

11^e Edition
Africa Think
Tank Summit

EVENT REPORT

2025



Proceedings of the 2025 Africa Think Tank Summit

“From Taxation to Action: Bridging Policy and Implementation in Public Financial Management (PFM) in Africa”

Held on 8-10 October 2025

Addis Ababa, Ethiopia

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Website: www.theacbf.org

FOREWORD



It is with great pleasure that the African Capacity Building Foundation (ACBF) presents the Proceedings of the 11th Africa Think Tank Summit (ATTS 2025), held from 8 to 10 October 2025 in Addis Ababa, Ethiopia, under the theme “From Taxation to Action: Bridging Policy and Implementation in Public Financial Management (PFM) in Africa.” This publication captures the rich deliberations, recommendations, and thought leadership that emerged from a diverse community of policymakers, researchers, practitioners, and development partners committed to advancing Africa’s domestic resource mobilization and fiscal governance agenda.

For more than three decades, ACBF has championed the strengthening of Africa’s policy institutions, knowledge ecosystems, and human capital. The Africa Think Tank Summit remains one of our flagship platforms for elevating African voices, amplifying evidence, and mobilizing action for transformative development. The 2025 edition reconfirmed the essential role of think tanks as catalysts for implementation—moving beyond policy formulation to enabling the institutions, technologies, and capacities that turn commitments into measurable progress.

This year’s Summit brought together over 500 participants from more than 40 countries, representing governments, think tanks, academia, regional economic

communities, the private sector, civil society, youth innovators, and international development agencies. Their contributions illuminated the persistent implementation gaps in PFM across the continent and underscored practical pathways to close them: strengthening institutional accountability, investing in digital and data systems, deepening cross-border cooperation, and empowering local expertise to drive reforms.

We are especially grateful to our co-organizers, the African Union Commission (AUC), AUDA- NEPAD, and the Government of the Federal Democratic Republic of Ethiopia for their partnership and leadership. We also extend our most profound appreciation to our financial and strategic partners, notably the William and Flora Hewlett Foundation, the Africa Europe Foundation, and the World Bank Group, for their continued support through the Africa Think Tank Platform (ATTP) Project and its mission to elevate the role of knowledge in policy processes.

These proceedings serve not only as a record of the Summit but also as a forward-looking roadmap for governments, institutions, and development partners working to strengthen Africa’s public financial management systems. They reinforce ACBF’s conviction that capacity development remains the cornerstone of sustainable, inclusive, and resilient development and that Africa’s think tanks are indispensable actors in shaping the continent’s future. As ACBF continues to support the African Union and its Member States in implementing Agenda 2063 and other continental frameworks, we remain committed to empowering knowledge institutions, nurturing innovation, and fostering collaborations that translate ideas into tangible results.

Mamadou Biteye

Executive Secretary

The African Capacity Building Foundation (ACBF)



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ACRONYMS

ACBF	African Capacity Building Foundation
AEF	Africa Europe Foundation
AfCFTA	African Continental Free Trade Area
AFLEX	African Leadership Excellence Academy
AFRODAD	African Forum on Debt and Development
AI	Artificial Intelligence
ATTP	African Think Tank Platform Project
ATTS	Africa Think Tank Summit
AUC	African Union Commission
AUDA	NEPAD African Union Development Agency
CAADP	Comprehensive Africa Agriculture Development Programme
CSOs	Civil Society Organizations
DRM	Domestic Resources Mobilization
MoU	Memorandum of Understanding
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PSI	Policy Studies Institute
SAI	Supreme Audit Institutions
TADAT	Tax Administration Diagnostic Assessment Tool

OVERVIEW OF THE SUMMIT

This report provides a comprehensive overview of the proceedings, insights, and outcomes of the 11th Africa Think Tank Summit (ATTS), authoritatively convened under the theme “From Taxation to Action: Bridging Policy and Implementation in Public Financial Management (PFM) in Africa.” Held in the diplomatic heart of the continent, Addis Ababa, Ethiopia, from 8 to 10 October 2025, the summit successfully assembled a diverse and influential cohort of over 500 thought leaders. Co-hosted by the Government of the Federal Democratic Republic of Ethiopia, and jointly organized by the African Capacity Building Foundation (ACBF), the African Union Commission (AUC), and AUDA-NEPAD, with support from key partners such as the William and Flora Hewlett Foundation, the Africa Europe Foundation, and the World Bank Group, the Summit brought together over 500 high-level delegates from 40+ countries, including policymakers, think tanks, researchers, ministries of finance and revenue, development partners, private-sector representatives, and civil society organizations.

The Summit provided a continental platform for dialogue, evidence sharing, and co-creation of actionable solutions to address persistent gaps between well-designed fiscal policies and their implementation across African contexts. Over the three days, participants reflected on the structural, institutional, and technological constraints undermining effective taxation, expenditure management, and public accountability, while highlighting emerging opportunities from digitalization, domestic resource mobilization (DRM), and strengthened intergovernmental coordination. Plenary and breakout sessions generated rich insights on enhancing Africa’s PFM performance—including improved revenue forecasting, taxpayer services, data harmonization, and more efficient public spending aligned with Agenda 2063.

The 2025 edition was strategically designed to address the most pressing fiscal challenge facing the continent: the critical implementation gap between well-crafted policies and their on-the-ground execution. Through a series of five plenary sessions, seven parallel thematic sessions, and eight interactive side-events, the summit fostered deep, evidence-based dialogues on innovative financing mechanisms, the transformative power of digitalization and Artificial Intelligence (AI), strategic debt management, and the indispensable roles of gender inclusion, youth engagement, and robust multi-stakeholder oversight in building resilient and accountable fiscal systems.

The Summit was distinguished by several key milestones that transitioned discussion into deliverables. These included the launch of the seminal book «Creation, Management and Sustainability of Think Tanks in Africa,» a critical resource for strengthening the ecosystem of policy research on the continent; the introduction of the «Taxing the Digital Economy» course on ACBF’s Uhora Academy platform; and the ceremonial signing of strategic Memoranda of Understanding with the Africa Europe Foundation (AEF) and the African Forum on Debt and Development (AFRODAD), signaling a new era of collaborative action.

The overarching consensus that emerged from Addis Ababa was clear and powerful: Africa’s sustainable development must be financed by Africa. By decisively bridging the chasm between taxation and action, the continent can unlock its vast fiscal potential, reinforce the social contract, and build an equitable future of shared prosperity and sovereignty. This report distills the essence of those three days, capturing the key arguments, country-specific examples, and the actionable roadmap that will guide stakeholders in the coming year.

THE SUMMIT IN NUMBERS



3 DAYS

Days of
High-Level
Dialogue



5

5 Plenary
Sessions



4

Parallel
Stakeholders
Sessions



4

Parallel
Thematic
Sessions



7

Interactive
Side-Events



1

Special
Training
Session



40+

African
Countries
Represented



40%

Female
Speakers



500+

Participants
(In-Person &
Virtual)



2

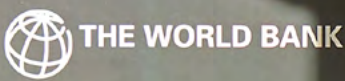
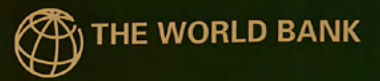
Strategic
MoUs
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500+

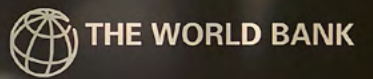
- Book on "Creation, Management, and Sustainability of Think Tanks in Africa"
- Digital Course
- Africa Think Tank Platform Project
- 2024 Africa Export Competitiveness Report

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11^e Edition Africa Think Tank Summit

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INTRODUCTION

Africa's development trajectory continues to be shaped by the strength of its public institutions, the quality of its policies, and the effectiveness with which those policies are implemented. Over the past decade, African countries have introduced ambitious reforms in taxation, public financial management (PFM), regional integration, and governance. Yet, a persistent challenge remains: the gap between what is articulated in policy frameworks and what is achieved in practice. This implementation deficit has constrained domestic resource mobilization, weakened fiscal resilience, and limited progress toward the aspirations of Agenda 2063, the African Continental Free Trade Area (AfCFTA), and national development plans.

Against this backdrop, the African Capacity Building Foundation (ACBF), in partnership with the African Union Commission (AUC) and the African Union Development Agency (AUDA-NEPAD), convened the 11th Africa Think Tank Summit (ATTS 2025) from 8 to 10 October 2025 in Addis Ababa, Ethiopia, under the theme "From Taxation to Action: Bridging Policy and Implementation in Public Financial Management (PFM) in Africa." This theme was chosen to respond to mounting fiscal pressures across the continent—driven by rising debt levels, volatile commodity markets, demographic changes, and increasing demands for public services—and to highlight the urgent need for actionable, evidence-based solutions to strengthen PFM systems.

Since its inception in 2014, the Africa Think Tank Summit has become the continent's premier platform for policy dialogue, capacity development, and knowledge exchange among governments, think tanks, academia, the private sector, civil society, development partners, and youth innovators. Organized annually by ACBF, it reflects the Foundation's long-standing mandate to strengthen Africa's knowledge ecosystems and empower institutions to design, implement, and sustain transformative policies.

The 2025 edition of the Summit built on this legacy by placing implementation—not merely policy formulation—at the center of the conversation. While many African countries have adopted progressive tax policies, revenue strategies, and PFM reforms, execution remains uneven due to limited institutional capacity, weak coordination among agencies, outdated data systems, technological gaps, fragmented accountability structures, and inconsistent uptake of evidence generated by think tanks. ATTS 2025, therefore, sought to reorient attention toward operational realities: What is preventing tax and PFM reforms from achieving their intended impact? What capacities are required? How can think tanks play a stronger implementation-support role? What innovations can help bridge the gap?

The main objective of the 2025 Africa Think Tank Summit (ATTS 2025) was to catalyze collaborative action among African think tanks, policymakers, citizens, and development partners, bridging the gap between policy design and implementation in PFM to enhance domestic resource mobilization and foster accountable governance and economic transformation across the continent. The specific objectives were to:

- Facilitate cooperation among think tanks, academia, civil society, fintech, innovation labs, governments, and development partners to exchange best practices and innovative approaches to PFM.
- Analyze existing macro-fiscal policies to pinpoint gaps and challenges, providing actionable recommendations for effective implementation.
- Provide capacity building opportunities for policymakers and researchers to deepen their understanding of PFM and its practical applications.

- Offer platforms for increased dialogues for experience sharing of successful PFM strategies and their contributions to good governance and economic growth.
- Promote actionable strategies for enhancing domestic resource mobilization through efficient tax systems, local financial institution development, and leveraging public-private partnerships.

Over 500 participants from more than 40 countries attended the Summit, reflecting the urgency and relevance of the conversation. Delegates included Ministers of Finance and Revenue, heads of revenue authorities, senior government officials, leaders of national and regional think tanks, economists, academics, representatives from multilateral institutions, private-sector leaders, civil society leaders, and young innovators. Their diverse perspectives enriched discussions across high-level panels, thematic plenaries, policy roundtables, technical sessions, and side events.

The deliberations largely converged around critical themes:

- the need to modernize and digitalize tax administration systems
- strengthening coordination between tax policy units and revenue authorities
- building data and analytical capabilities for real-time decision-making
- enhancing transparency and accountability mechanisms
- enabling local governments to raise and manage resources more effectively
- expanding regional cooperation for tax harmonization and cross-border revenue management
- leveraging think tanks as catalysts for policy implementation, monitoring, and evaluation

This Proceedings volume consolidates the insights, evidence, debates, and recommendations that emerged from these engagements. It includes summaries of sessions and contributions from key partners and experts. More broadly, it documents the collective commitment of African stakeholders to strengthening the capacity foundations of public financial management as a pathway to achieving sustainable and inclusive development.



1.

BRIDGING THE GAP: TURNING VISIONARY POLICIES INTO REAL-WORLD IMPACT



OFFICIAL OPENING CEREMONY OF THE 2025 AFRICA THINK TANK SUMMIT

From Ideas to Impact: Setting the Fiscal Agenda for Africa

The first day of the 11th ATTS was dedicated to **establishing a bold, new fiscal imperative for Africa**. Under the overarching theme of moving from policy to implementation, the day's sessions meticulously laid out the urgent case for self-financed development, robust Domestic Resource Mobilization (DRM), and the innovative approaches required for reforming Public Financial Management (PFM) across the continent. The atmosphere was one of determined optimism, recognizing the scale of the challenge but fortified by a clear sense of purpose and a wealth of homegrown expertise.

Official Opening Ceremony: A Call for Intellectual Sovereignty

The Summit commenced with a warm and symbolic welcome from the Summit Host and Conductor, Mr. Shimeles Lemma, who emphasized Ethiopia's unique heritage as the "land of origins." His remarks were complemented by vibrant cultural performances that celebrated the nation's diversity, setting a tone of African pride and collective identity that would underpin the entire event. The Summit opened with a vibrant cultural celebration and a series of keynote addresses that set the tone for the three-day event. The focus was on the foundational role of intellectual capital, taxation, and institutional trust in Africa's development journey.

Key Speakers and Their Insights

H.E. Zadig Abrha, President of the African Leadership Excellence Academy (AFLEX), delivered a keynote address that laid down the intellectual foundation for the Summit and powerfully resonated with the discussions in the subsequent sessions. He declared that “thought is the first infrastructure for African development,” arguing that Africa’s transformation cannot be driven by borrowed ideas or money. He defined think tanks as “laboratories of destiny,” charging them with the critical task of supporting the transition from policy analysis to strategic action. He positioned taxation not as a burden but as the foundational covenant for sustainable nation building and the essential pathway to an African Renaissance. He delivered a call for African intellectual independence and fiscal sovereignty to drive sustainable development.

This was followed by a compelling address from **Mr. Mamadou Biteye, Executive Secretary of the African Capacity Building Foundation (ACBF)**, who issued a clarion call to African countries for a decisive shift from policy design to delivery. He pointed out the ambitious fiscal strategies, domestic resource mobilization plans, and PFM reforms that mostly remained on paper due to implementation challenges, thereby limiting the effective mobilization and utilization of resources. He opined that external finance alone cannot sustain Africa’s development and identified five concrete opportunities for progress: (1) moving from design to delivery, (2) building trust between citizens and the state, (3) investing in sustainable capacity, (4) leveraging technological innovation, and (5) developing resilient institutions. He urged participants to collectively “unlock Africa’s fiscal future” and encouraged African governments to adopt trust-based taxation strategies and technological innovation to not only strengthen the social contract but also bridge their tax-to-GDP gaps.

H. E. Aynalem Nigussie, Minister of Revenue of Ethiopia, grounded the discussions in real-world experience and authoritatively provided the ministerial perspective. She emphatically stated, “policy alone is not sufficient, action is required,” and confirmed, “African prosperity must be financed by African finance.” She outlined Ethiopia’s tangible progress through integrated financial management systems (IFMIS) and pro-poor tax reforms, serving as a live case study of a nation actively bridging the policy-implementation gap.

H.E. Fekadu Tsega, Director General of the Policy Studies Institute (PSI), evaluated the critical gap between policy and implementation, emphasizing on the need to understand the underlying causes, including weak institutional capacities, poor public finance management practices, and a lack of trust (between citizens and government) as a result of the continuous shortfalls in implementation of identified priorities and plans. He emphasized the critical role that effective taxation can play in bridging the gap between revenue policies and budget financing, highlighting the importance of taxation as a catalyst for improved governance and equity. He concluded by calling for practical solutions that turn intentions into tangible results to fast-track the attainment of sustainable development in Africa.

Mrs. Holy Ranaivozanany, Deputy Executive Director of the Africa-Europe Foundation (AEF), emphasized the need for a “paradigm shift” from donor-driven to partnership-driven development. She highlighted cooperation, innovation, digital infrastructure, regional value chains, special economic zones, energy adaptation, and women’s leadership as key pillars for Africa’s next-generation prosperity.

MINISTERIAL SESSION ON “EFFECTIVE LEADERSHIP IN DRM FOR AFRICA’S SOCIO-ECONOMIC TRANSFORMATION”

The session underscored that African think tanks are pivotal drivers of innovation and accountability in Public Financial Management (PFM) and Domestic Resource Mobilization (DRM). They bridge research, policy, and citizen engagement to strengthen fiscal governance.

Moderator: Mr. Shimeles Lemma; Summit Host and Conductor

Key Panelists:

- H. E. Prof. Njuguna Ndung’u; Senior Advisor, Presidency, Trade and Development Bank (TDB) Group
- H. E. Hakim Ben Hammouda; Former Minister of Finance, Tunisia, and President, Global Institute 4 Transitions (GI4T)

Key points discussed

Invest in Human Capital and Institutions (Kenya): Kenya’s approach links market growth and institutional reform – when institutions fail, markets fail. Thus, sustainable domestic resource mobilization begins with strong education, health, and governance systems.

Smart Taxation, Not High Taxation: Kenya’s experience demonstrates that raising tax rates can reduce revenue if market distortions are present. On the other hand, Tunisia’s reform journey has demonstrated how local think tanks and stakeholder consultations have contributed to the design of tax systems that encourage compliance rather than avoidance.

Digital Transformation Expands Fiscal Reach (Kenya): Kenya’s digital ID initiative has uncovered over 10 million informal workers, highlighting how technology can efficiently formalize economies and expand tax bases.

Think Tanks Bridge Research and Reform (Kenya & Tunisia): The discussion highlighted that national think tanks translate evidence into practical policy advice. In Tunisia, think tanks influenced taxation reform; in Kenya, they shaped budget policy and public-private financing mechanisms.

Debt and Development Must Be Balanced (Regional Insight): Countries should aim for innovative domestic resource mobilization, rather than unsustainable debt, which drives resilient economic transformation. For instance, borrowing for infrastructure (e.g., Kenya 2009) must avoid “crowding out” private markets.

PARALLEL THEMATIC SESSIONS: DEEP DIVES INTO CRITICAL LEVERS

Four parallel thematic sessions were meticulously organized, each designed to facilitate specialized and technical discussions among experts in their respective fields. These sessions provided a structured environment where participants delved deeply into specific topics, sharing insights and best practices. By gathering professionals with shared interests, the sessions fostered an atmosphere of collaboration and knowledge exchange. Attendees had the opportunity to engage in focused discussions and connect with thought leaders, ultimately enriching their understanding and enhancing their professional networks. This format not only encouraged in-depth exploration of complex subjects but also allowed for meaningful interactions that could lead to future collaborations and innovations.

