

## Annex 1 (page 18 to page 31)

### Joint Programme Document - Simplified Template -

- Use Verdana font 10; no line spacing (if not formatted in otherwise).
- Delete instructions before finalizing the document
- For all aspects of the ProDoc not covered in this template, consult the UNSDG Guidance note on joint programmes.
- The following quality assurance criteria will be applied (from the operations manual of the Fund):
  - o Adequate use of the required template for Joint Programme
  - o Fully developed Theory of Change
  - o Results Framework, including indicators from the Joint SDG Fund Results Framework
  - o Stakeholder mapping and analysis
  - o Management arrangements with the government in the leading role and based on partnerships with other stakeholders
  - o Monitoring, reporting and evaluation plan; Communication plan; Learning and sharing plan; Risk Management plan
- Please, use the following supporting documents (presented in the accompanying folder- [at this link](#))
  - UNSDG Guidance note on joint programmes
  - Gender matrix instructions

## A. COVER PAGE

**1. Fund Name:** Joint SDG Fund

**2. MPTFO Project Reference Number** *(leave blank / automatically populated in Atlas)*

**3. Joint programme title:** "Strengthening Namibia's Financing Architecture for Enhanced Quality & Scale of Financing for SDGs"

**4. Short title:** "Namibia's Financing Architecture"

**5. Country and region:** Namibia, Southern Africa

**6. Resident Coordinator (designated):** Mr. PANG Sen Pang. Email: [sen.pang@un.org](mailto:sen.pang@un.org) / [sen.pang@one.un.org](mailto:sen.pang@one.un.org)

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**8. Government Joint Programme focal point:**

Ms. HAIPHENE Annelly. Executive Director. National Planning Commission (NPC). Email: [ahaiphene@npc.gov.na](mailto:ahaiphene@npc.gov.na)

**9. Short description:**

Namibia has undertaken comprehensive analysis of its financing architecture to determine its strengths and weaknesses, opportunities and challenges, resulting in the 2019 Development Finance Assessment (DFA) Report. The DFA report outlined the following key challenges within the financing ecosystem--limited resource mobilisation capacity; lack of an integrated and coherent financing architecture; limited institutional and technical capacity to plan and budget for SDGs; weak budget transparency and alignment to SDGs, among others--which negatively impact on the quality and scale for Sustainable Development Goal (SDG) financing. This Joint Programme (JP) seeks to contribute to addressing some of the priority challenges within Namibia's financing ecosystem, supporting the Government in the development of an Integrated National Financing Framework (INFF), for enhanced quality and scale of financing for National Development Plans (NDP) and Sustainable Development Goals (SDGs), in line with recommendations from the recently concluded DFA. The development of the INFF will be underpinned by three key outputs, i.e., the: 1) Development of a robust Financing Strategy, that also proactively responds to emergencies, including COVID-19; 2) Establishment of a National Public-Private Dialogue Platform for SDGs; and 3) Strengthening of systems for the formulation, implementation and monitoring of SDG aligned National Budgets.

In order to accelerate progress towards the achievement of SDGs, the Government of the Republic of Namibia (GRN) proposes to:

- a) Apply an inclusive multi-stakeholder approach to identifying and aligning all possible sources of financing, meeting financing gaps based on the costed needs for the SDGs;
- b) Strengthen financial and economic governance systems to unlock targeted and all relevant resources; effectively and equitably allocate and utilize them with the required pace and scale in accordance with priorities in the National Development Plan (NDP) in alignment with the SDGs.

### 10. Keywords:

Financing Strategy, Development Financing Assessment (DFA), Public Financial Management (PFM), Gender-responsive Budgeting, Pro-employment Budgeting, Economic Governance, Expenditure Analysis, Budget Analysis

### 11. Overview of budget

<b>Joint SDG Fund contribution</b>	<b>USD 1,000,000.00</b>
Co-funding (UNDP)	USD 75,000.00
Co-funding (UNICEF)	USD 50,000.00
Co-funding (UNFPA)	USD 29,000.00
Co-funding (ILO)	USD 15,000.00
<b>TOTAL</b>	<b>USD 1,169,000.00</b>

### 12. Timeframe:

Start date	End date	Duration (in months)
1 July, 2020	30 June, 2022	24

### 13. Gender Marker:

The JP has been evaluated and awarded an overall score of 2.3.

### 14. Participating UN Organizations (PUNO) and Partners:

#### 14.1 PUNO

- Convening agency: United Nations Development Programme (UNDP)  
Other PUNO: United Nations Children’s Fund (UNICEF), International Labour Organization (ILO), United Nations Population Fund (UNFPA)

#### 14.2 Partners

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**SIGNATURE PAGE**

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## B. STRATEGIC FRAMEWORK

### 1. Call for Concept Notes: SDG Financing (2/2019) – Component 1

### 2. Programme Outcome [pre-selected]

- Additional financing leveraged to accelerate SDG achievement (Joint SDG Fund Outcome 2)

### 3. UNPAF Outcomes and Outputs United Nations Partnership Framework (UNPAF) 2019-2023

#### 3.1 Outcomes

- *Outcome 1.1*  
By 2023, Institutions implement policies for inclusive development and poverty reduction for vulnerable groups.
- *Outcome 4.1*  
By 2023, Government institutions at national and regional level are accountable and transparent, engaging citizens in decision-making processes.

#### 3.2 Outputs

- *Output 1.3*: Reliable data and evidence produced informing targeting and programming.
- *Output 4.1.1*: National statistical system improved with data collection, storage and retrieval improved.
- *Output 4.1.2*: Governance capacity strengthened ensuring accountability, reporting and service delivery improvements.

## 4. SDG Targets directly addressed by the Joint Programme

### 3.1 List of goals and targets

While the JP seeks to directly contribute towards SDG 17, several other SDGs will be addressed in the process, highlighting how a strengthened financing architecture will contribute to their achievement. Given the JP's focus on strengthening the financial architecture, the JP will directly contribute to SDG indicators related to financing as follows:

- **Goal 1. No poverty**
  - 1.a Ensure significant mobilization of resources from a variety of sources (1.a.1; 1.a.2)
  - 1.b Create sound policy frameworks at the national, regional and international levels, to support accelerated investment in poverty eradication actions (1.b.1)
- **Goal 2. Zero hunger**
  - Increase investment to enhance agricultural productive capacity in developing countries (2.a.1; 2.a.2)
- **Goal 5. Gender equality**
  - 5.c Adopt and strengthen policies and enforceable legislation for gender equality (5.c.1)
- **Goal 7. Affordable and clean energy**
  - 7.b By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries (7.b.1)

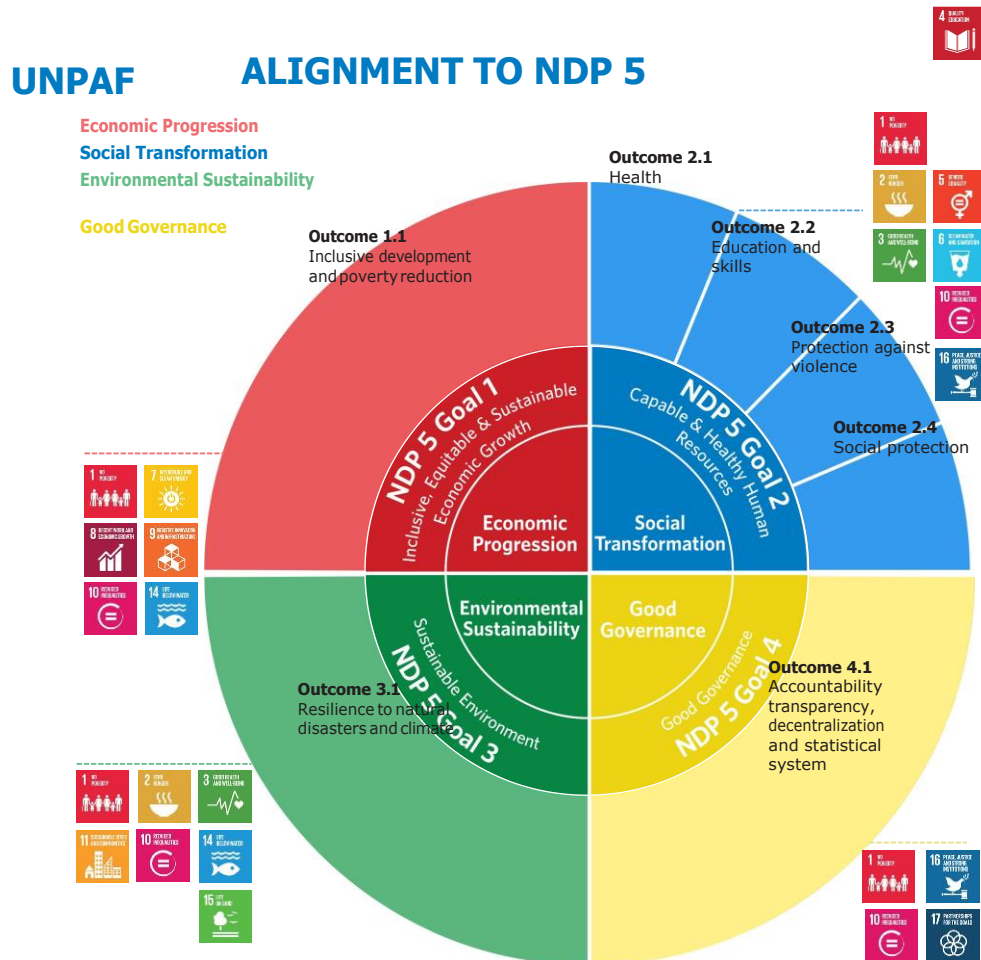
- **Goal 8. Decent Work and Economic Growth**
  - 8.5. By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value (8.5.2)
- **Goal 9. Industry, innovation and infrastructure**
  - 9.a Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries (9.a.1)
- **Goal 10. Reduced inequalities**
  - 10.b Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest (10.b.1)
  - 10.c By 2030, reduce to less than 3 per cent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 per
- **Goal 12. Responsible consumption and production**
  - 12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities (12.7.1)
- **Goal 13. Climate action**
  - 13.2 Integrate climate change measures into national policies, strategies and planning
- **Goal 15. Life on land**
  - 15.a Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems (15.a.1)
  - 15.b Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation (15.b.1)
- **Goal 16. Peace, justice and strong institutions**
  - 16.4 By 2030, significantly reduce illicit financial, strengthen the recovery and return of stolen assets and combat all forms of organized crime (16.5.1; 16.5.2)
  - 16.6 Develop effective, accountable and transparent institutions at all levels (16.6.1; 16.6.2)
  - 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels (16.7.1; 16.7.2)
- **Goal 17. Partnerships for the goals**
  - 17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection (17.1.1; 17.1.2)
  - 17.3 Mobilize additional financial resources for developing countries from multiple sources (17.3.1; 17.3.2)
  - 17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships (17.17.1)

### 3.2 Expected SDG impact

This JP contributes to addressing existing challenges within Namibia's financing ecosystem, supporting the Government towards the development of an Integrated National Financing Framework (INFF), for enhanced quality, equity and scale of financing for the National Development Plan (NDP) and the SDGs: This is in line with recommendations from the recently concluded 2019 Development Finance Assessment (DFA). Specifically, the JP contributes towards SDG 17. In addition, strengthening the national financing architecture will make significant progress towards the achievement of SDGs including Goals 1, 2, 5, 7, 8, 9, 10, 13, 15 and 16.



## 5. Relevant objective(s) from the national SDG framework



Source: Government of the Republic of Namibia. 2017. Namibia’s 5<sup>th</sup> National Development Plan (NDP 5): Working Together Towards Prosperity. Windhoek.

## 6. Brief overview of the Theory of Change of the Joint programme

If the Government of the Republic of Namibia (GRN) strengthens its financing architecture, applying an inclusive multi-stakeholder approach to identify all possible sources of financing, based on costed needs of the SDGs, reinforces financial and economic governance systems to unlock these resources, and effectively and equitably allocates them in alignment with priorities in the National Development Plans (NDPs), it will make significant progress towards the achievement of SDGs.

