



INFF

Integrated National
Financing Frameworks

GUIDANCE NOTE

INFFs and Leave No One Behind (LNOB)

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About integrated national finance frameworks

Integrated national financing frameworks (INFFs) are a planning and delivery tool to help countries implement the Addis Ababa Action Agenda at the country level. INFFs lay out the full range of financing sources – domestic and international sources of both public and private finance – and guide countries in developing a strategy to increase investment, manage risks and achieve sustainable development priorities, as identified in national sustainable development strategies.

To help build cohesion and encourage knowledge exchange between countries implementing INFFs around the world, the United Nations and the European Union, in cooperation with a growing network of partners, are developing joint approaches to bring together expertise, tools and relationships in support of country-led processes. For more information about INFFs, visit www.inff.org.

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1. Introduction

Leaving no one behind (LNOB) is the underpinning, transformative promise of the 2030 Agenda and the Sustainable Development Goals (SDGs). In practice, it means “taking explicit action to end extreme poverty, curb inequalities, confront discrimination and fast-track progress for the furthest behind.”¹ It compels policymakers to focus on discrimination and inequalities that undermine the agency of people as right holders.

LNOB involves many areas, for example:

- People with certain identities (gender, religion, disability, nationality) can experience exclusion, bias or mistreatment in laws, policies, access to public services and social practices;
- People who reside in certain geographical regions (landlocked, rural areas) tend to be disproportionately poor and vulnerable to natural disasters and health shocks;
- People with less wealth accumulation may be disadvantageous in equitable participation in their economy and society.

The Addis Ababa Action Agenda (AAAA), which lays out the global framework for financing sustainable development, embraces the LNOB promise, seeking to “advance fully toward an equitable global economic system in which no country or person is left behind”². Integrated National Financing Frameworks (INFFs) (see Box 2) represent an opportunity for countries to put the LNOB promise into practice when articulating and implementing financing strategies and reforms at the national level.

LNOB is mainstreamed through the INFF global guidance, underpinning the suggested approaches to operationalise the four building blocks. For example, in building block 1, the guidance encourages the consideration of the implications of leaving no one behind on financing needs and on risks through evidence base related assessments; in building block 2, it lays out coherence checks to ensure policy identification and prioritisation takes into account all dimensions of sustainability – social and environmental as well as economic; in building blocks 3 and 4, it highlights the importance of broad-based participation in all steps of the policy-making, implementation and reviewing process, to ensure the interests of all relevant stakeholders, including people at risk of being left behind, are adequately taken into account, and the impact of financing choices on them can be adequately assessed.

The aim of this note is to provide additional, more specific guidance on how to integrate LNOB³ into financing policy making processes. Section 2 outlines the link between LNOB and financing, underlining the relevance of considering LNOB when designing and implementing financing policies and reforms. Section 3 provides an overview of how the global guidance already takes into account the LNOB principle and lays out additional guiding questions to ensure the application of a LNOB lens to INFFs, whatever the scope. The annex summarises guiding questions by building block.

Box 1 - Who is this note for?

This note is aimed at government officials interested in adopting INFFs or already implementing them – whatever the scope or focus, as well as all stakeholders, including UN agencies and development partners, who may be supporting them. They can all use this note to ensure decisions around financing can contribute to leaving no one behind.

This note is also aimed at civil society and human rights advocates who wish to engage in INFF processes. They can use it to gain a better understanding of how they may contribute to enhance coherence of financing policy making in their national contexts, and to hold other actors (such as governments and development partners) to account.

Box 2 - What is an integrated national financing framework (INFF)?

Integrated national financing frameworks (INFFs) help countries finance their national sustainable development objectives and the Sustainable Development Goals (SDGs).

Through INFFs, countries develop a strategy to mobilise and align financing with all dimensions of sustainability, broaden participation in the design, delivery and monitoring of financing policies, and manage risk.

INFFs are voluntary and country-led. They are embedded within plans and financing structures, enabling gradual improvements and driving innovation in policies, tools and instruments across domestic, international, public and private finance.

Four building blocks can support governments in putting an INFF into practice:



- 1. Assessment and diagnostics** (to provide the basis for decision making on financing – i.e. what are the needs, what financing is already available and how it is being used, what are the risks, and what are the underlying obstacles/binding constraints);
- 2. Financing strategy** (to guide the design of financing policies and reforms that can mobilise financing in line with national priorities and all dimensions of sustainability);
- 3. Monitoring and review** (to bring together all relevant data and information to track progress and facilitate transparency, accountability and learning on all things financing);
- 4. Governance and coordination** (to ensure institutions and processes required for the formulation and implementation of coherent financing policies are in place and functional).