1. Parallel Thematic Session 1 – Harnessing Data for Taxation: Enhancing Macro Fiscal Forecasting and Management in Africa

The session was moderated by Dr. Eliud Moyi of Kenya Institute for Public Policy Research and Analysis (KIPPRA), who introduced the distinguished panelists and set the stage for the thematic discussion centered on harnessing data to strengthen taxation and fiscal management in Africa. The session reviewed the importance of quality data and analysis in effective taxation and fiscal forecasting, showcased institutional and regional initiatives that have improved data-driven decision-making, discussed innovations that can enhance government revenue administration, and identified capacity-building needs for African institutions involved in data management and fiscal policy analysis.

Panelists:

- **Victor Murinde**, Executive Director, Africa Economic Research Consortium (AERC)
- **Jane Mariara**, Executive Director, Partnership for Economic Policy (PEP)
- **Assefa Admassie**, Professor, Addis Ababa University
- **Lambert N'galadjo Bamba**, Lecturer, Félix Houphouët-Boigny University & Researcher, Ivorian Center for Economic and Social Research (CIRES)

The critical importance of quality macro and micro data in shaping taxation and fiscal policy was emphasized. Reliable fiscal data enable governments to accurately set tax rates for companies and households, inform domestic revenue mobilization strategies, and support government borrowing decisions based on realistic revenue forecasts. This is increasingly important in a climate marked by a decline in official development assistance, necessitating greater reliance on domestic resource mobilization. However, significant data gaps remain, particularly regarding the informal economy and cross-border digital transactions, posing challenges for effective taxation.

Additionally, data plays a crucial role in ensuring equity and fairness in taxation systems. It informs resource mobilization, identifies taxable operations, and enables evidence-based policymaking, helping to avoid regressive tax burdens. Innovative research approaches, such as the integration of household and tax data analysis and advanced modeling techniques, are being employed to enhance data accuracy and monitor fiscal risks. However, challenges like data fragmentation and the prevalence of informal economies complicate integration and revenue collection.

Challenges and strategies for incorporating informal sector data into fiscal forecasting were also discussed. Leveraging digital footprints from the growing digital economy, including mobile money and e-commerce, is seen as a vital strategy for identifying informal businesses with tax potential. The integration of data across fragmented government agencies, such as finance, customs, and licensing bodies, is essential for progressively formalizing businesses capable of tax compliance. Additionally, linking data systems to tangible public service benefits can help build taxpayer trust and encourage formalization.

Insights from West Africa, particularly Côte d'Ivoire, highlighted how improved data management and digitalization have enhanced taxation and fiscal forecasting. Regional initiatives focused on transparency, data rationalization, and fintech contributions aim to facilitate tax administration reforms. While challenges remain, such as informal agricultural sectors and fragmented tax systems, progress is evident in digitization efforts. There is a call for inclusive strategies that protect vulnerable groups while expanding the tax base and improving policy communication and public trust.

Key highlights of the discussions:

The insensitivity of policymakers to research data and strategies that could be adopted to enhance their engagement with evidence-based policies. The panelists highlighted the increased receptivity shown by policymakers in recent years and called for active collaboration between think tanks and governments through capacity building and evidence-informed policy processes. They also emphasized the critical role of clear communication and understanding political economy dynamics in making research findings credible and actionable.

The challenges in data governance, security, and compliance, especially in managing confidential taxpayer information. The panelists encouraged governments to develop codes of conduct for data confidentiality in tax research and emphasized the importance of government-research collaborations to ensure secure, anonymous data sharing through coded identifiers. They also emphasized the importance of establishing centralized data hubs within African institutions to facilitate seamless data access for research while maintaining privacy.

The non-translation of evidence into policy is a recurrent theme across Africa. Panelists explained the political nature of policy decisions and how evidence competes with political agendas. Policymakers typically utilize data that aligns with their interests, thereby amplifying the need for researchers to understand the political economy architecture, key influencers, and develop effective communication strategies to enable them to build credibility and influence policy.

2. Parallel Thematic Session 2 – Innovative Domestic Resources Mobilization: Exploring Alternative Financing Mechanisms

This Session was moderated by Gloria Somolekae, Executive Director of the Botswana Institute for Development Policy Analysis (BIDPA). The session explored innovative, equitable, and sustainable approaches to financing Africa's development, with a focus on transitioning beyond traditional taxation systems to adopt technology-driven, evidence-based, and socially inclusive fiscal frameworks that align with the aspirations of Agenda 2063.

Panelists:

- Lyla Latif, Co-Founder and Senior Fellow, Committee on Fiscal Studies
- Jules Tapsoba, Executive Secretary, West African Tax Administration Forum (WATAF)
- Zunda Chisha, Economist and Program Director, WHO FCTC Knowledge Hub on Tobacco Taxation, University of Cape Town
- Kwabena Adu-Ababio, Research Associate, United Nations University World Institute for Development Economics Research (UNU-WIDER)
- Kirsi Aaltola, Director, Development Services, HAUS Finnish Institute of Public Administration

The panelists provided insights into a range of innovative fiscal measures adopted by various countries, showcasing how these strategies can address emerging economic challenges. They discussed the implementation of digital service taxes in Kenya and Nigeria, which aim to capture revenues from the growing digital economy. Additionally, Cabo Verde's health taxes were highlighted as a means to bolster public health funding, while Kenya's wealth taxes reflect a shift towards more progressive taxation. The panel also examined the introduction of cryptocurrency mining levies in Eswatini and Bhutan, underscoring the need to regulate new financial technologies. Furthermore, they emphasized the transformative potential of artificial

intelligence and data analytics, illustrated by South Africa and Zimbabwe's use of the "Falcon AI" system, which effectively detects illicit financial flows. This comprehensive discussion not only showcased the creative approaches taken by these nations but also highlighted the importance of leveraging technology in enhancing fiscal governance.

Key highlights of the discussions:

Rationale for Rethinking Traditional Taxation: Africa's economies, characterized by a large informal sector, require a reimagined approach to taxation that moves beyond the traditional tax systems to realize their full revenue potential. Emphasis was placed on the need to modernize tax administration through the use of digital tools, mobile banking, and electronic transactions to enhance traceability and compliance. Innovative tax instruments—such as health, digital, and environmental taxes—were also highlighted for their dual role in generating revenue and advancing social and environmental goals. Panelists urged governments to focus on building a strong social contract, grounded in citizens' trust in government, to ensure fair and effective revenue mobilization. Ultimately, Africa must rethink its fiscal future with a long-term vision centered on sustainability, equity, and resilience for the next century.

Emerging Tax Frontiers: The discussion highlighted the evolving landscape of digital and property taxation, noting that traditional global tax frameworks, such as the OECD model, fail to capture revenues from digital corporations operating without physical presence in African markets. Kenya and Nigeria's approach to imposing digital service taxes to capture global tech firms in their domestic regimes was explored as a best practice to be emulated by other African countries, while Lebanon's idle property tax—targeting unused land—was proposed as a model to enhance land-based revenue. Additionally, Eswatini and Bhutan's experiments with cryptocurrency mining taxes offered insights for smaller economies exploring digital sector opportunities. Complementing these innovations, health taxes on products such as tobacco and alcohol were recognized for their dual impact: discouraging harmful consumption while financing healthcare systems, thereby strengthening citizen trust.

Technology, Data, and AI in Taxation: Technology was identified as a critical enabler of transparent, efficient, and equitable tax systems. South Africa and Zimbabwe's "Falcon AI" system, capable of processing over 2 million transactions per second, uncovered US\$415 billion in untaxed illicit flows, while Zimbabwe's use of drone surveillance to track cross-border fuel movements has significantly reduced tax evasion. Uzbekistan's QR code-based consumer reporting system, which engages citizens in monitoring tax compliance, was highlighted as a model adaptable to African contexts. Overall, data-driven and AI-powered systems were viewed as essential to safeguarding tax bases, exposing illicit financial flows, and strengthening public trust in fiscal governance.

Alternative Financing and Equity-Based Taxation: Panelists stressed the importance of diversifying tax systems beyond income and corporate taxes, highlighting the growing interest in wealth taxation. Panelists cited Kenya's proposed levy on individuals with assets above US\$1 million as an example of promoting equity and funding social programs. They, however, cautioned that new tax measures must strike a balance between innovation and fairness, avoiding undue burdens on low-income populations and small businesses.

Governance, Corruption, and Citizen Trust: Weak institutions and corruption were identified as significant barriers to effective domestic resource mobilization. Finland's experience was shared, illustrating that strong institutions, transparency, and citizen participation are essential for sustainable tax systems. The importance of transparent and inclusive tax reforms

was stressed, noting that public compliance increases when citizens can see how their taxes are utilized. The panelists emphasized the importance of peer learning and context-specific capacity building in entrenching reforms and combating corruption.

Academia, Research, and Evidence-Based Policy: The panelists agreed that good intentions alone are insufficient, and effective policies must be grounded in rigorous, evidence-based research to ensure relevance and impact. They emphasized the need for stronger collaboration between academia, think tanks, and government ministries to bridge the gap between research and implementation. Research institutions play a crucial role in assessing how taxation affects social welfare and inequality, thereby guiding adaptive policy responses. Building capacity for policy-oriented research was recognized as fundamental to driving future fiscal innovation.

Regional Collaboration and Institutional Frameworks: The case of regional bodies, such as WATAF, was shared to provide successful examples of inclusive tax policymaking, where tax administrators, managers, and experts are involved throughout policy formulation and implementation. Such models demonstrate the value of multi-stakeholder engagement and regional harmonization in tax administration. Public-private partnerships (PPPs) were also highlighted as effective tools for advancing innovation in taxation. The private sector's role in developing tax technology solutions and fostering compliance.

Key Takeaways

- Innovation is essential for sustainable financing – Africa must diversify beyond traditional taxation.
- Technology and AI enhance efficiency, detect illicit flows, and expand tax coverage.
- Transparency and trust are prerequisites for compliance and legitimacy.
- Institutional capacity and anti-corruption frameworks sustain long-term reforms.
- Evidence-based policy ensures that reforms are impactful and contextually grounded.
- Health and environmental taxes serve dual social and fiscal purposes.
- Wealth taxation promotes equity and funds critical public services.
- Regional cooperation and peer learning accelerate reform adoption and harmonization.

3. Parallel Thematic Session 3 – Debt Sustainability: Aligning Borrowing with Tax Capabilities

The panel, moderated by Eugenia Kayitesi, Executive Director of the Institute of Policy Analysis and Research (IPAR-Rwanda), emphasized the need for debt to be transformative, financing long-term infrastructure and industry rather than being used for recurrent expenditures. It also stressed the non-negotiable principles of transparency and accountability in borrowing.

Key Panelists:

- Jason Rosario Braganza; Executive Director, African Forum on Debt and Development (AFRODAD),
- Daouda Sembene, CEO, AfriCatalyst,
- Barnabe Okouda; Executive Director, Cameroon Policy Analysis and Research Center (CAMERCAP),
- Mulay Weldu Asegehegn; Head, Tax Policy, Ministry of Finance, Ethiopia

The urgency of aligning Africa's development financing needs with the available resource potential was emphasized, noting that many countries face a mismatch between long-term development goals and short-term financing instruments. Using infrastructure as an example,

essential projects, such as roads, railways, and ports, were highlighted, which are often funded through short-term, high-interest debt instruments like **Eurobonds**. These bonds mature quickly, creating fiscal strain before the projects begin generating returns. This misalignment forces governments to divert resources toward debt servicing instead of long-term development, underscoring the importance of rethinking how transformative projects are financed to ensure sustainability and growth.

It was opined that debt can be a useful tool for **Domestic Resource Mobilization (DRM)**, and its transformative potential depends on how it is utilized. It was noted that many African governments continue to borrow for recurrent or consumption expenditures rather than for productive investments. To strengthen fiscal sustainability, it was proposed to shift from the traditional debt-to-GDP ratio toward a debt-to-tax revenue ratio as a more meaningful indicator of debt capacity. This approach would reveal how much of a country's tax revenue is absorbed by debt servicing and encourage more responsible borrowing aligned with development priorities and domestic resource mobilization goals.

The discussions emphasized that while debt is an essential policy tool for development, its effectiveness is dependent on how and when it is used. The importance of adhering to responsible and sustainable borrowing principles was stressed, guiding decisions on the type of debt—domestic, external, multilateral, or private—to pursue. For borrowing to be effective, it must be transparent, with governments disclosing details such as interest rates, maturity periods, and intended purposes. This openness enables public scrutiny and fosters trust. However, transparency alone is insufficient without accountability. The panelists highlighted that strong oversight mechanisms, particularly through parliaments and civil society, are crucial to ensure governments borrow responsibly and in line with national priorities.

Furthermore, it was emphasized that countries should strengthen domestic resource mobilization to reduce their dependence on external debt, which often comes with unfavorable conditions, and encourage the development of robust domestic revenue systems as a more sustainable way to finance development and minimize fiscal vulnerabilities. Debt sustainability is viewed as a shared responsibility between borrowers and lenders, with both adhering to responsible practices to maintain fiscal balance and protect national interests. Ultimately, sustainable borrowing requires a holistic approach that combines transparency, accountability, and stronger domestic revenue generation while holding creditors to equally high standards of responsible lending.

It was emphasized that responsible borrowing must be matched with responsible spending, highlighting Ethiopia's deliberate policy actions to ensure debt sustainability. For instance, Ethiopia significantly reduced its debt from 58% of GDP in 2018 to around 30%, by essentially prioritizing concessional loans – now comprising over 65% of total borrowing – and limiting external debt to just 13% of GDP. Over 70% of borrowed funds are directed towards critical infrastructure projects such as electricity, roads, and transport, demonstrating a strong commitment to channeling debt towards productive, long-term investments.

Moreover, Ethiopia has undertaken a medium-term revenue strategy to address a decade-long decline in its tax-to-GDP ratio, which had fallen below **7%**. Through reforms focusing on tax administration and policy efficiency rather than rate increases, the country achieved a **2-percentage-point rise** in the tax-to-GDP ratio within a year. Key to this success was the government's decision to lower tax rates, particularly for SMEs – **from 35% to 9%** – to encourage formalization of the informal sector. Similarly, **maintaining a low VAT rate of 15% (below the**

regional average of 18%) has supported economic inclusion and compliance. Overall, Ethiopia's approach links sustainable debt management with inclusive tax reform, aiming to expand the tax base, strengthen liquidity, and ensure long-term fiscal stability.

The discussions highlighted the crucial role of think tanks in producing and disseminating knowledge products that inform policy and prevent future debt crises, such as the ones experienced in Africa during the **1980s and 1990s**. It is also important to ensure that research outputs are not only technically sound but also effectively integrated into decision-making processes. The goal is to help governments identify technical solutions that promote debt efficiency – ensuring that borrowed funds truly drive economic growth and development. The fundamental concern is not the total amount of debt a country carries, but rather whether that debt generates tangible, positive effects on the economy.

It was noted that while think tanks can offer evidence-based solutions, their effectiveness relies heavily on strong advocacy and engagement with policymakers. Often, decision-makers do not effectively utilize research findings, resulting in inefficient or politically motivated borrowing practices. An example was cited where a technical committee assesses and validates government borrowing decisions based on repayment capacity. However, political pressure can sometimes lead to commitments being made outside of established institutional frameworks. It was concluded that think tanks must enhance their advocacy efforts to ensure that their knowledge products significantly influence policy decisions and promote responsible and efficient debt management.

Key Takeaways

- Promote responsible borrowing and resilient development aligned with the continent's long-term socio-economic goals.
- Africa needs to develop innovative and local financing mechanisms to reduce reliance on external borrowing.
- African countries to manage debt sustainably by improving debt quality, transparency, and data systems, i.e., strengthening statistical capacities for better fiscal planning and borrowing decisions.
- Strengthen local currency finance to address currency risks and promote domestic equity finance products, including securitization and risk transfer techniques, to enhance financial resilience.
- Africa's sustainable economic growth and debt management depend on fostering innovative mindset shifts among policymakers, investors, and financial actors, strengthening domestic revenue collection, improving data systems, and ensuring inclusive participation from civil society.

4. Parallel Thematic Session 4 – Reimagining Capacity Building for Effective Domestic Resources Mobilization in Africa

The panel, moderated by Danford Sango; Head of Capacity Building, Economic and Social Research Foundation (ESRF), reviewed the changes required in the approaches to capacity building in Africa to respond to the current realities in domestic resource mobilization.

Key Panelists:

- Abdrahamane Dicko; Director of Programs and Impact, ACBF
- Rajul Awasthi; Global Lead, Domestic Resource Mobilization Global Solutions Group, Governance Practice, World Bank
- Andrzej Dabkowski; Head of Performance and AU-EU Tracking, Africa Europe Foundation
- Fatima Arib; Founder and President, International Institute for Sustainable Transition in Africa.
- Arthur Minsat; Head of Unit for Africa, Europe and Middle East & Senior Economist, OECD Development Centre

It was emphasized that African countries must take ownership of capacity-building initiatives for domestic resource mobilization (DRM) to ensure they are inclusive and contextually relevant. This approach can help address fragmented DRM strategies, bridge the gap between revenue expectations and realities, and enhance the adoption of digital innovations. Strengthening peer-to-peer learning, particularly among tax policy units and administrations, is crucial for identifying and sharing best practices across the continent. Additionally, capacity-building efforts should be aligned with institutional reform agendas to effectively address the evolving needs of national and regional institutions. Ultimately, establishing robust networks among governments, think tanks, and civil society is crucial for strengthening comprehensive monitoring and evaluation systems that track progress, pinpoint gaps, and promote ongoing learning and improvement.

The high debt burden faced by developing countries has significantly reduced fiscal space, limiting their capacity to respond to economic and financial shocks. This situation calls for urgent investments in capacity building to enhance domestic resource mobilization, enabling not only debt servicing but also infrastructure investments critical for Africa's transformation.