## 7. Trans-boundary and/or regional issues

Interventions on broadening the tax base, encouraging private finance, curbing Illicit Financial Flows (IFFs), will benefit from expertise of regional entities including the United Nations Economic Commission for Africa (UNECA), United Nations Office on Drugs and Crime (UNODC), the Southern African Customs Union (SACU), and the Southern African Development Community (SADC).

## C. JOINT PROGRAMME DESCRIPTION

### 1. Baseline and Situation Analysis

#### 1.1 Problem statement (max 2 pages)

As an Upper middle-income country (UMIC), Namibia's previous strong socio-economic progress contributed to rising income per capita, declining poverty, improved human development outcomes, improved service delivery and enhanced access to socio-economic infrastructure services. According to the 2019 Namibia Development Finance Assessment (DFA) Report, Namibia's economy registered an average growth of 4.6% between 2010 and 2015, with gross national income per capita increasing to USD9,387 in 2017 (2011 PPP \$), whilst poverty fell from 19.5% in 2010 to 17.4% in 2015. This notwithstanding, economic growth has not translated into reduced unemployment, which stands at 33% (32.5% for males and 34.3% for females) and 46% among the youth (43.7% for males and 48.5% for females): income and regional inequalities remain high, with a Gini coefficient of 0.56 in 2015.

At the same time, the country is still faced with challenges to finance development, including unsustainable national debt which has narrowed fiscal space. While the national plans are aligned with the SDGs, no costing exercises have been undertaken to determine the full scale of funding required to implement them, including for COVID-19. Moreover, financial and economic governance systems to enable the effective mobilization, equitable allocation and monitoring of resources towards the SDGs also need to be strengthened and made more coherent, in a manner that aligns revenues with expenditures in long-term planning.

Consequently, Namibia has undertaken comprehensive analysis of its financing architecture to determine its strengths and weaknesses, opportunities and challenges, resulting in the 2019 DFA Report. The Report outlined the following key challenges within the financing ecosystem, which negatively impact on the quality and scale for SDG financing:

- A. Limited ability to mobilize domestic and external resources to finance SDGs.
  1. Extremely high levels of public debt. Following independence in 1990, Namibia's debt-to-GDP ratio has risen from 11.9% in the FY1991/92 to 51% in FY2020/21. Compounded by the slow economic growth in recent years, such high public debt ratio urgently calls for appropriate allocation of resources, to benefit future generations and yield returns to pay back the loans when they mature. Further, under current practices, most of the funds in the budget are allocated to operational expenses and not to development projects, further posing risks to sustainable development in Namibia.
  2. Over-reliance on unstable and declining SACU revenues. SACU receipts typically represent the single largest source of revenue for Namibia, accounting for an estimated a third of total revenue. The uncertainties and ongoing discussions on the SACU Revenue Formula and the conclusion of free trade agreements at the regional and continental levels present a significant challenge to domestic public finances.
  3. Limited ability to attract Official Development Assistance (ODA) and external concessionary financing due to UMIC status. ODA has historically been an important source of financing for economic and social development and infrastructure expenditure. However, ODA has been on a downward trajectory - consistent with the experience of other countries as they approach and attain UMIC status.
  4. Limited private sector support. The tapering off for large-scale investment in the mining sector reduced private investment as well as the negative swing in the commodity cycle, resulted in a reduction in investment into the local economy, particularly in fixed capital. This turn of events was further exacerbated by policy uncertainty relating to investment. High frequency indicators show weak business and

consumer confidence, high household indebtedness, slow credit extension, as well as businesses of all sizes downsizing or ceasing operations altogether.

5. Illicit financial flows. Analysis of illicit financial flows focusing only on two tax-related illicit financial flows--trade mis-invoicing, and Base Erosion and Profit Shifting (BEPS)- shows that in 2015, illicit financial outflows amounted to USD867 million (N\$10.6 billion) in Namibia. Between 2004 and 2013, the average trade mis-invoicing outflows was USD1,268 million (about N\$10.3 billion) (Global Financial Integrity (GFI), 2015). In particular, import trade over-invoicing and export trade under-invoicing have remained the main drivers of illicit financial outflows. Transfer pricing - especially in the transport and mining sectors, remains one of the avenues for shifting capital.
- B. Lack of a coherent and integrated financing architecture to match the different types of domestic and international, public and private financing to their most appropriate use for development. There is room for the Government to strengthen existing mechanisms to enhance efficiency and effectiveness of SDG financing coordination.
  - C. Limited capacities of public authorities and the broader ecosystem to plan and budget:
    1. Undertaking costing exercises for SDGs and in developing a pipeline of impact-driven investments for the SDGs, in the respective sectors. Sector budgets have not sufficiently evolved, to align with national development and SDG targets.
    2. Undertaking gender-responsive planning and budgeting. In 2014, Cabinet (Cabinet Decision No. 2nd/11.03.14/007) approved the Gender Responsive Budgeting (GRB) guidelines and directed all Offices, Ministries and Agencies (OMAs) to adhere to their implementation. Despite this Cabinet decision, the national budget does not explicitly state how it addresses gender disparities and aspirations of women, young people and children in Namibia, due to limited technical skills and capacities, understanding and appreciation of GRB by OMA's.
  - D. As is the case with gender, pro-employment budgeting needs to be prioritized as a cross-cutting issue, being placed at the center of national planning and budgeting, given its persistence, as a development challenge for Namibia. Despite the existence of National Employment Policy, no dedicated allocation of funding towards employment targets (pro-employment budgeting) has ever been established. This is compounded by inadequate capacity and analytical tools.
  - E. Weak fiscal framework for the transparent, equitable and accountable flow of resources from national to regional level, affecting the equity objectives of the government. With a score of 50 (out of 100) in 2017, on the Budget Transparency Index developed by the International Budget Partnership, Namibia is ranked among countries that provides insufficient budget information, offers little opportunities of public, including private sector participation in the budget process and has weak budget oversight by both Parliament and the Audit Office.

To address the above constraints, the DFA recommends the need to develop a holistic, coherent and Integrated National Financing Framework (INFF). This requires significant strengthening of the overall financing ecosystem to create opportunities for a gender-inclusive public-private sector dialogue on resource mobilization, allocation and utilization, while parallel reforms are implemented to ensure that the national budget is gender sensitive and closely aligned to SDGs, emphasizing employment creation, especially for women and youth.

This JP, therefore, contributes to addressing some of the existing challenges, particularly those prioritized above, within Namibia's financing ecosystem, supporting the Government in the development of an INFF, for enhanced quality and scale of financing for the achievement of the National Development Plan (NDP) and SDGs.

## 1.2 SDGs and targets (max 2 pages)

The JP will deliver on the five Ps of the 2030 Agenda including: people, peace, prosperity, planet and partnerships. While it directly contributes towards SDG 17, several other SDGs will be addressed in the process as seen in Table 1 below. Given its focus of strengthening the financial architecture, the JP will directly contribute to SDG indicators related to financing. It is important to note that some data and data sources are missing for the range of indicators as seen below in Table 1. In the absence of baseline data, it is difficult to set targets for the JP. Accordingly, implementation of this JP, will contribute significantly to strengthen the data deficit in Namibia, further enabling the establishment of missing baselines and targets in years 2021 and 2022 (tbd).

**Table 1: SDG Targets to be Addressed by this JP**

SDG	Indicators	Baseline	Target		Means of Verification
			2021	2022	
<b>Goal 1. No poverty</b>					
1.a Ensure significant mobilization of resources from a variety of sources	1.a.1	----- TIER III	tbd		
	1.a.2	-----			
1.b Create sound policy frameworks at the national, regional and international levels, to support accelerated investment in poverty eradication actions	1.b.1	0	0	1	JP Reports
<b>Goal 2. Zero hunger</b>					
2.a Increase investment to enhance agricultural productive capacity in developing countries	2.a.1	0.33 (2015)	0.33	0.35	FAO database and reports
	2.a.2	16.64 (2016)	16.8	17.0	FAO database and reports
<b>Goal 5. Gender</b>					
5.c Adopt and strengthen policies and enforceable legislation for gender equality	5.c.1	0 (No)	No	1 (Yes)	GRB and JP Reports
<b>Goal 7. Affordable and clean energy</b>					
7.b By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries	7.b.1	TIER III			
<b>Goal 8. Decent Work and Economic Growth</b>					
8.5. By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value	8.5.2	<i>Overall</i> 33% (32.5%M ,34.3%F <i>Youth</i> 46% (43.7%M ,48.5%F) <i>Disability</i> (no data)	26%	24% <sup>1</sup>	NSA Labour Force Surveys
<b>Goal 9. Industry, innovation and infrastructure</b>					
9.a Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial,	9.a.1	246.6 (2016)	250.0	250.0	OECD, UN SDG Global Database and reports

<sup>1</sup> Targets based on National Development Plan (NDP) 5 Projections.

technological and technical support to African countries					
<b>Goal 10. Reduced inequalities.</b>					
10.b Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest	10.b.1	443.2 (2016)	500	500	Namibia Financial Stability Report
10.c By 2030, reduce to less than 3 per cent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 per cent	10.c.1	27.6 (2017)			WB, UN SDG Global Database and reports
<b>Goal 13. Take urgent action to combat climate change and its impacts</b>					
13.2 Integrate climate change measures into national policies, strategies and planning	13.2.1	TIER III	Yes	Yes	National Budget Statements
<b>Goal 15. Life on land</b>					
15.a Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems	15.a.1	_____			
15.b Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation	15.b.1	_____			
<b>Goal 16. Peace, justice and strong institutions</b>					
16.4 By 2030, significantly reduce illicit financial, strengthen the recovery and return of stolen assets and combat all forms of organized crime.	16.5.1	81.2% (2018)			Afro barometer database and reports
	16.5.2	9.1% (2014)			WB, UN SDG Global Database and reports
16.6 Develop effective, accountable and transparent institutions at all levels.	16.6.1	100.1% (2017)	100%	100%	WB, UN SDG Global Database and reports
	16.6.2	TIER III			
16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels	16.7.1	TIER III	No	Yes	JP Reports
	16.7.2	TIER III	No	Yes	JP Reports
<b>Goal 17. Partnerships for the goals</b>					
17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.	17.1.1	33% (2017)	33%	33%	BON Annual Report
	17.1.2	21.88% (2017)	22%	24%	NSA National Accounts
17.3 Mobilize additional financial resources for developing countries from multiple sources.	17.3.1	TIER I			
	17.3.2	0.41% (2015)	0.41%	0.45%	WB, UN SDG Global Database and reports
17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.	17.17.1	-----	No	Yes	JP Reports through the National Public-Private Dialogue Platform

Source: Government of the Republic of Namibia. 2019. Sustainable Development Goals Baseline Report Namibia. Windhoek.

Note: Stated targets are based on the JP programing assumptions.

### 1.3 Stakeholder mapping and target groups (max 2 pages)

The Joint Proposal will be implemented under the leadership of the Government of the Republic of Namibia (GRN), through the National Planning Commission and the Ministry of Finance. Table 2 provides the list of the key stakeholders to be involved in this JP and their respective roles.