Note: Global guidance on each of the building blocks can be found at inff.org.

2. The link between leaving no one behind and financing

Leaving no one behind is an underlying goal in the development cooperation and public financing space, but it is relevant to and should be considered in other financing policy areas too.

First, all types of finance can contribute to leaving no one behind. The Addis Ababa Action Agenda, which represents the global framework for financing sustainable development, sets out to leave no country or person behind, highlighting the contributions that all types of finance (domestic, international, public, private) can make toward this goal. Table 1 provides some examples. INFFs can support countries in realising such contributions.

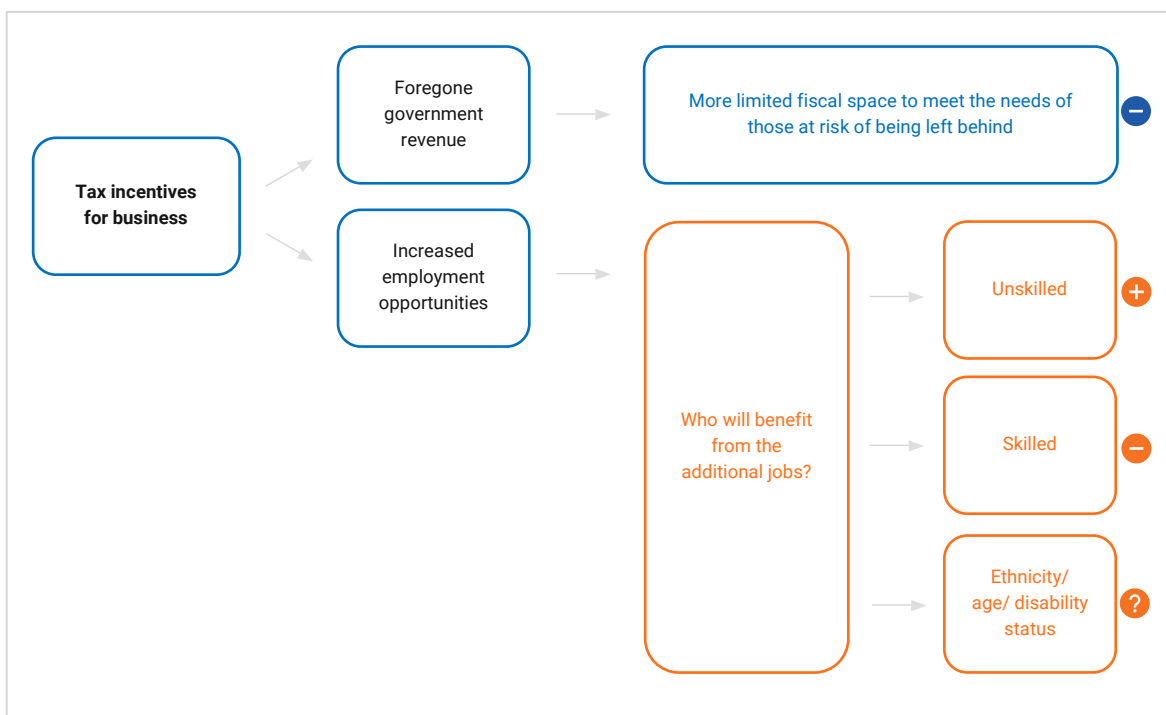
Table 1 - How different financing policy areas can contribute to LNOB

FINANCING POLICY AREA	POSSIBLE CONTRIBUTIONS TO LNOB
Domestic public finance	Poverty and inequalities reduction, access to basic social services and safety nets, progressive and pro-equal tax systems, employment creation, resilience strengthening.
Private finance	Employment creation, financial inclusion, gender and other dimensions of group-based equality
Development cooperation	Poverty and inequalities reduction ⁴ , climate action, support to DRM to expand domestic fiscal space, humanitarian aid, South-South Cooperation, crises prevention
Systemic issues	Macroeconomic stability, resilience to shocks, inclusive and green growth

Second, not taking into consideration LNOB may exacerbate financing needs further. For example, embarking on austerity measures without due consideration of the impact on those at risk of being left behind will likely increase demand for government-funded programmes, exacerbating domestic public finance needs at a time when supply is being restricted. At the same time, taking on debt

without considering the implications of servicing such debt or debt sustainability risks may result in reduced fiscal space to spend in line with human rights obligations and the needs of the poorest and most vulnerable people in the future; this in turn may increase demand for safety net spending, further widening the gap in domestic public finance. Besides, not taking into account LNOB considerations now may lead to more severe future problems. In countries in food or other crises, unbalanced distribution of humanitarian and development aid may cause the ballooning of humanitarian needs in the future. INFFs can help policymakers ask the right questions to identify potential negative outcomes in the economy, society, and environment, and consider adjustments to avoid them, or additional measures to correct them. Figure 1 lays out an example; Section 3.2 provides a list of relevant questions to consider from the LNOB perspective.