Transformative capacity building must focus on leveraging current opportunities to strengthen governance and leadership, ensuring institutional reforms align with global frameworks. Holistic, civil society-driven approaches are essential for empowering non-state actors to influence public discourse and enhance accountability. Additionally, integrating behavioral science and strategic communication can enhance tax compliance and foster public trust, as demonstrated by successful examples from other countries.

Moreover, the transformative potential of technology and artificial intelligence in bolstering domestic resource mobilization cannot be overlooked. Enhanced data analytics and improved digital infrastructure for tax administration can facilitate informed decision-making, optimize revenue generation, and reduce inefficiencies. Furthermore, digitalization and innovation should be central to Africa's capacity-building agenda. It is crucial to institutionalize innovation in a way that reflects the needs of marginalized groups and local contexts within training programs and policy frameworks. Inclusive capacity building must integrate social, economic, and cultural considerations through adaptive curricula and equitable access to opportunities across the continent.

Key highlights of the discussions:

- Africa must build its own capacity systems, rather than borrowing them. True DRM successes will depend on homegrown, context-specific capacity-building models rather than imported solutions. For example, ACBF's Institutional Accelerator Model in Africa embeds local leadership development, peer learning, and technical assistance tailored to African institutions.
- Digital transformation can expand tax capacity if paired with trust. Technology (AI, blockchain, and digital tax systems) can revolutionize tax administration, but its impact relies on public trust and good governance, as seen in Rwanda's use of digital invoicing and e-filing to increase compliance.
- Leadership development in DRM is the missing link in DRM. Capacity building should not only focus on systems but also on developing leaders who can implement and sustain the reforms.
- Inclusion and collaboration are non-negotiable. Effective DRM requires the inclusion of all relevant stakeholders, including youth, women, and civil society, enabling alignment of mutual interests and shared accountability.

FINAL KEY TAKEAWAYS

- Africa's development must be self-financed and homegrown. The era of donor dependency is over; tax reform and DRM are now central to the continent's quest for economic independence and sovereignty.
- Think tanks must drive action, not just ideas. Their role is evolving from analysts and observers to becoming essential engines of implementation, innovation, and accountable reform.
- Rebuilding trust between citizens and states is critical. A functional social contract, where citizens see their taxes translating into tangible public services, is the bedrock of voluntary tax compliance and sustainable DRM.
- Institutionalization and sustainability over political cycles. PFM reforms must be embedded within systems and institutions to ensure continuity and outlast individual political administrations.
- Inclusive, data-driven transformation is non-negotiable. Emphasizing the inclusion of women and youth, and leveraging technology, ensures Africa's development is equitable, evidence-based, and future-ready.









2.

REIMAGINING REVENUE: STRATEGIES FOR EFFECTIVE DOMESTIC RESOURCES MOBILIZATION



Building on the foundational imperatives set on Day 1, the second day of the Summit focused on the practical tools, technologies, and collaborative frameworks required to drive tangible change. The agenda was strategically designed to highlight the transformative potential of frontier technologies, the indispensable role of think tanks, civil society, and youth, as well as the strategic integration of climate and gender perspectives into the very core of fiscal systems.

KEYNOTE ON ARTIFICIAL INTELLIGENCE AND INNOVATION FOR ENHANCED DOMESTIC RESOURCES MOBILIZATION IN AFRICA

Eddie Mandhry, Managing Director of the Sports AI Innovation Center, delivered the keynote speech, emphasizing the transformative power of artificial intelligence and innovation in enhancing Domestic Resource Mobilization (DRM) across Africa. The day began with a forward-looking keynote that positioned Artificial Intelligence not as a distant concept, but as a practical tool for revolutionizing PFM today. The session highlighted how Africa's growing data flow, from mobile money to digital trade, can be transformed into actionable insights. Mandhry highlighted how AI technologies can optimize revenue collection and improve fiscal management through data-driven insights, predictive analytics, and automated processes. He called for collaboration among tech innovators, policymakers, and financial institutions to create an ecosystem that leverages AI for sustainable development, ultimately reducing reliance on external funding sources and fostering economic growth across the continent.

During his keynote speech on the second day of the Think Tank Summit, Eddie Mandhry underscored the transformative potential of AI across various sectors in Africa. He illustrated how AI can empower African governments by forecasting outcomes, detecting fraud, and simulating policy decisions before implementation, thereby enhancing the effectiveness of governance and public service delivery. "AI is no longer experimental," Mandhry asserted. "It has the capacity to finance Africa's future and empower our public institutions to serve citizens better, with ethics and collaboration at the core."

Mandhry further emphasized that the successful integration of AI into public financial management hinges on establishing robust, integrated data systems. He emphasized the importance of ethical governance to ensure that AI applications are developed and deployed responsibly, prioritizing human rights and community needs. Additionally, he advocated for strong public-private partnerships as a vital component for creating solutions that are not only technologically advanced but also relevant to local contexts. By fostering these collaborative efforts, Mandhry believes we can ensure that AI-driven strategies are human-centered, effectively adapted to the unique challenges faced by African nations, and ultimately capable of driving sustainable development across the continent.

Key Messages from the Keynote Speech

- **AI's Transformative Power:** AI is effectively enhancing governance and public service delivery across sectors in Africa.
- **Forecasting and Fraud Detection:** AI can assist governments in predicting outcomes, identifying fraud, and simulating policy decisions.
- **Ethics and Collaboration:** Emphasize ethical practices and collaboration in AI implementation to prioritize public needs.
- **Integrated Data Systems:** Robust data systems are vital for leveraging AI in public financial management.

- Responsible Governance: Ethical governance is essential to protect human rights in AI applications.
- Importance of Partnerships: Public-private partnerships are crucial for developing relevant and human-centered AI solutions.
- Sustainable Development: AI can drive sustainable development and reduce reliance on external funding.

FIRE SIDE CHAT – HARNESSING AI AND DIGITAL TRANSFORMATION FOR EFFECTIVE DOMESTIC RESOURCES MOBILIZATION

Host: Shimeles Lemma; Summit Host and Conductor

Guest:

- Louise Kalisa Ingabire; Commissioner, Information Technology and Digital Transformation, Rwandan Revenue Authority (RRA)
- Holy Ranaivozanany; Deputy Executive Director, Africa-Europe Foundation

Real-world examples highlighted the practical applications of AI in enhancing domestic resource mobilization and fiscal governance across various countries. In Senegal, a pioneering program utilizes AI and satellite imagery to identify unregistered properties, leading to a remarkable tripling of property tax compliance and generating millions in new revenue. This initiative exemplifies how technology can be leveraged to enhance tax collection and bolster fiscal accountability.

Similarly, Rwanda's integration of AI within its e-Tax system has transformed tax filing processes, reducing submission times by over 90% and significantly boosting compliance rates. The country's national AI policy serves as a benchmark for ethical governance and data protection, showcasing a commitment to responsible technological advancement in public administration. Moreover, in Lebanon, AI is being utilized for tax reporting verification, which has enhanced transparency and reduced instances of financial misreporting. This initiative demonstrates how AI tools can foster greater integrity within fiscal systems.

The session underscored the shift enabled by AI, moving public systems from mere automation to a proactive stance that anticipates outcomes. By utilizing AI to simulate the effects of tax policies prior to implementation, governments can make more informed decisions that support economic growth and enhance public trust in fiscal management. This forward-looking approach not only optimizes resource mobilization but also aligns governmental actions with the economic realities faced by citizens, paving the way for more effective governance.

Real-world examples were showcased:

- **In Senegal**, AI and satellite imagery are being used to detect unregistered properties, a pilot program that **tripled property tax compliance** and collected millions in new revenue.
- **Rwanda's** e-Tax system and AI integration have cut tax filing times by over 90% and significantly improved compliance. The country's national AI policy was highlighted as a benchmark for ethical governance and data protection.

- o **Lebanon's** use of AI for verification in tax reporting was cited as enhancing transparency and reducing financial misreporting.

The session emphasized that AI enables public systems to transition from mere automation to anticipation, allowing governments to simulate the impact of tax policies before implementation and make more informed, growth-supportive decisions.



STAKEHOLDERS' SESSIONS: THE PILLARS OF AN ACCOUNTABLE ECOSYSTEM

A series of parallel stakeholder sessions explored the critical roles of various actors in the PFM value chain. These sessions provided a platform for participants to engage in in-depth dialogues on how different stakeholders, including government agencies, civil society organizations, and the private sector, contribute to building a more transparent and accountable financial management system. Each session examined key themes, including the importance of collaboration, the sharing of best practices, and the implementation of innovative approaches to enhance fiscal accountability.

1. Parallel Stakeholders' Session 1 – Youth Engagement in DRM: Building Future Leaders for Fiscal Sovereignty

Moderator: Thabo Sacolo; Executive Director, Eswatini Economic Policy Analysis and Research Centre (ESEPARC)

Panelists:

- **Kidist Gebreamlak;** Co-founder and CEO of Eleos Groups & Zero-One-Zero-One Tech
- **Abraham Rugo Muriu,** Executive Director, Bajeti Hub
- **Sam Muradzikwa;** Regional Chief, Social Policy: Middle East & North Africa, UNICEF
- **Frejus Lingue,** Founding Director and Principal Expert, GSF Global Advisors
- **Yacine Bio Tchane,** Head of the PFM Service Line, Genesis Analytics

Key Points Discussed

A. Youth as Essential Partners in Fiscal Governance: Speakers emphasized that youth are not only the future—they are integral now in shaping fiscal governance and accountability. Across Africa, the median age is around 19.7 years. In many African countries, more than half the population is under 20 years of age. For instance, in Ethiopia, adolescents and young people aged 10–29 years are estimated to constitute approximately 42% of the population. In the DRC, approximately 49% of the population aged 15–29 is described as forming a “youth bulge”. Given these demographic realities, meaningful youth inclusion in fiscal governance is not optional—it is a demographic necessity, a strategic imperative, and a moral obligation. Young people’s energy, digital fluency, and demand for transparency make them critical drivers of fair taxation and public accountability.

B. Digital Transformation and Borderless Engagement: The digital-native generation is transforming how civic participation and accountability occur. Kenya’s youth movements (including TikTok and Twitter-led mobilizations like the 2024 “finance bill” protests) illustrate how digital platforms are now central to civic engagement, bypassing traditional boundaries of geography and hierarchy. Governments must recognize these digital spaces as legitimate forums for policy discourse.

C. Technology and Entrepreneurship for Tax Innovation: Youth-led tech and entrepreneurship can modernize tax compliance and domestic revenue mobilization (DRM) through AI, fintech, and data-driven tools. However, young innovators face barriers such as limited access to resources and outdated tax codes (notably in Ethiopia, where many startups remain informal due to a lack of regulatory frameworks). Collaboration between governments and youth innovators is key to harnessing their tools for transparent and efficient PFM systems.

D. Kenya as a Model for Youth-Led Budget Engagement: Kenyan organizations like Budget Talk Global and local “budget hubs” demonstrate how youth can democratize fiscal processes using technology and social media. Youth use radio, TikTok, and Twitter to demand accountability, share budget data in local languages, and influence fiscal policy at both national and community levels. The lesson is that budgets encompass both technical and political dimensions; therefore, it is essential for youth to develop technical skills while also uniting collectively to exert political influence.

E. UNICEF and Global Support for Youth Fiscal Inclusion: International organizations (e.g., UNICEF) are framing youth inclusion as a “force multiplier” that enhances legitimacy, trust, and efficiency in social investments such as education and health. For example, in Kenya, a “TikTok economist” partnered with the national revenue authority to design youth-friendly tax awareness campaigns – a model of creative engagement. Global partners stressed that fiscal governance without youth engagement is incomplete and lacks legitimacy.



This dynamic session reframed youth as essential present partners in governance, not just future leaders. The session called for treating youth as co-creators of solutions, rather than merely as consultees. The key discussion points are summarized below:

- **The discussion on youth inclusion in fiscal governance and domestic resource mobilization (DRM)** underscored the vital role of young people as innovators, digital leaders, and accountability advocates in shaping Africa's economic future. With youth comprising up to **75%** of the population in some countries, their engagement in public finance and policy-making is crucial for transparency, equity, and relevance.
- **Technology and entrepreneurship** were highlighted as key tools for enhancing tax compliance, efficiency, and citizen oversight, though barriers to system integration remain. Panelists emphasized that youth-driven budgeting and advocacy, supported by platforms such as social media and community radio, can strengthen accountability and public trust.
- **Building sustainable partnerships between governments, civil society, and youth organizations** was seen as essential to scale impact, supported by training in financial literacy, forensic analysis, and civic education. Linking youth innovators with ministries of finance and planning, promoting innovative financing mechanisms such as youth investment funds, and integrating fiscal education into academic curricula were identified as pathways to empower youth as co-authors of budgets and responsible taxpayers. Ultimately, meaningful youth inclusion in fiscal governance can enhance social investments, foster transparency, and position Africa's youth as central actors in driving accountable and inclusive economic transformation.
- **Case studies from countries such as Morocco, Kenya, and Ethiopia** showcased how youth-led organizations are driving budget transparency and civic engagement using social media and digital platforms for advocacy and mobilization. The discussion highlighted that budgeting is both a technical and political process, requiring young people to engage not only in analysis but also in advocacy and co-creation of fiscal policies. Strengthening financial literacy and skills development was emphasized as essential for youth to effectively participate in fiscal governance and hold governments accountable. Furthermore, participants stressed the importance of organizing and structuring youth engagement to ensure sustained impact and long-term influence in shaping inclusive, transparent, and accountable public finance systems across Africa.

From the discussions, the following actionable steps emerged:

- Open fiscal data frameworks.
- Innovation sandboxes.
- Public-private partnerships.
- Engaging youth early in political processes.
- Innovative financing mechanisms.
- Financial literacy programs in primary schools.
- Supporting youth-led initiatives.
- Creating a culture of integrity and responsibility.

In summary, the youth discussions underscored that Africa's young population holds immense potential to transform fiscal governance through innovation, technology, and civic engagement. By equipping young people with financial literacy, digital skills, and opportunities for meaningful participation, governments can enhance accountability, transparency, and trust in public finance systems. The dialogue highlighted that youth should not only be seen

as beneficiaries but as active partners and co-authors of national development strategies. Structured engagement, collaboration with ministries of finance, and the use of digital platforms for advocacy were identified as key to ensuring youth voices shape policies that reflect their realities and aspirations. Ultimately, empowering youth in fiscal governance is both a democratic imperative and a strategic investment in Africa's sustainable and inclusive future.



2. Parallel Stakeholders' Session 2: Collaboration for Impact: Engaging Civil Society in PFM Reforms for Effective DRM

Moderator: Boubacar Macalou; Coordinator, Groupe de Recherche Actions pour le Développement (GRAD)

Panelists:

- Abebe Chekol; Deputy Director, Program Advocacy & Communications, Gates Foundation
- Diana Gichengo; Executive Director, The Institute for Social Accountability
- Drissa Ouattara; Executive Director, Centre d'Information, de Formation et d'Etudes sur le Budget (CIFOEB)
- Mohamed Salat Osman; Program Officer, Economic and Social Governance, ACBF
- Amadou Kanouté; Executive Director, Pan-African Institute for Citizenship, Consumers and Development (CICODEV)

Key Takeaways from the session:

- Civil Society Enhances Accountability, Transparency, and Fiscal Justice: Kenya and Burkina Faso demonstrate citizen budget initiatives and CSO-led audits.
- Collaboration between Government, Civil Society, and Think Tanks Builds Fiscal Legitimacy: Somalia and Ethiopia emphasize joint budget performance reviews, policy dialogue, and evidence sharing.
- Citizen Engagement Strengthens Domestic Resource Mobilization: CSOs can raise public awareness about tax-GDP ratios and share international experiences.

- Institutionalized Citizen Participation Enhances Policy Co-creation: CSOs should be integrated at all stages of the budget cycle.
- Building Capacity and Independence of CSOs: Gates Foundation and regional networks support CSOs' digital innovation, data-driven advocacy, and independent research platforms.

Key Points Discussed

- **Civil Society Ensures Accountability, Transparency, and Fiscal Justice:** Kenya and Burkina Faso show how citizen budget initiatives and CSO-led budget audits enhance transparency. Citizens demand fairness, equity, and cultural appropriateness in taxation (as noted by Senegal's representative)
- **Collaboration between Government, Civil Society, and Think Tanks Builds Fiscal Legitimacy:** Somalia and Ethiopia emphasized that budget performance reviews, policy dialogue, and evidence sharing must be done jointly. Burkina Faso institutionalized this collaboration – CSOs now work directly with the parliamentary budget commission and the Ministry of Finance.
- **Civic Engagement Strengthens Domestic Resource Mobilization:** With declining external financing, countries like Ethiopia highlighted the need for domestic revenue mobilization – CSOs can raise public awareness about tax-GDP ratios and share international experiences.
- **Institutionalized Citizen Participation Enhances Policy Co-creation:** Moving from consultation to co-creation, CSOs should be integrated at all stages of the budget cycle – planning, allocation, monitoring, and evaluation. Kenya's TISA (The Institute for Social Accountability) experience demonstrates how grassroots dialogue and citizen data dashboards promote transparency and collaborative problem-solving. For instance, Burkina Faso's Cadre de concertation des organisations de la société civile intervenant dans les finances publiques (a coordination framework of civil society organizations working on public finances) and Somalia's review model ("Civil Society Budget Review Model") show how CSOs can provide data, policy input, and independent budget analysis.
- **Building Capacity and Independence of CSOs is Crucial for Impact:** Capacity building, peer learning, and data analytics skills are essential for CSOs to influence fiscal policy effectively. Gates Foundation and regional networks support CSO digital innovation, data-driven advocacy, and independent research platforms.

Generally, the session demonstrated how CSOs in countries like Kenya, Burkina Faso, and Senegal act as vital watchdogs and advocates. The institutionalization of collaboration, where CSOs work directly with parliamentary budget commissions and ministries of finance, has been shown to enhance fiscal legitimacy, transparency, and the co-creation of policies.

