



Financing the SDGs Dialogue 2026: Advancing Country-Led Approaches to Financing Sustainable Development

Advancing Sevilla Platform for Action initiatives at Country Level

Broadening Country Ownership: Domestic Resource Mobilization for Sustainable Development

Date and time	Day 1 Tuesday 27 Oct, 2:45 PM - 3:45 PM CET
Location	Room Toledo III & IV, Level 3, Meliá Avenida América, Madrid, Spain
Organisers	IMF Fiscal Affairs Department and UNDP

Background

Financing the SDGs Dialogue 2026: Advancing Country-Led Approaches to Financing Sustainable Development will take place 27-29 October 2026 in Madrid, Spain, hosted by UNDP together with the Government of Spain.

Since the adoption of the Sevilla Commitment and launch of the Sevilla Platform for Action, global and concerted efforts have been advancing to help countries develop and deliver solutions. At the same time, countries have expressed a clear demand for a structured, technical space where practitioners leading financing reforms can exchange experiences, solve problems together, and connect their work with relevant global SPA initiatives and other supporting partnerships. Thus, the Dialogue will also bring together SPA initiatives working on relevant aspects of the Sevilla Commitment, enabling them to explore complementarities, strengthen collaboration, and enhance their collective impact in response to country needs and priorities.

The target participants include national decision-makers—Ministries of Finance, Planning, Environment, Economy, as well as Ministries of Foreign Affairs, Cooperation and Development, and local governments—alongside public development banks, private sector and financial institutions, and IFIs, financial institutions and investors, FfD4-related platforms, UN entities, academia, development partners and civil society.

Session Overview

Domestic public resources are the backbone of financing for development. They remain the most stable and reliable source of finance available to countries, and their importance grows as aid declines. They are also the resources most directly under governments' own stewardship – raised under national law, through national institutions, and accountable to national parliaments

and citizens – which is why DRM reform is most effective when led from within. Further, equitable and transparent management of domestic public resources foster greater credibility with citizens, parliaments, partners, and the private sector. This credibility is essential to de-risking new public and investment in development.

Domestic resource mobilization (DRM) sits at the center of discussions on public resources, determining what a government is able to spend and invest. Where the revenue base is narrow or collection is weak, the constraint binds on everything downstream, limiting how much the state can invest in its own development, forcing it to borrow on harder terms, and narrowing the choices available to it about whom the budget serves.

That makes DRM far more than a tax agenda. Collecting more without addressing how budgets are planned and executed, or to whether debt is being managed sustainably, will not deliver the stability or the sovereignty that governments are seeking, and it will not produce the conditions in which private capital is willing to commit. Revenue reform therefore has to be designed in view of the wider fiscal system it sits within.

Both the Sevilla Commitment and the G7 make this argument directly. The Sevilla Commitment places public resources at the heart of the sustainable development investment drive, calling for stronger and more progressive fiscal systems in which resources are raised and used transparently and efficiently, committing to a whole-of-government approach to public financial management (PFM), and asking development partners to at least double their support for DRM by 2030.

In April 2026, the G7 Ministers of Development and Finance reinforced that message in their Declaration on Domestic Resource Mobilization, describing DRM as a “shared imperative” and the most dependable way to fund development, and calling for it to be treated as the basis of a broader public finance ecosystem that links revenue with credible budget planning, sound public spending and sustainable, transparent debt.

While there is broad agreement on the vital role of domestic public resources and how revenue reform must be integrated with reform across the fiscal ecosystem, this shift often still does not happen in practice. Advice on tax, spending and debt still arrives from different providers, on different timelines and through different diagnostic tools, and is not always organized around the government's own reform plans and sequencing. This can place additional demands on the very capacity it is meant to strengthen. Experience suggests that coordination works best when it is anchored in government-led arrangements, with partners aligning their support behind the plans, institutions and sequencing the country has set.

The Fiscal Ecosystem Coordination Workshop, convened by UNDP with eight international organizations during the April 2026 ECOSOC Financing for Development Forum, identified the same gap and pointed to where the answers lie, in starting from country priorities, improving how existing work connects, and building on what is already in place rather than adding to it.

One year on from Sevilla, the question is no longer whether DRM matters, but how commitments are being delivered at country level. This session will pick up on this conversation, using DRM as the entry point. It will be structured around the country perspective: ministries of finance will share their reform priorities, how they organize and sequence reform at home, and where partner support has been most valuable – and partners will reflect on how support can best align behind those priorities, work through country systems and institutions, and accompany reforms from legislation through to implementation. Lastly, the session will reflect on how relevant Sevilla

Platform for Action initiatives are supporting and accelerating the implementation at the country level.