Figure 1 - Example of considering LNOB implications of financing policy choices to avoid negative outcomes



3. Leaving no one behind via the INFF building blocks

The INFF global guidance presents suggested approaches for the implementation of the inception phase and the four INFF building blocks. Such approaches incorporate the LNOB principle, though some more explicitly than others; the sections below complement earlier guidance. They do so by presenting additional guiding questions, organised around two dimensions: i) participation (to ensure those at risk of being left behind are involved or represented throughout the policy making process), and ii) impact (to ensure the potential effects and implications of tools, processes, systems and policy choices on those at risk of being left behind are consistently taken into account). With regard to impact, the guiding questions include consideration of both results (i.e. the effects on people at risk of being left behind) and conduct (i.e. the steps taken to ensure LNOB is adequately considered). Box 3 presents guiding questions to ensure LNOB is mainstreamed through the INFF inception phase too.

Box 3 - Leaving no one behind in the INFF inception phase

The global guidance on the inception phase suggests three steps for INFF implementers to take to ensure strong foundations for the operationalisation of an INFF. These include: a scoping phase, to determine the baseline with regard to integrated financing policy making (e.g. what are the national development plans and priorities, how are current policies developed, what systems and processes are in place, how are different stakeholders involved, etc); the identification of an institutional home for the INFF, to ensure national ownership and accountability in the operationalisation of the INFF; and agreement on next steps, to set the focus and scope of the country's INFF, align expectations, and ensure the systems and processes required for a successful exercise are identified (or established if lacking).

To complement the approach presented in the global guidance, and ensure LNOB is adequately considered, implementers should:

In the scoping phase

- Incorporate LNOB considerations in the mapping of existing assessments, policies, national strategies, national development plans, tools, systems, and governance mechanisms. For example:

- Do identified documents elaborate on the potential impact on those most at risk of being left behind?
- Are corrective measures considered in instances where financing reforms may risk pushing the poorest and most vulnerable people further behind?
- Are critical materials of current practices/ policies/ tools included in the mapping exercise (e.g. civil society reports about potential risks)?
- How are representatives of those most at risk of being left behind involved in the current policy making process?

When determining how to institutionalise INFF working structures

- Consider how to ensure representation of those most at risk of being left behind. For example:
 - How can commitments, goals, and targets for leaving no one behind be built upon the national development plan and other existing government policy documents or statements of strategies?
 - How are CSOs, trade unions, and other non-governmental organisations that represent the interest of those at risk of being left behind involved to ensure buy-in from the outset and input throughout the process?
 - How are groups at risks of being left behind, like IDPs and victims of crises (extreme weather events, conflict, sharp economic downturns) involved?
 - What mechanisms will be used to facilitate their meaningful engagement and participation (especially if they are not included as members of the INFF oversight body⁵)?

When agreeing next steps (INFF roadmap)

- Ensure the LNOB principle underpins INFF design and implementation. For example:
 - How will the impact of current and potential financing policies and allocations on those most at risk of being left behind be assessed?
 - Who should be involved to ensure this is done effectively and inclusively, and leading to equitable outcomes?
 - Has the involvement of CSOs and other representative organisations for those at risk of being left behind been planned in the assessment phase (Building Block 1), as well as in the identification and prioritisation of policy options (Building Block 2) and in monitoring and review (Building Block 3)? What form will it take?

3.1 Assessments and diagnostics

The global guidance on Building Block 1 Assessments and diagnostics encourages a [top-down and bottom-up approach](#). The former involves reviewing existing assessments and diagnostics and making use of relevant tools and methodologies to undertake the required exercises. The latter ensures incorporation of knowledge and perspectives of all relevant stakeholders, including, crucially, representatives of rights holders which are typically CSOs, trade unions, and other local groups and movements. This is done to complement official data sources and provide additional nuances to relevant assessments. In addition, LNOB considerations are included as part of the specific steps suggested within the global guidance (see Table 2).