3. Parallel Stakeholders' Session 3: Think Tanks as Catalysts: Driving Innovation through Research in Public Financial Management

The Parallel Stakeholders' Session 3 focused on the vital role of think tanks and research institutions as engines of innovation in Public Financial Management (PFM). The session examined how evidence-based research, policy engagement, and institutional collaboration can enhance fiscal governance, strengthen accountability, and improve the efficiency of public spending. Participants from government agencies, academia, civil society, and development partners discussed the evolving role of think tanks as knowledge brokers and policy influencers

who bridge the gap between research and public sector reform. The conversation underscored that in an era of complex economic challenges and fiscal pressures, data-driven insights and innovation are indispensable for achieving sustainable development outcomes.

Moderator: Barnabe Okouda; Executive Director, Cameroon Policy Analysis and Research Center (CAMERCAP)

Panelists:

- **Emmanuel Akwetey;** Executive Director, Institute for Democratic Governance (IDEG)
- **Sarah Ssewanyana;** Executive Director, Economic Policy Research Centre (EPRC)
- **Alban Ahoure;** Executive Director, Cellule d'analyse de politiques économiques du CIRES (CAPEC)

Key Points:

- Think tanks translate complex data into actionable policy insights.
- Collaboration between government, academia, and civil society enhances fiscal innovation.
- Open data and digital tools strengthen transparency and citizen oversight.
- Sustained funding and inclusivity are crucial for long-term impact.

Key Insights from the Session

The Parallel Stakeholders' Session 3 focused on the role of think tanks and research institutions as engines of innovation in Public Financial Management (PFM). It examined how evidence-based research, policy engagement, and institutional collaboration can enhance fiscal governance, strengthen accountability, and improve the efficiency of public spending. Think tanks serve as catalysts of innovation, generating research evidence that informs sound fiscal decisions. They bring independence, analytical capacity, and cross-sectoral expertise that governments often lack internally. Key contributions of think tanks include conducting policy-relevant research that supports efficient budget allocation and expenditure management, translating complex data into actionable insights for policymakers and stakeholders, providing platforms for dialogue that connect government, academia, and civil society on fiscal issues, and monitoring and evaluating the effectiveness of fiscal reforms and budget transparency initiatives.

Research-driven insights are crucial for identifying inefficiencies, designing effective reforms, and enhancing fiscal outcomes. Innovation in PFM emerges when data, technology, and policy are integrated through rigorous research and collaboration. Key themes highlighted included evidence-based budgeting, fiscal transparency and citizen engagement, digital transformation, and behavioral research. Think tanks contribute not only to innovation but also to institutional learning and policy coherence.

Strengthening collaboration between researchers and policymakers is crucial for translating research findings into actionable policies. Think tanks must engage early in the policy cycle, institutionalize partnerships with think tanks through joint task forces, advisory boards, and research grants, and use effective communication strategies to reach decision-makers. Successful models of collaboration include co-created fiscal reform programs, joint research projects, and regional knowledge networks connecting African think tanks to global best practices.

However, several challenges continue to limit the full potential of think tanks in influencing fiscal policy: funding constraints that undermine independence and research continuity, limited access to quality data and inconsistent information sharing from government institutions, and weak policy uptake mechanisms. However, these challenges present opportunities to reimagine the role of research in governance. Participants called for establishing sustainable financing models for think tanks through domestic and regional funding, promoting open data initiatives to enhance access to fiscal information, and building capacity for interdisciplinary research.

Regional and global insights demonstrated the catalytic role of think tanks in various countries. For example, Kenya's collaboration with the National Treasury led to the creation of citizen budget guides, Ghana's design of digital taxation frameworks for mobile money transactions, Finland's integration of independent research into fiscal policymaking, and South Africa's partnership between universities and revenue authorities for AI-based tools for monitoring tax compliance and expenditure efficiency.

The Session provided concrete country highlights. In Côte d'Ivoire, CAPEC's research prompted reform of the Investment Law. In Ghana, IDEG institutionalized citizen participation in fiscal dialogue. In Uganda, a formal collaboration between the EPRC and the Revenue Authority ensured research directly informed budget policy. The key message was that think tanks translate complex data into actionable policy insights.

The session concluded that think tanks are not peripheral observers but central actors in driving fiscal transformation. Their ability to combine rigorous research, innovation, and stakeholder engagement positions them as key agents in strengthening Africa's public financial management systems. By championing evidence-based policymaking, transparency, and collaboration, think tanks can help governments build resilient and responsive fiscal institutions. As emphasized by participants, "When research becomes the foundation of governance, innovation follows naturally—and accountability becomes sustainable."

4. Parallel Stakeholders' Session 4: Climate and gender-responsive PFM: from Commitments to Outcomes

The session, moderated by Mrs Jane Karonga, aimed at urgent and practical discussions to transition Africa from mere commitments to tangible outcomes in climate- and gender-responsive public financial management (PFM). It sought to emphasize the integration of gender and climate perspectives as crucial for sustainable PFM, highlight practical innovations and experiences from African institutions, explore accountability and monitoring mechanisms to ensure policy commitments result in measurable impacts, and generate recommendations for institutionalizing gender and climate-responsive budgeting across Africa. The ultimate goal was to strengthen Africa's capacity for informed decision-making to advance gender equality and climate resilience.

Moderator: Jane Karonga; Economist, Regional Integration and Trade Division, UN Economic Commission for Africa (ECA) Panelists :

- Botho Keba Bayendi, Director, Strategic Planning and Delivery, African Union Commission (AUC)
- Ali Abdi, Managing Director, Horn Economic and Social Policy Institute (HESPI)
- Fatima Arib, Founder and President, International Institute for Sustainable Transition in Africa
- Fode Ndiaye, Founder and President, Centre d'Excellence pour le Leadership et le Management pour le Développement de l'Afrique (CELMAD)

Key Takeaways Points

- **Climate and Gender Integration Is Economic Survival** – According to the World Meteorological Organization (WMO), African countries are losing 2-5% of GDP on average due to the effects of climate change (extreme weather, adaptation costs).
- **Leadership and Political Will Matter Most** – Countries like Rwanda and Ethiopia prove transformation is possible when leadership turns commitments into institutionalized practice.
- **Data Is Power** – Without gender-disaggregated and climate-sensitive data, inclusive policy remains rhetoric.
- **Citizen Engagement Strengthens Accountability** – Kenya and Uganda show how participation builds trust and transparency.
- **Africa Must Finance Its Own Future** – Domestic financing and institutional capacity, not donor dependency, will determine Africa's resilience and self-reliance.

Key Insights from the Panelists

The discussion emphasized that Africa is at a defining moment, requiring the translation of commitments to climate resilience and gender equality into measurable outcomes. Despite contributing less than **4%** to global emissions, Africa bears the brunt of climate change, experiencing droughts, floods, and declining agricultural productivity, which severely affects livelihoods—particularly for women and young people. Gender disparities hinder inclusive growth and resilience.

It was highlighted that aligning commitments with actual resource allocation through budgeting and tax policies is crucial, ensuring that strategies are more than mere aspirations. The severe cost of inaction could push an additional ten of millions of Africans into poverty by **2030** due to food insecurity and displacement. Gender-insensitive fiscal systems perpetuate inequalities and erode public trust and accountability. Young Africans demand results and inclusion; failing to meet these expectations risks eroding confidence in public institutions. The economic risks of inaction encompass stagnation, vulnerability, and missed opportunities for innovation.

Public financial management must evolve from mere budget control to instruments that promote climate resilience and gender equality. The convergence of climate, social, and economic crises facing the continent underscores the significant costs of inaction. Integrating gender issues into climate policies is crucial, alongside governance and budgetary processes.

Key challenges include fragmented and inadequate implementation tools, a lack of relevant disaggregated data—particularly at local and regional levels—and deficits in technical capacity and intersectoral coordination. Deep reforms are essential, with a focus on social audits, community capacity building, and constructive dialogue among ecosystem participants to achieve coherent and actionable outcomes. The urgency lies in moving from declarations to tangible impacts, especially for vulnerable groups such as women and young people.

Widespread challenges include significant financing needs that far exceed current resources. Governments often allocate substantial portions of their budgets (up to 9–10%) to cope with the effects of the climate crisis. Fiscal policy is critical; therefore, it is necessary to better integrate climate risk assessments, adaptation costs, and gender considerations into medium- and long-term fiscal frameworks. Moreover, expanding gender-based social safety nets is crucial to support the most vulnerable communities that are adversely affected by climate change.

Reducing dependence on external funding and focusing more on domestic resource mobilization, private sector engagement, and local community empowerment is essential. Effective prevention and preparedness mechanisms, such as Ethiopia’s early warning and disaster risk management policy, should be scaled for broader adoption.

Rapid and concerted action is needed in a global context marked by climate volatility and uncertainty. Without effective mitigation and adaptation, African economies face substantial risk: studies suggest losses in GDP and incomes in the low-to-double-digit percentages by mid to late century, agricultural earnings could fall by up to 30% in certain scenarios, and women — who constitute a large portion of the agricultural workforce — will be particularly hard hit.

The African Union’s declaration linking climate and peace underscores that climate change is Africa’s greatest challenge, posing a significant threat to life on Earth. Failure to act could derail development agendas, including the Sustainable Development Goals (SDGs) and Agenda 2063, ultimately leading to a loss of social contracts, peace, justice, socioeconomic development, and gender equality. The importance of gender conditionalities applied by international climate finance mechanisms makes action not only urgent for inclusivity and equity but also critical for accessing resources.

Key Issues from the Discussions

1. Strengthening Legal and Constitutional Frameworks. Several speakers emphasized the need for constitutional and legal instruments that explicitly embed environmental protection, sustainability, and gender equality. Countries were encouraged to review and update their constitutions to include enforceable rights related to climate and sustainability. Making climate and gender budget statements mandatory for parliamentary approval was proposed as a practical tool for accountability.

2. Education and Early Awareness. The panel underscored the importance of integrating climate education, gender equality, civic literacy, and financial literacy into national curricula from an early age. Particular emphasis was placed on educating girls and young women, who are disproportionately affected by climate impacts.

3. Barriers to Pan-African Financial Integration. Slow progress on key pan-African financial institutions—such as the proposed African Central Bank—was linked to delayed ratifications and slow parliamentary action across member states. Participants highlighted the urgent need for stronger political will to operationalize these institutions.

4. Aligning Budgets with Climate and Gender Priorities. The discussion stressed that commitments must be matched with actual resource allocation through national budgets and tax policies. Governments were encouraged to adopt realistic and implementable budgets, ensuring transparency in climate and gender spending. Domestic resource mobilization was cited as a key enabler of sustainable financing.

5. Accountability, Transparency, and Public Participation. The panel highlighted the value of public reporting forums where governments present their climate and gender expenditures. Ex-post assessments by communities and civil society were viewed as essential to ensure results. Stronger communication channels and active civic engagement were seen as necessary for monitoring progress and ensuring accountability.

6. Scaling and Sustaining Successful Initiatives. Speakers called for mechanisms to scale successful pilots to national and continental levels. Effective implementation (“walking the talk”) requires technical capacity, institutional stability, and political commitment. Embedding systemic climate-impact evaluations throughout the program cycle—from design to implementation—is essential.

7. Sustaining Social Protection and Gender Gains. The future of school feeding programs and gender-responsive initiatives depends on predictable financing and integrated policy support. Ensuring long-term continuity requires innovative financing, strong institutions, and coordination among governments, partners, and civil society.

STRENGTHENING THE OVERSIGHT AND ACCOUNTABILITY FUNCTION OF PFM THROUGH COLLABORATION BETWEEN GOVERNMENT INSTITUTIONS, THINK TANKS, AND CSOS

The session was opened with a keynote address by **H.E. Mr. Sufian Ahmed Bekar**, former **Minister of Finance of Ethiopia**, who established the critical importance of the topic for Africa’s development. He framed the discussion by highlighting that robust PFM is fundamental to fiscal transparency, sustainable development, and accountable governance. A central theme introduced was the identified weakness in the conventional PFM system: while governments hold primary responsibility for resource mobilization and allocation, there is often limited and ineffective interaction with accountability bodies. These include Supreme Audit Institutions (SAIs), parliaments, think tanks, Civil Society Organizations (CSOs), and the citizenry at large. The keynote argued that a more inclusive financial policymaking and implementation process is not just beneficial but essential to incorporate the contributions of all relevant stakeholders and ensure effective oversight.

Moderator: Shimeles Lemma; Summit Host and Conductor Keynote speech

Keynote speaker: H.E. Mr. Sufian Ahmed Bekar; Former Minister for Finance of Ethiopia

Panelists:

- H.E. Hakim Ben Hammouda; Former Minister of Finance, Tunisia, and President, Global Institute 4 Transitions (GI4T)
- Marieme Gnagna Thiam; Head of PFM Capacity Building and Research, International Budget Partnership (IBP)
- Freddy Yves Ndjemba; Directeur Général assistant, Initiative de Développement de l’INTOSAI (IDI)

Key Takeaways

- Foster a Collaborative Approach to Audit and Governance
- Prioritize Open and Participatory Administration
- Build a Culture of Accountability through Education

The stage was thus set for a deep dive into how collaboration between governments, think tanks, and CSOs can be the key to bridging this accountability gap. The discussion championed:

- Digitalization for real-time transparency across government agencies.
- Legislating «Citizen Budgets» as done in Tunisia, to make public spending understandable to all.
- Formalizing dialogue with critics, including opposition to CSOs, to turn public confrontation into constructive technical dialogue.
- Collaborative audit follow-up, where non-state partners help track government action on audit findings.

Featuring former ministers, parliamentarians, and international experts, it is centered on the vital role of transparency and collaboration in strengthening PFM. Transparency was described as the cornerstone of accountability, with panelists emphasizing that effective oversight is impossible without open budget data. Digitalization emerged as a key enabler, capable of providing real-time financial data, bridging institutional gaps, and expanding access to information for all stakeholders. Participants also underscored the importance of proactively publishing budget and audit documents in accessible formats and languages to empower citizens and promote inclusive participation.

A clear delineation of roles among different actors was made to ensure an integrated accountability ecosystem. Governments were urged to adopt participatory approaches, creating structured mechanisms for engagement with civil society and think tanks. Think tanks were recognized as vital intermediaries that translate complex financial information into practical insights, while CSOs were highlighted as watchdogs advocating for equity and accountability. Parliaments and Supreme Audit Institutions (SAIs) were encouraged to hold public hearings, collaborate with CSOs, and systematize follow-ups on audit recommendations. Together, these actors form a complementary network essential for effective oversight and reform.

Finally, the discussion addressed barriers to reform, notably political resistance and siloed operations, and called for a new, participatory generation of PFM reforms. Panelists argued that while earlier reforms improved technical systems, they often excluded citizens and non-state actors from participation. The next phase should be open, technologically driven, and inclusive. Capacity building was identified as a key driver, with tailored training needed for CSOs, government officials, and think tanks. Concrete models such as Tunisia's "Citizen Budget," open dialogue forums between ministries and CSOs, and collaborative audit monitoring frameworks were presented as practical pathways for transforming accountability from principle into practice.

The panelists distilled their final recommendations into one actionable commitment each, providing a clear agenda for the next three years:

1. Foster a Collaborative Approach to Audit and Governance: The primary commitment should be for governments, SAIs, think tanks, and CSOs to formally institutionalize their collaboration in following up on audit findings and promoting transparent governance.

2. Prioritize Open and Participatory Administration: Governments must make a conscious and public commitment to opening up their processes. This includes creating opportunities for open dialogue, holding public hearings, and sharing proactive information with CSOs, the media, and citizens.

3. Build a Culture of Accountability through Education: Beyond just making information available, there is a need to educate citizens and CSOs on how to use this information. This involves teaching people how to read budgets, how to pose questions to authorities, and how to participate effectively in the budget process.

The session concluded with a powerful consensus: Transparency, inclusion, political commitment, and accountability are not standalone concepts but interconnected pillars. Strengthening them requires a deliberate, collaborative, and sustained effort from all sectors of society to ensure that public resources are managed effectively for equitable and sustainable development across Africa.

FINAL KEY TAKEAWAYS

- I. AI and digital tools are delivering immediate value.**
They are no longer experimental but have been proven to enhance revenue collection, improve efficiency, and foster fairness and transparency in tax administration.
- II. Youth and CSOs are central to accountable governance.**
Their inclusion must be structured, meaningful, and institutionalized; they are not peripheral stakeholders but core to building public trust.
- III. Climate and gender responsiveness are economic imperatives.**
Mainstreaming them into national budgets and PFM systems is crucial for resilience, equity, and accessing international climate finance.
- IV. Effective oversight requires multi-stakeholder collaboration.**
Governments, Supreme Audit Institutions, think tanks, and CSOs must work in concert to ensure every public dollar is accounted for and effectively spent.
- V. Africa must finance its own future.**
This requires a concerted shift from donor dependency towards leveraging domestic resources, diaspora investments, and private-sector partnerships.





3.

UNITED FOR CHANGE: STRENGTHENING PARTNERSHIPS FOR PFM SUCCESS



The final day of the Summit was dedicated to consolidating the wealth of insights, partnerships, and commitments forged over the preceding two days into a concrete and actionable roadmap. The focus shifted decisively from diagnosing challenges and exploring solutions to showcasing tangible innovations and formalizing the partnerships that would drive implementation in the year ahead.

INNOVATIVE IDEAS FOR PFM REFORMS: INSIGHTS FROM THINK TANKS, FINTECHS, INNOVATION LABS, AND CSOS

The session brought together experts from civil society, technology, research, and government sectors to explore how digitalization, citizen engagement, and collaborative advocacy can transform PFM systems in Africa. It entailed key discussions, insights, and practical examples that focused on innovative approaches to PFM reforms.

Master of Ceremony: François Ndengwe; Founder, African Advisory Board

Key Panelist

- Belema R. Obuoforibo; Chair, Centre for Studies in African Taxation (CSAT)
- Amadou Kanouté; Executive Director, Pan-African Institute for Citizenship, Consumers and Development (CICODEV)
- Bridget Kelly; Vice President for Southern and East Africa, FreeBalance
- Valerie Traore; Founder and Executive Director, Niyel

The session highlighted the critical role of innovation, collaboration, and digitalization in advancing PFM reforms in Africa. Practical examples from Senegal, Kenya, Namibia, and Morocco demonstrate that locally led, technology-enabled, and citizen-centered approaches can drive significant improvements in public financial management, service delivery, and trust in government.