**Table 2: Stakeholder Mapping and their Roles**

Category	Subcategory / Organization	Involvement
Government	Ministry of Finance, National Planning Commission, National Statistics Agency.	Lead the creation of the SDG financing architecture particularly preparation of INFF; piloting INFF, SDG-aligned and gender responsive financing strategies.
	Sector Ministries (Finance Directors from the Ministries of Gender, Youth, Labor, Health, Education, Poverty, Environment, Agriculture, Trade & Industry.	Support the development of pipeline of SDG impact investments from their respective sectors, costing of such projects and oversee their implementation.
	Regional Authorities.	Will be invited to send representatives to the National Public-Private Dialogue Platform for the SDG financing being proposed herein. Important in supporting sector specific pipeline of SDG impact investments and financing modalities.
	Government Parastatals (including Namibia Trade Forum, Social Security Commission, Bank of Namibia, Development Bank of Namibia, Government Institutions Pensions Fund Namibia (GIPF), Namibia Statistics Agency (NSA), Namibia Financial Institutions Supervisory Authority (NAMFISA).	Institutionalize public-private dialogue and cooperation with emphasis on international and domestic trade and impact driven investment in policies and commit to contribute to national economic goals as stipulated by the NDP. Gender-balanced representatives of these institutions will participate in the National Public-Private Dialogue Platform for the SDG financing being proposed herein. The NSA is the country's data repository and thus very important to the implementation of the JP.
	Parliament, particularly the Standing Committees of: Audit, Public Accounts and Economy, Women Caucus and Social Services.	Perform oversight of the budgeting process including monitoring budget prioritization & utilization by sector Ministries and approve finance acts on new resource mobilisation measures by the Government. As such, these Committees have been identified as key advocacy and participants in the INFF architecture. Representatives of these standing Committees will participate in the National Public-Private Dialogue Platform for the SDG financing being proposed herein. To foster gender equality, the JP will endeavor to have equal female representation.
Civil society organization	Gender Links, Regain Trust, One Economy Foundation.	Partnerships and jointly response to development challenges, accountability check, advocate for changes in policy and practice for sustainable contributions. Also key in promoting national dialogue and social cohesion and will participate in the National Public-Private Dialogue Platform for the

		SDG financing being proposed herein, and demand/monitor gender responsive plans and budget.
Private sector/ DFIs	<b>Insurance companies</b> (Old Mutual, Sanlam, Metropolitan).	Hybrid funding approach (grant and loan) and increase access to finance and development support to MSME. institutions will participate in the National Public-Private Dialogue Platform for the SDG financing being proposed herein.
	<b>Banks</b> First National Bank (FNB), Standard Bank, Bank Windhoek, Nedbank Namibia.	Mentorship increase access to finance and development support to MSME, institutions will participate in the National Public-Private Dialogue Platform for the SDG financing being proposed herein.
	<b>Business Organizations:</b> Namibia Chamber of Commerce and Industry (NCCI), Namibia Informal Sector Organization (NISO) and Bankers Association of Namibia, other Representative of the key sectors of the economy-Mining, Manufacturing, retail, Tourism, Agriculture.	Will be invited to send representatives, with significant female representation to the National Public-Private Dialogue Platform for the SDG financing being proposed herein. Important in supporting sector specific pipeline of SDG impact investments and financing modalities.
IFIs	African Development Bank (AfDB), World Bank (WB), International Monetary Fund (IMF).	Provide technical expertise in the design and implementation of Financial and Costing Strategies under the INFF. New instruments for financing and blended finance.
Development partners	European Union (EU) Delegation, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) Namibia.	GIZ already supported the development of the DFA and thus along with the EU are expected to play a pivotal role in promoting national dialogue on SDG financing and support strategies to external financing.
Academia and Research Think Tanks	University of Namibia, Namibia (UNAM) University of Science and Technology (NUST), Namibia Institute of Public Administration and Management (NIPAM), Institute for Public Policy Research (IPPR), International University of Management (IUM).	Support data generation on financing strategies and review of the proposed measures. The IPPR has been involved with the government on Budget Transparency Reforms and is to contribute to the design of Gender Responsive Budget Transparency Reforms and their implementation thereof.
The UN	Implementing Participating UN Organizations and Partners (PUNOS).	Providing technical and financial support to the development, implementation and monitoring of the programmes under this JP with support from other cooperating entities and UN Agencies both resident and non-resident.

## 2. Programme Strategy

### 2.1. Overall strategy (max 2 pages)

This JP has been developed under the leadership and with the ownership of the Government of the Republic of Namibia. The JP marks a significant departure from previous narrow and sectoral approaches toward a more inclusive and multisectoral approach. It is transformational in its quest to strengthen Namibia's national financing architecture towards the complementary achievement of the National Development Plans and the SDGs, including Namibia's financing capacity to rapidly respond to emergencies, including COVID-19.

The GRN is well positioned to lead and benefit from interventions that can strengthen the national financing architecture. The country is already one of the pilot countries for the INFF, exhibiting buy-in and ownership by Government. The DFA makes clear recommendations and a roadmap for INFF implementation. Moreover, the recommendations of the DFA align with the February 2020 recommendations of the High-Level Panel on the Namibian Economy, which is under the Presidency, and some key elements of the Action Areas of the UN Secretary General's Financing Strategy.

In addition, the JP is transformational in that it will establish a more integrated finance framework and strategy that provides linkages across SDGs as well as links national and regional priorities to address geographical inequalities. The JP will support line ministries, local and regional authorities in the identification and preparation of potential investment programmes and projects that are aligned with national development priorities and SDGs, while at the same time matching the identified investment priorities with funding options from both public, private, domestic and international sources.

Furthermore, this JP supports the GRN Namibia's National Development Plan to which the UNPAF is fully aligned. Its vision is to ensure that "Namibia is a developed nation with an equitable, inclusive, peaceful and sustainable societal and economic fabric, a resilient environment and transformational governance in line with the Sustainable Development Goals (SDGs)." Outcome 1.1 of UNPAF seeks to ensure that institutions implement policies for inclusive development and poverty reduction for vulnerable groups, while Outcome 4.1 aims to ensure that Government institutions at national and regional level are accountable and transparent, engaging citizens in decision-making processes.

Accordingly, the JP will be operationalized through an inclusive and multi-stakeholder approach by: 1) Establishing and implementing the Integrated National Financing Framework; 2) Creating a functional gender-inclusive Multi-stakeholder Dialogue Platform, alliances and networks with the Government, development banks, financial sector and investors; 3) Strengthening the capacities of public authorities, regional governments and the broader ecosystem that can lead to a pipeline of impact-driven, and gender sensitive budget allocations and investments; 4) Designing of solutions and products that can unlock public and private capital for the implementation of the SDGs; 5) Developing budget frameworks that are gender-responsive, pro-employment creation and closely aligned to SDGs; and 6) Building frameworks for greater budget transparency and strengthening the fiscal links between national and regional budgets.



To achieve its objectives, the JP employs a combination of strategies, including 1) Evidence generation for informed policy making through analytical products and assessments; 2) Institutional strengthening to facilitate scale, gender responsiveness and sustainability; 3) Technical capacity across a range of stakeholders towards a strong financing architecture; and 4) Partnerships, including convening Government, UN, private sector, and IFIs to leverage on financing and expertise. More importantly the JP places strong emphasis on government ownership and leadership for long-term sustainability.

One of the key innovations of the JP is the establishment of a **National Financing Dashboard** – an interactive online platform that monitors and communicates progress with key stakeholders and the general citizenry, to enhance budget transparency and accountability, while crowding-in other potential partners. The National Financing Dashboard will anchor the work of the National Public-Private Dialogue Platform, which should create national consensus on financing and provide incentives for the private sector to effectively contribute to the design and financing of national priorities.

As outlined in the UNPAF (2019 – 2023), the key comparative advantages of the United Nations System in Namibia, which is strategic in this JP, can be summarized as its ability to:

- Provide multi-sectoral and multidimensional technical policy advice on interrelated development issues, particularly relevant for advancing the SDG agenda;
- Strengthen national capacities at all levels, underpinned by and leading to national ownership;
- Act as a broker for dialogue among all national partners, including GRN, development partners and civil society and the general populace;
- Utilize the holistic and interconnected nature of the SDGs to complement the 'Delivering as One' approach already initiated in Namibia, requiring United Nations Agencies to coordinate their efforts to deliver seamless and more effective services;
- Provide knowledge management and implementation of comprehensive results-based approaches, which should be used to support Government efforts in upscaling emphasis on results orientation, as well as objective reporting and monitoring of the national development frameworks and plans.

At the end of this JP, it is envisaged that Namibia will have a strong financing architecture with the ability to mobilise all relevant, innovative and sustainable sources of financing that can be efficiently budgeted and channeled towards priority, and high impact SDGs projects: A transparent and participatory process with enhanced accountability both in the public and private sectors will contribute to strengthened institutional and technical capacities to ensure continuity and sustainability at both the national and regional levels.

It is also envisaged that national stakeholders, private sector and CSOs, having participated in the JP will continue to value and participate in key national policies and decisions aimed at advancing the SDG agenda. The government will continue leading the INFF, the Dialogue Platform and the National Financing Dashboard to sustain and further scale their results. Moreover, the process of policy transformation resulting from INFF will be ongoing as the domestic financing framework and economic structure will be optimized towards SDG achievement and risk mitigation.

## 2.2 Theory of Change (max 2 pages+graphic)

**Summary:** If the Government of the Republic of Namibia (GRN) strengthens its financing architecture, applying an inclusive multi-stakeholder approach to identify all possible sources of financing, based on costed needs of the SDGs, reinforces financial and economic governance systems to unlock these resources, and effectively and equitably allocates them in alignment with priorities in the National Development Plans (NDPs), it will make significant progress towards the achievement of SDGs.

### Detailed Explanation:

The overall goal of the JP is to, **Strengthen the National Financing Architecture for the Enhancement of quality and scale of Financing for the SDGs**. This is in line with SDG 17, which seeks to strengthen the Means of Implementation and Revitalize the Global Partnerships for Sustainable Development, while contributing towards attainment of several other SDGs, including 1,2,5,7,8, 9,10,13, 15 and 16.

This goal is underpinned by three key outputs: 1) Development of a robust Financing Strategy, which is the nerve-center of the INFF and which creates systems for the formulation and implementation of SDG aligned and gender-responsive National Budgets; 2) Establishment of a National Public-Private Dialogue Platform for SDGs; and 3) implementation of key short-term PFM Reforms to better align the nation budget to NDP and SDG priorities.

#### 1. The Financing Strategy matches needs with financing.

The Financing Strategy costs the financing needs of Namibia and generates priority sources & modes of Financing, including innovative domestic public resources, private sector and external resources for the SDGs. It will articulate a sequenced and prioritized set of actions/ reforms necessary to integrate planning and financing systems, but also strengthen the public and private financing for SDGs. Specifically, with the Financing Strategy, the GRN:

- (i) Establishes Costing Studies for the high-impact SDGs investments, jointly BY UNDP and UNICEF undertaking Budget & Expenditure Analysis for SDGs, to determine the extent to which the existing or planning budget is linked to SDGs;
- (ii) Identifies priority sources and modes of financing from all possible sources by UNDP, IMF, WB, AfDB and EU, and other key financing stakeholders, including developing new financing mechanism, new financial instruments, and blended finance initiatives;
- (iii) Conducts SDG mapping investment opportunities to locate viable investment pipelines, including profitable investment projects for public debt financing;
- (iv) Adopts necessary policy reforms and strategies towards effective implementation of the SDG oriented INFF with technical support from PUNOs and other partners, including locating entries for broader SDG oriented tax agenda and developing pro-equity fiscal policies which aim at using taxation for redistribution of wealth;
- (v) Establishes Government led Monitoring and Review (M&R) mechanism connected with the INFF Secretariat, with broad participation from all the stakeholders, including the general citizenry through the National Financing

Dashboard.<sup>2</sup> This is important in exploring opportunities to promote effective and efficient systems that facilitates proper integration of the planning and financing processes, and help link finance with results, whilst at the same time, allowing for further strengthening of the Financing Strategy as may be necessary.

2. A National Public-Private Dialogue Platform for SDGs is established.

The Public-Private Dialogue Platform is a whole of society approach – that facilitates public and private sector dialogue and participation around financing from planning to allocation, execution to oversight. This enhances the stronger involvement of the private sector in the SDGs financing architecture for Namibia. The national Public-Private Dialogue Platform creates a Financial Dashboard for the monitoring and tracking of all resources (private and public) mobilized under the INFF to enhance transparency and crowd-in other potential funding partners.

3. Strategic and short-term PFM reforms are implemented.

The strategic and short-term PFM reform ensures that the National Budget of Namibia is gender responsive, employment oriented and aligned to the SDGs Financing Agenda. With this reform, the government:

- (i) Establishes a Decentralized SDG aligned Fiscal Framework, to support transparent equitable and accountable allocation of the national budget across levels of government, thereby achieving equitable outcomes at regional level – a sign of promotion of Pro-Equity Fiscal Policies;
- (ii) Implements National Budget tags for SDGs, Employment and gender Responsive Budgeting;
- (iii) Improves budget transparency and improves its score on the Open Budget Survey (OBS). Improved budget transparency is a strategic intervention by the government to crowd-in more SDG financing, whilst at the same time enhancing the efficiency and accountable use of the available public resources to deliver on the country's SDG commitments.

