



**United Nations**

Department of  
Economic and  
Social Affairs



**International  
Budget  
Partnership**

## **Handbook on supreme audit institutions' contribution to strengthening budget credibility through external audits**

### **Launch of the handbook**

**26 July 2023**

- Thank the moderator and welcome all participants who joined us for this meeting.
- Budgets are critical and powerful tools for priority setting and policymaking. The way in which public resources are allocated, committed and spent reveals the coherence between Governments' stated commitments and plans and the results and outcomes on the ground. In the context of the Sustainable Development Goals, this is obviously a key topic of interest.
- Supreme audit institutions play a central role in budget matters. Depending on their mandates, they address various aspects of budget credibility. The rationale for developing this handbook was to take stock of these diverse practices in a systematic way, and create a resource that could facilitate the exchange of knowledge and practice in the SAI community and support capacity development within SAIs.
- The launch of the handbook today is the culmination of more than 2 years of collaborative efforts. It has been a very productive partnership, and we are proud of the final product.
- I would like to thank our colleagues at IBP for engaging with us on this important topic and for the seamless collaboration since the beginning of the project. Pooling our resources has not only enabled us to achieve the initial objective of this project; it has allowed us to think creatively along the way and deliver a product that is informed by the needs and practices of supreme audit institutions.
- I would like to extend our sincere gratitude to the teams in the SAIs of Argentina, Brazil, Georgia, Indonesia, Morocco, the Philippines, Uganda, and Zambia, who have participated in the various workstreams under the project to co-produce content for the handbook; and to their leadership, for allowing/enabling them to commit time and efforts to the development of the handbook.

- Our thanks also go to other partners – individuals and organizations – who helped make the handbook more relevant through the provision of information, advice, comments on successive drafts, text contributions, and peer reviews.
- Today's meeting is not the end. We hope that SAIs from all regions will find the handbook a helpful resource. We plan to translate the handbook into French and Spanish, to increase its reach. And we stand ready to support SAIs that would like to develop or expand their analyses of budget credibility in the coming years.
- Lastly, we very much hope that this handbook will be a living document, which can be revised to reflect new practices, examples, on how SAIs address budget credibility.
- Thank you.