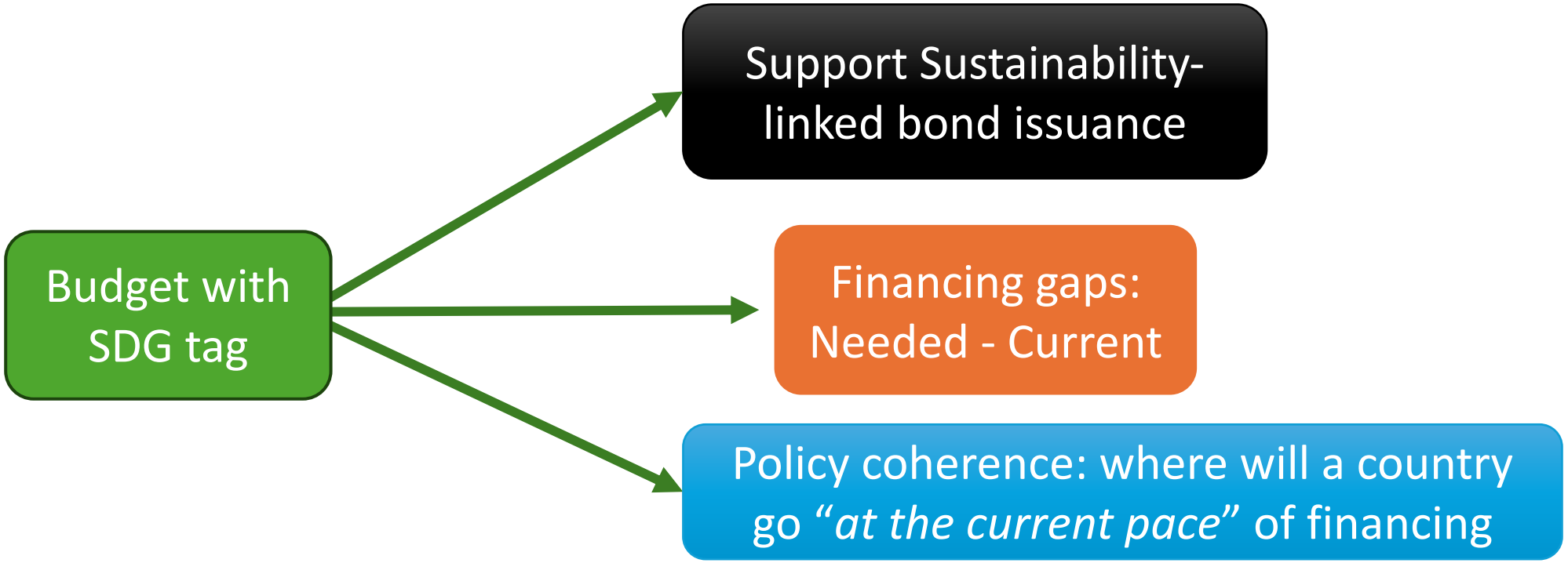
1. Measure/track progress toward specific policy goals – SDGs, climate, NDCs.

2. Enhance financial planning and accountability as part of an update to Public Financial Management (PFM) systems.
   - Introduce evidence-based decision-making.
   - Better resource allocation and coordination among stakeholders

3. Communicate budget details to society in a more friendly manner: to enhance budget transparency.

What can a country do with an SDG Budget tag

- Besides (i) tracking progress in SDG/climate; (ii) enhance PFM systems; and (iii) communicate budget details in a friendly manner, once a country has an SDG budget tag it can be deployed to:



SDG ALIGNMENT AND BUDGET TAGGING: TOWARDS AN SDG TAXONOMY

Analysis for Colombia

JOINT SDG FUND

INFF Colombia

UNDP

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The Recipe/Guidebook:

Detailed guide:

- Criteria.
- Treatment of CAPEX & OPEX.
- Step-by-step guidance.
- Roadmap to SDG taxonomy.
- Warnings to avoid SDG Washing.

Applications to Public Budgets, Development Cooperation, SOEs.

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SDG Financing in Seychelles

(public financing)