Table 2 - LNOB considerations in the INFF global guidance on assessments and diagnostics

BUILDING BLOCK 1 COMPONENT	HOW LNOB IS REFLECTED IN THE GLOBAL GUIDANCE
Financing needs assessment	Assess the target groups who are being left behind and adjust cost estimates accordingly – see Step 3 in Building Block 1.1 Financing needs assessments.
Financing landscape assessment	Analyse linkages between current allocations and use of financing and sustainable development outcomes, including cross-cutting priorities such as gender – see Step 2 in Building Block 1.2 Financing landscape assessment
Risk assessment	Assess the impact of potential shocks on different segments of the population and their resulting needs – see Step 2 in Building Block 1.3 Risk assessment
Binding constraints diagnostics	Incorporate contextual knowledge and practical insight in the identification of problem areas and potential binding constraints, e.g. fiscal equity, benefit incidence and tax incidence, by soliciting input from the implementation level (within and beyond government) – see Steps 1 and 2 in Building Block 1.4 Binding constraints diagnostic

INFF implementers should incorporate the following questions to ensure adequate LNOB consideration in the assessment phase:

Participation

How are CSOs and other representative organisations⁶ for those at risk of being left behind involved in the assessment of costs, financing landscape (especially allocation, use and impact of current financing), risks and binding constraints?

Impact

How do the tools used to undertake required assessments and diagnostics treat LNOB? E.g. do they facilitate identification of the specific costs, risks, and constraints to ensure no one is left behind? If not, are they complemented by additional exercises to ensure LNOB is adequately considered?

3.1.1 Examples of relevant tools

The global guidance on Building Block 1 provides an overview of widely-used tools and methodologies to assess financing needs, trends, risks and constraints. Not all of these take LNOB explicitly into consideration. Additional exercises may be undertaken to deepen the analysis and ensure adequate consideration of the needs of, and potential impact on, those at risk of being left behind. Alternative tools and methodologies may also be used, where available. Table 3 lists some examples.

Table 3 - Assessment tools and methodologies that explicitly consider LNOB

TOOLS/ METHODOLOGIES	BRIEF DESCRIPTION	RELEVANT BUILDING BLOCK 1 COMPONENT
Commitment to Equity (CEQ) Assessments	Developed by the Commitment to Equity Institute at Tulane University, this form of fiscal incidence analysis assesses the effects of all taxes and transfers on poverty and inequality reduction. It also assesses the progressivity of the overall fiscal system.	Building Block 1.2 Financing landscape assessment (e.g. to analyse the impact of domestic public finance on LNOB).
World Bank Fiscal microsimulation tool	Policymakers can use this form of fiscal incidence analysis tool to simulate and assess the impact of potential fiscal policies on equity. It is a customisable tool that can help assess the distributional effects of tax, benefits and other fiscal reforms.	As above.
The Centre for Economic and Social Rights OPERA Framework	This framework integrates different tools and techniques for assessing how public policies comply with the obligation to fulfil economic, social and cultural rights. Its distinctive characteristic is that it triangulates outcomes, policy efforts and resources to make an overall assessment. With regard to resources, the focus is on analysing resource allocation and expenditure, resource generation, and policy processes.	Building Block 1.2 Financing landscape assessment (e.g. to analyse both volumes and allocation of financing against LNOB) and Building Block 1.4 Binding constraints diagnostic (e.g. to assess the effectiveness of governance mechanisms in relation to participation and accountability).

TOOLS/ METHODOLOGIES	BRIEF DESCRIPTION	RELEVANT BUILDING BLOCK 1 COMPONENT
Checklist for assessing the impact of blended finance on the poor	This checklist was developed by the Tri Hita Karana Roadmap for Blended Finance Impact Working Group. It focuses on assessing benefits (ex-ante) and on measuring impact (ex-post) of any blended finance transaction on the poor.	Building Block 1.2 Financing landscape assessment (e.g. to analyse the alignment of blended finance with LNOB) and Building Block 1.3 Risk assessment (e.g. to analyse whether blended financing could have unintended consequences or increase risks to the country's ability to finance sustainable development overtime).
Hunger Hotspots FAO WFP early warnings on acute food insecurity	Through forward-looking analysis, this report provides near-real time data on potential hunger hotspots, i.e. areas that have the potential for acute food insecurity to rise during the outlook period, due to the effects of several overlapping drivers, such as violence and conflict, economic shocks, weather extremes and climate variability, and animal and plant pests and diseases. Recommendations are included for both anticipatory actions and emergency response.	Building Block 1.1 Financing needs assessment (e.g. to inform costing of both anticipatory and emergency actions to leave no one behind) and Building Block 1.3 Risk assessment (e.g. to complement regular national multi-dimensional vulnerability and needs assessments).
Zero Hunger Strategic Reviews	Through these reviews, governments articulate how they can achieve SDG 2 Zero Hunger. Among other things, they assess key gaps and challenges, including as it relates to financing of related plans and programmes.	Building Block 1.1 Financing needs assessment (e.g. to cost necessary investments to achieve zero hunger)