Further, Namibia will have well established systems and practices for informed and integrated policy formulation; strengthened and accountable institutions for scale and sustainability; skilled technical capacity across a range of stakeholders; and robust partnerships to leverage on financing and expertise. More importantly the JP will have strengthened government ownership and leadership for long-term sustainability.

To mitigate against risks, activities in the JP have been aligned to the recommendations of the DFA. Government was involved<sup>3</sup> in the development of the JP, while structured capacity building activities will be implemented to address capacity constraints.

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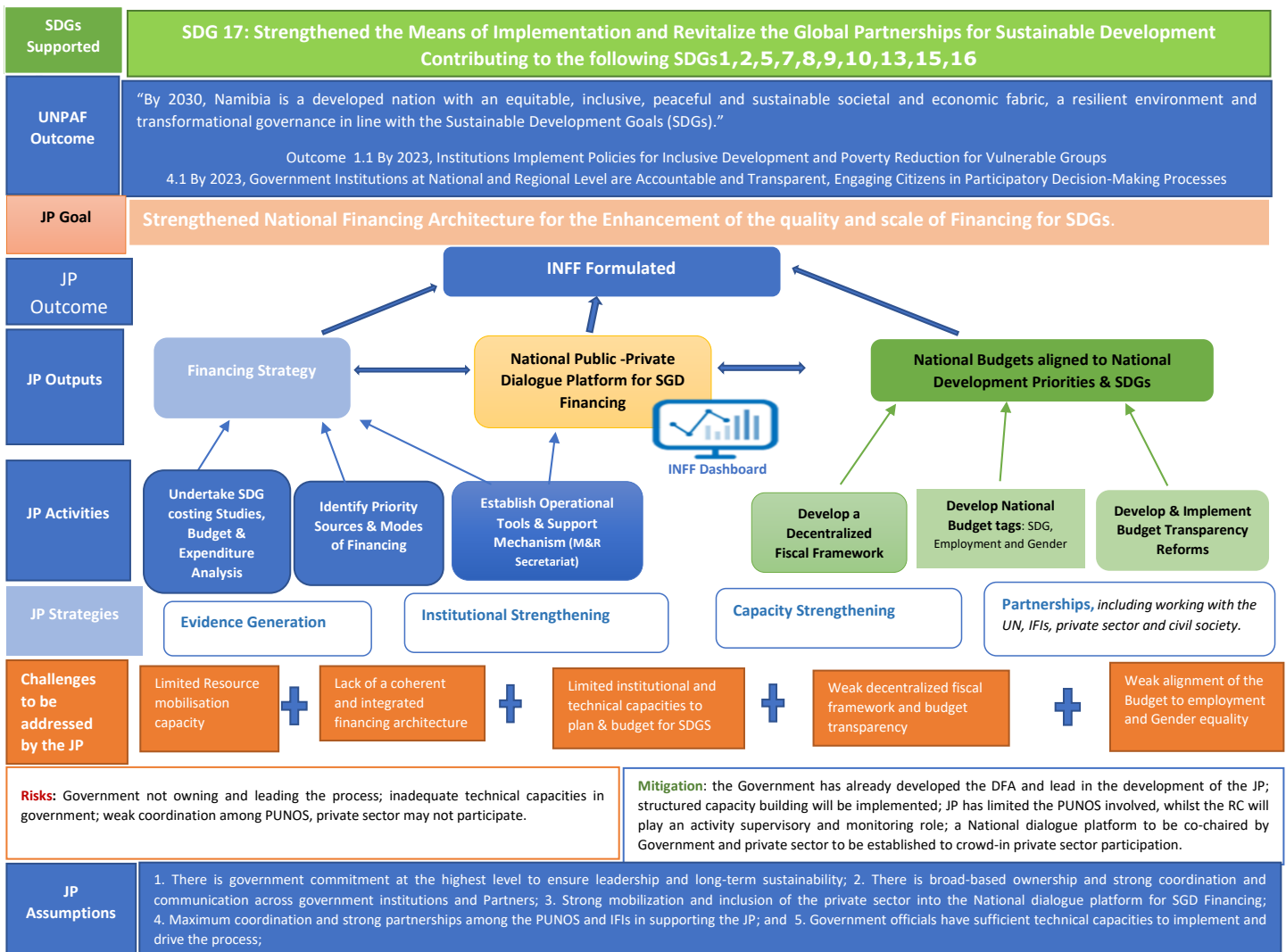
<sup>2</sup> This mechanism could function during emergencies to track and monitor resource flows.

<sup>3</sup> Government led and participated at the Multi-stakeholder Workshop to develop the Proposal for this JP, held on 4-6 March 2020 in Windhoek, as well as two separate meetings, including with the Executive Director at the Ministry of Finance held on 10 February 2020, and through a Consultative Technical meeting held on 17 February 2020 at the UN House.

**Assumptions:** The theory of change makes the following assumptions, that:

1. There is government commitment at the highest level to ensure leadership in the strengthening of the development financing architecture for long-term sustainability;
2. There is broad-based ownership and strong coordination and communication across government institutions and Partners;
3. Strong mobilization and inclusion of the private sector into the National dialogue platform for SGD Financing;
4. Maximum coordination and strong partnerships among the PUNOS and IFIs in supporting the JP;
5. Government officials have sufficient technical capacities to implement and drive the process.

**Theory of Change**



## 2.3 Expected results by outcome and outputs

This Joint Programme will accelerate progress towards the achievement of the SDGs in Namibia—particularly SDGs 17 and creating the enabling environment for all the other SDGs—by applying an inclusive multi-stakeholder approach to identifying and mobilizing all possible sources of public and private finance based on costed needs for the SDGs, strengthening financial and economic governance systems to unlock resources, and effectively allocating them in alignment with the NDP and SDGs, with a particular focus on gender and employment creation. To this end, The JP has adopted the following outcomes and their corresponding outputs:

**Expected Outcome.** By 2022, Namibia has developed a Gender Responsive INFF for SDG Financing

### **Output 1: Development of a Gender Responsive INFF for SDG Financing.**

- **Output 1.1** An articulated Financing Strategy for SDGs is developed, with recommendations on how to unlock financial flows from all possible sources of financing for SDGs, including from public, private, domestic and external sources.
- **Output 1.2:** SDG costing exercise with recommendations on priority, pro-employment and gender-responsive investments conducted.
- **Output 1.3:** Operational Tools & Support Mechanism (M&R) including INFF Secretariat established and operationalized.

### **Output 2: Establishment of a National Public-Private Sector Dialogue Platform for SDG Financing.**

- **Output 2.1:** The National Public-Private Sector Dialogue Platform for SDG Financing established and operationalized.
- 
- **Output 2.2:** A National Financing Dashboard established.

The **key stakeholders** responsible for these outputs include: The Office of the President (the National Planning Commission); Ministry of Finance; Ministry of Gender Equality, Poverty Eradication and Social Welfare; the Ministry of Industrialisation and Trade; the Ministry of Labour, Industrial Relations and Employment Creation; Private Sector Representatives; implementing PUNOS; civil society representatives. These partners will be mutually accountable for delivering results, in a sustainable manner.

### **Output 3. Enhanced Transparent, Gender Responsive and SDG aligned Public Spending at the National and Regional Levels.**

- **Output 3.1** Decentralized Fiscal Framework Developed and implemented.

- **Output 3.2** New budget format under development and being piloted in key social and economic sectors, with specific markers on gender, employment and SDGs.
- **Output 3.3** Budget transparency and fiscal accountability mechanisms strengthened.

The **key stakeholders** responsible for this outcome include: The Office of the President (the National Planning Commission); the Ministry of Finance; the Ministry of Gender Equality, Poverty Eradication and Social Welfare; the Ministry of Labour, Industrial Relations and Employment Creation; Private Sector Representatives; implementing PUNOS; civil society representatives. These partners will be mutually accountable for delivering results, in a sustainable manner.

#### *What Happens Next*

By 2022 Namibia is mobilizing an increased amount of public and private resources to implement its National Development Plan and will have a clear plan and fiscal options for financing its national development priorities and SDGs. There will be national consensus on the roles and important contributions by all the key stakeholders within the financing ecosystem, which will facilitate continued implementation of the Financing Strategy. The private sector, through the National Dialogue Platform will play an important role in the design and financing of high-impact developmental interventions in Namibia. The technical officials responsible for developing budget plans will not only have the capacities to come-up with costed pipeline of interventions in their respective sectors, but they will also have the capacities to develop sound, gender-responsive and employment creation centered budget proposals.

Most importantly, this JP will set in motion the first set of critical reforms in the budgeting architecture for Namibia, paving the way for longer term PFM reforms, including migration to Programme Based Budgeting and the adoption of a new Chart of Accounts aligned to the SDGs. The PUNOS and cooperating agencies involved herein will continue to provide both technical and financial support to implementation of the reform process, necessary for the achievement of SDGs. The M&R mechanisms established will play a key role in the monitoring and evaluating the suitability and effectiveness of both policy actions and financing solutions and recommending solutions. These reviews will be undertaken on an annual basis after the first year of implementation.

#### *Expected Progress on SDGs*

This JP will contribute towards wider progress towards the SDGs by enhancing the scale and quality of financing needed to finance programs covering all the SDGs. Specifically, the JP will contribute towards SDG 17, which seeks to strengthen the Means of Implementation and Revitalize the Global Partnerships for Sustainable Development while contributing towards attainment of the other SDGs. For instance, by mobilizing the requisite financial resources and efficiently allocating & utilizing them to high impact interventions in critical social sectors, among others will:

- Contribute to ending poverty (Goal 1), and hunger (Goal 2);
- Result in increased investments in social and economic sectors, targeting Goals 3,4, 5, 6 and 7 as well as climate response (Goal 13);

- Generate economic growth, which together with pro-employment budgeting, will create decent jobs (Goal 8) for all thereby reducing inequalities (Goal 10);
- Mainstreaming gender in the national budget and ensuring that key initiatives for women empowerment are implemented will ensure progress towards gender equality (Goal 5); while
- Strengthening the overall financing ecosystem will contribute towards SDG 16.

## **2.4 Budget and value for money**

### *Achieving Value for money and co-financing*

Following up on already undertaken consultative and multi-stakeholder meetings, the JP leverages on existing institutional arrangements in Government, including the DFA Technical Committee, as opposed to creating new, costly and dedicated implementation structures. The JP is implementing activities in the DFA, led by the Government with collaborating partners already identified. Thus, the foundation is already laid to capitalize on existing structures, institutional and financial arrangements for its implementation, thereby minimizing costs for maximum joint value. This will enhance efficiency and effectiveness of the JP.

Secondly, the JP will leverage on the technical expertise of the collaborating PUNOS and other IFIs, cost - sharing to minimize expenditure on staff, whilst freeing resources towards programme implementation. In that regard, only an estimated 18% of the JP cost is allocated to technical staff costs of the PUNOS to cater for the man-hours, spent on JP activities.

Thirdly, unlike other approaches that rely on entirely international consultants, the JP has structured a good mix of local and international consultants to minimize cost, whilst taking cognizant of the need to facilitate skills transfer and alignment of international experiences to the local context.

### *Facilitating Long-term Financial Sustainability*

The JP supports the Government of the Republic of Namibia to develop an INFF, in line with the recommendations of the DFA. This JP will go a long way in supporting the GRN to fast-track, initiate and catalyze actions for the strengthening of the financing architecture, towards the SDGs. In doing so, the JP sees this as an important window of opportunity to mainstream gender equality within the national financing architecture. At the core of the INFF is the need to ensure that the Cabinet Decision No. 2nd/11.03.14/007, which directed all Offices, Ministries and Agencies (OMAs) to adhere to the implementation of GRB guidelines, is implemented.

Consistent with the above, the JP complements existing policy priorities as defined by the DFA. Worth noting is that as part of the core deliverables of the JP is the Financing Strategy, which spells out clear priority sources of finance and their allocation for the long-term national development plans. This outcome comprises a sustainable INFF ecosystem. With this as the blueprint, ownership by the government and partners will facilitate scalability and sustainability of the interventions going forward.