Key Themes and Insights

Public Financial Management and Digitalization: Digital transformation was highlighted as a cornerstone of modernizing PFM systems, with a strong emphasis on transitioning from outdated legacy platforms to open digital cores. Such systems are crucial for enhancing transparency, accountability, and interoperability across government institutions, thereby enabling more efficient and data-driven decision-making. The discussion distinguished between FinTech and GovTech, noting that while FinTech focuses on private-sector financial innovation, transaction speed, and financial inclusion, GovTech is specifically designed for the public sector. GovTech solutions prioritize compliance, budget alignment, transparency, and accountability within government processes. For instance, FreeBalance's Government Resource Planning (GRP) systems exemplify how technology can be tailored to synchronize with public policy objectives and national budget cycles.

Practical Cases and Innovations: In Senegal, Niyel has pioneered a community-based health coverage system that empowers village leaders to dedicate time daily to managing local health insurance. The government subsidizes costs for vulnerable groups, while the Chamber of Commerce supports market access for local produce, generating funds for health mutuals. This citizen-led initiative has enabled 80% of the rural population to gain access to quality healthcare.

In Kenya and Namibia, collaborative sanitation models have demonstrated the power of community engagement. Kenya introduced a sanitation levy following a successful pilot, using the proceeds to improve local sanitation services and strengthen public trust directly. In Namibia, communities contributed labor while the government supplied materials, enabling youth to construct sanitation facilities in informal settlements—a model now being scaled nationwide.

On tax reform, it was emphasized that the digitalization of tax administration is a cornerstone of domestic resource mobilization. Artificial intelligence is being applied to enhance chatbots for taxpayer support, machine learning for risk assessment and audit selection, predictive analytics for debt management, and policy impact simulations to guide tax reforms.

Strategies for Impactful Research and Advocacy: Impactful research is characterized by strong alignment with societal challenges and policy needs, early and meaningful stakeholder engagement, and rigorous methodologies that leverage modern technologies such as AI. Clear communication and strategic dissemination were highlighted as vital while conducting longitudinal or comparative analysis to inform sustainable solutions. Complementing this, collaborative advocacy—exemplified by Niyel’s nine-month fellowship program—fosters co-creation among civil society organizations, informal sector representatives, and policymakers, enabling the joint design of evidence-based, inclusive policy solutions.

Building trust in public institutions: The discussion further highlighted that governance requires creating public spaces for dialogue, ensuring that government actions translate into tangible public satisfaction, and leveraging evidence-based advocacy to inform policy. In Senegal, for example, a 15-year study on public investments in youth, agriculture, and health was used to develop consensus-driven solutions, demonstrating how long-term research can guide inclusive and impactful policymaking.

Future-Proofing PFM Systems: To reinforce PFM systems, approaches such as the Progressive Activation Approach emphasize starting with a baseline assessment, such as the Public Expenditure and Financial Accountability (PEFA) framework, followed by pilot implementations like e-procurement or sanitation projects, and measuring their impact on social trust and service delivery. Central to this approach is the adoption of open digital cores, which serve as a single data repository to ensure “one version of the truth,” enable remote access, enhance transparency, and allow real-time tracking. These platforms also provide the foundation for integrating future technologies, such as AI, to further enhance public sector efficiency and innovation.

Documentation and Knowledge Management: It was evident that knowledge documentation is critical in PFM systems; however, it is marred by challenges such as fragmented records and limited cross-border knowledge sharing, which hinder learning and the scaling of effective practices. To address this, a structured knowledge management strategy is needed, leveraging AI and digital portals to make research widely accessible. For example, the IBFD promotes centralized knowledge hubs for tax administrations, providing a model for consolidating information and enhancing institutional learning.

The session highlighted the critical role of **innovation, collaboration, and digitalization** in advancing PFM reforms in Africa. Practical examples from Senegal, Kenya, Namibia, and Morocco demonstrate that locally led, technology-enabled, and citizen-centered approaches can drive significant improvements in public financial management, service delivery, and trust in government.

EFFECTIVE DRM IN AFRICA: COLLECTIVE ACTION FOR INNOVATION AND CHANGE

Moderator: Fatou Diouf, Head of Communication and Influencing, ACBF

Panelists:

- **Ashikur Rahman;** Public Sector Data Specialist, PEFA Secretariat
- **Robert Ochola;** Chief Executive Officer; Afrinenda Foundation
- **Fode Ndiaye;** Founder and President, Center of Excellence for Leadership and Management for Africa's Development (CELMAD)
- **Rodolphe Bance;** Head, Economic and Social Governance Unit, ACBF

Key Topics and Takeaways

1. Collective Action and System Credibility Are Central to Africa's Fiscal Transformation: Speakers emphasized that effective DRM requires coordination across all sectors – government, private sector, academia, civil society, and citizens. Africa's fiscal transformation depends on trust-building and mutual accountability – “You cannot have tax compliance if populations don't see change in their lives.”

2. Digital and Financial Inclusion as Catalysts for DRM Innovation: One in four adults in Africa remains excluded from formal financial systems, limiting effective tax collection and participation in national development. Kenya's M-Pesa and India's integration of local governments into tax collection were cited as models that expand reach and transparency. Africa needs to bridge the gap between informal and formal economies, utilizing fintech and data tools to track and expand tax bases.

3. Leadership and Ethical Governance: From Policy to Practice: Several panelists warned that Africa's challenge is not policy design but implementation. Rwanda was highlighted for translating its vision into practice through innovation in taxation, establishing a national AI startup hub, and fostering integrated leadership. In contrast, corruption drains an estimated US\$88 billion annually, undermining trust and development.

4. Capacity Building, Peer Learning, and Data-Driven Reform: Panelists emphasized the need for capacity building aligned with DRM strategies, focusing on both institutional and human capital. The Africa-Finland partnership was cited as a success story in developing training models for good governance and digital tax administration. Peer-to-peer learning among African countries, such as Ethiopia and Rwanda, was encouraged to share effective tax models and improve implementation.

5. Data Sovereignty, Diaspora Engagement, and Innovation Financing: Speakers urged African ownership of data, noting inconsistencies between IMF/World Bank statistics and regional realities (e.g., Sub-Saharan Africa's GDP share cited as 10% vs. 21.3% continent-wide). Countries such as Ethiopia, Senegal, and India were commended for engaging their diaspora communities – not only for financial contributions but for policy review, innovation, and investment. Financial inclusion in Africa remains at 36%, while USD 160 billion of African wealth is invested abroad, highlighting the need to reclaim domestic capital for development.

FINAL KEY TAKEAWAYS

- 1. Innovation is transforming PFM from the ground up. Locally led, community-driven, and tech-enabled solutions—from health mutuals to sanitation models and AI-driven tax tools—are delivering tangible results and rebuilding citizen trust.
- 2. DRM success depends on collective action and public trust. A whole-of-society approach, supported by diagnostic tools such as the Public Expenditure and Financial Accountability (PEFA) framework and the Tax Administration Diagnostic Assessment Tool (TADAT), is essential to strengthen credibility, expand the tax base, and ensure citizens see real value from public resources.
- 3. Ethical leadership and strong capacities turn policies into impact. Africa's challenge is implementation, not ideas; progress requires principled leadership, capable institutions, peer learning, and data sovereignty to drive reforms that deliver for citizens.





SUMMARY OF SIDE-EVENTS SESSIONS

1. Side-Event 1: Health Taxes as Smart Public Finance: Evidence, Equity, And Efficiency – by ACBF

Moderator: Betina Edziwa; Head, Special Programs, ACBF

Presenter:

Maina William; Public Health Specialist, WHO

Panelists:

- Gustavo Moreira; Representative of the Ministry of Finance of Cabo Verde,
- Africa Centers for Disease Control and Prevention (Africa CDC) (TBA)
- Corné van Walbeek; Director of the Research Unit on the Economics of Excisable Products (REEP)
- Ceren Ozer; World Bank PFM/DRM specialist
- Nouréiny Tcha-Kondor; Tobacco Control Tax Specialist
- Deowan Mohee; Executive Coordination and Technical Support Expert, the African Tobacco Control Alliance (ATCA)

Key Views and Evidence Presented:

- **The NCD Burden:** Panelists highlighted that Non-Communicable Diseases (NCDs) cause 1.6 million deaths annually in Africa, crippling the economically productive population (ages 30–70) and straining national economies.
- **The Financing Gap:** A critical under-investment was noted, with <2% of development assistance for health allocated to NCDs.

Health Taxes as a Dual Solution:

- **Health Objective:** Increasing prices reduces consumption, particularly among youth and low-income groups.
- **Fiscal Objective:** Generates significant government revenue that can be reinvested into public health systems.

Case Studies & Best Practices:

- **Cabo Verde:** Following ECOWAS directives, tobacco tax reform led to a 350% increase in excise revenue.
- **Thailand:** A dedicated Health Promotion Fund financed by a surcharge on tobacco and alcohol taxes supports preventive health programs.
- **Philippines:** The “Sin Tax” Reform law funded national health insurance for millions.

Critical Questions Raised

The panel highlighted that health taxes remain one of the continent’s most underleveraged tools for improving public health outcomes and strengthening domestic resource mobilization. Yet, their effective design and implementation require careful attention to both equity and evidence. Participants emphasized the importance of ensuring that health taxes do not disproportionately burden low-income individuals. Instead, when designed as simple, specific excise taxes applied to harmful products such as tobacco, alcohol, and sugar-sweetened beverages, they can effectively reduce consumption while generating revenue

that ultimately benefits low-income households through improved health and reduced long-term treatment costs. Central to advancing this agenda is the strategic packaging and communication of evidence to Ministries of Finance. The panel emphasized that shifting the discussion beyond revenue generation toward the broader economic gains—such as reduced healthcare expenditure, increased productivity, and enhanced human capital—remains essential for securing policy traction.

The discussion also emphasized the need for stronger collaboration between Ministries of Health and Finance to align public health imperatives with fiscal objectives. Participants noted that cross-sectoral coordination is often hindered by differing incentives and limited shared evidence platforms, calling for the establishment of permanent technical working groups that can harmonize perspectives, build consensus, and develop tax structures grounded in local data. The panel further emphasized that robust policy design must be complemented by systems that shield public health decision-making from commercial influence, particularly given the sophisticated lobbying strategies employed by industries whose interests are threatened by effective taxation.

Finally, the panel acknowledged that transparency in the use of revenues—whether through earmarking or improved tracking mechanisms—is fundamental for sustaining public trust and reinforcing the legitimacy of health taxes. Participants observed that even where earmarking is not feasible, clear reporting on expenditure can ensure that revenues meaningfully support health promotion, prevention, and progress toward universal health coverage. The session concluded with a strong call to action: African governments must elevate health taxes to the highest levels of government, strengthen multi-sectoral cooperation, learn from successful regional experiences, and recognize that investing in non-communicable disease prevention is both a health imperative and an economic strategy. In short, health taxes represent an opportunity to protect citizens, enhance productivity, and accelerate progress toward sustainable development.

2. Side-event 2: Agenda 2063 in the Era of Multiple Crises: Rebuilding Africa’s Competitiveness for a Sustainable Transition” by the International Institute for Sustainable Transition in Africa

This side event examined Africa’s progress toward **Agenda 2063**, the continent’s blueprint for inclusive growth and transformation. Speakers and participants reflected on why progress remains fragile and how Africa can recalibrate its vision to match today’s rapidly evolving global realities.

INTRODUCTORY STATEMENT:

- Mamadou Biteye; Executive Secretary, African Capacity Building Foundation (ACBF)
- Paper Presenters:
- Fatima Arib; Founder and President, International Institute for Sustainable Transition in Africa
- François Ndengwe; Founder, African Advisory Board

Keynote speaker:

- Ibrahim Assan Mayaki; Former CEO, AUDA-NEPAD

Key Messages from the Session

- 1. Capacity is Africa's Bridge Between Vision and Performance:** Agenda 2063's success will depend not on new promises but on strengthening institutional capacity, human capital, and data systems that enable evidence-based policymaking. One example shared was that West Africa's indicator system is improving fiscal performance through the Fiscal Transition Support Programme in West Africa and Harmonizing and Improving Statistics in West Africa (HISWA) projects.
- 2. Competitiveness Requires Global Benchmarking:** Africa must shift from inward-looking aspirations to measurable, sectoral goals that define its place in global markets. For example, the "Made in China 2025" initiative inspired calls for a "Made in Africa 2063" strategy, focusing on 10 high-potential sectors, including renewable energy, digital innovation, and agribusiness.
- 3. Flexibility in Implementation is Essential:** The world has changed dramatically since 2013, and Africa needs adaptive planning frameworks that respond to climate, conflict, and economic shocks. Example: Mali's experience underlines the cost of delayed foresight.
- 4. Youth, Women, and Inclusion are Competitive Assets:** Africa's young population is not a burden but an engine for innovation, productivity, and governance renewal. For example, Ethiopia and Ghana are investing in education and digital upskilling to boost youth-driven economies.
- 5. Think Tanks Must Move from Observation to Influence:** African think tanks should shape—not just study—policy by offering credible alternatives rooted in local realities. For instance, the African Capacity Building Foundation (ACBF) is recognized for integrating researcher insights into actionable continental reform.
- 6. Data and Foresight are the New Tools of Sovereignty:** Without reliable data and predictive modeling, Africa remains reactive. Institutionalizing foresight, monitoring, and evaluation ensures long-term competitiveness.
- 7. Africa's Transformation Depends on Self-Reliance and Clear Strategy:** From dependency to sovereignty means financing growth through internal resources, industrial policies, and continental collaboration – not reliance on external actors.
- 8. Africa's Story Must Be Self-Written and Globally Recognized:** Competitiveness includes owning Africa's narrative, building its image through excellence, and projecting a united, innovative continent to the world.

Key Views Presented:

The session underscored a shared recognition that Africa's current growth trajectory, though showing modest improvement, remains insufficient to meet the continent's long-standing development aspirations. Participants emphasized that capacity remains the critical missing link between vision and performance, with many African countries constrained by heavy debt servicing obligations that limit their fiscal space for transformative investments. The discussion called for a more rigorous approach to long-term planning—one that moves beyond broad aspirations to adopt measurable, sector-specific goals in key areas such as energy, technology, manufacturing, and agriculture. It was noted that Africa's development strategies must be globally competitive and benchmarked against international progress, while still being rooted in African priorities and sovereignty.

There was consensus that long-term frameworks, such as Agenda 2063, must remain flexible and adaptable to emerging global and regional realities. The inclusion of youth and women was highlighted as non-negotiable for driving long-term transformation and strengthening Africa's global brand was identified as essential for positioning the continent as a dynamic and self-defined actor on the world stage. Participants stressed that visionary documents must be accompanied by "theories of action" that outline realistic pathways from ambition to implementation. This requires a balance of foresight, pragmatism, and institutional resilience.

Reflections from across the continent illustrated the practical challenges of weak data systems, limited strategic foresight, and the slow pace of policy reform. Examples from West Africa highlighted the high cost of inadequate data integration, alongside ongoing efforts to use comprehensive development indicators to improve taxation and governance systems. Persistent gender inequalities—projected to take decades to close—were cited as evidence of the need for urgent, targeted interventions. Participants also pointed to country-level experiences that prioritize value addition, human capital development, and export competitiveness as models of inclusive growth. Across all contributions, there was a strong emphasis on bridging the divide between academia and policymaking to ensure that evidence and research meaningfully shape Africa's development decisions.

3. Side-event 3: Closing the policy gap with SOUTHMOD: Evidence-based tax and benefit design – by UNU-WIDER

The side event convened by UNU-WIDER focused on the vital role of SOUTHMOD, an online tax-benefit microsimulation modelling platform, in informing evidence-based tax and benefit policy design in African countries. The session was moderated, featuring presentations followed by an interactive question-and-answer segment, which highlighted the tool's contributions to policy simulation and design, particularly in contexts facing development financing challenges and complex socioeconomic dynamics.

Facilitators/Presenters:

- Kwabena Adu-Ababio; Research Associate, UNU-WIDER
- Lumi Young; Programme and Partnerships Officer, UNU-WIDER

Key takeaways

The session emphasized the increasing importance of data and modelling to address policy gaps amid challenges such as development financing shortages, debt pressures, and the need for equitable fiscal reforms aligned with the SDGs. The focus was on SOUTHMOD, an open-access microsimulation platform that links detailed household microdata with tax and social protection rules to estimate the impacts of policy changes on poverty, inequality, and government revenues. The tool supports governments, researchers, civil society, and development partners by providing evidence for policy design, fiscal planning, and distributional analysis.

Key features of SOUTHMOD highlighted include:

- **Use of extensive household-level surveys to build country models.**
- **Ability to simulate complex taxation and benefit systems.**
- **Free accessibility, including a self-paced training platform.**
- **Application to budgeting, poverty and inequality assessments, and social protection analysis. Training and capacity-building programs ensure that a wide range of stakeholders can effectively utilize the model, thereby democratizing access to quantitative policy tools.**

A technical overview highlighted the model's reliance on high-quality, up-to-date microdata and emphasized the importance of collaboration with national teams to address challenges such as data gaps and complex tax structures. SOUTHMOD's outputs help identify inefficiencies in policy targeting and inform adjustments to improve fiscal and social outcomes.

Zambia Case Studies illustrated SOUTHMOD's practical relevance:

- Social Cash Transfers: Without transfers, extreme poverty would rise to 44%. However, 24% of the extremely poor remain uncovered, revealing targeting weaknesses and supporting a "multiple benefits" approach.
- Employment Shock (2024 drought): Modelling of a cash-for-work intervention shows a 0.6-percentage-point reduction in extreme poverty, with larger households benefiting most.
- Fuel Subsidy Removal (2022): Results show subsidies primarily benefited wealthier groups. Removing them did not significantly raise poverty, suggesting that reallocating savings toward targeted social protection could be more effective.

Overall, the session demonstrated how SOUTHMOD strengthens evidence-based fiscal management and supports the design of equitable, efficient policy reforms across African countries.

Key highlights from the discussions

The discussion addressed several practical and technical issues related to the SOUTHMOD microsimulation platform and its use across African countries.