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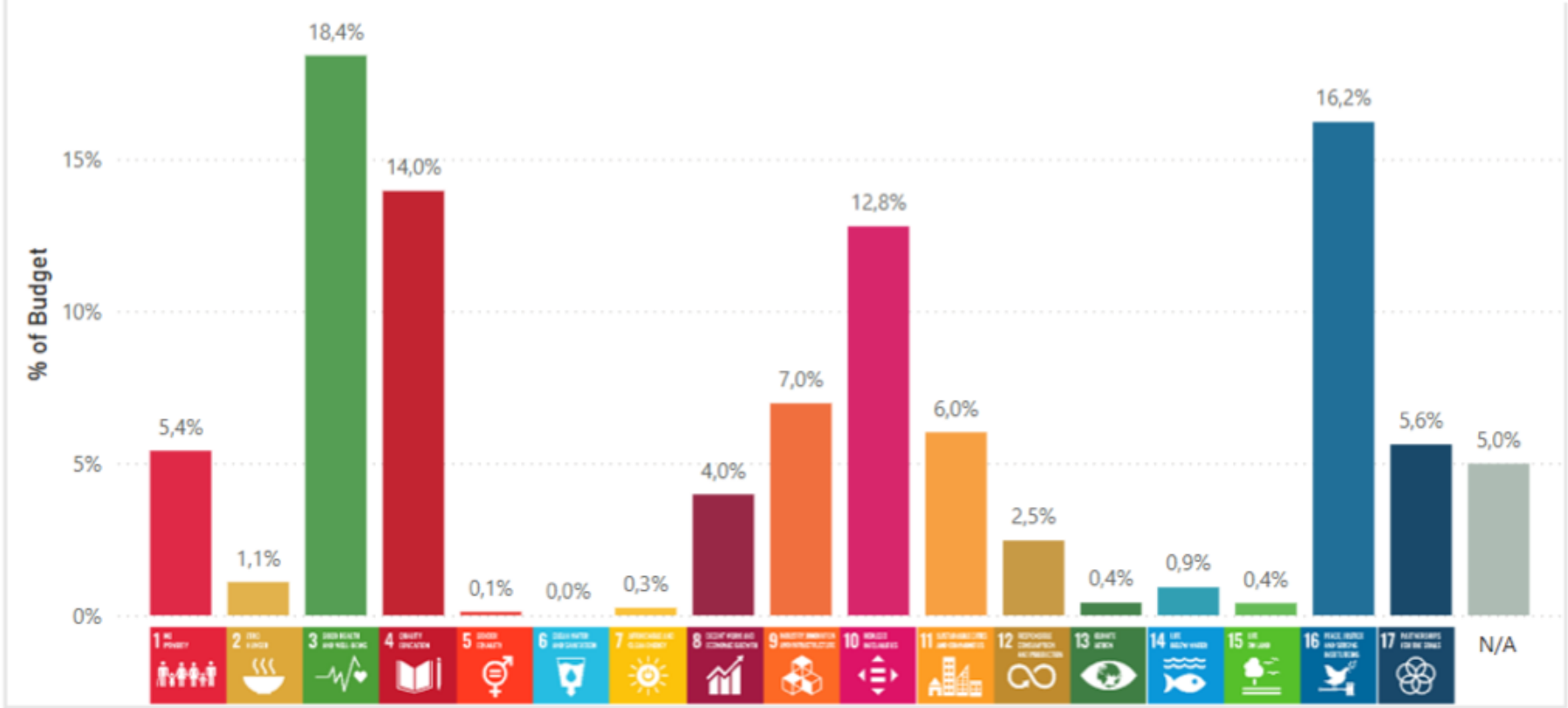
All SDGs

DRR Financing

Possible "future" buttons that can be included:

NDS financing (filter)

NDC financing (filter)



SDG Financing
10,2 mill.

85
MDAs

257
Programs

Ministry	Program	2024 budget	SDG Financing	SDG Target
Benefits And Approved Programmes Of Asp	Retirement Benefits	868.358	217.090	1.3

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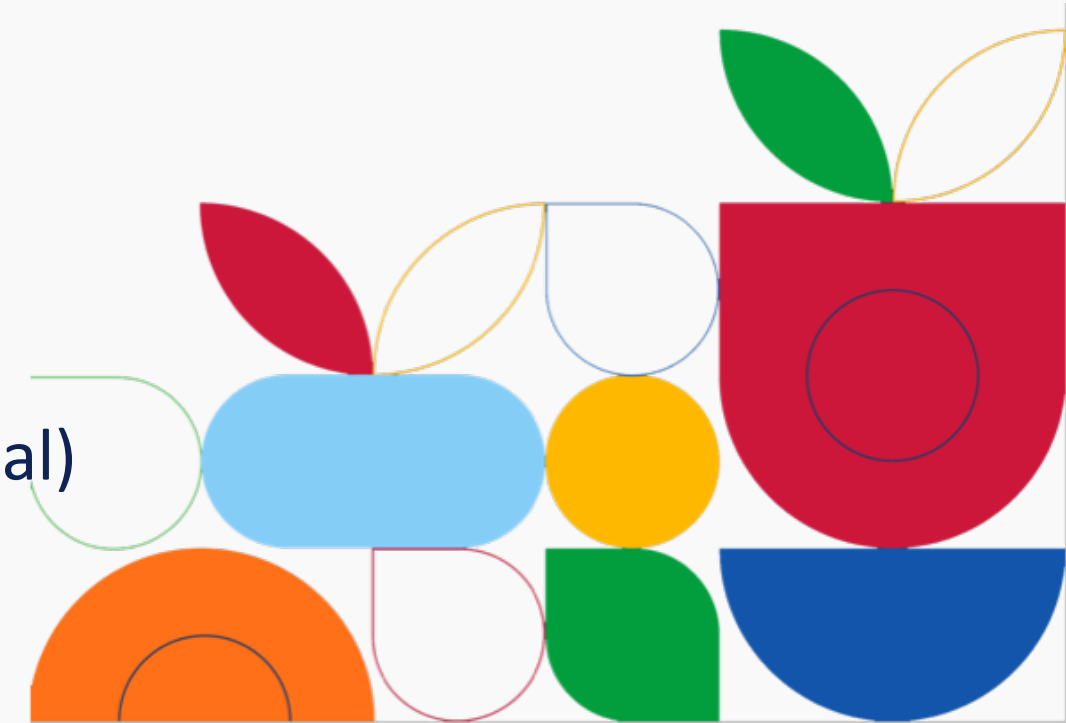
Part II:
Methodology and Initial steps for tagging

Seychelles' SDG budget tag.