### *Addressing Gender inequality*

Income inequality in Namibia has shown a declining trend but remains very high compared to medium human development and Sub-Saharan Africa countries. This indicates that economic growth has not been inclusive. In Namibia, poverty is more prevalent in female-headed households (11.13 percent) as compared to male-headed households (8.53 percent) (Gender Pay Gap Brief, NPC). In addition, current unemployment levels are the highest since independence at 33.4% with youth and women being the most affected at 46% and 48.5% respectively. Furthermore, the unemployment rate is especially higher amongst young females (34.3%) as compared to their male counterparts (32.5%). There is a consensus among experts that gender equality can contribute to improved economic outcomes. Researchers from the Analytical Report on Closing the Gaps in Labour and Productive Resources in Africa (UNDP, 2017) indicated that countries that protect the economic rights of women experience higher real GDP per capita growth rates.

This JP therefore aims to directly address and mainstream a GRB system that seeks to reduce gender gaps in the labour market and promote women's equal ownership and control over economic resources. The strong focus of on the JP on integrated financing provides the ideal opportunity to accelerate efforts towards the empowerment of women, directly addressing SDG 5 targets:

- 5.a. Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance, and natural resources in accordance with national laws and
- 5.c. Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels

The underinvestment in women's economic empowerment must be turned around, to truly make a positive contribution to equitable social change. Gender equality and women's rights are both a goal and a means of achieving sustainable development, but ambitious financing will be needed to turn these aspirations into a reality.

Firstly, the analysis acknowledges the need for a more gender-responsive national financial architecture. In that regard, the JP has a specific outcome on gender equality: output 3 – which aims to ensure that by 2022, *Namibia has more Transparent, Gender Responsive and SDG aligned National Budget*. This will among others be achieved through identified GRB capacity building interventions that aims to institutionalize GRB by equipping public servants with knowledge and skills in key gender concepts, gender analysis and gender-responsive planning and budgeting and how these concepts interact with public finance and equitable allocation of resources, providing tools to plan and budget in a gender-responsive way. Reinforcing the understanding and practice of GRB as a tool, promotes gender equity, accountability, efficiency and transparency in budget policies and processes.

In addition, the JP has dedicated a significant share of the budget to activities that promote gender equality and women's empowerment. While gender is accorded a direct allocation of 8%, it has been fully mainstreamed in the other JP activities, hence the total allocations towards gender accounts for 33.9% of the total budget.



The JP will additionally ensure gender balanced representation and parity in the National Public-Private Sector Dialogue platform, for adequate representation and participation of women in the formulation and implementation of financing strategies. This adds to the involvement of the Ministry of Gender Equality, Poverty Eradication and Social Welfare, which comprised the core team in the design of the JP to ensure that it is gender-responsive and will thus play an integral part in its implementation.

## 2.5 Partnerships and stakeholder engagement

### *How the government will lead the implementation of the joint programme*

The JP will be implemented under the leadership of the Government of the Republic of Namibia (GRN), through its National Planning Commission and the Ministry of Finance, with technical support from the UN in Namibia. The two Ministers (Planning and Finance) will co-chair the Steering Committee for the JP. Similarly, a Technical Committee (building on the Technical Committee for the DFA) of the JP will be co-chaired by the Executive Directors (EDs) of the two lead ministries. This will ensure there is strategic guidance and strategies are aligned to the NDP and the broad government development objectives. Other relevant sector Ministries are expected to participate in the Steering Committee, and these will be capacitated in the costing and development of high impact pipeline investment projects for SDGs, which they will eventually oversee during their implementation.

### *The unique contribution of PUNO and broader UNCT*

The UNCT sees this an opportunity to further demonstrate the One UN principle as articulated in the UNPAF, and a silo-breaking strategy to improve on information sharing and collaboration among UN Agencies, in supporting the Government in its development agenda. The UNCT will leverage on its expertise and experiences in the different aspects of this JP. Specifically:

- UNDP has extensive experience in providing leadership and technical assistance in the design of the INFF. It has a comparative advantage in Developing SDG Financing Strategies to mobilize and align public and private financial flows behind the 2030 Agenda and specific SDGs; Strengthening SDG budget expenditure monitoring and reporting systems; and Developing municipal finance instruments and policies. UNDP's convening power and partnerships in both the public and private sector will be leveraged to facilitate Policy Dialogue and ecosystem development. UNDP's experience in mobilizing co-financing from international/vertical funds to improve climate resilience from private sector investments and incubating Impact Finance Instruments and Pipeline development for SDG investment is an added advantage. Its partnership with National Statistical Systems will ensure the establishment of data and information management systems that enable tracking of private and public finance towards the SDGs. Further, UNDP champions GRV and it's strengthening capacity across the government in this regard. UNDP's emphasis on innovation and 'disruptive' technologies to accelerate SDGs positions it well to develop innovative tools for financing and transparency.
- UNICEF through its Public Finance for Children (PF4C) work bring experiences in supporting government efforts to enhance budget transparency, improving efficiency, equity, effectiveness of public finances and working with Parliament to enhance budget oversight. UNICEF has an MOU with the Parliament and has forged strategic alliances with the Ministry of Finance and the CSO on budget analysis and advocacy, including undertaking fiscal space analysis, costing studies and Public Expenditure Reviews in Social Sectors. As an example, UNICEF supported the GRN to undertake a PER in Education in 2017, whose recommendations have resulted in key reforms in the education sector, thereby enhancing outcomes.

- UNFPA, collaborates with partners to develop operational tools for Namibia specific investment decision-making and identifying constraints and policy options for harnessing Demographic Divided (DD).
- ILO brings its vast experience in labour and employment creation. The ILO has undertaken several evidence-generating research, including the recently completed Independent Evaluation of Namibia’s Second National Employment Policy (NEP2), whose findings are relevant in informing the employment sensitive budget strategies for Namibia.

### *Strategic contributions from other partners*

For this JP, engagement has been ongoing with the IMF and the AfDB. The AfDB’s Board recently approved the Country Strategy Paper (CSP) for Namibia, which is to guide operations in the country for the period 2020-2023. The CSP identifies synergies and established collaboration. Particularly, the work of the CSP under the Economic Governance pillar covers Expenditure Control & Fiscal Management. This provides an opportunity for joint implementation of outputs through co-funding/co-financing mechanisms. This is also with noting that the AfDB already has experience partnering with UN Namibia.

Under the leadership of Government, the IMF through its Annual Article IV missions to Namibia is also well placed to contribute technical expertise, through consultation. Already, the IMF had undertaken SDG costing exercises in Benin and Rwanda and is a source of this knowledge and information. The IMF is also well placed to provide technical support in capacity development of the government in the development and implementation of high impact SDG projects.

Other strategic partners in the Southern African region are entities, including SADC and SACU, who will also contribute technical expertise, and the pooling and sharing of knowledge resources as per their mandates. SADC is already engaged with knowledge generation to inform policy making on illicit financial flows, as one of the recommendations from its 2019 workshop on “Fostering international cooperation in illicit financial flows and asset forfeiture.” Among others, this JP will feed into the recommendation on a typology on trade-based money laundering.

### *How the JP will pool and mobilize expertise from across the UNDS at country, regional and global levels and/or beyond, e.g. through unique partnerships*

The JP will be implemented under the guidance of the RC who will ensure that there is relevant technical capacity from the implementing PUNOS, while leveraging on technical expertise from other UN Agencies in Namibia as necessary, to ensure efficient implementation of the JP. On the other hand, the respective PUNOS have been receiving technical backstopping from technical experts from their respective Regional Offices and HQs during the development phase of the JP and will continue to acquire such support during the implementation of the JP activities. In addition, the PUNOS have strategic agreements with local Partners and Global Long-Term Agreements with international experts and institutional contractors, which can be activated within a short space of time to provide technical support as may be necessary.

At the regional level, the United Nations Economic Commission for Africa (UNECA) through its work on economic governance and public financial management, has an ongoing Development Assistance (DA) project on “Defining, Estimating and Disseminating Statistics on Illicit Financial Flows in Africa.” Namibia is a potential beneficiary, based on lessons learned from other countries.

#### *How other stakeholders will be involved and/or consulted*

Other key stakeholders shall be invited to participate in the Public-Private Dialogue platform, particularly the National Chamber of Commerce and Industry (NCCI), including women organizations and gender CSOs such as Gender Links and One Economy Foundation, through the JP Technical Steering Committee Secretariat. These will participate in the planning meetings and oversee the implementation of the JP activities. The other broader stakeholders will be consulted at inception and or validation workshops of the JP strategies for financing SDGs.

#### *Explain how global Joint SDG fund donors will be engaged*

The major donors that are resident in Namibia including GIZ and the EU, among others will be engaged through the RCO with a view to leverage on their expertise and financing. They will also be invited to participate in key meeting and at the dialogue platform to share their experiences and lessons learnt in the development and implementation of innovative financing strategies for SDGs. GIZ is already supporting implementing Sustainable Development Goal Initiative (May 2017-June 2020) (see Annex 1).

### **3. Programme Implementation**

#### **3.1 Governance and implementation arrangements**

This joint programme will be implemented under the leadership of the GRN within the existing government coordination mechanism, with UN support under the UNPAF framework. The Government has already demonstrated leadership and commitment by participating in the development of the JP through the various national multi-stakeholder consultations, and the Endorsement Letter to the RC. The JP aligns with the roadmap already proposed by the government in its DFA, which provides a solid framework for cooperation with the UN in this endeavor.

The lead implementing Government agency will be the Ministry of Finance supported by the National Planning Commission (NPC), the national coordinating authority. Consistent with the Leadership and Institutional Coherence Framework for the INFF provided in the DFA, the two institutions will co-lead the development process of guiding development planning and financing in Namibia. To facilitate smooth implementation and oversight of the JP, it is proposed that an **INFF Oversight Committee** be established, at Cabinet level, co-chaired by the Minister of Finance and Director General of the NPC.

Members of the Oversight Committee will include the Minister of Finance and the Director General of the NPC, the UN-RC, the relevant Ministries and Government Agencies (Bank of Namibia, NAMRA, FIC), private sector, and Civil Society Organizations, including women organizations. The co-chairs will be responsible for presenting progress reports and strategies to Cabinet for adoption and further guidance, as may be necessary, which will be shared with the Technical Committee. This will help ensure ownership of the outputs of these processes and the results of the joint programme and ensure that the programme focus is in line with their priorities and needs. This is more likely to result in sustained outcomes of the programme.

**Technical Committee** – at the operational level, a Technical Committee shall be established to provide technical leadership in analysis, design and actual implementation of the strategies. Members will include the EDs from the Ministry of Finance and the NPC, with other members being drawn from the relevant Ministries and Government Agencies (Bank of Namibia, NAMRA, FIC), private sector, Civil Society Organizations and PUNOS.

The Technical Committee shall be co-chaired by the Executive Director of Finance and the National Planning Commission (NPC) and will meet quarterly. It shall be responsible for the following among others:

- Review and approve the JP Workplan.
- Provide technical guidance and inputs to the design of strategies and financing options for the approval of the Oversight Committee;
- Monitor the implementation progress and address/mitigate challenges as they arise.
- Prepare progress and monitoring reports; and
- Review and recommend next program of action following completion of this JP.

**Resident Coordinator (RC)** shall be the voice of the PUNOs at the Oversight Committee, to ensure coordinated and systematic support to the government. In addition, the RC shall:

- Provide overall strategic guidance for the JP implementation;
- Participate in the Oversight Committee Programmes and share progress with the UNCT and the technical team from the PUNOS;
- Provide oversight, in collaboration with respective UN Representatives to the technical team of PUNOS; and
- Coordinate responses across PUNOs during annual reporting (monitoring and review) and any other requests that may arise;

#### **Participating UN Organizations and Partners (PUNOS)**

The Respective PUNOS under the leadership of the RC, having participated in the development of this JP, will be responsible for supporting its overall implementation, working closely with the Technical Committee. Of importance is to ensure that the PUNOS operate within the confines of the Technical Committee to avoid creating parallel structures, whilst fostering stronger cooperation and systems that enhance ownership of the JP. They will:

- Leverage on their technical expertise to provide technical advice and support on issues related to their mandates;
- Prepare progress reports on their respective sectors for the RC;
- Participate in the Technical Steering Committee meetings to review progress and support the implementation of the JP;
- Provide recommendations to the RC on the next Program of Action following the completion of this JP, as part of the Technical Committee.