Positioning within the Dialogue

Thematic area / sector	Domestic resource mobilization, public finance, fiscal policy coherence.
Related SPA initiative(s)	• Public Finance for SDGs Collaborative (led by UNDP) • Tax Inspectors Without Borders 2.0 (jointly led by UNDP) • Coalition on Tax Expenditure Reform (endorsed by UNDP)

Objectives

The primary objectives of this session include:

- Establish a shared understanding of DRM as the entry point to the wider fiscal system and build common ground on why revenue reform has to be designed in connection with budget planning, public spending and debt management rather than apart from them.
- Place country priorities at the centre. Invite ministries of finance to share their reform agendas, how they organize and sequence reform, and where partner support has been most valuable – and use the country perspective as the starting point for a constructive discussion of how support can be better connected, sequenced, and sustained through to implementation.
- Build a shared language among partners: bring country reformers, international organizations, development partners and SPA initiatives together around the Sevilla Commitment and the G7 principles on DRM, and show how their work on different parts of the fiscal system complements one another.
- Identify practical steps toward better coordinated, government-led DRM support. Agree concrete actions that would make the doubling of DRM support pledged in Sevilla deliver development impact rather than volume, building on what already exists at country level – including government-led coordination arrangements, country-owned revenue strategies, and delivery through country systems and institutions.

Guiding Questions

Detailed questions are provided in the agenda section.

- To countries: What DRM support is needed, where has worked well, and where the hardest challenges remain. How do you organize and sequence your own reform agenda, and what helps partners align behind it most effectively?
- To donor partners: What kinds of support have proved most valuable in advancing country-led DRM reforms, and how development partners ensure that increased DRM support is better coordinated and aligned with national priorities and reform plans.

- To international partners: what has changed in what countries need, and how can partners bring revenue, spending and debt advice together behind government-led plans as support scales up towards 2030.

Proposed Agenda

Total duration: 60 minutes (14:45–15:45 CET)

TIME	SESSION	SPEAKERS
5 mins	Welcome and framing of the session: - Highlight that domestic public resources are the backbone and DRM determines what a government can spend and invest, with the downstream consequences of a weak base. - Highlight that Sevilla and the G7 have already settled the question of whether revenue belongs in a wider fiscal conversation and have committed partners to doubling DRM support by 2030. - Reiterate that commitments exist and that the Fiscal Ecosystem Coordination Workshop reached the same conclusion, and yet advice on tax, spending and debt still arrives separately. - Mention what this session is for, and how relevant Sevilla Platform for Action initiatives are supporting and advancing implementation at the country level.	Moderator: Ms. Francine Pickup, Deputy Assistant Administrator and Deputy Director, Bureau for Policy and Programme Support, UNDP
50 mins	Targeted questions - To Sudan: what are the hardest challenges you face right now in rebuilding domestic revenue, and where could partner support make the greatest difference? - To Ecuador: Ecuador is one of the first countries working with UNDP on fiscal policy coherence – bringing tax, spending and debt decisions together. How is Ecuador sequencing these revenue reforms so they connect with your spending and debt priorities, and how can partners better align their support behind Ecuador’s own reform plan? - To Moldova: How is Moldova using its EU accession process to strengthen tax institutions, build taxpayer trust and encourage voluntary tax compliance – and how will you	Panelists (6 mins per panelist): - Mr. Mohamed Nour Abdel Dayem, Minister of State, Ministry of Finance and Economic Planning, Sudan - Mr. Francisco José Zalles Taurel, Vice Minister of Economy, Ministry of Economic and Productive Development, Ecuador - Ms. Elena Țîbîrnă, Director, Tax State Tax Service, Moldova - Ms. Soili Mäkeläinen-Buhanist, Ambassador Financing for Sustainable Development, Ministry for Foreign Affairs, Finland - Mr. Stéphane Mousset, Head of Economic and Financial

	make sure these reforms lead to better public services for people and planet in Moldova? - To Finland: Finland is a long-standing partner of this Dialogue series and of UNDP's public finance work. Drawing on that experience, what kinds of support have proved most valuable to countries, and what should the commitment to double DRM support by 2030 aim to deliver? - To France: The G7 Declaration on DRM, adopted under France's G7 Presidency this year, underscores the importance of country ownership and stronger domestic fiscal systems. What will it take to translate these principles into more coordinated, country-led DRM support in practice? - To the OECD: The OECD has supported tax administrations for decades. What has changed in what countries need, and what should partners be doing differently as support is scaled up towards 2030? - To the IMF: The IMF works with countries across revenue, spending and debt. Where do you see the greatest opportunities to bring that advice together, and what would it take on the provider side to make that the norm?	Department, French Embassy in Madrid - Mr. Ben Dickinson, Deputy Director, Centre for Tax Policy and Administration, OECD - Mr. Gerardo Uña, Deputy Division Chief, Fiscal Affairs Department Acting Head, Global Public Finance Partnership (GFPF), IMF
5 mins	Wrap up: key takeaways	Moderator: Ms. Francine Pickup, Deputy Assistant Administrator and Deputy Director, Bureau for Policy and Programme Support, UNDP

Format

The session will open with a short framing by the moderator, followed by a moderated panel with targeted questions to each panelist. There is no Q&A. Moderator will close with key takeaways.

Participants (audience)

- Governments: Ministries of Finance (tax policy, revenue administration, budget and debt management units), Ministries of Planning and Economy, Ministries of Foreign Affairs and Development Cooperation, revenue authorities, line ministries, parliamentary committees, and supreme audit institutions
- International and regional organizations, development banks
- Think tanks, civil society, private sector

- Spanish actors: Ministry of Finance, Ministry of Foreign Affairs, European Union and Cooperation, Spanish Agency for International Development Cooperation, Spanish Tax Agency, Basque Agency for Cooperation and Solidarity (eLankidetza), subnational governments, and others