TOOLS/ METHODOLOGIES	BRIEF DESCRIPTION	RELEVANT BUILDING BLOCK 1 COMPONENT
Participatory Assessment	<p>Participatory assessment is a process of building partnerships with refugee women and men of all ages and backgrounds by promoting meaningful participation through structured dialogue. It includes holding separate discussions with women, girls, boys, and men, including adolescents, in order to gather accurate information on the specific protection risks they face and the underlying causes, to understand their capacities, and to hear their proposed solutions.</p>	<p>Building Block 1.1 Financing needs assessment (e.g. to identify refugee group's financing needs)</p>
Handbook on gender mainstreaming for gender equality results	<p>This handbook identifies the key concepts, principles, and approaches underlying gender mainstreaming. It outlines opportunities to apply gender analyses across different contexts and manage for gender equality results. It also illustrates how to identify opportunities for organizational change, enhance financing for gender equality, and strengthen monitoring and evaluation for the oversight of the results of gender mainstreaming.</p>	<p>Building Block 1.1 Financing needs assessment (e.g. to identify and cost key areas critical to gender equality)</p>
Benefit Incidence Analysis	<p>As described within the UNICEF Public Finance Toolkit⁷, the Benefit incidence analysis (BIA) shows who is benefiting from public spending on social services, by describing the impact of government spending on different groups of people. It combines information about the unit costs of providing public transfers and services (from government expenditure data) with information on the use of these services (from household sample surveys) to measure how the benefits are distributed across the population.</p>	<p>Building Block 1.1 Financing needs assessment (e.g. to identify and cost government spending on different groups)</p>

3.2 Financing strategy

LNOB underpins the suggested approach presented in the global guidance for Building Block 2. First, the guidance highlights the importance of a country-led, inclusive process to develop an integrated financing strategy. Many agents, including civil society, trade unions, and other representative organisations for those at risk of being left behind, as well as private sector representatives, should be involved from the outset to ensure different perspectives are considered and integrated thinking is fostered when identifying, assessing and prioritising financing policy options⁷. Second, the coherence checks that the guidance lays out to support policy choices incorporate all dimensions of sustainability (social, environmental, economic), highlighting the specificity of what an integrated approach to financing policymaking requires.

The INFF global guidance also provides ample space for human rights considerations to enter the decision-making process. INFF implementers may incorporate human rights considerations to narrow the range of acceptable policy options,⁸ before the suggested 'checks' are performed. For example, policy options may be screened against questions such as: does the policy choice risk hindering the ability of government to fulfil human rights obligations now or in the future? This can be used to help policy makers sequence policy solutions and investments to avoid unintended consequences on LNOB. Table 4 provides an overview of relevant guiding principles that may be considered in relation to financing choices and human rights.

Table 4 - Guiding principles and their links to financing policy making

GUIDING PRINCIPLES	RELEVANT AREAS
Guiding principles on extreme poverty and human rights	Paragraphs 51-55 on the design and implementation of budgetary and fiscal measures, including in crisis contexts; paragraph 61 on ensuring policy coherence.
Guiding principles on human rights impact assessments of economic reforms	Applicable to States, international financial institutions, and creditors, when designing, formulating or proposing economic reforms; a particular focus is placed on issues related to debt.
Guiding principles on business and human rights	Include principles to ensure both vertical and horizontal domestic policy coherence when making policies that shape business practices (principles 8-11).
Maastricht principles on extraterritorial obligations of States in the area of economic, social and cultural rights	Paragraph 24-27 on regulating and otherwise influencing the conduct of non-State actors; paragraphs 31-35 on international cooperation and resource mobilisation.

The following questions should be considered to complement the steps presented in the global guidance and ensure LNOB is adequately taken into account:

Participation

How are CSOs, other representative organisations for those at risk of being left behind, and citizens involved in the identification and prioritisation of policy and reform options?

Impact

- Are LNOB risks and limitations of tools used to take policy decisions⁹ known? Are corrective measures being undertaken, where needed?
- Does the policy choice promote the reduction of inequalities across different population groups?
- Does the policy choice risk push any vulnerable population group further behind?
- Does the policy choice risk hindering the ability of the government to serve the needs of vulnerable population groups in the future?
- If the policy choice poses risks that would disproportionately impact the poorest and most vulnerable groups, have corrective measures been considered and identified?
- Have the impacts on LNOB of the instruments/ regulations being considered as part of the financing strategy been identified and action taken to minimise any potential negative outcomes?

3.2.1 Financing policies to LNOB

As shown in Section 2, all types of finance can contribute to LNOB. INFFs can help policy makers identify policy solutions that can strengthen such contributions. Table 5 provides some examples, across financing policy areas.