The proposed implementation arrangements are optimum, as they leverage on and are entrenched within the Government systems to ensure ownership and sustainability. Alternative approaches could have been to implement this JP through NGOs or subcontracting an Institutional Contractor. However, these options, while viable, would not facilitate ownership or the transfer of skills to the technical officials in government. This is tantamount to creating parallel structures, which may come up with unrealistic solutions devoid of the realities on the ground.

On the contrary, the proposed approach is the most viable as it builds upon existing relationships between the Government and the UN through the UNPAF. It also leverages on the UN's vast experience and expertise that each of the PUNOS bring in the implementation of the JP. The UN has had unparalleled experience in: (i) the development of INFFs and joint financing strategies for SDGs, (ii) mainstreaming gender in planning and budgeting; (iii) the development of pro-employment budget, as well as (iv) supporting government efforts to enhance budget transparency, in collaboration with the IBP. Additionally, key strategies have been carefully crafted to ensure that the JP builds resident capacity in government to be able to develop, update and implement similar JPs without external assistance.

### 3.2 Monitoring, reporting, and evaluation

Reporting on the Joint SDG Fund will be results-oriented, and evidence based. Each PUNO will provide the Convening/Lead Agent with the following narrative reports prepared in accordance with instructions and templates developed by the Joint SDG Fund Secretariat:

- *Annual narrative progress reports*, to be provided no later than one (1) month (31 January) after the end of the calendar year, and must include the result matrix, updated risk log, and anticipated expenditures and results for the next 12-month funding period;
- *Mid-term progress review report* to be submitted halfway through the implementation of Joint Programme<sup>4</sup>; and
- *Final consolidated narrative report*, after the completion of the joint programme, to be provided no later than two (2) months after the operational closure of the activities of the joint programme.

The Convening/Lead Agent will compile the narrative reports of PUNOs and submit a consolidated report to the Joint SDG Fund Secretariat, through the Resident Coordinator.

The Resident Coordinator will be required to monitor the implementation of the joint programme, with the involvement of Joint SDG Fund Secretariat to which it must submit data and information when requested. As a minimum, joint programmes will prepare, and submit to the Joint SDG Fund Secretariat, 6-month monitoring updates. Additional insights (such as policy papers, value for money analysis, case studies, infographics, blogs) might need to be provided, per request of the Joint SDG Fund Secretariat. Joint programme will allocate resources for monitoring and evaluation in the budget.

Data for all indicators of the results framework will be shared with the Fund Secretariat on a regular basis, in order to allow the Fund Secretariat to aggregate results at the global level and integrate findings into reporting on progress of the Joint SDG Fund.

PUNOs will be required to include information on complementary funding received from other sources (both UN cost sharing, and external sources of funding) for the activities supported by the Fund, including in kind contributions and/or South-South Cooperation initiatives, in the reporting done throughout the year.

PUNOs at Headquarters level shall provide the Administrative Agent with the following statements and reports prepared in accordance with its accounting and reporting procedures, consolidate the financial reports, as follows:

- Annual financial reports as of 31st December each year with respect to the funds disbursed to it from the Joint SDG Fund Account, to be provided no later than four months after the end of the applicable reporting period; and
- A final financial report, after the completion of the activities financed by the Joint SDG Fund and including the final year of the activities, to be provided no later than 30 April of the year following the operational closing of the project activities.

In addition, regular updates on financial delivery might need to be provided, per request of the Fund Secretariat.

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<sup>4</sup> This will be the basis for release of funding for the second year of implementation.

Following completion, the joint programme will be subjected to a joint final *independent and gender-responsive*<sup>5</sup> evaluation organized by the Resident Coordinator. It will be managed jointly by PUNOs as per established process for independent evaluations, including the use of a joint evaluation steering group and dedicated evaluation managers not involved in the implementation of the joint programme. The evaluations will follow the United Nations Evaluation Group's (UNEG) Norms and Standards for Evaluation in the UN System, using the guidance on Joint Evaluation and relevant UNDG guidance on evaluations. The management and implementation of the joint evaluation will have due regard to the evaluation policies of PUNOs to ensure the requirements of those policies are met and the evaluation is conducted with use of appropriate guidance from PUNOs on joint evaluation. The evaluation process will be participative and will involve all relevant programme's stakeholders and partners. Evaluation results will be disseminated amongst government, development partners, civil society, and other stakeholders. A joint management response will be produced upon completion of the evaluation process and made publicly available on the evaluation platforms or similar of PUNOs.

### **3.3 Accountability, financial management, and public disclosure**

The Joint Programme will be using a pass-through fund management modality where UNDP Multi-Partner Trust Fund Office will act as the Administrative Agent (AA) under which the funds will be channeled for the Joint Programme through the AA. Each Participating UN Organization receiving funds through the pass-through has signed a standard Memorandum of Understanding with the AA.

Each Participating UN Organization (PUNO) shall assume full programmatic and financial accountability for the funds disbursed to it by the Administrative Agent of the Joint SDG Fund (Multi-Partner Trust Fund Office). Such funds will be administered by each UN Agency, Fund, and Programme in accordance with its own regulations, rules, directives and procedures. Each PUNO shall establish a separate ledger account for the receipt and administration of the funds disbursed to it by the Administrative Agent.

Indirect costs of the Participating Organizations recovered through programme support costs will be 7%. All other costs incurred by each PUNO in carrying out the activities for which it is responsible under the Fund will be recovered as direct costs.

Funding by the Joint SDG Fund will be provided on annual basis, upon successful performance of the joint programme.

Procedures on financial transfers, extensions, financial and operational closure, and related administrative issues are stipulated in the Operational Guidance of the Joint SDG Fund.

PUNOs and partners must comply with Joint SDG Fund brand guidelines, which includes information on donor visibility requirements.

Each PUNO will take appropriate measures to publicize the Joint SDG Fund and give due credit to the other PUNOs. All related publicity material, official notices, reports and publications, provided to the press or Fund beneficiaries, will acknowledge the role of the host Government, donors, PUNOs, the Administrative Agent, and any other relevant entities. In particular, the Administrative Agent will include and ensure due recognition of the role of each Participating Organization and partners in all external communications related to the Joint SDG Fund.

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<sup>5</sup> [How to manage a gender responsive evaluation, Evaluation handbook](#), UN Women, 2015.

### 3.4 Legal context

Agency name: United Nations Development Programme (UNDP)  
Agreement title: Standard Basic Assistance Agreement (SBAA) Government of the Republic of Namibia and UNDP  
Agreement date: 22 March 1990

Agency name: United Nations Childrens' Fund (UNICEF)  
Agreement title: Basic Cooperation Agreement between the Government of the Republic of Namibia and UNICEF  
Agreement date: 12 September 1990

Agency name: United Nations Population Fund (UNFPA)  
Agreement title: GRN/UNFPA MoU as Linked to UNDP SBA  
Agreement date: February 02, 2006

Agency name: International Labour Organization (ILO)  
Agreement title: Standard Basic Assistance Agreement (SBAA) Government of the Republic of Namibia and UNDP, ILO as a UN Specialised Agency  
Agreement date: 22 March 1990

## D. ANNEXES OF THE JOINT PROGRAMME TEMPLATE

### Annex 1. List of related initiatives

Name of initiative/project	Key expected results	Links to the joint programme	Lead organization	Other partners	Budget and funding source	Contract person (name and email)
Sustainable Development Goal Initiative (May,2017-June,2020)	<ol style="list-style-type: none"> <li>1. Development of DFA</li> <li>2. Establishment of semiautonomous revenue authority NAMRA.</li> <li>3. Monitoring of the implementation of Addenda 2030/SDG report.</li> </ol>	Technical inputs and resources to the JP.	UNDP	Ministry of Finance, National Planning Commission (NPC), National Statistics Agency (NSA), Namibia Chamber of Commerce and Industry (NCCI), Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	ER 3,000,000 (GIZ) USD30,000 (UNDP)	Name: Martha Talamondjila Naanda <a href="mailto:martha.naanda@undp.org">martha.naanda@undp.org</a>
Establishment of Sustainable Development Goals Impact Investment Fund (SDGIIF)	<ol style="list-style-type: none"> <li>1. Unlock non-traditional avenues for resource mobilization from the private sector, high value individuals and foundations.</li> <li>2. Set up a national platform for public-private partnerships and dialogue on acceleration of lagging SDGs and/or support towards innovative implementation of NDP 5 priorities.</li> <li>3. Improve employment of vulnerable groups, achieve poverty eradication.</li> </ol>	SDGIIF is good implementation of the strategies under the SDG fund, and great enhancement for INFF.	UNDP	NPC, Ministry of Industrialisation & Trade, Ministry of Gender, Poverty Eradication and Social Welfare, Development Bank of Namibia, Environmental Investment Fund, GIZ	Budge: USD2,176,696.10 Funding source: TRAC 2, UNSIF, MITSMED, Embassy of Finland in Namibia, etc.	Name: Martha Talamondjila Naanda <a href="mailto:martha.naanda@undp.org">martha.naanda@undp.org</a>
Public Finance for Children (PF4C)	<ol style="list-style-type: none"> <li>1. Cost of Inaction for WASH Report</li> <li>2. Fiscal Space Analysis Report</li> <li>3. Budget Analysis Briefs</li> <li>4. Improved Budget Transparency</li> </ol>	Technical inputs and resources to the JP	UNICEF	Ministry of Finance, Institute for Public Policy Research (IPPR)	USD150,000.00 UNICEF	Jacob Nyamadzawo <a href="mailto:jnyamadzawo@unicef.org">jnyamadzawo@unicef.org</a>
Safeguard young people (Towards Maximizing the Demographic Dividend in Namibia)	<ol style="list-style-type: none"> <li>1. Development of operational tool for Namibia specific investment decision-making and identifying constraints and policy options for harnessing Demographic Divided (DD).</li> <li>2. Costing, analysis and operationalization of the National Gender Action Plan</li> <li>3. Census thematic reports.</li> </ol>	Technical inputs	UNFPA	National Planning Commission (NPC), National Statistics Agency (NSA)	560,000.00 Swiss Agency for Development and Cooperation (SDC)	Name: Loide Amkongo <a href="mailto:amkongo@unfpa.org">amkongo@unfpa.org</a>



Strengthening Integrated Systems to Promote Access to Services for Persons with Disabilities in Namibia	<ol style="list-style-type: none"> <li>The data collection systems are strengthened to inform planning, budget allocation and service delivery to promote the inclusion of persons with disabilities.</li> <li>Capacity development for response mechanisms including early identification of and early interventions for children with disabilities.</li> </ol>	Technical support/ inputs to the development of financing strategies required for scaled up SDG investment in ensuring LNOB	UNFPA UNICEF UNDP	NSA, Department of Disability affairs Ministry of Justice and the Law Reform, Ministry of Gender, Poverty Eradication and Social Welfare	USD400,000.00 The UN Partnership to Promote the Rights of Persons with Disabilities (U NPRPD)	<p>Iyaloo Mwaningange <a href="mailto:mwaningange@unfpa.org">mwaningange@unfpa.org</a></p> <p>Aune Victor <a href="mailto:avictor@unicef.org">avictor@unicef.org</a></p> <p>Geradine Itana <a href="mailto:geraldine.itana@undp.org">geraldine.itana@undp.org</a></p>
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## Annex 2. Results Framework

### 2.1. Targets for Joint SDG Fund Results Framework

**Joint SDG Fund Outcome 2:** Additional financing leveraged to accelerate SDG achievement

Indicators	Targets	
	2021	2022
2.1: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scope <sup>6</sup>	0	5%
2.2: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scale <sup>7</sup>	0	5%

**Joint SDG Fund Output 4:** Integrated financing strategies for accelerating SDG progress implemented

Indicators	Targets	
	2021	2022
4.1: #of integrated financing strategies that were tested (disaggregated by % successful / unsuccessful)	0	1
4.2: #of integrated financing strategies that have been implemented with partners in lead <sup>8</sup>	0	1
4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate progress on SDGs made operational	0	1

### Joint SDG Fund Operational Performance Indicators

- Level of coherence of UN in implementing programme country<sup>9</sup>
- Reduced transaction costs for the participating UN agencies in interaction with national/regional and local authorities and/or public entities compared to other joint programmes in the country in question

<sup>6</sup>Additional resources mobilized for other/ additional sector/s or through new sources/means

<sup>7</sup>Additional resources mobilized for the same multi-sectoral solution.

