



IMPLEMENTING INFF TO UNLOCK, LEVERAGE AND CATALYZE RESOURCES TO ACCELERATE SDG ACHIEVEMENT FOR INCLUSIVE GROWTH IN CAMEROON

Joint SDG Fund

COMPONENT 1: SDG FINANCING ARCHITECTURE & ECOSYSTEM

Final narrative report

Programme title and country

Country: Cameroon, Central Africa

Title of Joint Programme (JP): Implementing the Integrated National Financing Framework to unlock, leverage and catalyse resources to accelerate SDG achievement for inclusive growth

Project reference number MPTF Office: 00122123

Duration of the programme

Start date (day/month/year): 01/07/2020

Initial end date (day/month/year): 30/06/2022

Actual end date (day/month/year): 31/12/2022

Have the agencies operationally closed the programme in their system: yes

Expected financial closure date: 30/06/2023

Date of report: 24 March 2023

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Programme Budget (USD)

Total Budget (as per Programme Document, without co-funding): USD 1,000,000

Agency/Other Contributions/Co-funding (if applicable): USD 65,000

Joint SDG Fund Contribution¹ and co-funding breakdown by recipient organisation:

Agency/others	Joint SDG Fund contribution-Year 1	Joint SDG Fund contribution-Year 2	Co-funding	Total
UNDP	300,000	294,470	35 000	629,470
UNWOMEN	100,000	100,090	-	200,090
UNICEF	100,000	105,440	-	205,440
IMF	-	-	10,000	10,000
Ministry of Economy & Planning	-	-	20,000	20,000
Ministry of Finance	-	-	30,000	30,000
Total	500,000	500,000	95,000	1,095,000

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¹ The joint contribution to the SDG-Fund is the amount transferred to participating UN organizations – see [MPTF Office GATEWAY](#).



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Abbreviations

AfDB	African Development Bank
WB	World Bank
GRB	Gender Responsive Budgeting
INFF	Integrated National Financing Framework
MSC	Multi-stakeholder Committee
NDC	Nationally Determined Contributions
DLA	Decentralised Local Authorities
UMCC	United Municipalities and Cities of Cameroon
DFA	Development Financial Assessment
IMF	International Monetary Fund
GICAM	Inter-Patronal Grouping of Cameroon
NIS	National Institute of Statistics
CGEM	Computable General Equilibrium Model
MINFI	Ministry of Finance
MINDDEVEL	Ministry of Decentralisation and Local Development
MINEPAT	Ministry of Economy, Planning and Regional Development
MINPROFF	Ministry of Women's empowerment and the Family
SDG	Sustainable Development Goals
UNWOMEN	United Nations Entity for Gender Equality and the Empowerment of Women,
PEFA	Public Expenditure Finance Assessment
NTFP	Non-Timber Forest Products
PIP	Priority Investment Projects
NGP	National Gender Policy
UNDP	United Nations Development Program
PPBME	Planning-Programming-Budgeting-Monitoring-Evaluation
JP	Joint Program
PPP	Public Private Partnership
PUNOs	Participating UN organizations



NDS30	National Development Strategy 2020-2030
SE/SME	Very Small Enterprises/Small and Medium Enterprises
TFPs	Technical and Financial Partners
UN	United Nations
UNDAF	United Nations Development Assistance Framework Plan
UNICEF	United Nations Children Fund



Summary

Cameroon joined the community of other beneficiary countries of the Joint SDG Fund programme to implement a project whose objectives were to: (i) design, develop and implement an Integrated National Financing Framework (INFF) to create an enabling environment and build capacity for financing the NDS30 aligned with the SDGs, (ii) strengthen the integration of planning and financial policies, processes and systems to enhance accountability for the acceleration of the SDGs and the attractiveness for national and international private resources, (iii) carry out studies including feasibility studies of an SDG One FUND in Cameroon as an innovative financing mechanism for SMEs, particularly those in the agricultural and agribusiness sector, and to unlock public and private finance for the financing of the SDGs.

Key project achievements include:

(i) the development and implementation of mechanisms/tools for the operationalisation of an Integrated National Financing Framework (NIFF/INFF) in Cameroon, thus creating a favourable environment for the mobilisation of financing for the NDS30 and the SDGs in Cameroon.

In terms of **diagnostics** of the current financing situation, related systems and opportunities, we note: (1) updating the development financing assessment (DFA); (2) a diagnostic study of the stakeholder consultation platforms (public sector, technical and financial partners, private sector and civil society); (3) costing of the major interventions of the NDS30 and the SDGs in order to assess the overall cost of financing the development strategy; (4) the study of bottlenecks to the achievement of the SDGs; (5) the study to identify the gaps in the fish sector and existing potentials

In terms of **financing strategies** for resource mobilisation and improving impact and accountability, the following tools are available: (1) the initial version of the Integrated National Financing Strategy for the mobilisation of adequate resources for the implementation of the NDS30; (2) 12 Strategies for the mobilisation of local financial resources in favour of local development in 12 municipalities; (3) a Strategic Plan for the mobilisation of green funds and innovative financing; (4) a feasibility study on the creation of the "Cameroon SDG One Fund Platform" for the financing of SMEs in the agricultural and agro-industrial sector; (5) a Framework Document for the Acceleration of the SDGs; (6) two (02) studies on the mapping of business opportunities in the wheat substitute sectors (local flours) and in the forestry-wood sector in Cameroon; (7) a guide and tools for gender budgeting.