Methodology and preparation

1. Recap.
2. 5 step process.
3. Manual matching example.
4. The 3 files.
5. Overview of Seychelles budget.
6. Extraction of relevant information.
7. Excel compilation
8. Narrative Tagging for 1 line (not financial)

Q&A



5 step methodology – Seychelles' SDG Budget Tag

1. Inputs

Programme Performance Based Budget Statements (PDF)	Choice of budget stage (approved budget)	List of 169 global SDG targets.

2. Narrative SDG Alignment of each Program

Compile all programs in a single spreadsheet	Determine ADMIN-related programs	Associate up to 3 SDG targets for each program	Take into account program outcome indicators.

3. Budget Distribution to SDG targets

Distribute each program's budget into chosen SDG targets, choosing a % for main and secondary.	Determine if the distribution %s should be defined using top-down (MOFNPT) or bottom-up (portfolio-level)

4. Treatment of Non-Admin & Admin

Non-admin: distribute resources to 169 SDG targets.	Compilate subtotals by MDA.	Admin: use the distribution of SDG financing at the MDA level to bring along admin resources

5. Design of Visual Dashboard

Data transformations required	Interactive Dashboard

MANUAL MATCHING – EXAMPLE

Institution	Sector	Budget line	Commitment ($)	Alignment with SDG Targets		
				Main	S1	S2
Institution A	Sector B	Non-admin Project	$100 M	17.14 ($75 M)	9.1 ($12.5 M)	8.3 ($12.5 M)

Seychelles 2024 budget:

- 18 portfolios sectors.
- 81 MDAs.
- 270 Expenses in PbB-format

5 step methodology – Seychelles' SDG Budget Tag

1. Inputs

- Programme Performance Based Budget Statements (PDF)
- Choice of budget stage (approved budget)
- List of 169 global SDG targets.

2. Narrative SDG Alignment of each Program

- Compile all programs in a single spreadsheet
- Determine ADMIN-related programs
- Associate up to 3 SDG targets for each program
- When needed, take into account external sources of financing AND program outcome indicators.
- Optional: choose exclusion criteria

3. Budget Distribution to SDG targets

- Distribute each program's budget into chosen SDG targets, choosing a % for main and secondary.
- Determine if the distribution %s should be defined using top-down (MOFNPT) or bottom-up (portfolio-level)
- Determine treatment of admin programs

4. Initial Internal validation (MOF)

- Validation – Joint review of selected sectors

5. Validation with Selected Stakeholders + Design of Visual Dashboard

- Joint sectoral validation + training; adjust if needed.
- Interactive Dashboard

MANUAL MATCHING – EXAMPLE

Institution	Sector	Budget line	Commitment ($)	Alignment with SDG Targets		
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Institution A	Sector B	Non-admin Project	$100 M	17.14 ($75 M)	9.1 ($12.5 M)	8.3 ($12.5 M)

Seychelles 2024 budget:

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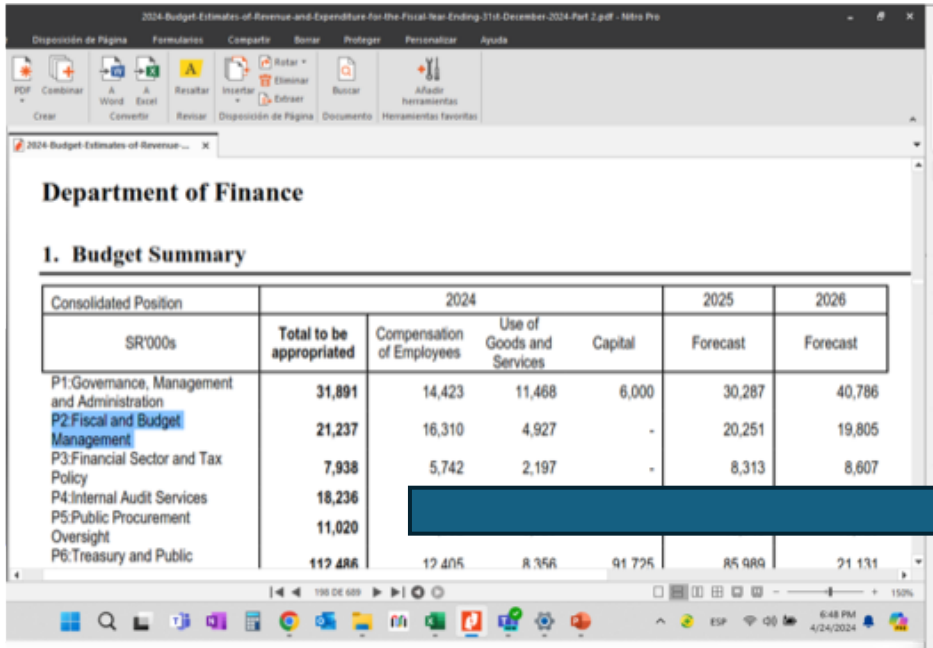
How it looked …