Table 5 - Examples of financing policies that can contribute to leave no one behind

FINANCING POLICY AREA	RELATED POLICY SOLUTIONS TO LEAVE NO ONE BEHIND
Domestic public finance	Progressive income tax systems; direct cash transfers (e.g. unemployment benefits); in-kind transfers (e.g. targeted health and education spending); social security and social protection payments; countercyclical fiscal policies; gender-responsive budgeting and budgeting that upholds the rights of other intersecting population groups (e.g. people with disabilities, displaced populations and populations in urgent humanitarian interventions); investment cases for increased allocations to social sectors and equity and a better balance with the focus on infrastructure
Private finance	Policies to strengthen linkages between foreign investment and local business and SMEs to improve marginalized groups' access to financing; policies to incentivise adoption of sustainable practices by private sector actors (including sustainability reporting requirements); laws and regulations on consumer protection, labour rights, environmental and health standards; financial inclusion strategies; policies to encourage and incentivise diaspora investment and remittances so that migrants might be included as actors in financing for development including the reduction of transaction costs for remittances ¹⁰ ; policies against discrimination and abuse in the workplace

FINANCING POLICY AREA	RELATED POLICY SOLUTIONS TO LEAVE NO ONE BEHIND
Development cooperation	Technical assistance and/or financial support to domestic revenue mobilisation, use of blended finance and de-risking to better channel resources more systematically to climate action, social sectors, gender and/or other dimensions of group-based equality, disaster risk reduction and management; lending by MDBs in domestic currency; in the context of LDC graduation, promoting financing for the social sectors which are often heavily reliant on grants/ODA
Systemic issues	Macroprudential policies; capital flows management; illicit financial flows policies; foreign exchange interventions

3.3 Monitoring and review

The global guidance on Building Block 3 Monitoring and review underlines the importance of involving various stakeholders, both within and outside government, in monitoring financing efforts. Civil society actors are considered important players across [INFF monitoring functions](#), which include tracking volumes and impact of financing, and tracking progress in the implementation of financing policies and strategies. Forging alliances across stakeholders and ensuring participatory approaches can help institutionalise monitoring and review in a sustainable way, shifting the focus from compliance to accountability and learning.

The global guidance also stresses the principle of ‘good enough’ data, encouraging implementers to define an adequate level of ambition for national monitoring and review systems, based on current systems and practices, priorities, levels of buy-in, and working toward gradual improvements. Data disaggregation, which is particularly relevant to actors wanting to adopt a LNOB lens, is an important aspect to consider when defining the scope and depth of monitoring systems. CSOs and other representative organisations of those at risk of being left behind should be involved in a participatory way in establishing what good enough data and a good enough level of disaggregation may look like in the given context. They should also be involved in determining how to gradually improve it (see Box 4). Global commitments and standards, such as the categories of disaggregation listed in SDG 17.18 can serve as overall aspirations. International efforts can complement national data collection efforts; for example, the OECD DAC gender and disability markers can help assess international development assistance against specific dimensions of LNOB.

Overall, to ensure LNOB is given adequate consideration in the monitoring and review phase, INFF implementers should consider the following questions:

Participation

- How are CSOs, other representative organisations¹¹ of those at risk and being left behind (including IDPs and indigenous communities) involved in monitoring and reviewing the implementation of financing policies and reforms, including their impact and the effectiveness of supporting governance mechanisms?
- Are CSOs and service providers able to support data collection from, or represent, groups that are hard to reach for formal institutions such as national statistical offices and other government entities?

Impact

Is monitoring data disaggregated enough to allow the impact of financing policies on different population groups to be established?

- If yes, how is such data used to inform policy design and adjustments?
- If not, what systems need to be improved/ created to support disaggregated data generation, collection and use?

Box 4 - The role of CSOs in data collection and accountability

CSOs can have a critical role to play throughout the entire data collection process, from identifying data needs and selecting appropriate data collection methodologies, to data collection, analysis and interpretation. For example, CSOs play a critical role in tracking access of services by most marginalized populations.

To facilitate participation and input from at risk groups, they first have to be identified. CSOs as well as national human rights institutions and other relevant experts will be able to support government agencies such as National Statistical Offices (NSOs) in this task. Provided that they are able to represent the groups' interests, CSOs and other relevant stakeholders may participate on behalf of identified groups to provide relevant input and perspectives. Alternatively, they may help improve response rates from identified 'hard to count' or marginalised groups, as they may be better placed to reach them and collect data and inputs from them compared to NSOs. They may also be able to advise NSOs on engagement, participation and data collection approaches with hard-to-reach populations, to facilitate adequate levels of data disaggregation. They can also support the use of community-based monitoring metrics and publish citizen budget reports which put the spotlight on equity. For example, the IPC Overview and Classification System¹², an innovative multi-partner initiative for improving food security and nutrition analysis and decision-making can provide decision-makers with a rigorous, evidence- and consensus-based analysis of food insecurity and acute malnutrition situations, to inform emergency responses as well as medium- and long-term policy and programming.