(ii) Regarding the strengthening of development and financing policy monitoring, we note: (1) The implementation of an application and a minimum integrated statistical system for monitoring financing at regional and local level; (2) The implementation of a simulation model of the impacts of the accelerators of the SDGs on development targets (SND30).

(iii) In terms of improving governance frameworks and dialogue on financing and policies, we note: (1) The creation of the Coordination and Monitoring Committee for the implementation of the project funded by the Joint SDG Fund, the "SDG Fund Cameroon" in charge of the eventual establishment of an Integrated National Financing Framework for Cameroon's National Development Strategy 2020-2030, (2) Elaboration of a framework document on the functioning of Cameroon's INFF; (3) The organization of the Cameroon Development Forum as a platform for multi-stakeholder dialogue – under the theme "Financing inclusive and sustainable social and economic development".

These different tools, strategies/studies and events have laid the foundations for a real operationalisation of the integrated development financing framework in Cameroon.



The process of setting up the INFF in Cameroon has made it possible to create a favourable environment for the mobilisation of resources necessary for the implementation of the NDS30 and the SDGs in Cameroon, by promoting the setting up of resource mobilisation tools and by strengthening the Planning-Programming-Budgeting-Monitoring-Evaluation (PPBME) chain, in particular the integration of gender in the 2023 finance law and in budgeting. This process has also revitalised the framework for governance and dialogue on financing for development, particularly during the meetings of the Coordination Committee and during the presentation of the costing of the NDS30 and the SDGs and the preliminary version of the Integrated National Financing Strategy for the NDS30 to the development actors gathered within the framework of the Multi-Stakeholder Committee, (MSC) and during the exchanges between the heads of the central and decentralised departments of the Ministry of the Economy, Planning and Regional Development, which brought together representatives of the government, local authorities, TFPs, the private sector and civil society. The future operationalisation of all the tools developed should have a positive and substantial impact on the mobilisation of resources and the improvement of the quality of public expenditure for the achievement of the SDGs. Moreover, such initiative involving several UN entities around this crucial issue of SDGs, is likely to promote inter-UN coordination and collaboration and the spirit of Delivery As One promoted by the UNS reform.

In the light of the lessons learned, the following main recommendations have been made: (i) consolidate the achievements of the implementation of the joint programme by focusing future interventions on the dissemination and operationalisation of tools and strategies developed, including the One SDG fund to increase resource mobilisation, the deployment of applications for more effective monitoring, the operationalisation of the key documents related to the INFFs and a more structured stakeholder dialogue; (ii) Consider an implementation period of at least four years for projects in view of the important institutional aspects and to ensure better ownership and to obtain the first expected impacts in terms of increased funding; (iii) Strengthen efficiency in project implementation and in the coordination and programming mechanism of activities through the recruitment of experts specifically dedicated to project activities in view of the scale of this type of project and through the identification of specific products requiring the simultaneous intervention of one or more agencies.



Context

The Third International Conference on Financing for Development, held in Addis Ababa in July 2015, opened discussions on how to mobilise financial resources to achieve the Sustainable Development Goals by 2030.

In response, the Addis Ababa Action Agenda calls for countries to adopt Integrated National Financing Frameworks (INFFs) and conduct a Development Finance Assessment (DFA) that will provide governments with recommendations for mobilising and better managing the financial resources needed to achieve good development results.

In 2019, Cameroon conducted a Development Finance Assessment (DFA) which provided a comprehensive review of the development finance landscape (for the period 2009-2017) and offered recommendations and proposals for strengthening the use, efficiency, and complementarity of the different types of financial resources with a view to sufficiently increasing resource mobilisation to meet the costs of implementing the new National Development Strategy (NDS30). This strategy is fully aligned with the SDGs and requires an integrated financing framework that ensures coherence between planning and financing systems, promotes trade-offs between the different sectors of industrialisation, energy, human development, and environmental policies and generates the mobilisation of public and private actors around the NDS30.

The analysis of the evaluation of development financing showed that the current planning-programming-budgeting-monitoring-evaluation (PPBME) system has certain limitations which lead to inefficiency in the allocation and implementation of the budget with insufficient alignment between plans, programmes, and the budget due to insufficient monitoring and coordination. This results in insufficient resource mobilisation (non-exploitation of innovative financing and under-exploitation of the real potential of local resources) and limited efficiency of public spending (limited efficiency of public investments, inefficient allocation of the state budget).

Furthermore, according to the analyses of the development policy review in the context of the preparation of the NDS30, the slow pace of the structural transformation of the Cameroonian economy limits its capacity to create sufficient decent jobs for the youth and the growing population. As with most of the work, very small enterprises (SEs) and small and medium-sized enterprises (SMEs), particularly in agriculture and agro-industry, are an important lever for industrialisation and employment in Cameroon. They represent more than 90% of enterprises, contribute to 35% of GDP and employ about 72.6% of the workforce. Despite this importance, they face multiple challenges: difficulties in mobilising resources, limited access to bank financing, the burden of taxation, lack of management capacity, weak human resources, quality of governance and many others.