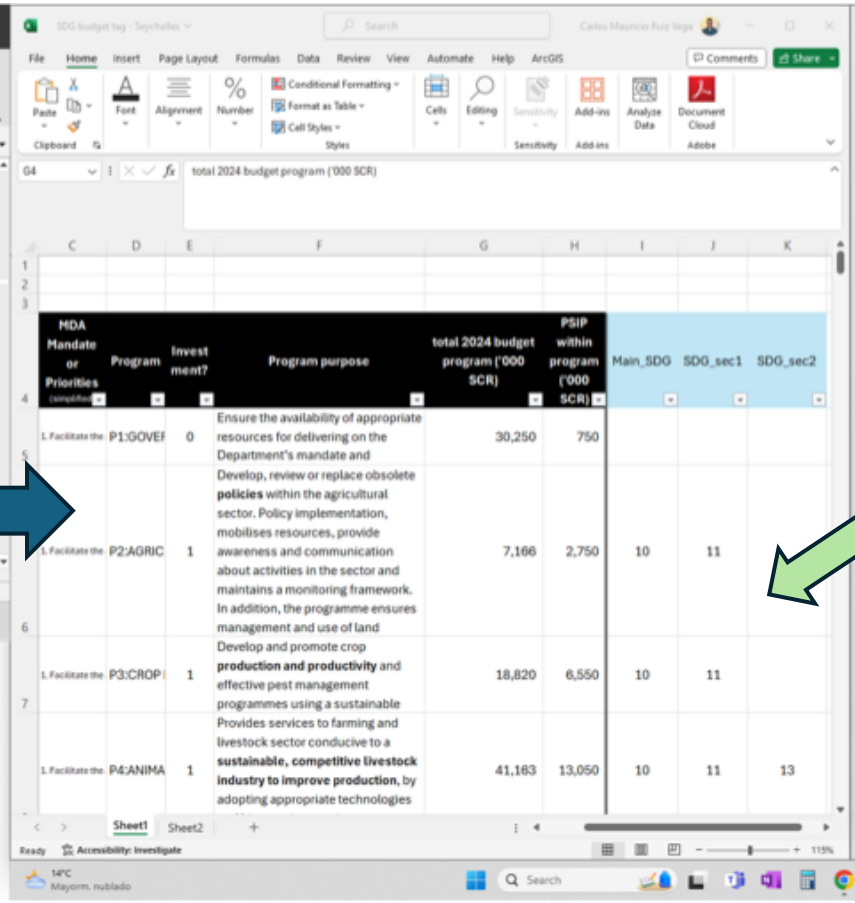


Department of Finance

1. Budget Summary

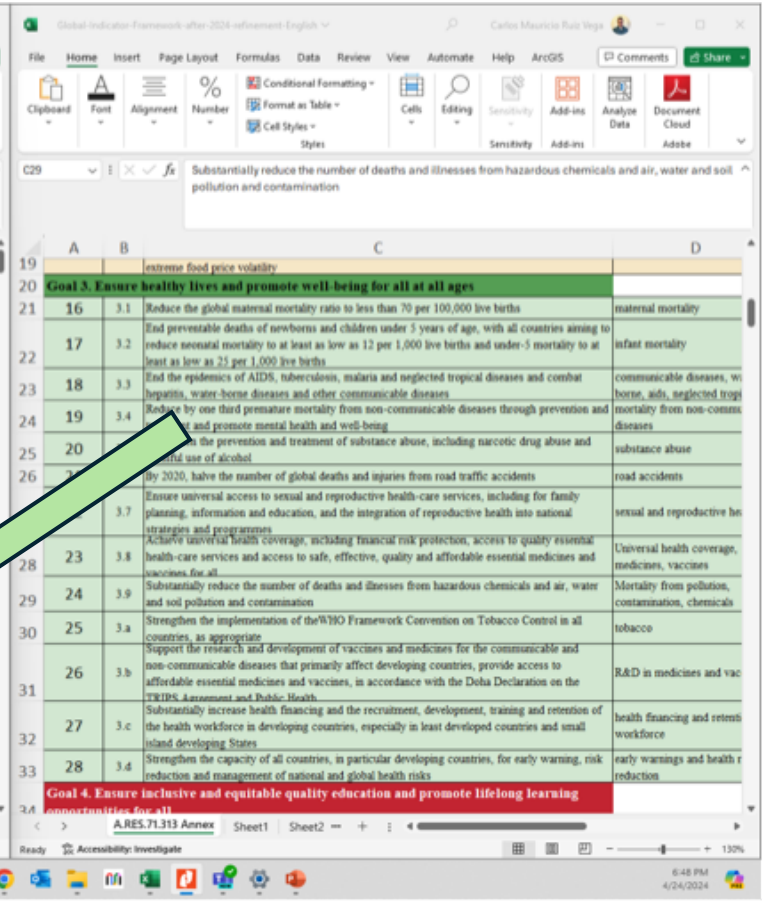
Consolidated Position	2024				2025	2026
SR'000s	Total to be appropriated	Compensation of Employees	Use of Goods and Services	Capital	Forecast	Forecast
P1:Governance, Management and Administration	31,891	14,423	11,468	6,000	30,287	40,786
P2:Fiscal and Budget Management	21,237	16,310	4,927	-	20,251	19,805
P3:Financial Sector and Tax Policy	7,938	5,742	2,197	-	8,313	8,607
P4:Internal Audit Services	18,236					
P5:Public Procurement Oversight	11,020					
P6:Treasury and Public	112,486	12,405	8,356	91,725	85,989	21,131