Source: UN (2018) [A human rights-based approach to data: Leaving no one behind in the 2030 Agenda for sustainable development](#)
Integrated Food Security Phase Classification (IPC) <https://www.ipcinfo.org/ipcinfo-website/ipc-overview-and-classification-system/en>

Box 5 - The role and responsibilities of Supreme Audit Institutions in leaving no one behind

Supreme Audit Institutions (SAIs) play an important role in assessing different aspects related to LNOB. Many SAIs have conducted audits on inclusion in public entities (e.g. people with disability, organizations engaged in agri-food business), gender, service delivery for marginalized communities (e.g. water), and equal access to services (e.g. health). IDI's new initiative, "The Equal Futures Audit", aims to promote and support SAIs' contribution to equal futures through high-quality and high-impact audits of intersecting areas of exclusion and marginalization, for example, gender, poverty, disability, ethnicity, and migration.

While these are mostly operational/performance audits, SAIs can also play an important role in ensuring adequate LNOB consideration in financing policies and related processes. Compliance Audits of the Transparency, Accountability and Inclusiveness of the Use of Emergency Funding for COVID-19 are a case in point. These audits looked at whether emergency spending in the context of the COVID-19 pandemic was being done in compliance with relevant national rules and regulations, with a particular focus on transparency, accountability, and inclusiveness. They assessed whether the relevant compliance framework adequately considers and provides for the concept of LNOB and whether the government has implemented LNOB provisions as set out in that compliance framework. The active involvement of SAIs, even in an emergency context, can encourage a greater expectation of accountability and contribute to lowering the risk of public spending misalignment with sustainable development outcomes and LNOB.

3.4 Governance and coordination

INFF governance comprises the institutions and processes responsible for the formulation and implementation of financing policies and reforms. [Effective INFF governance](#) can ensure commitment and leadership from the top (for the operationalisation of INFFs and their adequate resourcing); access to knowledge and perspectives (for a participatory approach that enables policy makers to consider the broad set of needs, priorities and interests necessary for an integrated approach to financing); and coordination (for maximum synergies across actors). The global guidance on Building Block 4 highlights the role and contributions of civil society organisations, advocacy groups and informal forms of representation, especially given their ability to elevate views of citizens to the level of government, including those of underserved and hard-to-reach groups.

The governance arrangements that are identified / created to ensure effective INFF implementation should thus include structures and/or processes that can actively involve and promote participation and input from civil society, from the assessment phase to policy design, implementation and monitoring, review and learning, and to ensure that their contributions are used to inform the decision-making process. For example, civil society may be involved in ex ante impact assessments to establish potential positive and negative impacts of identified policies and reforms on sustainable development outcomes, and specifically, on the lives of those at risk of being left behind. [The global guidance on Building Block 4](#) lays out a range of other mechanisms that countries have employed to facilitate broad based participation, from dedicated permanent structures within Ministries, consultative committees and multi-stakeholder forums, to less formal mechanisms such as public discussions, knowledge-sharing platforms and communication campaigns.

Two overarching questions may be used to guide consideration of the LNOB principles in the context of governance and coordination by INFF implementers:

Participation

What structures and processes exist to facilitate participation of CSOs, other representative organisations of those at risk of being left behind and citizens, in assessments, in the formulation and prioritisation of financing policies, and in monitoring and review? If none exist, what are good practice examples from peers?

Impact

How are the inputs and perspectives of CSOs and other representative organisations of those at risk of being left behind, collected and then fed into decision-making processes?

While involving CSOs is recognised as important across the global guidance, their level of involvement and their ability to represent the interests of those at risk of being left behind, will likely differ in different country contexts. Development partners can have an important convening role to play to encourage their active participation and input especially in contexts where civil society participation in government-led processes is not actively encouraged. Development partners can also play a supporting role to ensure CSOs and representative organisations for those at risk of being left behind are competent enough to engage meaningfully in INFF processes (Box 6).

Box 6 - Ensuring democratic participation in partner countries



The onus on supporting democratic participation in financing processes is in the first instance on governments, to make such processes as accessible and open as possible for all relevant stakeholders to be able to meaningfully engage. Open budgets are a concrete way to encourage public participation throughout the government budget cycle in many countries.

Uganda, for example, has institutionalised mechanisms to facilitate engagement of CSOs and the public in the budget formulation process. Vulnerable and under-represented communities are engaged directly or through CSOs, and there are pilot mechanisms in place for citizens and government officials to exchange views. Initiatives such as national and regional budget conferences and the 'National Budget Month', as well as the citizens' guide to the budget (available online) have contributed to sustaining open budget efforts over time.