It is in this context that the agencies of the United Nations system, under the coordination of the Office of the Resident Coordinator, the technical leadership of the United Nations Development Programme (UNDP) and accompanied by the United Nations Children's Fund (UNICEF) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women), have prepared a joint programme with the Ministry of the Economy, Planning and Regional Development (MINEPAT) for the implementation of the main recommendations of the DFA. The project focused on:

- ❑ designing and implementing an Integrated National Financing Framework (INFF) to create an enabling environment and build capacity to mobilise financing for the NDS aligned to the SDGs;

- Strengthening the functions, processes and systems of financial and planning policies and their integration;
- Conducting studies including a feasibility study of a One SDG FUND in Cameroon as an innovative financing mechanism for MSEs;

This is a report of how far the UN team in Cameroon, working with the Government has gone in achieving project objectives.



Joint Programme Results

1. Review of Strategic Outcomes

1.1. Overall assessment

Overall, the project was able to achieve three main expected results, namely: **(i) Providing the Government with tools and strategy for funding, dialogue and coordination to enable the effective deployment of a INFF for the implementation of the NDS30 ; (ii) strengthening of planning, programming and financial policy functions, processes and systems and their integration for the improvement of the quality of the expenditure chain and attractiveness for private resources (national and international); and (iii) carrying out the feasibility study of the One SDG Funds and other studies for the identification of business opportunities for the flourishing of very small, small, and medium-sized enterprises.**

The overall assessment of the project was **satisfactory**.

- | |
|---|
| <input type="checkbox"/> Above expectations (fully achieved the JP's expected results and made further progress) |
| <input type="checkbox"/> Meets expectations (achieved the JP's expected results) |
| <input checked="" type="checkbox"/> Satisfactory (most of the JP expected results were achieved, but with some limitations/adjustments) |
| <input type="checkbox"/> Unsatisfactory (most of the JP's expected results were not achieved due to unforeseen risks or challenges) |

Tools developed include the costing of the NDS30 which is aligned to the SDGs, the draft Integrated National Financing Framework, the Green and Innovative Finance Mobilisation Strategic Plan, 12 local financial resource mobilisation strategies. The PPBME chain has been strengthened through the gender budgeting tools that were developed and used during the 2023 budget process resulting in a gender responsive 2023 Budget through a gender circular. Governance and dialogue on financing for development was boosted through the popularisation of the NDS30 Costing aligned with the SDGs and the national financing strategy during the respective meetings of the SDG Funds Committee, the Multi-Stakeholder Committee and MINEPAT.

However, there are some limitations because certain tools (financing strategy) have not been definitively validated, and the building of capacity for the appropriation and use of tools for resource mobilisation, monitoring, governance and dialogue is insufficient.

Most of the effects and impacts of the project cannot be seen immediately because most of the instruments/tools developed have not yet been operationalised.

The effective achievement of all the results and outputs expected by the project and its progress has been hampered by the limited time for the implementation of all the actions and activities, some of which require important institutional reforms. In addition, a significant part of the project deliverables consists of some twenty strategic studies, which necessarily take time to develop.

Indeed, the elaboration of each strategic study requires the following main steps: elaboration and validation of the terms of reference; recruitment of consultants/study firms according to the institutions' procurement procedures; start-up meetings; follow-up meetings; workshops to review and enrich the reports produced; validation sessions of the expected outputs. All these steps require a sufficiently long time and there are were studies to be carried out.

In addition, a mechanism for the sustainability of the project is envisaged, especially to ensure the operationalisation of the tools developed, but also monitoring and evaluation.

1.2. Key results achieved

Among the activities carried out under the project, the three key results of the project are the following:

- (i) ***Development of Mechanisms for the operationalisation of an Integrated National Financing Framework (INFF), with the aim of creating an enabling environment and building the necessary capacities for the financing of the NDS30 and including the SDGs in Cameroon.***

Several diagnostic tools, resource mobilisation and strengthening of the PPBME chain, and dynamization of the monitoring and governance framework of the financing eco-system have been developed. The NDS30 costing and gender budgeting tools have strengthened the integration of planning and financing functions. Several financing strategies are available, including the draft Integrated National Financing Strategy. The availability of these tools has made it possible to revitalise the framework for governance and dialogue on financing for development, particularly during the meetings of the Coordination Committee and during the presentation of the Costing of the NDS30 and the SDGs and the preliminary version of the National Integrated Financing Strategy of the NDS30 to the development actors gathered within the Multi-Stakeholder Committee, (MSC) and during exchanges between the heads of central and decentralised departments of the Ministry of the Economy, Planning and Regional Development (MINEPAT) and which brought together representatives of the government, local authorities, TFPs, the private sector and civil society). The future operationalisation of all the tools developed should have a positive and substantial impact on the mobilisation of resources and the improvement of the quality of public expenditure for the achievement of the SDGs.