Budget in PDF



MDA Mandate or Priorities	Program	Investment?	Program purpose	total 2024 budget program ('000 SCR)	PSIP within program ('000 SCR)	Main_SDG	SDG_sec1	SDG_sec2
1. Facilitate the	P1:GOVEF	0	Ensure the availability of appropriate resources for delivering on the Department's mandate and	30,250	750			
1. Facilitate the	P2:AGRIC	1	Develop, review or replace obsolete **policies** within the agricultural sector. Policy implementation, mobilises resources, provide awareness and communication about activities in the sector and maintains a monitoring framework. In addition, the programme ensures management and use of land	7,166	2,750	10	11	
1. Facilitate the	P3:CROP	1	Develop and promote crop **production and productivity** and effective pest management programmes using a sustainable	18,820	6,550	10	11	
1. Facilitate the	P4:ANIMA	1	Provides services to farming and livestock sector conducive to a **sustainable, competitive livestock industry to improve production**, by adopting appropriate technologies	41,163	13,050	10	11	13

Result



		extreme food price volatility	
Goal 3. Ensure healthy lives and promote well-being for all at all ages			
16	3.1	Reduce the global maternal mortality ratio to less than 70 per 100,000 live births	maternal mortality
17	3.2	End preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births	infant mortality
18	3.3	End the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases	communicable diseases, wi borne, aids, neglected tropi
19	3.4	Reduce by one third premature mortality from non-communicable diseases through prevention and t and promote mental health and well-being	mortality from non-comm diseases
20		the prevention and treatment of substance abuse, including narcotic drug abuse and rmful use of alcohol	substance abuse
		By 2020, halve the number of global deaths and injuries from road traffic accidents	road accidents
	3.7	Ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes	sexual and reproductive he
23	3.8	Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all	Universal health coverage, medicines, vaccines
24	3.9	Substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination	Mortality from pollution, contamination, chemicals
25	3.a	Strengthen the implementation of the WHO Framework Convention on Tobacco Control in all countries, as appropriate	tobacco
26	3.b	Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health	R&D in medicines and vac
27	3.c	Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States	health financing and retenti workforce
28	3.d	Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks	early warnings and health r reduction
Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all			

169 SDG targets

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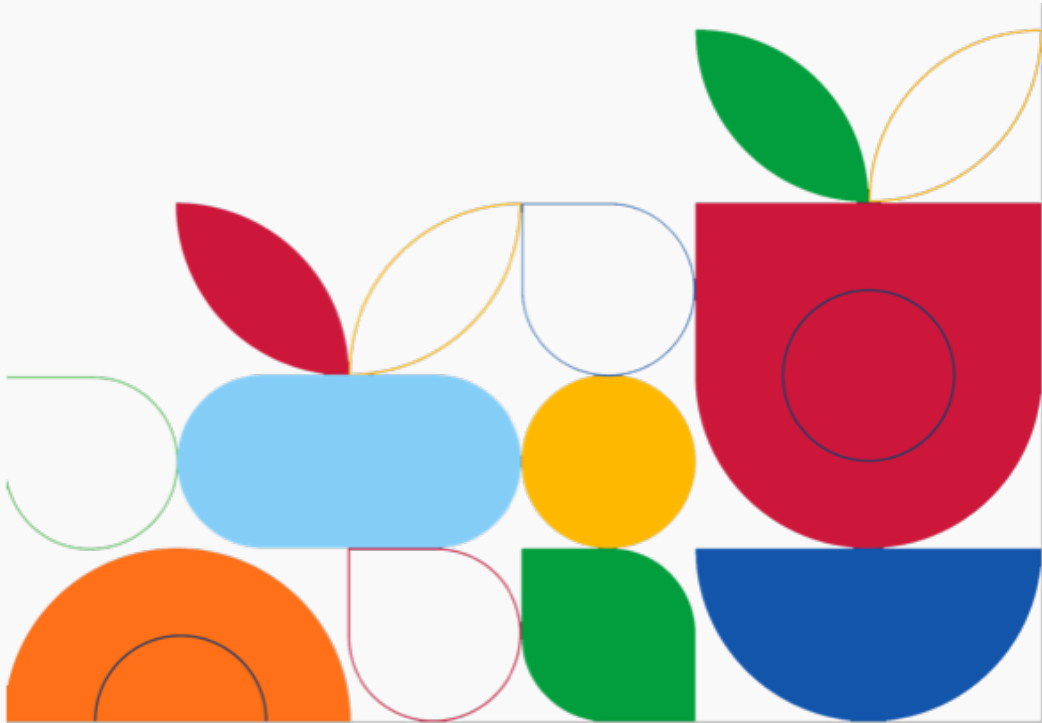
Part III:
Non-administrative Expenses

Allocating resources to SDG and NON-administrative resources

1. Recap: 3 files; single excel file; 1 line tagging; 170s.
2. 2 files: 169 and the budget file.
3. Filtering non-admin
4. Intro to Resource/financial distribution
5. Distributing resources to the 169 SDG targets.