- Updating Uganda's Model with Outdated Data: Participants raised concerns about Uganda's reliance on a 2016/17 household survey and the limitations of the 2024 census. The response clarified that SOUTHMOD updates income and expenditure data using inflation adjustments and revised poverty lines, while census data alone cannot replace detailed microdata. New datasets will be incorporated once available.
- Accuracy of Poverty Lines: Concerns about outdated and potentially misleading poverty lines were acknowledged. The facilitators emphasized continual updates using food basket revisions and inflation trends, and transparency about data limits so users interpret results cautiously.
- Fuel Subsidy Impacts on the Poor: Questions about whether fuel subsidies benefit poor households were met with evidence showing they largely benefit wealthier groups. Indirect impacts through transport costs are limited. Findings from Zambia indicated subsidy removal did not increase poverty, supporting reallocations toward targeted social protection.
- Targeting Efficiency in Social Protection: SOUTHMOD's ability to identify coverage gaps and targeting inefficiencies was highlighted. Zambia's simulations showed unmet needs and supported government actions to expand and coordinate social transfers.
- Engagement in Francophone Countries: Participants asked about the availability of models and training in French. The facilitators acknowledged current gaps and committed to expanding translation and outreach efforts in Francophone Africa.
- Modelling Presumptive Taxes in Ethiopia: Requests to capture Ethiopia's presumptive tax regimes were noted. The team is working to expand the tax base and introduce more detailed commodity classifications to enhance relevance.

- Training and Capacity Building: The discussion highlighted SOUTHMOD’s self-paced online training platform with comprehensive modules, exercises, and quizzes aimed at students, researchers, government officials, civil society, and development partners. The focus is on accessibility and democratizing quantitative policy analysis. Continued workshops and country-level collaborations support sustained use and policy impact.

The session concluded by reaffirming commitments to enhancing data quality, expanding tax coverage in models, and providing support to Francophone users.

4. Side-event 4: “Driving Africa’s Growth through Exports: Insights from the 2024 Africa Export Competitiveness Report” by Institute of Competitiveness India, Shared Value Africa (SVA), Shift Impact Africa, and ACBF

Facilitator: Barassou Diawara; Senior Knowledge Management Expert, ACBF

Key Panelist

- Amit Kapoor, PhD; Honorary Chairman, Institute for Competitiveness, India; President of India Council on Competitiveness and Editor-in-Chief of Thinkers

Commentary:

- Andrews Akoto-Addo: Managing Director of Shared Value Ghana

Key Takeaways:

- **Untapped Potential:** Africa contributes only **2% of global GDP**, with land, labor, and capital remaining underutilized. **Only 7%** of coffee revenues are reinvested in African farming, compared to **83% in India’s agriculture**.
- **Human Capital as a Driver:** Each additional year of education increases income by about **US\$100 annually** in the Global South. Gender inclusion was highlighted as a significant opportunity, with women constituting **50-58% of the population** yet facing limited access to land and capital (e.g., in Ghana).
- **Country Insights:** **Ethiopia** ranks 34th of 40 on the competitiveness index despite strong sectors like aviation and leather. Zimbabwe was cited for missed tourism potential (only 800 visitors in a day despite strong assets).

The discussion emphasized Africa’s vast but underutilized economic potential, noting that the continent contributes only **2%** of global GDP despite its abundant natural and human resources. Participants highlighted inefficiencies in land, labor, and capital utilization, calling for “African grants, African funding, African ownership” to drive self-reliant growth. For instance, while Africa leads in coffee production, **only 7%** of revenues are reinvested in farming, compared to 83% in India’s agriculture sector. Education, healthcare, and gender inclusion were identified as critical economic drivers, with each additional year of education resulting in an annual income increase of approximately US\$100. Gender inequality, particularly in access to land and capital, remains a significant constraint—yet reforms and targeted financing for women-led enterprises could unlock an estimated US\$58.5 trillion in value across the continent.

Speakers underscored the need for robust, transparent, and disaggregated data to inform competitiveness policies. They called on think tanks to co-author the 2025 edition and lead data-driven advocacy by developing a shared market intelligence platform that links research to action and connects African markets through the AfCFTA framework. Country-specific insights revealed diverse challenges and opportunities: Ethiopia shows strong aviation and manufacturing potential but lags in competitiveness; Ghana needs gender-responsive asset reforms and formalized financing for women; Morocco excels in tourism and education reform yet struggles with social outcomes; Zimbabwe underutilizes its tourism potential; and South Africa stands out as an innovation hub comparable to India's regional competitiveness models.

Looking ahead, the continent was urged to redefine its export and business models by shifting from a reliance on raw materials to high-value industries such as technology, tourism, and the creative economy. Drawing lessons from India and Israel, participants highlighted that productivity gains can be achieved through knowledge-based economies and agricultural innovation. The future of Africa's growth, they concluded, lies in promoting intra-African trade, implementing gender-inclusive industrial policies, and strengthening regional collaboration—envisioning a connected continent stretching “from South Africa to the top of Africa by road.”

The session called for “**African grants, African funding, African ownership,**” better data infrastructure, and think tanks to co-author the 2025 Competitiveness Report.

5. Side-event 5: Africa-Europe Think Tank Ideas Bank: Unlocking Expertise and Investment through the EU Global Gateway – by the Africa Europe Foundation

The session convened think tanks, policy experts, and representatives from Africa and Europe to deliberate on strengthening collaboration between the two continents through research, policy innovation, and strategic partnerships. The discussions aimed to identify concrete opportunities for engagement ahead of the 7th AU-EU Summit and to shape inputs for the upcoming State of Africa Report. The meeting highlighted the strategic linkage between the upcoming AU-EU Summit and South Africa's G20 presidency in November 2025, noting the strong alignment between the G20's global agenda and Africa's priorities under Agenda 2063. The discussions emphasized shared goals of inclusivity, resilience, and sustainable development.

Facilitator: Holy Ranaivozanany; Deputy Executive Director, Africa-Europe Foundation (AEF)

Key Panelist:

- Kirsten Pearson; Climate Finance Researcher, South African Institute of International Affairs (SAIIA)
- Almut Möller; Director for European and Global Affairs and head of the Europe in the World program
- Timi Akamo; Research and Policy Analysis Unit Coordinator, Institute for Peace and Security Studies (IPSS)
- Yared Assefa; Program Assistant, Forum for Social Studies

Key Takeaways:

- **Policy alignment:** G20 priorities will include debt sustainability, energy transition, and critical minerals to offer clear opportunities for Africa-Europe collaboration.
- **Shared vision:** Both continents are committed to advancing Agenda 2063 and fostering inclusive, sustainable growth.
- **Africa-Europe think tank collaboration** must evolve from conversation to co-creation.

Key Insights from Panelists

The session explored how African and European think tanks can strengthen cooperation and shape more effective and equitable Africa–Europe relations. South Africa’s G20 priorities were outlined, emphasizing disaster resilience, debt sustainability for low-income countries, mobilizing finance for a just energy transition, and leveraging critical minerals for inclusive growth. Country platforms such as the Just Energy Transition Partnership (JETP) were highlighted as models for channeling international finance toward national development and climate goals. Another perspective stressed the need for greater humility, dialogue, and mutual understanding in Africa–Europe relations. Given the shifting geopolitical environment, think tanks were encouraged to champion multilateralism, resist global fragmentation, and promote equitable partnerships that support African leadership.

Participants also underscored the importance of addressing fragmentation within and between the EU and AU. They called for think tanks to analyze national foreign policies in conjunction with regional dynamics, thereby strengthening coherence and ensuring more effective cooperation. Concerns were raised about the weak government uptake of think tank research, highlighting the need for stronger institutional linkages and evidence-based policymaking.

A proposal was made to establish a permanent Africa–Europe Think Tank Platform to institutionalize collaboration, share resources, and ensure continuity beyond short donor cycles. Such a platform could also help harmonize the definitions, roles, and independence of think tanks across regions.

The discussion also highlighted the importance of translating evidence into action, influencing decision-making, and ensuring accountability through monitoring and feedback. Participants emphasized that collaboration must go beyond thematic partnerships and include structured, long-term cooperation. They also noted that research institutions should combine analytical work with strategic advocacy and communication to better influence policy agendas.

The session concluded that Africa–Europe cooperation must shift from dialogue to implementation through institutionalized partnerships among think tanks. Mutual respect, co-creation, and sustained engagement were identified as essential to advancing shared development goals. The insights generated will contribute to the State of Africa Report and inform preparations for the upcoming AU–EU Summit in Luanda. Think tanks were encouraged to strike a balance between rigorous analysis and effective communication, ensuring accountability to prevent one-off summit outcomes.

6. Side-event 6: “Promoting citizen engagement through Accountability Audit for inclusive approach to Public Financial Management (PFM) in Africa” by the Partnership for African Social & Governance Research (PASGR)

Welcome & Opening Remarks: Fadel Ndiame; Executive Director – PASGR

Keynote Address: Eric Wafukho – Former Cabinet Administrative Secretary for National Treasury, Kenya, and policy champion

Presentation: CABE Utafiti Sera Model and the Interventions for accountability in governance systems for public finance management:

Key Highlights

Dr. Sam Oando, Programme Manager – Research, PASGR Panel discussion

Panelists:

- Emmanuel Ndizeye; Economic Policy Research Network (EPRN), Kigali, Rwanda;
 - Susan Otieno; ED Agha Khan Foundation •
 - Grace Afante Ananda; Advocacy Manager, Habitat International •
 - Samuel Orlando, Director – Pamoja Trust
- Moderator: Fadel Ndiame
- Q & A: Moderator – Sam Oando, Programme Manager – Research, PASGR
 - Closing Remarks & Next Steps: Fadel Ndiame

KEY TAKEAWAYS

- Reframing Taxation as a Social Contract – Building Trust Between Citizens and Governments
- African-Led Research and Domestic Resource Mobilization (DRM)a
- Youth Inclusion as a Catalyst for Trust and Innovation
- Systemic Reforms for Sustainable African Prosperity

Key Views Presented:

The session highlighted a range of innovative approaches to strengthening public financial management, enhancing state–citizen trust, and improving the effectiveness of policy processes across Africa. One presentation introduced a co-creation model designed to bring researchers, policymakers, and citizens together throughout the policy cycle. The model aims to bridge the gap between formal and informal governance systems, while creating safe spaces for honest and inclusive dialogue. Rooted in the Ubuntu philosophy, it frames public financial management as a collective responsibility where prosperity is shared, and policy decisions reflect communal values. Another contribution focused on the transformative role of digital financial tools, such as mobile money platforms, in expanding the tax base and improving compliance. The emphasis was on shifting taxation from a perceived burden enforced by law to a trust-based social contract, where citizens willingly contribute because they can observe transparent, accountable governance and see tangible returns on public revenue.

Participants also emphasized the need for think tanks to move from donor-driven toward demand-driven research agendas. This includes embedding researchers directly within government ministries to improve policy relevance, ensuring continuous interaction with decision-makers, and reducing dependence on external funding conditions. Such an approach enables policy design that is more closely aligned with national priorities and sensitive to local contexts.

Youth representatives made a strong case for treating young people as active co-creators rather than occasional consultees. They called for greater data transparency, simplified communication of policy processes, and meaningful involvement in decision-making spaces. A practical example from Tanzania illustrated how community ownership and youth participation led to measurable improvements in public service delivery, including enhanced access to clean water. The discussion concluded with reflections on persistent structural challenges. These included low budget absorption rates, bureaucratic inefficiencies, and limited access to reliable data—all of which constrain government performance and weaken public accountability. Participants argued that overcoming these challenges requires strengthened

African leadership, better coordination among stakeholders, and renewed efforts to establish a trust-based social contract that links research, policy, and citizen engagement.

The overall message was clear: effective governance in Africa depends not only on technical reforms but also on meaningful collaboration, shared ownership, and sustained engagement across society.

7. Side-event 7: “African Agriculture and Unfulfilled Commitment of Tax Revenue Allocation: Lessons Learned from the Comprehensive Africa Agriculture Development Programme (CAADP) implementation” by the Center for Research and Studies on Poverty and Sustainable Food Security (CREPSAD)

Facilitator: Mitowanou E. Koffi-Tessio; Executive Director, Center for Research and Studies on Poverty and Sustainable Food Security (CREPSAD)

Key Views and Findings:

- **Strengthened Policy and Institutional Frameworks:** CAADP has supported countries in aligning national agricultural strategies with continental objectives for growth, food security, and poverty reduction. Ethiopia integrated CAADP priorities into its Agricultural Growth Program and broader development plans, while Togo and Ghana formulated National Agricultural Investment Plans (NAIPs) fully aligned with CAADP principles.
- **Increased Agricultural Growth and Productivity:** Several countries achieved the CAADP target of 6% annual agricultural growth in select years. Ethiopia has recorded notable gains in smallholder productivity through effective extension systems, and Malawi’s Farm Input Subsidy Program (FISP) has contributed to increased maize production and improvements in short-term food security.
- **Enhanced Coordination and Multi-Stakeholder Partnerships:** CAADP facilitated multi-stakeholder platforms that bring together governments, development partners, the private sector, and civil society. Rwanda leveraged these mechanisms to advance its Strategic Plan for Agricultural Transformation and emerged as a top performer in CAADP Biennial Reviews. Ghana similarly improved coordination across ministries and development partners through its CAADP compact.
- **Improved Accountability and Monitoring:** Countries such as Rwanda and Ethiopia consistently performed well in CAADP Biennial Reviews due to strong data systems, regular tracking of commitments, and the use of evidence-based planning tools.
- **Greater Regional and Continental Integration:** Regional Economic Communities—including ECOWAS, EAC, and SADC—developed Regional Agricultural Investment Plans (RAIPs) under the CAADP umbrella. These initiatives promoted regional market integration, enhanced knowledge exchange, and strengthened cross-border agricultural collaboration.
- **Budget Allocation Performance:** Only a few countries regularly met the commitment to allocate at least 10% of national budgets to agriculture—Malawi (around 14%) and Ethiopia (exceeding 10% in certain years) were notable examples. Many others, such as Togo and Nigeria, continued to allocate less than 5%, revealing limited domestic prioritization of the sector.

Overall, the session highlighted a persistent gap between policy commitments and actual budget implementation, underscoring the challenge of translating continental frameworks into meaningful national investment and impact.

RECAP OF THE SPECIAL TECHNICAL TRAINING WORKSHOP

As part of the Africa Think Tank Summit 2025, HAUS Finnish Institute of Public Management Ltd, in collaboration with the African Capacity Building Foundation (ACBF), hosted a highly engaging and forward-looking Master Class on **“Taxing the Digital Economy.”** The session convened **42 participants from 15 African countries**, drawing a diverse audience that included senior officials from ministries of finance, tax administrations, think tanks, academia, and civil society organizations.

Expertly facilitated by **Dr. Lyla Latif**, the master class provided a comprehensive exploration of the emerging global debates on digital taxation. Participants examined the conceptual and



technical foundations of taxing digital business models, including questions of value creation, profit attribution, significant economic presence, nexus rules, and the complexities of cross-border digital transactions. The discussion also addressed Africa's exposure to illicit financial flows, the risks of digital profit shifting, and the strategic importance of coordinated regional and continental approaches.

Using a blend of theoretical frameworks, case-based exercises, and national experiences, the session enabled participants to reflect on the specific challenges their countries face in taxing highly mobile digital activities. Insights from these exchanges highlighted the urgent need for capacity development, stronger data systems, and more agile legal and institutional frameworks to keep pace with the rapidly evolving digital economy.

A key highlight of the event was the launch of the new "Taxing the Digital Economy" online course on Uboru Academy, designed to provide continuous learning opportunities for policymakers and practitioners across Africa. Participants welcomed the resource as an accessible, practical tool for deepening expertise beyond the summit.

The strong turnout, active discussions, and enthusiasm for the new learning platform underscored a shared commitment across the region to develop fair, modern, and inclusive tax systems that align with Africa's digital transformation and support sustainable domestic resource mobilization.



OFFICIAL CLOSING CEREMONY



DELIBERATIONS

The Summit culminated in a ceremony that translated three days of dialogue into tangible assets for the continent:

- **Launch of a Foundational Book:** ACBF launched the seminal publication, «Creation, Management and Sustainability of Think Tanks in Africa.» This resource addresses the systemic challenges—donor dependency, fragile funding, talent retention—facing the very institutions that are meant to guide Africa’s development, framing them not as academic luxuries but as indispensable engines for sovereignty.
- **Launch of a Digital Learning Course:** The «Taxing the Digital Economy» course was launched on ACBF’s Uboru Academy platform. This free, accessible course is designed to equip policymakers and professionals with the skills to navigate and tax the rapidly evolving digital sector, a critical frontier for DRM.
- **Ceremonial Signing of MoUs:** To solidify collaborative action, ACBF signed strategic Memoranda of Understanding with the Africa Europe Foundation (AEF) and the African Forum on Debt and Development (AFRODAD), focusing on broader partnership and the critical issue of African debt, respectively.
- **Reading of the Communiqué:** The official Summit communiqué was read, distilling the proceedings into a set of clear, actionable recommendations for governments and institutions, covering technology in PFM, evidence-based policy, empowering think tanks, inclusive finance, and innovative financing mechanisms.

The closing remarks powerfully reinforced the summit’s core theme: **A continent that cannot generate and sustain its own knowledge cannot sustain its own development.** The launched book, the new course, and the strategic partnerships were all framed as essential steps to ensure that «African voices and African ideas shape African futures.»

FINAL KEY TAKEAWAYS

1. Locally led, technology-enabled innovations in PFM are viable and scalable. Practical solutions from the grassroots can dramatically improve service delivery and rebuild the eroding social contract between citizens and the state.
2. Collective action and peer learning are the bedrock of effective DRM. No single actor can succeed alone; a collaborative ecosystem leveraging diagnostic tools like the PEFA framework is essential for evidence-based reforms.
3. Investing in the capacity and sustainability of think tanks is an investment in Africa’s knowledge sovereignty. Strengthening these institutions is fundamental to the continent’s ability to design and implement its own solutions.
4. The summit successfully transitioned from dialogue to deliverables. The 11th ATTS concluded not just with a set of recommendations, but with new knowledge products, solidified partnerships, and a clear, collective commitment to action, firmly establishing a pathway to bridge the gap between policy and implementation.