- (ii) **The functions, processes and systems of planning, programming and financing policy and their integration have been strengthened to improve the quality of the expenditure chain and the attractiveness for private resources - national and international.**

Notably, gender mainstreaming was a reality in the 2023 finance law and in the budgeting process. In addition, planning department managers were also sensitised to financing challenges through the simultaneous presentation of the results of the NDS30 costing aligned to the SDGs, the development financing assessment which presented the financial landscape in the country and the financing mobilisation strategies and options that were developed.

- (iii) **Provision of innovative financing strategies and tools for MSMEs and the SDGs**

Regarding the issue of mobilising financing for MSEs/SMEs, the project has made it possible to provide several tools that will be used to accelerate the mobilisation of mixed public and private financing: the feasibility study for the One SDG Fund for financing micro, small and medium enterprises in the agro-industrial sector, as well as the strategic plan for mobilising green and innovative funds. Finally, the framework document for accelerating the SDGs is an advocacy tool, the use of which will not only boost the productive sectors but also actions in favour of the social sectors for the achievement of the SDGs in the social and environmental pillars. In addition, three studies on the mapping of business opportunities in the flour, wood and fish sectors aimed at mobilising private finance have been carried out. Finally, strategies for mobilising green and innovative funds and financing at the local level are available to serve as a basis for resource mobilisation activities by the various actors concerned.

1.3. Results obtained on the components of the Integrated National Financing Framework/SDG

Implementation Steps	Planned (0%)	Emerging (1-49% progress)	Advanced (50-99% progress)	Completed (100% progress)	Previously completed	Not applicable
1. Start-up phase	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Assessment and diagnosis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Funding strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Monitoring and review	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Governance and coordination	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The launching phase began with a session of the steering committee in June 2021 to present the project to the stakeholders and to validate the roadmap for the implementation of the activities for the establishment of the INFF. To this end, an Order of the Ministry of Economy, Planning and Regional Development issued in March established the Coordination Committee of the SDG Fund Initiative whose main objective was to lead the project towards the establishment of an Integrated National Financing Framework for the National Development Strategy 2020-2030. A session of the Coordination Committee was dedicated to validate the work plan of the project and to sensitize key stakeholders on the importance of the implementation of an INFF for the Sustainable Development Goals in Cameroon - aiming to create favourable conditions for the elaboration of the INFF. The adopted work plan retained the main activities necessary to strengthen the four components of a INFF (Diagnostics, Financing Strategies, Monitoring, Governance/Dialogue).

As concerns progress made or results obtained in the Diagnostics/Evaluation component, it can be noted that the main diagnoses of the financial landscape and funding flows as well as planning and financing systems, and monitoring and governance systems, have been made. Costing of the NDS30 aligned to the SDGs has also been done as well as assessments of the GAPS in the fish production chain. The project has thus provided the following main diagnostics and assessments:

1. Updated Development Finance Assessment (DFA);
2. Costing of major interventions of the NDS30 and the SDGs in order to assess the overall cost of financing the development strategy;
3. Study on bottlenecks in the achievement of the SDGs;
4. Study to identify gaps in the fish sector and potentialities;
5. Diagnostic study of the consultation frameworks (public sector, TFPs, private sector and civil society).

The conclusions of the updated DFA which confirms dysfunctions in the PPBME chain, especially the insufficient integration of planning and budgeting functions. The assessment of the National Development Planning, Programming, Budgeting and Monitoring and Evaluation Framework led to the following findings:

- There is strong leadership and coherence at the highest level of the state, but this is weighed down by: (i) the multiplicity of consultation frameworks (inter-ministerial committee, technical committees, steering committees, technical secretariats, monitoring cells, etc.) and the superimposition of processes, under-used documents coupled with the compartmentalised work of the various government entities; and (ii) poor harmonisation and



insufficient dialogue on the interventions of the Technical and Financial Partners (TFPs), which leads to a low rate of absorption of aid, and a scattering and fragmentation of interventions.

- Numerous efforts have been made to improve public finance management according to the guidelines of the Public Expenditure Finance Assessment (PEFA) and to mobilise more budgetary revenue. These efforts have materialised in the adoption of a new law on the state financial regime in 2018. However, the absence of a comprehensive policy for mobilising funding that is integrated into the national development strategy is to be deplored. Other constraints were also noted, such as (i) the lack of rigour in the selection and execution of development projects; and (ii) the poor coordination between the central and decentralised levels when implementing Priority Investment Projects (PIPs). The findings served as a basis for actions to strengthen budgeting functions based on expected results in planning documents, especially greater integration of gender.

In terms of financial flows, the findings show that several sources of funding are not being exploited, particularly climate or diaspora funding and innovative funding. The DFA's findings, as well as the results of the NDS30 costing exercise, have been used to develop several financing strategies, especially the NDS30 financing strategy, but also the Strategic Plan for the mobilisation of innovative funds and local financing.

The assessments of the bottlenecks to the achievement of the SDGs show a significant delay in the implementation of all the SDGs. It served as a basis for the development of a Compact and a Framework Document for Accelerating the 17 SDGs based on the promotion of accelerators.