Q&A



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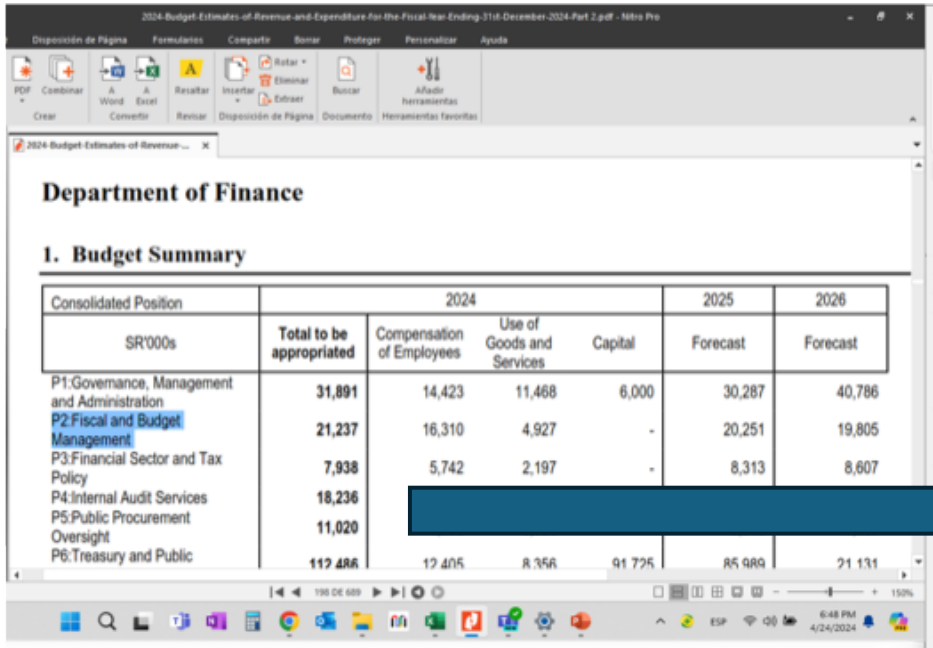

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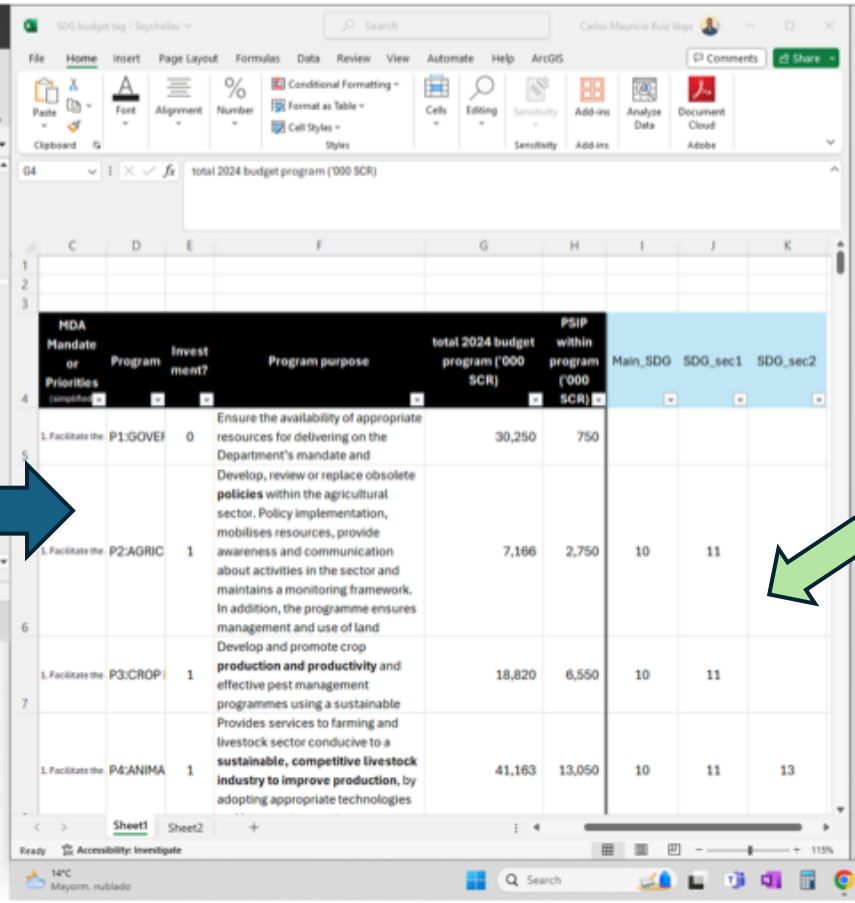

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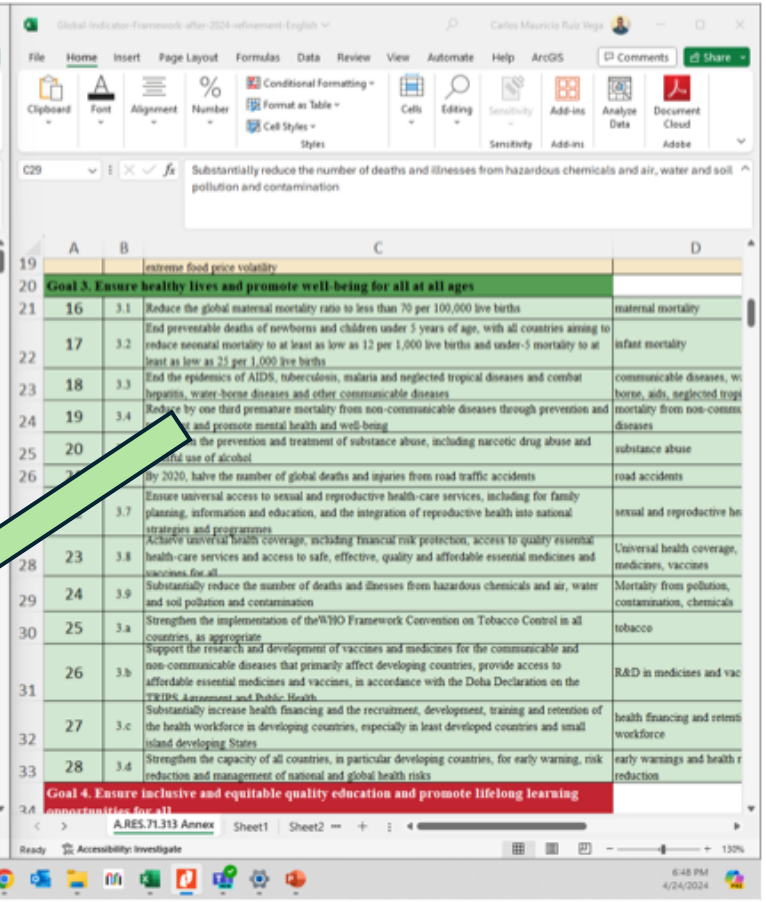