11th
Africa
Tank

11^e Edition
Africa Think
Tank Summit

From Taxation to Action:
Bridging Policy and
Implementation in Public
Financial Management
(PFM) in Africa

De la fiscalité à l'action:
combler le fossé entre
politique et mise en œuvre
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From Taxation to Action: Bridging
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10th Edition Africa Think Bank Summit

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ACKNOWLEDGMENTS

The African Capacity Building Foundation (ACBF), together with the African Union Commission (AUC) and the African Union Development Agency (AUDA-NEPAD), extends its profound gratitude to all partners, sponsors, speakers, and participants who were instrumental in the resounding success of the 11th Africa Think Tank Summit (ATTS). This landmark event, held under the esteemed patronage of the Government of the Federal Democratic Republic of Ethiopia in Addis Ababa from 8 to 10 October 2025, marked a pivotal moment in reshaping Africa's fiscal governance narrative and charting a concrete path from policy formulation to tangible implementation.

We are incredibly grateful for the unwavering support and invaluable contributions of:

- The Government of the Federal Democratic Republic of Ethiopia, through the Ministry of Finance and the Ministry of Revenue, for their gracious hosting, hospitality, and exceptional partnership.
- The Members of the Program and Content Committee, Steering Committee, Organizing Committee, and all Sub-Committees, for their meticulous planning and execution.
- Our Distinguished Sponsors and Development Partners, whose financial and technical support made this summit possible. Our strategic and financial partners—the William and Flora Hewlett Foundation, the World Bank Group, and the Africa Europe Foundation—supported the delivery of the Summit.
- All distinguished Ministers, senior government officials, representatives of regional economic communities, development partners, Think Tanks, Civil Society Organizations, Academic Institutions, Private Sector Representatives, youth innovators, and Media, for enriching the dialogue with their diverse perspectives and expertise.
- The ACBF Leadership, Board of Governors, Executive Board, and Secretariat, for their strategic guidance and operational excellence.

We also commend the tireless work of rapporteurs, moderators, panelists, speakers, and the technical teams who captured the deliberations and supported the production of these proceedings.

Finally, we extend our gratitude to the over 500 participants from more than 40 countries who joined us physically and virtually, reaffirming the relevance and vibrancy of Africa's think tank ecosystem. Their engagement and commitment to bridging the gap between taxation policy and implementation in Public Financial Management will continue to drive the continent's transformation agenda.

To all who contributed—directly and indirectly—to the success of ATTS 2025, we extend our sincere gratitude. Your collective commitment and collaborative spirit were the driving forces behind a summit that has set a new benchmark for actionable discourse on Africa's economic sovereignty. This collective effort underscores our shared and unwavering commitment to strengthening domestic resource mobilization and public financial management as the bedrock for a self-reliant, prosperous, and resilient Africa.



ANNEXES

Bridging the Gap: Turning Visionary Policies into Real-World Impact

Day 1 of the Summit will focus on transforming visionary policies into actionable strategies that lead to tangible outcomes in Public Financial Management (PFM) and Domestic Resources Mobilization. This Day aims to identify barriers to effective implementation and explore innovative approaches to bridge the gap between policy formulation and real-world impact.

TIME	SESSION
09:00 09:05	<p>PLENARY SESSION 1 – OFFICIAL OPENING CEREMONY OF THE 2025 AFRICA THINK TANK SUMMIT</p> <p>Master of Ceremony: Mr. Shimeles Lemma; Summit Host and Conductor</p>
09:05 09:25	<p>Echoes of Africa: A Cultural Showcase</p> <p>Video of the 2025 Africa Think Tank Summit</p>
09:25 09:30	<p>Welcome Remarks</p> <ul style="list-style-type: none"> H.E. Zadig Abrha; President, African Leadership Excellence Academy (AFLEX)
09:30 09:40	<p>Opening Remarks by the Convener</p> <ul style="list-style-type: none"> Mamadou Biteye; Executive Secretary, African Capacity Building Foundation (ACBF)
09:40 10:00	<p>Partners Remarks</p> <ul style="list-style-type: none"> H.E. Fekadu Tsega; Director General, Policy Studies Institute (PSI) Mrs. Holy Ranaivozanany, Deputy Executive Director, Africa-Europe Foundation (AEF) H.E. Mrs. Patricia Pilar Llombart Cussac; Managing Director for Africa, European External Action Service, European Union Mr. Amine Idriss Adoum; Director for Infrastructure, Industrialisation, and Trade, African Union Development Agency (AUDA-NEPAD)
10:00 10:15	<p>Launch of the 2024 Africa Export Competitiveness Report</p> <p>Statements:</p> <ul style="list-style-type: none"> Amit Kapoor, PhD; Honorary Chairman, Institute for Competitiveness, India; President of India Council on Competitiveness and Editor-in-Chief of Thinkers Dr. Christiane Abou-Lehaf; Head of International Cooperation, African Union/African Continental Free Trade Area & International Cooperation, AFREXIMBANK Mamadou Biteye; Executive Secretary, African Capacity Building Foundation (ACBF) <p>Official launching</p>
10:15 10:30	<p>Keynote Speech and Official Launching of the Africa Think Tank Platform Project</p> <p>H.E. Selma Malika Haddadi; Deputy-Chairperson, African Union Commission (AUC)</p> <p>Statement</p> <ul style="list-style-type: none"> H.E. Selma Malika Haddadi; Deputy-Chairperson, African Union Commission (AUC) <p>Official launching:</p> <ul style="list-style-type: none"> H.E. Selma Malika Haddadi; Deputy-Chairperson, African Union Commission (AUC) Mr. Mamadou Biteye; Executive Secretary, African Capacity Building Foundation (ACBF) Mr. Amine Idriss Adoum; Director for Infrastructure, Industrialisation, and Trade, AUDA-NEPAD
10:30 10:40	<p>Introduction of the theme of the 2025 Africa Think Tank Summit:</p> <p>H.E. Aynalem Nigussie; Minister of Revenue; Federal Democratic Republic of Ethiopia</p>
10:40 11:00	<p>Address by the Guest of Honor and Official Opening</p> <ul style="list-style-type: none"> Hon. Ahmed Shide, Minister of Finance, Federal Democratic Republic of Ethiopia
11:00 11:30	<p>PHOTO HEALTH BREAK</p>
11:30 13:00	<p>PLENARY SESSION 2 – Ministerial Session “Effective Leadership in DRM for Africa’s Socio-economic Transformation”</p>
11:30 12:30	<p>Moderator: Mr. Shimeles Lemma; Summit Host and Conductor</p> <p>Panelists:</p> <ul style="list-style-type: none"> Hon. Ahmed Shide; Minister of Finance, Federal Democratic Republic of Ethiopia Hon Amos Lugolobi; Minister of State for Finance, Planning, and Economic Development in charge of Planning, Uganda H.E. Dr. Gebreil Ibrahim; Minister of Finance and Economic Planning, Sudan Hon. Cassiel Ato Baah Forson; Minister for Finance, Ghana Hon. Monsieur Henri-Claude Oyima; Minister of State, Economy, Finance, Debt, and Holdings, responsible for combating the high cost of living, Gabon

- H.E. Prof. Njuguna Ndung'u; Senior Advisor, Presidency, Trade and Development Bank (TDB) Group
- H.E. Hakim Ben Hammouda, Former Minister of Finance, Tunisia, and President, Global Institute 4 Transitions (GI4T)

12:30
13:00

Interactive Q&A

13:00
14:00

LUNCH BREAK

14:30
16:00

Thematic Sessions

14:30
16:00

Parallel Thematic Session 1 – Harnessing Data for Taxation: Enhancing Macro Fiscal forecasting and management in Africa

Moderator: **Eliud Moyi**, Deputy Director, Partnerships, Kenya Institute for Public Policy Research and Analysis (KIPPRA)

Panelists:

- **Victor Murinde**; Executive Director, Africa Economic Research Consortium (AERC)
- **Jane Mariara**; Executive Director, Partnership for Economic Policy (PEP)
- **Assefa Admassie**; Professor, Addis Ababa University
- **Lambert N'galadjo Bamba**; Lecturer, Félix Houphouët-Boigny University & Researcher, Ivorian Center for Economic and Social Research (CIRES)

Interactive Q&A

Parallel Thematic Session 2 – Innovative Domestic Resources Mobilization: Exploring Alternative Financing Mechanisms

Moderator: **Gloria Somolekae**; Executive Director, Botswana Institute for Development Policy Analysis (BIDPA)

Panelists:

- **Laila Latif**; Co-Founder and Senior Fellow, Committee on Fiscal Studies
- **Jules Tapsoba**; Executive Secretary, West African Tax Administration Forum (WATAF)
- **Zunda Chisha**; Economist and Programme Director, WHO FCTC Knowledge Hub on Tobacco Taxation, University of Cape Town
- **Kwabena Adu-Ababio**; Research Associate, United Nations University World Institute for Development Economics Research (UNU-WIDER)
- **Kirsi Aaltola**; Director, Development Services, HAUS Finnish Institute of Public Administration

Interactive Q&A

Parallel Thematic Session 3 – Debt sustainability: Aligning Borrowing with tax Capabilities

Moderator: **Eugenia Kayitesi**; Executive Director, Institute of Policy Analysis and Research (IPAR-Rwanda)

Panelists:

- **Jason Rosario Braganza**; Executive Director, African Forum on Debt and Development (AFRODAD)
- **Daouda Sembene**, CEO, AfriCatalyst
- **Barnabe Okouda**; Executive Director, Cameroon Policy Analysis and Research Center (CAMERCAP)
- **Mulay Weldu Asegehegn**; Head, Tax Policy, Ministry of Finance, Ethiopia

Interactive Q&A

Parallel Thematic Session 4 – Reimagining Capacity Building for Effective Domestic Resources Mobilization in Africa

Moderator: **Danford Sango**; Head of Capacity Building, Economic and Social Research Foundation (ESRF)

Panelists:

- **Abdrahamane Dicko**; Director of Programs and Impact, ACBF
- **Rajul Awasthi**; Global Lead, Domestic Resource Mobilization Global Solutions Group, Governance Practice, World Bank
- **Andrzej Dabkowski**; Head of Performance and AU EU Tracking, Fondation Afrique Europe Foundation (AEF)
- **Fatima Arib**; Founder and President, International Institute for Sustainable Transition in Africa

Interactive Q&A

16:00
16:30

HEALTH BREAK

16:30
18:00

SIDE-EVENTS

16:30
18:00

Side-event 1: Health Taxes as Smart Public Finance: Evidence, Equity, and Efficiency – by the African Capacity Building Foundation (ACBF)

Moderator:

- **Betina Edziwa;** Head, Special Programs, ACBF

Presenter:

- **Maina William,** Public Health Specialist, WHO

Panelists:

- **Gustavo Moreira;** Representative of the Ministry of Finance of Cabo Verde,
- **Africa Centers for Disease Control and Prevention (Africa CDC) (TBA)**
- **Corné van Walbeek,** Director of the Research Unit on the Economics of Excisable Products (REEP)
- **Ceren Ozer;** World Bank PFM/DRM specialist
- **Noureiny Tcha-Kondor;** Tobacco Control Tax Specialist
- **Deowan Mohee;** Executive Coordination and Technical Support Expert, the African Tobacco Control Alliance (ATCA)

Interactive Q&A

Side-event 2: « Agenda 2063 in the Era of Multiple Crises: Rebuilding Africa’s Competitiveness for a Sustainable Transition» by the International Institute for Sustainable Transition in Africa

Moderator:

- **Fadel Ndiame;** Executive Director, Partnership for African Social & Governance Research (PASGR)

Introductory Statement:

- **Mamadou Biteye;** Executive Secretary, African Capacity Building Foundation (ACBF)

Paper Presenters:

- **Fatima Arib;** Founder and President, International Institute for Sustainable Transition in Africa
- **François Ndengwe;** Founder, African Advisory Board

Keynote speaker:

- **Ibrahim Assan Mayaki;** Former CEO, AUDA-NEPAD

Interactive Q&A

Side-event 3: Closing the policy gap with SOUTHMOD: Evidence-based tax and benefit design – by the United Nations University World Institute for Development Economics Research (UNU-WIDER)

Facilitators/Presenters:

- **Kwabena Adu-Ababio;** Research Associate, UNU-WIDER
- **Lumi Young;** Programme and Partnerships Officer, UNU-WIDER

Interactive Q&A

18:00

End of Day

19:30
21:00

Summit Cocktail

THUR.09 Oct 2025

Reimagining Revenue: Strategies for Effective Taxation and Domestic Resources Mobilization

Day 2 will focus on innovative revenue generation and management strategies within Public Financial Management (PFM) system. Participants will adopt a stakeholder approach to explore how to enhance domestic resource mobilization, improve tax systems, and ensure sustainable revenue streams critical for Africa's socio-economic transformation.

TIME	SESSION
09:00 09:30	RECAP OF DAY 1 & KEYNOTE ADDRESS Host: Shimeles Lemma ; Summit Host and Conductor
09:00 09:10	Recap <ul style="list-style-type: none">• Shimeles Lemma; Summit Host and Conductor
09:10 09:30	Keynote Speech: <ul style="list-style-type: none">• Eddie Mandhry; Managing Director of Sports AI Innovation Center – Artificial intelligence and innovation for enhanced Domestic Resources Mobilization in Africa
09:30 10:30	PLENARY SESSION 3 – Fire Side Chat – Harnessing AI and Digital Transformation for Effective Domestic Resources Mobilization
09:30 10:20	Host <ul style="list-style-type: none">• Shimeles Lemma; Summit Host and Conductor Guest <ul style="list-style-type: none">• Louise Kalisa Ingabire; Commissioner, Information Technology and Digital Transformation, Rwandan Revenue Authority (RRA)• Holy Ranaivozanany; Deputy Executive Director, Africa-Europe Foundation
10:20 10:30	Interactive Q&A
10:30 11:00	HEALTH BREAK
11:00 12:30	Stakeholders' Sessions Parallel Stakeholders' Session 1 – Youth Engagement in DRM: Building Future Leaders for Fiscal Sovereignty Moderator: Thabo Sacolo ; Executive Director, Eswatini Economic Policy Analysis and Research Centre (ESEPARC) Panelists: <ul style="list-style-type: none">• Kidist Gebreamlak; Co-founder and CEO of Eleos Groups & Zero-One-Zero-One Tech• Abraham Rugo Muriu, Executive Director, Bajeti Hub• Sam Muradzikwa; Regional Chief, Social Policy: Middle East & North Africa, UNICEF• Frejus Lingue, Founding Director and Principal Expert, GSF Global Advisors• Yacine Bio Tchane, Head of the PFM Service Line, Genesis Analytics Interactive Q&A Parallel Stakeholders' Session 2 – Collaboration for Impact: Engaging Civil Society in PFM Reforms for Effective DRM Moderator: Boubacar Macalou ; Coordinator, Groupe de Recherche Actions pour le Développement (GRAD) Panelists: <ul style="list-style-type: none">• Abebe Chekol; Deputy Director, Program Advocacy & Communications, Gates Foundation• Diana Gichengo; Executive Director, The Institute for Social Accountability• Drissa Ouattara; Executive Directeur, Centre d'Information, de Formation et d'Etudes sur le Budget (CIFOEB)• Mohamed Salat Osman; Program Officer, Economic and Social Governance, ACBF• Amadou Kanouté; Executive Director, Pan-African Institute for Citizenship, Consumers and Development (CICODEV) Interactive Q&A Parallel Stakeholders' Session 3 – Think Tanks as Catalysts: Driving Innovation through Research in Public Financial Management Moderator: Barnabe Okouda ; Executive Director, Cameroon Policy Analysis and Research Center (CAMERCAP) Panelists: <ul style="list-style-type: none">• Themba Gilbert Chirwa; Project Coordinator, Africa Think Tank Platform (ATTP) Project, AUC• Emmanuel Akwetey; Executive Director, Institute for Democratic Governance (IDEG)• Sarah Ssewanyana; Executive Director, Economic Policy Research Centre (EPRC)• Alban Ahoure; Executive Director, Cellule d'analyse de politiques économiques du CIRES (CAPEC) Interactive Q&A