The findings of the gaps in the fish sector and the significant needs identified in the NDS30 costing for the promotion of industrialisation led to the mapping of business opportunities in the flour substitute and forestry-wood sectors. Finally, the observations made in the study of the stakeholder consultation frameworks, in particular, insufficient monitoring and coordination, made it possible to propose the outline of the monitoring and governance frameworks and institutional arrangements for the effective operation of the Integrated National Financing Framework.

As concerns progress made on the financing strategy component, it can be noted that the National Integrated Financing Strategy as well as several innovative and specific financing strategies have been drafted.

The draft of the financing strategy has been made available and presented to the Coordination Committee in June 2022, to the Multi-Partner Committee and to MINFI/MINEPAT. A forum on the financing of development in Cameroon was taking place on 28th March 2023, with the aim of obtaining a consensus on the ways and means to be mobilised for the financing of structural transformation and inclusive development.

Some of the observations made to improve the political process aimed at financing the SDGs are:

- **Public revenues** that need to be complemented by innovative taxes to strengthen the current tax base expansion programme;
- **domestic public borrowing** in connection with the development of financial markets and the strengthening of the mobilisation of national savings
- **public-private partnerships (PPPs)** to exploit the skills and expertise of the private sector and free the state from the day-to-day management of infrastructure to concentrate on defining development policies and strategies;
- **development cooperation**, especially with emerging countries (South-South cooperation), global health funds and green funds (climate and environment) to reduce the burden of external debt and make environmental protection an effective factor in mobilising development funding;
- **decentralised cooperation** to strengthen the financial autonomy of decentralised territorial authorities (DTA) and promote local development;

- **Diaspora funds**, of which the potential needs to be evaluated through in-depth studies, and whose optimal mobilisation requires that specific financial instruments be defined and that local authorities be integrated into the dialogue platforms;
- **innovative financing mechanisms for SME** and start-ups, in particular leasing, venture capital, etc.

The project has also allowed the development of other more specific financing strategies, in particular regarding the mobilisation of resources for local development, green funds or innovative mechanisms, through the following feasibility studies

- A feasibility study on the creation of the "Cameroon SDG One Fund Platform" for the financing of SMEs in the agricultural and agro-industrial sector;
- An SDG Acceleration Framework document to be used as an advocacy tool for the financing of the most accelerating actions for the achievement of the SDGs;
- 12 Strategies for mobilising local financial resources for local development in 12 communes;
- A strategic plan for the mobilisation of green and innovative funds;
- Two studies on the mapping of business opportunities in the wheat substitutes (local flours) and forest-wood sectors in Cameroon.

The project has also strengthened the financial and planning functions and their integration, notably by promoting the implementation of gender integration tools in the 2023 finance law and in the budgeting process through capacity building of hundreds of managers in the PPBME chain and through the updating and dissemination of several guides.

- The Government has organised the first edition of the Cameroon Development Forum as a framework for multi-stakeholder dialogue, on the theme of development financing. The terms of reference have been prepared through broad consultation and the forum documents are already available. The recommendations resulting from the Forum will enable the finalisation and adoption of the Integrated National Financing Strategy including the roadmap of reforms to be carried out and the tools for mobilising resources to be promoted in the short, medium, and long term.

In terms of progress or intermediate results achieved under the **monitoring** component, these include

- The establishment of an integrated minimum statistical application and system for monitoring funding at regional and local levels;
- The implementation of a simulation model of the impacts of the SDG accelerators on the development targets (NDS30);

These mechanisms have already begun to strengthen results-based policy processes, particularly in the context of the exogenous shocks to the Cameroonian economy caused by the impacts of the crisis in Ukraine, notably the drastic rise in energy prices, the Government used the simulation model of the impacts of the SDG accelerators to help it decide on the appropriateness or the adequate level of subsidies for petroleum products in order not to deteriorate the situation of public finances, while at the same time preserving the purchasing power of the most vulnerable. The statistical application has already made it possible to consolidate most SDG and financing indicators. The challenge lies in the regular collection of information and the mobilisation of human and financial resources to do so.

In terms of progress on the component of governance and dialogue on financing and policies, we note

- The creation of the Coordination and Monitoring Committee for the implementation of the Sustainable Development Goal's Fund Cameroon Initiative in charge of the eventual establishment of an Integrated National Financing Framework for Cameroon's 2020-2030 National Development Strategy. This platform and the various meetings of the steering committee extended to all the actors (Ministries, Local Authorities,

- TFPs, private sector, civil society) has allowed to reinforce the dialogue on development financing and the more important mobilisation of all the actors;
- the drafting of a framework document on the functioning of the INFF in Cameroon. The implementation of the governance and dialogue mechanisms and institutions proposed in this document will provide Cameroon with a very favourable environment for the mobilisation of all actors, varied financing and an accountability framework favourable to the improvement of financial flows. In particular, the paper proposed some institutional reforms including the actors, their roles and interrelationships, to make the environment conducive, attractive and efficient. As a prospect, the proposed text is to be submitted to the Prime Minister, Head of Government of Cameroon for signature.
 - the elaboration of the concept note and working documents of the Forum on Sustainable Development in Cameroon as a platform for multi-stakeholder dialogue - Theme: "The financing of inclusive and sustainable economic and social development". This forum has provided an inclusive framework conducive to accountability and the mobilisation of all actors for increased funding flows and improved quality of public expenditure.