<sup>8</sup> This will be disaggregated by (1) government/public partners (2) civil society partners and (3) private sector partners

<sup>9</sup> Annual survey will provide qualitative information towards this indicator.

- Annual % of financial delivery
- Joint programme operationally closed within original end date
- Joint programme financially closed 18 months after their operational closure
  
- Joint programme facilitated engagement with diverse stakeholders (e.g. parliamentarians, civil society, IFIs, bilateral/multilateral actor, private sector)
- Joint programme included addressing inequalities (QCPR) and the principle of “Leaving No One Behind”
- Joint programme featured gender results at the outcome level
- Joint programme undertook or draw upon relevant human rights analysis, and have developed or implemented a strategy to address human rights issues
- Joint programme planned for and can demonstrate positive results/effects for youth
- Joint programme considered the needs of persons with disabilities
  
- Joint programme made use of risk analysis in programme planning
- Joint programme conducted do-no-harm / due diligence and were designed to take into consideration opportunities in the areas of the environment and climate change

## 2.2. Joint programme Results framework

Result / Indicators	Baseline	2021 Target	2022 Target	Means of Verification	Responsible partner
By 2022 Namibia has a Strong National Financing Architecture for the Enhancement of quality and scale of Financing for SDGs.					
Outcome Indicator 1: INFF	0	0	1	Meeting Reports	UNDP, UNICEF, UNFPA, ILO
Output 1.1: By 2022, Namibia has developed a Costed Financing Strategy for SDG Financing.					
<b>Output 1.1 indicator:</b> Number of Financing Strategies	0	0	1	Financing Strategy Reports	UNDP, UNICEF, UNFPA, ILO
<b>Output 1.2 indicator:</b> Number of Costing Studies	0	1	1	Costing Study Reports	UNICEF, UNDP
<b>Output 1.3 indicator:</b> Number of SDG and Sectoral Budget Analysis conducted	4	5	5	Budget Analysis Briefs & Reports	UNICEF, UNDP
<b>Output 1.4 Indicator:</b> INFF Secretariat established and operationalized.	0	1	1	Meeting Reports	UNICEF, UNDP, UNFPA, ILO

Output 2. By 2021 a National Public-Private Sector Dialogue Platform for SGD Financing is established and operationalized.					
<b>Output 2.1 indicator:</b> Public-Private Sector Dialogue Platform	0	1	1	National Public-Private Sector Dialogue Platform Minutes	UNICEF, UNDP, UNFPA, ILO
<b>Output 2.2 indicator:</b> National Financing Dashboard developed	0	0	1	National Finance Dashboard Website	UNICEF, UNDP, UNFPA, ILO
Output 3: By 2022, Namibia has a more Transparent, Gender Responsive and SDG aligned National Budget.					
<b>Output 3.1 indicator:</b> Decentralized Fiscal Framework Developed and implemented	0	0	1	Decentralized Framework Developed	UNICEF, UNDP
<b>Output 3.2 indicator:</b> Employment and Gender responsive budget guidelines developed and implemented	0	1	1	Gender responsive budget guidelines	UNDP, ILO, UNFPA, UN Women <sup>10</sup>
<b>Output 3.3 indicator:</b> Namibia's Open Budget Score	50%	51%	55%	IBP 2021 Open Budget Report	UNICEF

<sup>10</sup> UN Women's special expertise will be required to deliver this Output.

### Annex 3. Gender marker matrix

Indicator		Score	Findings and Explanation	Evidence or Means of Verification
N°	Formulation			
1.1	Context analysis integrate gender analysis	2	The JP content highlights the non-gender responsiveness of the current financing framework, including the budgeting allocation and expenditure; highlights the gap that despite Cabinet directive that approved GRB guidelines and directed all Offices, Ministries and Agencies (OMAs) to use the GRB guidelines, this has however not yielded results. It points out that productive sectors such as agriculture, in which the majority of the women and their families in rural areas are dependent for their livelihoods for subsistence farming, and industry, and water received a lesser allocation; thus, negatively impacting on the rural livelihoods and well-being. It recommends that ODA be best utilized can be used to develop national capacity in key areas that would have multiplier effects on the impact of all the development resources available, especially in addressing youth and women unemployment which is at 48.5% and 38.3% respectively.	Highlighted throughout the JP document.
1.2	Gender Equality mainstreamed in proposed outputs	2	The JP has a strong focus on developing a Gender Responsive INFF and Strategies for SDG financing as an outcome. One of the three outputs having a strong gender focus and output indicators are explicit on gender although gender will be mainstreamed in the whole JP. One main output of the JP is to build technical capacity of the public sector in gender-responsive budgeting to ensure the institutionalization of GRB in the National Planning and Budgeting in compliant with Cabinet decision that recommend the adherence to the GRB guidelines.	Section 2.3. of the JP highlights the outcomes and outputs.
1.3	Programme output indicators measure changes on gender equality	2	Three of the seven output indicators measure changes in gender equality i.e. and this accounts for 42% of the indicators, thus meeting the assessment criteria.	Section 2.3 Expected results by outcome and outputs
2.1	PUNO collaborate and engage with Government on gender equality and the empowerment of women	3	From the outset government has been involved in the conceptualization of the JP i.e. technical working group developing the JP included ministries of Finance, National Planning Commission and the Ministry of Gender Equality and Child Welfare. The JP proposes a Steering Committee, that will comprise different government Ministries including the ministry of Gender as the lead agency spearheading the institutionalization of GRB by all Government OMAs.	Stakeholder mapping section

2.2	PUNO collaborate and engages with women's/gender equality CSOs.	3	The JP collaborates with the umbrella body of non-governmental organization (NANGOF) which has a Gender Desk; Gender Links; One Economy Foundation, Regain Trust both women/gender equality civil society organization. Additionally, the Gender Departments of some institutions of high learning such as NUST and UNAM are partners recognized in the JP.	Stakeholder mapping section
3.1	Program proposes a gender-responsive budget	2	The JP proposed 33.9% of its total budget to be directly cover work on Gender Responsive Budgeting with other output activities that will indirectly benefit gender since it's been integrate across the JP.	JP Budget.
<b>Total scoring</b>		<b>2.3</b>		

## Annex 4. Budget and Work Plan

### 4.1 Budget per UNSDG categories

4.1 Budget per UNDG categories										
UNDG BUDGET CATEGORIES	UNDP		UNICEF		UNFPA		ILO		TOTAL	
	Joint SDG Fund (USD)	PUNO Contribution (USD)	Joint SDG Fund (USD)	PUNO Contribution (USD)	Joint SDG Fund (USD)	PUNO Contribution (USD)	Joint SDG Fund (USD)	PUNO Contribution (USD)	Joint SDG Fund (USD)	PUNO Contribution (USD)
1. Staff and other personnel	72,000	75,000	72,000	50,000	18,000	29,000	18,000	15,000	180,000	169,000
2. Supplies, Commodities, Materials	24,000		24,000		6,000		6,000			
3. Equipment, Vehicles, and Furniture (including Depreciation)	10,000		0		0		0			
4. Contractual services	160,000		160,000		40,000		40,000			
5. Travel	20,000		20,000		5,000		5,000			
6. Transfers and Grants to Counterparts	44,000		44,000		11,000		11,000			
7. General Operating and other Direct Costs	43,603		43,602		18,687		18,687			
<b>Total Direct Costs</b>	<b>373,603</b>	<b>75,000</b>	<b>363,602</b>	<b>50,000</b>	<b>98,687</b>	<b>29,000</b>	<b>98,687</b>	<b>15,000</b>	<b>934,579</b>	<b>169,000</b>
8. Indirect Support Costs (Max. 7%)	26,152		25,452		6,908		6,908		65,421	
<b>TOTAL Costs</b>	<b>399,755</b>	<b>75,000</b>	<b>389,055</b>	<b>50,000</b>	<b>105,595</b>	<b>29,000</b>	<b>105,595</b>	<b>15,000</b>	<b>1,000,000</b>	<b>169,000</b>
<b>1st year</b>	<b>144,405</b>		<b>144,405</b>		<b>105,595</b>		<b>105,595</b>		<b>500,000</b>	0
<b>2nd year</b>	<b>255,350</b>		<b>244,650</b>		-		-		<b>500,000</b>	0

The JP will be implemented at a total cost of USD1,169,000.00, with 14.5% of the budget coming from the PUNOS. In designing the Budget, the JP deliberately targeted a significant portion of the resources towards actual program delivery with only 18% of the SDG budget (and 15.4% of the total Budget) being allocated towards PUNO staff costs. To achieve greater value for money the JP does not envisage spending on physical assets including vehicles and furniture as it seeks to leverage on existing institutional and equipment by the government and PUNOS. In addition, travel costs were capped at 5% of the total budget.

To enhance joint monitoring and evaluation, including engaging a final independent evaluation, the JP allocates a combined 8.2% of the total budget for monitoring and evaluation. This is broken down as - 5% (USD50,000) for monitoring, reporting and communication, whilst the other 3.2% (USD32,000) is set aside for the final independent evaluation and reporting of results.

The lead agencies, UNDP and UNICEF have been allocated a combined 78.8% of the USD1,000,000 budget, given that they will play a significant role in the implementation of the JP activities. UNDP as the lead agency is allocated 40% (USD399,755) whilst UNICEF is allocated 38.8% (USD389,055). The two agencies have been involved in the DFA and have been leading the implementation of similar activities to the JP as outlined in Annex 1. The other two agencies – ILO & UNFPA have been allocated an equal share of the remaining 21.2%, with each Agency getting USD105,595. The RCO however, retains the overall authority to virement the budget as necessary in consultation with the Secretary General’s Fund.

## 4.2 Budget per SDG targets

<b>4.2 Budget per SDG Targets</b>			
<b>SDG TARGETS</b>		<b>%</b>	<b>USD</b>
<b>Goal 1</b>	1a. Ensure significant mobilization of resources from a variety of sources	8	93,520
	1b. Create sound policy frameworks at the national, regional and international levels, to support accelerated investment in poverty eradication actions		
<b>Goal 2</b>	2.a Increase investment to enhance agricultural productive capacity in developing countries	8	93,520
<b>Goal 5</b>	5.c. Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels	8	93,520
<b>Goal 7</b>	7.b By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries	8	93,520
<b>Goal 8</b>	8.5. By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value	8	93,520
<b>Goal 9</b>	9.a Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries	8	93,520
<b>Goal 10</b>	10.b Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest	8	93,520
	10.c By 2030, reduce to less than 3 per cent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 per cent		
<b>Goal 13</b>	13.2 Integrate climate change measures into national policies, strategies and planning	8	93,520
<b>Goal 15</b>	15.a Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems	8	93,520
<b>Goal 16</b>	15.b Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation	13	151,970
	16.4 By 2030, significantly reduce illicit financial, strengthen the recovery and return of stolen assets and combat all forms of organized crime.		
	16.6 Develop effective, accountable and transparent institutions at all levels		
	16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels		
<b>Goal 17</b>	17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.	15	175,350
	17.3 Mobilize additional financial resources for developing countries from multiple sources.		
	17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships		
<b>TOTAL</b>		<b>100</b>	<b>1,169,000</b>

The JP contributes directly towards SDG 17, which has been allocated the single largest share of the budget at 15%, followed by SDG 16 with a share of 13% of the total budget. However, it is important to note that achieving this SDG 17 and strong institutions as per GDG 16, will also directly contribute to several other SDG indicators related to financing. These SDGs, 9 in total, have been allocated an equal weight of the budget of 8%. Cross-cutting themes including gender equality and employment were allocated a similar direct share of the budget. However, given that gender has been fully mainstreamed in the other JP activities, the total allocations towards gender accounts for 33.9% (USD396,350) of the total budget.