	<p>Parallel Stakeholders' Session 4 – Climate and gender-responsive PFM: from Commitments to Outcomes</p> <p>Moderator: Jane Karonga; Economist, Regional Integration and Trade Division, UN Economic Commission for Africa (ECA)</p> <p>Panelists:</p> <ul style="list-style-type: none"> • Botho Keba Bayendi; Director, Strategic Planning and Delivery, African Union Commission • All Abdi: Managing Director, Horn Economic and Social Policy Institute (HESPI) • Fatima Arib; Founder and President, International Institute for Sustainable Transition in Africa • Fode Ndiaye; Founder and President, Centre d'Excellence pour le Leadership et l Management pour le Développement de l'Afrique (CELMAD) <hr/> <p>Interactive Q&A</p> <hr/>
<p>12:30 14:00</p>	<p>LUNCH BREAK</p> <hr/> <p>PLENARY SESSION 4 – Strengthening Oversight and Accountability Function of PFM through Collaboration between Government Institutions, Think Tanks, and CSOs</p>
<p>14:00 15:30</p>	<p>Moderator: Shimeles Lemma; Summit Host and Conductor</p> <p>Keynote speech</p> <ul style="list-style-type: none"> • H.E. Mr. Sufian Ahmed Beker; Former Minister for Finance of Ethiopia <p>Panelists:</p> <ul style="list-style-type: none"> • H.E. Semereta Sewasew; State Minister for Economic Cooperation, Ethiopia • H.E. Hakim Ben Hammouda, Former Minister of Finance, Tunisia, and President, Global Institute 4 Transitions (GI4T) • Gérard Gbenonchi; Member of the Parliament, and President of the Finance and Trade Commission, National Assembly, Benin • Raymond Muhula; Lead Public Sector Specialist, Institutions Global Practice, Western and Central Africa Region, World Bank • Marieme Gnagna Thiam; Head of PFM Capacity Building and Research, International Budget Partnership (IBP) • Freddy Yves Ndjemba; Directeur Général assistant, Initiative de Développement de l'INTOSAI (IDI) <hr/> <p>Interactive Q&A</p> <hr/>
<p>15:00 15:30 15:30 16:00 16:00 17:30</p>	<p>HEALTH BREAK</p> <hr/> <p>SIDE-EVENTS TRAINING SESSIONS</p> <hr/> <p>Side-event 4: "Driving Africa's Growth through Exports: Insights from the 2024 Africa Export Competitiveness Report" by Institute of Competitiveness India, Shared Value Africa (SVA), Shift Impact Africa, and the African Capacity Building Foundation (ACBF)</p> <p>Facilitator</p> <ul style="list-style-type: none"> • Barassou Diawara; Senior Knowledge Management Expert, ACBF <p>Presenter:</p> <ul style="list-style-type: none"> • Amit Kapoor, PhD; Honorary Chairman, Institute for Competitiveness, India; President of India Council on Competitiveness and Editor-in-Chief of Thinkers <p>Commentary:</p> <ul style="list-style-type: none"> • Andrews Akoto-Addo; Managing Director of Shared Value Ghana <hr/> <p>Interactive Q&A</p> <hr/> <p>Side-event 5: Africa-Europe Think Tank Ideas Bank: Unlocking Expertise and Investment through the EU Global Gateway – by the Africa Europe Foundation</p> <p>Facilitator</p> <ul style="list-style-type: none"> • Holy Ranaivozanany; Deputy Executive Director, Africa-Europe Foundation (AEF) <hr/> <p>Interactive Q&A</p> <hr/> <p>Side-event 6: "Promoting citizen engagement through Accountability Audit for inclusive approach to Public Financial Management (PFM) in Africa" by the Partnership for African Social & Governance Research (PASGR)</p> <p>Welcome & Opening</p> <ul style="list-style-type: none"> • Fadel Ndiame; Executive Director – PASGR <p>Keynote Address</p> <ul style="list-style-type: none"> • Mr. Eric Wafukho – Former Cabinet Administrative Secretary for National Treasury, Kenya, and policy champion – CAFE

Utafiti Sera Model and the Interventions for accountable in governance systems for public finance management: Key Highlights Dr. Sam Oando, Programme Manager – Research, PASGR

Panel discussion

Panelists: (TBC)

- Emmanuel Ndizeye -Economic Policy Research Network (EPRN), Kigali, Rwanda.
- Ms Susan Otieno – ED Agha Khan Foundation
- Ms Grace Afante Ananda – Advocacy Manager, Habitat International
- Dr. Samuel Orlando, Director – Pamoja Trust

Modérateur : Prof. Fadel Ndiame

Q & A

- Modérateur – Sam Oando, Programme Manager – Research, PASGR

Closing Remarks & Next Steps

- Prof. Fadel Ndiame

Side-event 7 : "African Agriculture and Unfulfilled Commitment of Tax Revenue Allocation: Lessons Learned from the Comprehensive Africa Agriculture Development Programme (CAADP) implementation" by the Center for Research and Studies on Poverty and Sustainable Food Security (CREPSAD)

Facilitator :

- Mitowanou E. Koffi-Tessio; Executive Director, Center for Research and Studies on Poverty and Sustainable Food Security (CREPSAD)

Interactive Q&A

09:00
12:00

SPECIAL TRAINING SESSION

Interactive workshop on "Taxing the Digital Economy" facilitated by Lyla Latif – Co-Founder and Senior Fellow, Committee on Fiscal Studies.

Session organized by the African Capacity Building Foundation (ACBF) and HAUS Finnish Institute of Public Management within the African-Finnish Partnerships on Taxation Capacity in Africa (AFP-TCA) Program

17:30

End of Day

United for Change: Strengthening Partnerships for PFM Success

Day 3 will focus on fostering collaboration and strengthening partnerships among diverse stakeholders in Public Financial Management (PFM). The aim is to highlight innovative ideas and collective actions that can drive meaningful change in DRM practices across Africa.

TIME	SESSION
09:00 09:10	<p>RECAP OF DAY 2 Host: Shimeles Lemma; Summit Host and Conductor</p>
09:10 10:10	<p>PLENARY SESSION 5 – Innovative Ideas for PFM Reforms: Insights from think tanks, Fintechs, Innovation Labs, and CSOs</p> <p>Master of Ceremony:</p> <ul style="list-style-type: none"> • François Ndengwe; Founder, African Advisory Board <p>Presenters:</p> <ul style="list-style-type: none"> • Belema R. Obuoforibo; Chair, Centre for Studies in African Taxation (CSAT) • Amadou Kanouté; Executive Director, Pan-African Institute for Citizenship, Consumers and Development (CICODEV) • Bridget Kelly; Vice President for Southern and East Africa, FreeBalance • Valerie Traore; Founder and Executive Director, Niyel
10:00 10:10	<p>Interactive Q&A</p>
10:00 11:10	<p>PLENARY SESSION 6 – Effective DRM in Africa: Collective Action for Innovation and Change</p> <p>Master of Ceremony:</p> <ul style="list-style-type: none"> • Fatou Diouf; Head, Communication and Influencing, ACBF <p>Panelists:</p> <ul style="list-style-type: none"> • Ashikur Rahman; Public Sector Data Specialist, PEFA Secretariat • Robert Ochola; Chief Executive Officer; Afrinenda Foundation • Fode Ndiaye; Founder and President, Center of Excellence for Leadership and Management for Africa's Development (CELMAD)) • Rodolphe Bance; Head, Economic and Social Governance Unit, ACBF
	<p>Interactive Q&A</p>
11:10 11:30	<p>HEALTH BREAK</p>
11:30 11:45	<p>PLENARY SESSION 7 – OFFICIAL CLOSING CEREMONY</p> <p>Master of Ceremony:</p> <ul style="list-style-type: none"> • Shimeles Lemma; Summit Host and Conductor <p>Statement by Mr. Mamadou Biteye; Executive Secretary, African Capacity Building Foundation (ACBF)</p> <p>Official launching</p>
11h30 11h45	<p>Launch of the Book on “Creation, Management, and Sustainability of Think Tanks in Africa”</p> <p>Statement of M. Mamadou Biteye, Executive Secretary, African Capacity Building Foundation (ACBF)</p> <p>Official launching</p>
11h45 12h00	<p>Launch of the Course on “Taxing the Digital Economy”</p> <p>Statements:</p> <ul style="list-style-type: none"> • Abdrhamane Dicko ; Director, Programs and Impact, ACBF • Mme Kirsi Aaltola; Director, Development Services, HAUS Finnish Institute of Public Administration <p>Official launching</p>

12:00 12:10	<p>CEREMONIAL SIGNING OF MoU</p> <hr/> <ul style="list-style-type: none"> • Mamadou Biteye : Executive Secretary, African Capacity Building Foundation (ACBF) • Holy Ranaivozanany ; Deputy Executive Director, Africa-Europe Foundation <hr/>
12:10 12:20	<p>Reading of the Communiqué</p> <ul style="list-style-type: none"> • Mrs. Meseret Desta; Vice Chief of Academy, Leadership development, African Leadership Excellence Academy (AFLEX) <hr/>
12:20 12:40	<p>Closing Statements</p> <ul style="list-style-type: none"> • H.E.. Zadig Abrha; President, African Leadership Excellence Academy (AFLEX) • H.E.. Fekadu Tsega;Director General, Policy Studies Institute (PSI) • Mr. Mamadou Biteye; Executive Secretary, African Capacity Building Foundation (ACBF) • H.E. Selma Malika Haddadi; Deputy Chairperson, African Union Commission <hr/>
12:40 13:00	<p>Official closing by the Guest of Honor</p> <ul style="list-style-type: none"> • H.E. Aynalem Nigussie; Minister of Revenue; Federal Democratic Republic of Ethiopia <hr/>
13:00 15:00	<p>LUNCH BREAK & NETWORKING</p> <hr/>
15:00	<p>End of Summit</p> <hr/>
18:00 21:00	<p>Africa-Europe High-level Ambassadors’ Dinner [by Invitation only]</p> <hr/>

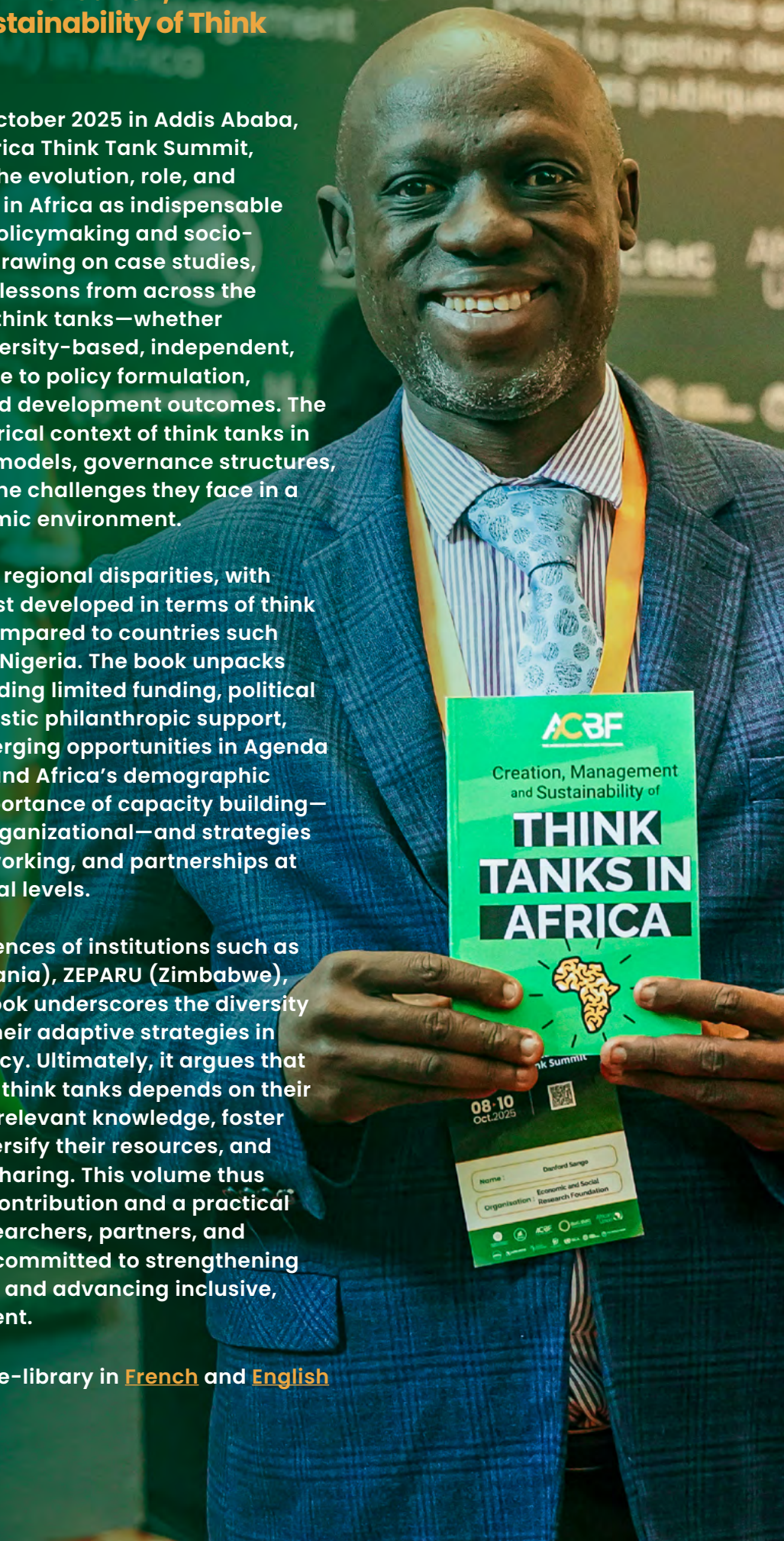
Abstract of the book on “Creation, Management and Sustainability of Think Tanks in Africa”

This book, launched on 10 October 2025 in Addis Ababa, Ethiopia, during the 2025 Africa Think Tank Summit, comprehensively explores the evolution, role, and sustainability of think tanks in Africa as indispensable actors in evidence-based policymaking and socio-economic transformation. Drawing on case studies, comparative analyses, and lessons from across the continent, it examines how think tanks—whether government-affiliated, university-based, independent, or hybrid models—contribute to policy formulation, democratic governance, and development outcomes. The chapters highlight the historical context of think tanks in Africa, their organizational models, governance structures, funding mechanisms, and the challenges they face in a volatile political and economic environment.

Special attention is given to regional disparities, with Central Africa being the least developed in terms of think tank culture and density, compared to countries such as South Africa, Kenya, and Nigeria. The book unpacks structural constraints, including limited funding, political fragility, and a lack of domestic philanthropic support, while also emphasizing emerging opportunities in Agenda 2063, regional integration, and Africa’s demographic dividend. It stresses the importance of capacity building—human, institutional, and organizational—and strategies for financial resilience, networking, and partnerships at national, regional, and global levels.

By weaving together experiences of institutions such as KIPPRA (Kenya), ESRF (Tanzania), ZEPARU (Zimbabwe), and CERAPE (Congo), the book underscores the diversity of African think tanks and their adaptive strategies in policy research and advocacy. Ultimately, it argues that the sustainability of African think tanks depends on their ability to generate context-relevant knowledge, foster trust with stakeholders, diversify their resources, and institutionalize knowledge sharing. This volume thus serves as both a scholarly contribution and a practical guide for policymakers, researchers, partners, and development practitioners committed to strengthening Africa’s knowledge systems and advancing inclusive, evidence-driven development.

Book available on the ACBF e-library in [French](#) and [English](#)



Abstract of the Africa Export Competitiveness Report 2024



The Africa Export Competitiveness Report 2024 provides an in-depth assessment of the continent's export performance, outlining both the structural challenges and emerging opportunities that are shaping Africa's position in the global market. In 2023, Africa recorded a GDP growth rate of **3.2%**, **supported by a 7.2%** increase in intra-African trade, which rose to **US\$192 billion**. Despite these positive developments, the continent's participation in global trade remains disproportionately low, with Africa accounting for only **2.67%** of global merchandise exports—a figure that underscores the urgent need for greater diversification of export products, markets, and value-added activities.

A central feature of the report is the **Africa Export Competitiveness Index (AECI)**, which covers 40 countries and provides a comprehensive measure of export readiness. South Africa tops the index with a score of **70.79**, followed by Morocco and Mauritius. However, only 17 countries scored above the overall average of **34.65**, revealing persistent structural barriers and competitiveness gaps across much of the continent. The AECI evaluates performance across four pillars—Enabling Environment, Demand Sophistication, Business Dynamism, and Export Performance—providing a holistic view of the factors that shape export competitiveness.

The report highlights key constraints, including inadequate infrastructure, complex and often unpredictable regulatory systems, and broader systemic challenges that undermine Africa's ability to compete effectively in global markets. It emphasizes the importance of targeted investment in infrastructure, skills development, innovation, and technology adoption as key drivers of export expansion and long-term economic resilience.

A major thematic focus of this second edition is the inclusion of gender in trade. Women play a critical role in Africa's trading landscape, accounting for **60–70%** of informal cross-border traders; however, they contribute only **20%** of the total export value, reflecting significant gender-specific barriers. The report calls for more robust gender-responsive trade policies, with particular emphasis on implementing the AfCFTA Protocol on Women and Youth in Trade to enhance the participation, productivity, and competitiveness of women traders and entrepreneurs.

In conclusion, the report offers strategic policy recommendations aimed at enhancing Africa's export competitiveness. These include strengthening export policies and regulatory frameworks, investing in transport and digital infrastructure, enhancing support for women-owned businesses, and embedding gender and youth considerations into national and regional trade strategies. By addressing these constraints and leveraging its diverse resource base, Africa can strengthen its position in global markets and advance inclusive, sustainable economic development across the continent.

Report available on the ACBF e-library in **English**

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THE WORLD BANK

African Capacity Building Foundation (ACBF). The African Capacity Building Foundation is the African Union’s specialized agency for capacity development. For over 30 years, ACBF has strengthened institutions across more than 45 countries through skills development, policy research, and institutional support. ACBF champions knowledge-driven development and leads the Africa Think Tank Network and Summit series.

African Union Commission (AUC). The African Union Commission provides strategic leadership for Africa’s integration and development agenda. Through Agenda 2063, the AUC drives continental policies, regional cooperation, and capacity-building initiatives aimed at accelerating growth, governance reforms, and economic transformation across all AU Member States.

AUDA-NEPAD. The African Union Development Agency-NEPAD is the development arm of the African Union, responsible for coordinating and implementing regional development programs and capacity-building initiatives. AUDA-NEPAD supports Member States in advancing infrastructure, industrialization, innovation, and the AfCFTA.





Government of the Federal Democratic Republic of Ethiopia (Ministry of Finance and Ministry of Revenue). The Government of the Federal Democratic Republic of Ethiopia, through the Ministry of Finance and the Ministry of Revenue, provides national leadership in economic governance, domestic resource mobilization, and public financial management reforms. Ethiopia’s support to ATTS2025 reflects its commitment to evidence-based policymaking and continental cooperation.

William and Flora Hewlett Foundation. The Hewlett Foundation supports evidence-based policymaking, transparency, and effectiveness in governance systems. Through its Transparency, Participation, and Accountability (TPA) and Gender Equity programs, the Foundation promotes research, civic engagement, and public-sector reform across Africa. The Hewlett Foundation has been continuously sponsoring the organization of the ATTS since 2023. World Bank Group (WBG). The World Bank Group provides financial and technical support to help countries reduce poverty, strengthen institutions, and promote sustainable development. In Africa, the WBG supports PFM reforms, digital governance, regional integration, and data-driven policymaking—key pillars reflected in ATTS2025, a key activity under the ATTP Project, which the WBG funds.

Africa-Europe Foundation (AEF). The Africa-Europe Foundation is an independent platform advancing strategic dialogue, partnerships, and joint action between Africa and Europe. Through research, convening, and multi-stakeholder collaboration, AEF supports transformative initiatives in governance, climate, digitalization, and youth empowerment, helping to shape a shared and sustainable future across both continents.



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