However, while waiting for the officialization of this consultation framework, the SDG Fund Cameroon set up by the Minister of Economy, Planning and Regional Development, by Decision 00000092/MINEPAT/SG of 19 March 2021, will oversee the operationalization of all the tools proposed for the implementation of an INFF in Cameroon.

1.4. Contribution to the acceleration of SDGs

With regards to SDGs governance , SDG16 and SDG17 have been promoted through the strengthening of effective institutions, public finances and data through the updating of the development financing assessment, SDG costing, the coordination of development partners through the steering committee and broad consultation; through the consolidation of the PPBME chain (planning, programming, budgeting and monitoring-evaluation) in the ministries of a social sector in order to harmonise planning and budgeting. In addition, a capacity building workshop on mainstreaming gender and child related issues in medium-term expenditure frameworks (MTEFs) and a discussion on nomenclature/production of budgetary information was organised for officials from ministries dealing with social affairs. In the same context, a follow-up report on the recommendations of the study on the traceability of public expenditure "pets III" in Cameroon is available.

In addition, workshops were held on the preparation of a citizen's report on public social expenditure with a view to its periodic publication.

Furthermore, a timetable for the preparation of the citizen's report on public expenditure is available, as well as the methodology validated by the Government.

In terms of improving gender equality and women's empowerment (SDG 5), a report of cross-cutting indicators of the Human Capital pillar of the NDS30 in line with the Strategic Performance Frameworks and MTEFs of the ministries concerned is available, focusing on the advancement of women. All the initiatives of the joint programme have led to the improvement of budgetary allocations in the social domain, which between 2021 and 2022 have seen an increase of 8.9% for the sub-sectors of health, education, and social development according to the 2022 finance law and the budgets are more gender sensitive.

Despite these advances, it should be noted that the limited duration of the project's implementation, as foreseen in the project document, has for the time being mainly enabled the availability of various structured tools (diagnostics, resource mobilisation strategies and strategies for strengthening monitoring and governance frameworks) to

strengthen **resource mobilisation in the future (SDG17, Target 17 .1)** as well as improved dialogue and coordination in this area (**SDG 17, Target 17.1**) and policy effectiveness through better alignment and integration between planning and budgeting leading to more effective, accountable and transparent institutions. Also, progress should be observed in the short and medium term on the targets of SDG 16, including budget execution aligned with the budgets as originally voted (**target 16.6**). The Joint Programme's activities have included strengthening results-based policy processes, in particular gender-responsive budgeting, including through a gender-responsive budgeting process. These activities are expected to contribute to the achievement of **SDG 5** targets in the short and medium term. In addition, the increase in the mobilisation of financing to accelerate the implementation of the SDGs, through the SDG Acceleration Framework, should favour the achievement of the 2030 Agenda, which aims at reducing poverty (**SDG1**). As poverty in Cameroon is mainly rural, poverty reduction should also benefit from the implementation of strategies to mobilise green financing and innovative funds targeting the agro-industrial sector.

As the integrated national financing strategy has not yet been finalised, the objectives for improving the indicators of the different SDG targets that will be directly impacted by the financing strategies are not yet fixed. In addition, tools for resource mobilisation and/or improving the efficiency of financing policies and public policy management systems are developed but not yet implemented, so it is not possible to measure the results in terms of improving the level of indicators of the SDG targets, which can only be measured once these tools are in use.

1.5. Contribution to financing flows of SDGs

The NDS30 financing strategy highlighted several additional financing niches for the SDGs, including SDG Vouchers, Green Funds, Diaspora funds, increased mobilisation of resources by decentralised local authorities, incentive schemes for private sector operators, and better coordination of different stakeholders and more efficiency in public policies and financing. Several specific financing strategies have been prepared: 12 local resource mobilisation strategies, a feasibility study of a One SDG Funds, a Strategic Plan for the mobilisation of green and innovative funds, a Framework for Accelerating the SDGs, a plan for the mobilisation of innovative financing and green funds. The implementation of these strategies should lead to increased flows of finance to the SDGs.

However, given the relatively short time frame of the project, even though the tools and frameworks for increasing the flow of finance for the SDGs have been developed, they are not yet able to impact on the actual mobilisation and consequent increase in funding flows as they are not yet being used or implemented.

In the near future, it will be necessary to mobilise these tools and the following instruments: PPP approaches, securitisation and channelling of migrant remittances, SUKUK and Islamic funds, green funds and carbon taxes, the use and creation of investment funds, decentralised cooperation, etc.

In order to mobilise financial resources to achieve the objectives of the nationally determined contributions (NDCs), the Government of Cameroon has developed a strategy for the mobilisation of innovative financing and green funds through the Joint Project. The operationalisation of this strategy will involve (i) the establishment of a development instrument for the mobilisation of climate funds (Cameroon Climate Fund); (ii) the gradual implementation of fiscal instruments and voluntary solidarity (carbon tax, tax on maritime pollution, etc.); (iii) communication and financial education on the principles, mechanisms and purposes of innovative financing and green funds for development.