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Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all			

169 SDG targets

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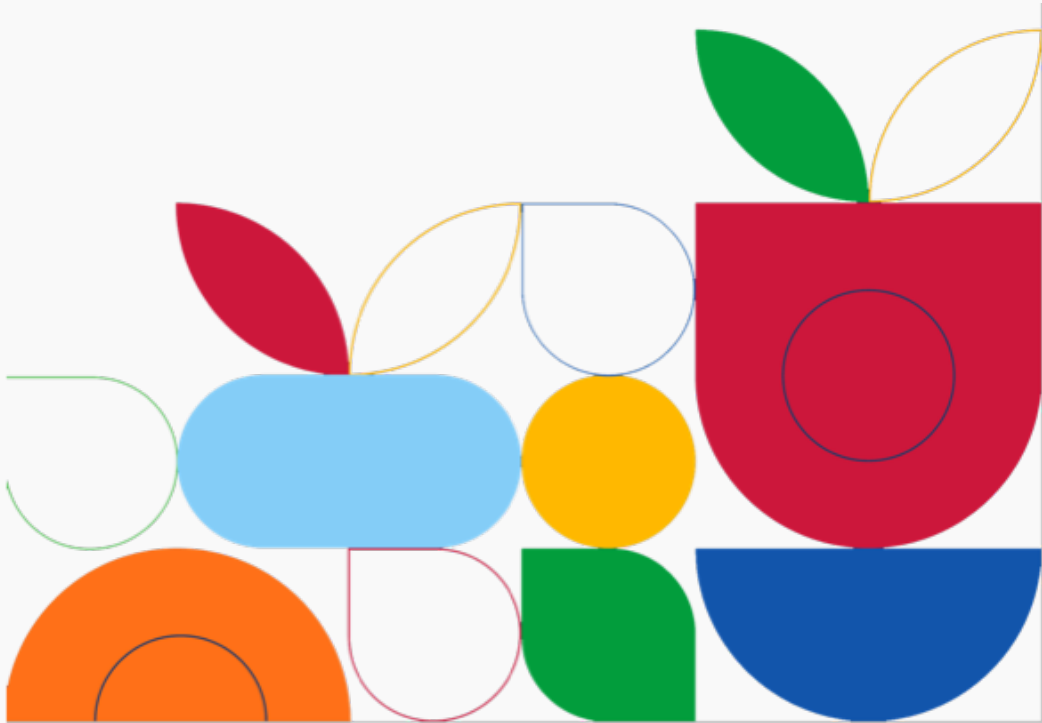
Part IV:

Treatment of Administrative Expenses

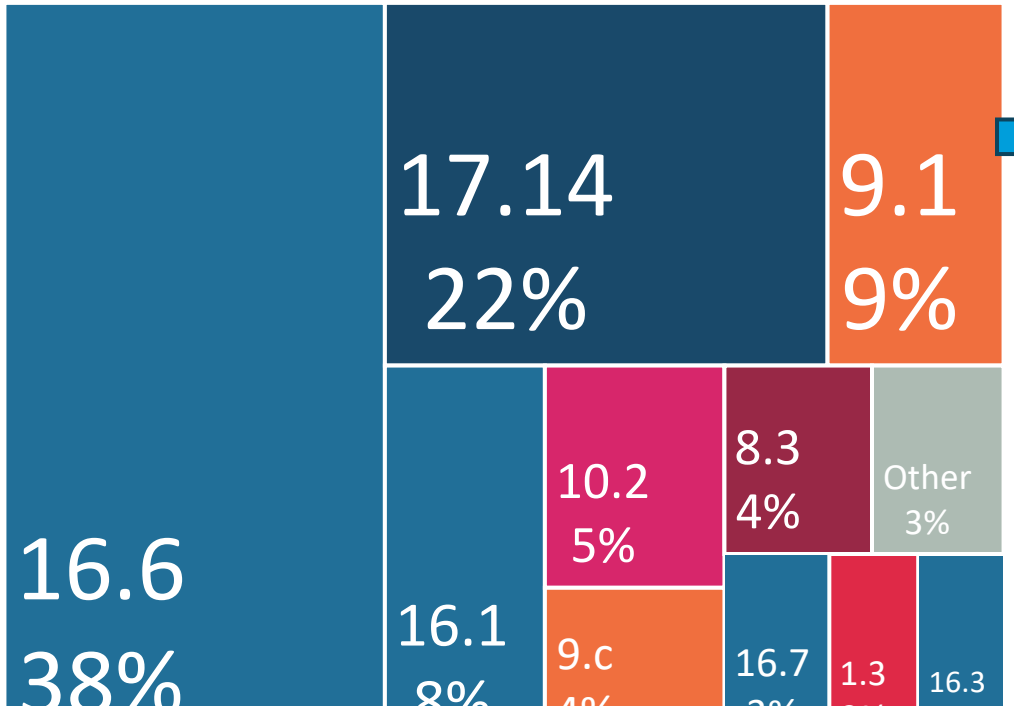
Administrative expenses

1. Recap.
2. Why a differentiated treatment? + Alternatives.
3. Imputation example.
4. Consolidate resources by MDA.
5. Filter admin expenses + XLOOKUP
6. Tagging concluded.
7. Summary



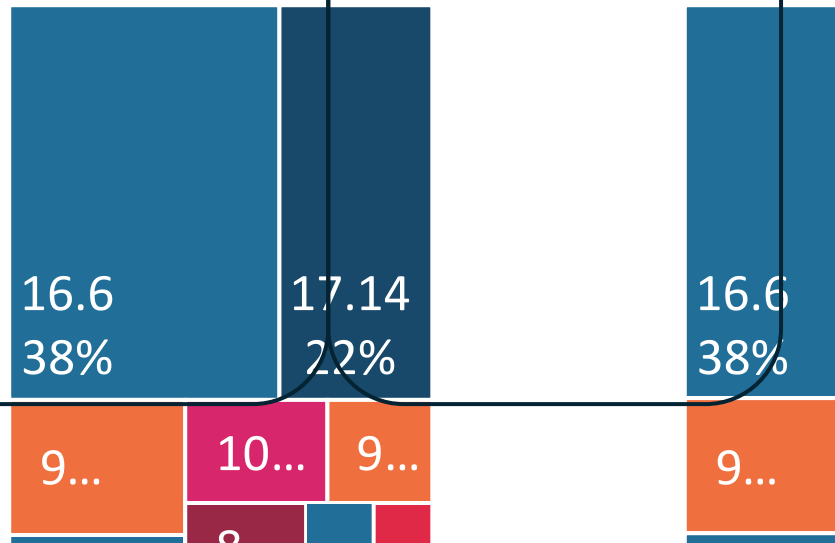
Admin Expenses support Non-Admin Expenses.

Top 10 SDG targets identified from NON-ADMIN PROJECTS of 1 MDA.



Extrapolation to ADMIN EXPENSES

Asset Acquisition		Salaries		Payroll tax	
8,449,143	100%	6,549,396	100%	2,367,984	100%



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Part V:

Data preparation, PowerBi + Interactive Dashboard

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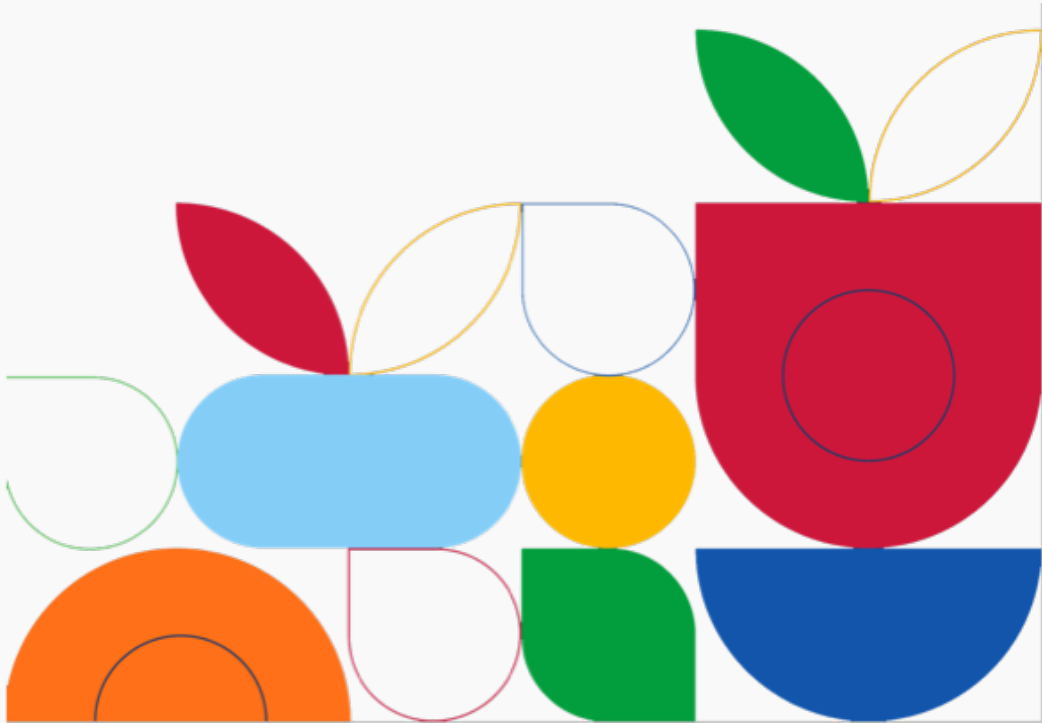
Q&A