#### **4.3 Work plan -**

The workplan was developed in consultation with the Government of the Republic of Namibia at the Multi-stakeholder Workshop to develop the Proposal for the JP, held on 4-6 March 2020 in Windhoek, as well as two separate meetings, including with the Executive Director at the Ministry of Finance held on 10 February 2020, and through a Consultative Technical meeting held on 17 February 2020 at the UN House. This helped ensure that realistic timelines were jointly set, whilst committing both the government and the PUNOS to them.

The workplan activities have been evenly spread across the 2-years, with 50% of the budget being implemented in year 1. It is envisaged that quick wins will be leveraged to demonstrate impacts – helping to crowd in more financial resources and partners for sustainability and scale.



4.3 Work plan

Outcome 1																			
Output	Annual target/s		List of activities	Time frame				PLANNED BUDGET			PUNO/s involved	Implementing partner/s involved							
	2021	2022		Q1	Q2	Q3	Q4	Q1	Q2	Q3			Q4	Overall budget description	Joint SDG Fund (USD)	PUNO Contributions (USD)	Total Cost (USD)		
<b>Output 1: Namibia has developed a Costed Financing Strategy for SDG Financing</b>	Establish priority sources of funding alongside undertaking costing exercises, SDG Budget and Expenditure analysis, Establishment of the INFF Secretariat	Costed Financing Strategy for SDG Financing Established	1.1 Analysis of all possible sources and recommend modes of priority financing i) develop a holistic financing strategy to mobilise domestic and international resources ii) Strengthen legal and policy framework for sustainable resource mobilisation, including curtailing illicit financial flows iii) undertake capacity building in taxation, tax reforms and tax administration iv) Capacity strengthening on the MoF electronic tax administration platform									Contraction services for data and evidence generation, dissemination seminars and advocacy (15% of the budget earmarked to ensure gender mainstreaming)	250,000	40,000	290,000	UNDP, UNICEF	MoF, NPC, NSA, NCCI, BAN, BoN, MoL, MoG, IMF, WB, IPPR, SACU		
			1.2 Undertake costing exercise for SDGs i) capacity building in developing pipe-line of SDG impact investments ii) Create mechanism to align private finance and its architecture (PPP regulation, investment strategies, PS development) to respond and accelerate the SDGs.											200,000	85,000			285,000	
			1.3 Undertake SDG Budget analysis and Exp Reviews i) undertake Sectoral Budget Analysis ii) Develop standards for appropriate alignment of national plans and budget allocations												58,000			0	58,000
			1.4 Establish and INFF Secretariat i) Establish a Technical Team to develop the strategy												20,000			0	20,000
Sub Total												528,000	125,000	653,000					
<b>Output 2: National Public-Private Sector Dialogue Platform for SGD Financing established and operationalized.</b>	Determine operational structures of the INFF secretariate	Identifying means of sustaining the secretariate and the INFF architecture	2.1 Establish a National Public-Private Sector Dialogue Platform (i) Develop a strategic action plan for the active participation of the private sector in the INFF ii) conduct regular networking and match-making fora for public and private collaboration under the INFF									Convening and promoting multi-stakeholder Partnerships in strengthening the financing architecture (50% of the budget for gender mainstreaming)	20,000	0	20,000	UNDP, UNICEF	MoF, NPC, NSA, NCCI, BAN, BoN, MoL, MoG, IMF, WB, AfDB, IPPR, SACU, SADC, Gender Links, UNECA		
			2.2 Develop a National Financing Dashboard i) undertake regular updating and populating of the Dashboard											10,000	0	10,000		UNDP, UNICEF	
Sub Total												30,000	0	30,000					
<b>Output 3: Namibia has more Transparent, Gender Responsive and SDG aligned National Budget</b>	Analysis conducted on the Fiscal frameworks determining and making recommendations on the inclusion of gender and employment elements, raise awareness on budget transparency principles	Capacity of National Stakeholders enhanced on inclusive budget reforms	3.1 Develop a Decentralized Fiscal Framework (DFF) i) Develop a User Manual of the DFF ii) undertake capacity building of National and Regional Stakeholders on financial management and the use and application of DFF iv) Develop standards for appropriate alignment of the national plans and budget allocations									Contraction of Services for evidence generations, capacity strengthening, advocacy for inclusive, effective and efficient allocation of financing for SDGs (60% of the budget will go towards gender mainstreaming)	70,000	0	70,000	UNICEF, UNDP	MoF, NPC, NSA, NCCI, BAN, BoN, MoL, MoG, IMF, WB, AfDB, IPPR, SACU, SADC, Gender Links, UNECA		
			3.2.1 Develop Employment and Gender responsive budget guidelines 3.2.2 conduct capacity building in employment and gender based budgeting											170,190	44,000	214,190		ILO, UNFPA, UNDP	
			3.3 Organise an OBS Capacitation Workshop to Develop key Budget Transparency reforms i) Support the implementation of Budget Transparency Reforms ii) Capacity strengthening of Parliamentary for scrutiny and oversight of financing												119,810			119,810	UNICEF, UNDP
Sub Total												360,000	44,000	404,000					
Joint programme management																			
Monitoring, Evaluation and Reporting	Annual target/s		List of activities	Time frame				PLANNED BUDGET			PUNO/s involved	Implementing partner/s involved							
	2021	2022		Q1	Q2	Q3	Q4	Q1	Q2	Q3			Q4	Overall budget description	Joint SDG Fund (USD)	PUNO Contributions (USD)	Total Cost (USD)		
	2 Semi-annual monitoring and evaluation reports on the JP, semi-annual outreach and communication of progress	2 Semi-annual monitoring and evaluation reports on the JP, semi-annual outreach and communication of progress	i) Semi Annual Monitoring and Reporting, ii) Final Independent Evaluation									Contracting services, printing and dissemination activities (50% of the Budget for gender mainstreaming)	82,000	0	82,000	UNDP, UNICEF, ILO, UNFPA	MoF, NPC		
<b>TOTAL</b>												<b>1,000,000</b>	<b>169,000</b>	<b>1,169,000</b>					

## Annex 5. Risk Management Plan

The Risk Management Plan takes into account the environment and programmatic risk and will seek to strike a balance between managing emerging risks and enabling experimentation and innovation. The JP will implement an effective risk management framework to address risks to achieving the results outlined and build resilience. The JP will address the risks through innovative approaches for enhanced coordination and partnerships while leveraging on other resources. The JP will further reinforce effective risk management and control by maintaining strong controls and business analytics. The PUNO particularly UNDP, UNFPA and UNICEF have committed in common chapter of their strategic plan to working better together to effectively support countries to achieve sustainable development characterized by stronger coherence and collaboration. The agencies will continuously review their enterprise risk management system to leverage existing resources and integrate lessons learned in support of the JP.

Through critical assumptions, the JP will be able to further identify programme risks and mitigate those risks through fostering national ownership expanded partnerships and monitoring while ensuring accountability through rigorous and timely oversight and follow-up of the implementation of external and internal scan recommendations.

**Table 3: Risk Matrix**

<b>Risks</b>	<b>Risk Level:</b> (Likelihood x Impact)	<b>Likelihood:</b> Certain - 5 Likely - 4 Possible - 3 Unlikely - 2 Rare - 1	<b>Impact:</b> Essential - 5 Major - 4 Moderate - 3 Minor - 2 Insignificant - 1	<b>Mitigating measures</b>	<b>Responsible Org./ Person</b>
<b>Contextual risks</b>					
The country experience emergency (drought/ floods) channeling major resources for development including potential impact of the corona Virus	12	4	3	System strengthening to ensure that national and sub national preparedness and response contingency plans are updated thereby reducing vulnerabilities and building resilience	Government of Namibia and PUNO
Inadequate political will, government not owning and leading the INFF process.	4	1	4	Continuous advocacy as the Government has already developed the DFA and the Finance Minister confirmed Namibia's endorsement of the INFF roadmap during the 2019 UNGA	Government of Namibia and PUNO
Macroeconomic instability with increased vulnerability to external shocks, which in turn decreases its prospects for sustained growth	9	3	3	Growth for the primary industries is projected to improve. The Government with UN support is already instituting measures to minimize the impact of CORVID-19 on growth in 2020	Government of Namibia and PUNO
<b>Programmatic risks</b>					
Non-delivery of agreed programme results	8	2	4	JP oversight committee at Cabinet level to be established, which the RC	Government of Namibia and PUNO

				will participate to ensure timely coordination and implementation of the agreed activities and timelines set in this JP. PUNOS have committed dedicated staff members and financial resources to the JP and the JP will be on the Agenda for quarterly UNCT Meetings to constantly monitor progress and results	
No cooperation and inadequate support from the private sector to provide information and inputs to the different stages of the process	9	3	3	UN Namibia is already engaging with the National Chamber of Commerce and Industry (NCCI), whose membership is an estimated 2500 businesses, and which was also a part of the Oversight Committee for the 2019 DFA process. The National Public Private Platform to provide space for private sector participation. Private sector already participated in the DFA and will co-chair the National Dialogue Platform	Government of Namibia Private Sector and PUNO
<b>Institutional risks</b>					
Inadequate technical capacities in government, staff involved on JP could pursue job opportunities elsewhere which may result in long outstanding vacancies in key positions in government departments	6	2	3	JP will undertake tailor made capacitation, continued collaboration, technical support through dedicated sessions and provision of pro-active guidance to all staff. Each PUNO has provided at least 2 staff members to institutionalize the JP for sustainability.	Government of Namibia and PUNO
<b>Fiduciary risks</b>					
Risk of fraudulent or unauthorized financial transactions involving implementing partners/ suppliers	4	1	4	Capacity building and close monitoring for on transparency and accountability. Key Partners' financial management capacities will be assessed prior to fund disbursements. The JP has already limited the amount of transfer to a maximum 11% and will make use of direct payment modalities to suppliers	Government of Namibia and PUNO

Likelihood	Occurrence	Frequency
Very Likely	The event is <b>expected</b> to occur in most circumstances	Twice a month or more frequently
Likely	The event <b>will</b> probably occur in most circumstances	Once every two months or more frequently
Possibly	The event <b>might</b> occur at some time	Once a year or more frequently
Unlikely	The event <b>could</b> occur at some time	Once every three years or more frequently
Rare	The event <b>may</b> occur in exceptional circumstances	Once every seven years or more frequently

Consequence	Result
Extreme	An event leading to <b>massive</b> or <b>irreparable</b> damage or disruption
Major	An event leading to <b>critical</b> damage or disruption
Moderate	An event leading to <b>serious</b> damage or disruption
Minor	An event leading to <b>some</b> degree of damage or disruption
Insignificant	An event leading to <b>limited</b> damage or disruption

	Consequences				
Likelihood	Insignificant (1)	Minor (2)	Moderate (3)	Major (4)	Extreme (5)
Very likely (5)	Medium (5)	High (10)	High (15)	Very High (20)	Very High (25)
Likely (4)	Medium (4)	Medium (8)	High (12)	High (16)	Very High (20)
Possible (3)	Low (3)	Medium (6)	High (9)	High (12)	High (15)
Unlikely (2)	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare (1)	Low (1)	Low (3)	Medium (3)	Medium (4)	High (5)

Level of risk	Result
Very High	Immediate action required by executive management. Mitigation activities/treatment options are mandatory to reduce likelihood and/or consequence. Risk cannot be accepted unless this occurs.
High	Immediate action required by senior/ executive management. Mitigation activities/treatment options are mandatory to reduce likelihood and/or consequence. Monitoring strategy to be implemented by Risk Owner.
Medium	Senior Management attention required. Mitigation activities/ treatment options are undertaken to reduce likelihood and/or consequence. Monitoring strategy to be implemented by Risk Owner.
Low	Management attention required. Specified ownership of risk. Mitigation activities/treatment options are recommended to reduce likelihood and/or consequence. Implementation of monitoring strategy by risk owner is recommended.