1.6. Results achieved in contributing to the reform of the United Nations development system in Cameroon

In collaboration with the Government, and under the coordination of the office of the Resident Coordinator, three UN agencies: UNDP (technical lead), UNICEF, and UN-WOMEN) implemented the Project. The respective roles of the UN agencies can be summarised as such:

- UNDP: develop the structure of the Integrated National Financing Framework and the implementation of the financing strategy, governance mechanisms and monitoring and evaluation of the INFF;
- UN-Women: improve gender equality by strengthening gender budgeting
- UNICEF: build capacity to improve social sector budgeting and strengthen resource mobilisation mechanisms for children and other vulnerable groups in society.

Overall, the Joint Project has promoted the coherence and impact of the agencies' interventions by allowing greater consistency in UN action in this area, avoiding overlap and strengthening the complementarity of interventions, particularly at the design stage. In this respect, it is important to note that the responsibility of each UN agency involved in the project to implement a specific action plan prevented overlapping and duplication. There has also been some reduction in transaction costs in projects related to public finance as a result of the a Joint Steering Committee and the ease of organising more rational stakeholder participation. Furthermore, the joint design process and the organisation of joint steering committees allow the agencies involved to get into the habit of streamlining and optimising their contributions and the planning of the UN Cooperation Framework with the Government, maximising the respective interventions and respecting the specific expertise of a given agency while seeking to avoid duplication.

In addition, by working with the Government, the private sector and civil society organisations, each of the agencies has contributed to a strong ownership of the main challenges of financing for development within an integrated financing framework.

But while the coherence of interventions has been strengthened, partnership and collaboration have not been sufficiently strengthened during implementation and monitoring.

Despite the good results achieved, which are generally satisfactory, each of these agencies has operated almost independently of the others due to their specific mandates and financial procedures.

As concerns coordination during the implementation of the project, the three main UN agencies involved in the implementation of the project did not sufficiently coordinate their activities. The technical coordination role of UNDP did not function perfectly due to a number of constraints, including: (i) the absence of a staff dedicated to this project, which led to difficulties in terms of sufficient allocation of time devoted to the monitoring and implementation of this very large-scale project (more than twenty national strategic documents, for example, were drawn up in a largely participatory manner); the focal point in fact had many other responsibilities as part of their regular activities with their agency of origin; If a staff had been designated to focus mainly on this large-scale project, it would have had more opportunity to ensure regular and coherent follow-up and to make sufficient efforts to strengthen greater coordination of the actors, (ii) the very large number of studies and varied activities falling under the responsibility of each agency made it difficult to mobilise agency staff regularly and together around the respective activities of each

agency, (iii) the mobility of the project staff at the UNDP level also complicated the pace and efforts of coordination: During implementation there was the arrival of a new national economist and also a new senior economist.

1.7. Results achieved on cross-cutting issues

The evaluation revealed that in terms of cross-cutting issues, in particular gender promotion, the main achievements of the project are the following: (i) The transformation of the national budgetary environment through the systematisation of gender budgeting and the effective commitment of all stakeholders (government, parliament and presidency) to gender budgeting were strengthened. The updating, development and dissemination of gender budgeting tools and instruments in the country (including the presidential circular on budget preparation, and the gender report which is an annex to the 2022 finance bill); (ii) the development of a gender budget document has been effective and it is now an official document accompanying the finance bill; (iii) the development of a gender budgeting guide is now used during the budget process., and the capacity to prepare gender- and child-sensitive budgets for the annual and medium-term expenditure frameworks in some social ministries has been strengthened; (iv) capacity building of managers in order to improve the quality of public expenditure and its alignment with the requirements of the 2030 Agenda of the SDGs, the capacities of the central and sectoral administrations of several ministries (Ministries of Finance, Planning/Economy, SMEs, Agriculture, Industry, etc.), but also banks, financial institutions, local governments, the private sector and civil society have been strengthened.

1.8. Recovery outcomes after COVID-19

The occurrence of COVID19 and the significant negative impacts it generated led stakeholders to consider the challenges related to the consequences of this pandemic in the framework of the financing strategies developed. Indeed, the impact of Covid19 on the disruption of supply chains has made it more imperative to accelerate the implementation of the NDS30, one of whose main objectives is to promote import-substitution in order to promote local value-addition, particularly with regard to agro-food products.

In this context, the studies and mapping of business opportunities in the flour, wood and fish sectors were further refined and dissemination to private actors in these sectors strengthened. Indeed, the dissemination workshop on the investment opportunity mapping studies brought together many representatives of these sectors. The studies were also quickly made available to the Government to reinforce the development of the strategy it is currently elaborating for collaboration with the private sector in the framework of the implementation of the NDS30. These studies complemented the studies on the other priority sectors that the government had developed in order to propose the roadmap for collaboration with the private sector. Also, as Covid19 has had a very negative impact on informal sector actors and SMEs, the ONE SDG Funds feasibility study should make it possible to propose the implementation of more significant financing solutions for these sectors, whose vulnerability to shocks is all the greater as the actors in these sectors have no alternative financing possibilities.