In some cases, however, even if meaningful avenues for engagement exist, CSOs may require capacity support to effectively engage in financing-related processes. Peers in countries where INFFs are being implemented can be a valuable source of support, as well as regional CSO umbrella associations. Support may also be sought from development partners. DAC members, for example, are guided in their engagement and funding of CSOs by the [DAC Recommendation on Enabling Civil Society in Development Cooperation and Humanitarian Assistance](#), which aims to shift power to the Global South and strengthen local ownership.

In Guinea, for example, poverty remains very high and affect largely children. As a participating agency in the Joint SDG Fund, UNICEF provided technical assistance and social sectors knowledge during national and local planning, as well in domestic resource mobilization.

Annex 1. Summary of guiding questions to LNOB via the INFF Building Blocks

INFF BUILDING BLOCK	PARTICIPATION	IMPACT
 <p>1. Assessments and diagnostics</p>	<ul style="list-style-type: none"> How are CSOs and other representative organisations for those at risk of being left behind involved in the assessment of costs, financing landscape, risks and binding constraints? 	<ul style="list-style-type: none"> How do the tools used to undertake required assessments and diagnostics treat LNOB?
 <p>2. Financing strategy</p>	<ul style="list-style-type: none"> How are CSOs and other representative organisations for those at risk of being left behind involved in the identification and prioritisation of policy and reform options? 	<ul style="list-style-type: none"> Are LNOB risks and limitations of the tools used to take policy decisions known? Are corrective measures being undertaken, where needed? Does the policy choice promote the reduction of inequalities across different population groups? Does the policy choice risk pushing any vulnerable population group further behind? Does the policy choice risk hindering the ability of the government to serve the needs of vulnerable population groups in the future? If the policy choice poses risks that would disproportionately impact the poorest and most vulnerable groups, have corrective measures been considered and identified? Have the impacts on LNOB of the instruments/ regulations being considered as part of the financing strategy been identified and action taken to minimise any potential negative outcomes?

INFF BUILDING BLOCK**PARTICIPATION****IMPACT**

**3. Monitoring and review**

- How are CSOs and other representative organisations of those at risk of being left behind involved in monitoring and reviewing the implementation of financing policies and reforms?
 - Are CSOs and service providers able to support data collection from, or represent, groups that are hard to reach for formal institutions such as national statistical offices and other government entities?
- Is monitoring data disaggregated enough to allow the impact of financing policies on different population groups to be established?

**4. Governance and coordination**

- What structures and processes exist to facilitate participation of CSOs and other representative organisations of those at risk of being left behind in assessments, in the formulation and prioritisation of financing policies, and in monitoring and review?
- How are inputs and perspectives of CSOs and other representative organisations of those at risk of being left behind fed into decision-making processes? taken to minimise any potential negative outcomes?
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Endnotes

¹ UNDP. [What does it mean to leave no one behind?](#)

² See the [Addis Ababa Action Agenda](#) paragraph 1

³ Leave No One Behind is interpreted here to mean both reaching the furthest behind first, and reducing overall inequalities. See UNSCEB's report [Leaving No One Behind](#) for more information.

⁴ For example, according to [UNICEF's report](#) "Strengthening the Evidence on the Correlation Between Fiscal Equity and Social Outcomes for Children", fiscal equity is critical for equitable and universal social protection.

⁵ Other representative organisations may include trade unions, faith-based organizations, local groups and movements, as well as academia and private sector related organisations and associations. Informal forms of representation should also be considered. This is applicable to all instances where "other representative organisations" is mentioned in this note.

⁶ UNICEF. [The UNICEF Public Finance Toolkit](#)

⁷ For example, the SDG investor maps can identify investment opportunity areas as well as the policy white spaces which need to be addressed to unleash investments that benefits marginalized groups and unattended areas.

⁸ Sanjay G. Reddy (2011). [Economics and Human Rights: A Non-conversation](#), Journal of Human Development and Capabilities

⁹ See [Table 1 in Building Block 2 Financing strategy](#) for examples of such tools.

¹⁰ For example, IOM, UNDP, the African Union Citizens and Diaspora Directorate are working jointly to set up the Continental Diaspora Engagement Framework. The aim is to bring together existing projects, initiatives, programmes and tools on diaspora engagement of Member States, and strengthen remittances as a source of financing for sustainable development.

¹¹ Other representative organisations may include trade unions, faith-based organizations, local groups and movements, as well as academia and private sector related organisations and associations. Informal forms of representation should also be considered. This is applicable to all instances where 'other representative organisations' is mentioned in this note.

¹² See the [IPC Overview and Classification System](#)



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