Also, women and children were among the actors most affected by the pandemic, especially women are over-represented in the informal sector; the gender budgeting promoted by the project should also strengthen women's resilience to shocks.

1.9. Strategic partnerships

The project has improved collaboration between government, civil society, international financial institutions, bilateral and multilateral actors, the private sector and local authorities through the expanded Steering and Coordination Committee and the broad consultation on NDS30 financing issues.

It also allowed for improved collaboration between UN Women and UNICEF and facilitated collaboration between UN Women and the Ministry of Finance and the Ministry of Economy, Planning and Regional Development. In addition, there was collaboration with the IMF to support the strengthening of the Gender Responsive Budgeting (GRB) process in Cameroon. The project's contribution to this collaboration has been very important in that it has enabled the harmonisation of resources (technical and financial) from different partners in order to achieve a common national objective and avoid duplication of initiatives.

Furthermore, the joint programme has improved collaboration between the different stakeholders in the design phase of the different studies. The importance of the issue of financing for the private sector and the improvement of the living conditions of the population and civil society has led to a very assiduous involvement of private sector and civil society partners in the development of the different diagnostic tools or financing strategies. Indeed, all stakeholders were involved in the different phases of the process, notably during the inception workshops to identify key issues and during the technical validation workshops, in addition to their participation in the steering and coordination committees. The strengthening of partnerships will thus make the functioning of an Integrated National Financing Framework more effective and the involvement of the different stakeholders more productive.

1.10. Additional funding mobilised

Within the framework of the implementation of the joint programme, additional funding has been obtained for the co-financing of certain activities.

Firstly, the development of Gender Responsive Budgeting tools and the gender budgeting report was co-financed by UN Women through the joint project, the IMF, and the government through the Ministry of Finance. Project funds covered the organisation of three technical workshops for the review and validation of the tools and a training workshop for national stakeholders for the ownership of the tools. IMF funds covered the recruitment of an international consultant on GRB, and government funds covered administrative costs and two technical workshops for the development of GRB tools.

UNDP partnered with CITI-Bank to build capacity and raise awareness of the potential of innovative financing such as the SDGs. A capacity building training session was organised on SDG and green bonds.

Finally, the development of the financing strategy was co-financed by MINEPAT and UNDP through the joint programme. MINEPAT funds covered the administrative costs of accompanying the consultant. UNDP also co-financed the updating of the DFA, through the recruitment of a consultant to review and take into account comments from the technical workshops for the finalisation of the document.

The following table presents the structure of additional funding mobilised in the framework of the implementation of the SDG Fund Cameroon project.

Source of funding	Yes	No	Type of co-financing/ co-financing	Name of organisation	Amount (USD)	Remarks
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Government	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>co-financing</i>	<i>MINEPAT, MINFI</i>	<i>20000 (MINEPAT) 30000 (MINFI)</i>	
Donors/IFI	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>co-financing</i>	<i>IMF</i>	<i>10000</i>	
Derivatives sector	<input type="checkbox"/>	<input type="checkbox"/>				
PUNOs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>co-financing</i>	<i>UNDP</i>	<i>(5000)</i>	
Other partners	<input type="checkbox"/>	<input type="checkbox"/>				

2. Results by JP Outcome and output

2.1. Results obtained by the joint programme

The project has made significant progress in the elaboration of an Integrated National Financing Framework (INFF) and in building the capacity of actors to increase the mobilisation of funding in the different components of the INFF: diagnostic studies, financing strategies, quality of expenditure, governance, and stakeholder dialogue framework

On the basis of the available documents produced in the framework of the project implementation as well as the various interviews held with the different stakeholders during the evaluation, it is to be acknowledged that the project was able to achieve the three main expected results overall, namely: (i) provision to the Government of tools and strategy for financing, dialogue and coordination to enable the effective deployment of an integrated national financing framework for the implementation of the NDS 30 ; (ii) strengthening of planning, programming and financial policy functions, processes and systems and their integration to improve the quality of the expenditure chain and attractiveness for private resources - national and international; and (iii) completion of the One SDG Funds feasibility study and other studies to identify business opportunities for the emergence of MSEs and SMEs.

(i) Provision of tools and strategy for funding, dialogue, and coordination to the Government

The tools developed include the NDS30 Costing aligned with the SDGs, the draft Integrated National Financing Strategy, the Strategic Plan for the mobilisation of green and innovative funds, 12 strategies for the mobilisation of local financial resources. Governance and dialogue on financing for development has been boosted through the popularisation of the NDS30 Costing aligned to the SDGs and the National Financing Strategy during the respective meetings of the SDG Funds Committee, the Multi-Stakeholder Committee and MINEPAT.

(ii) Strengthening planning, programming and financial policy functions, processes and systems and their integration

The PPBME chain has been strengthened through the gender budgeting tools that were developed and used during the 2023 budget process resulting in a gender responsive 2023 Budget through a gender circular.

(iii) Completion of the One SDG Funds feasibility study

Regarding the thorny issue of mobilising financing for MSEs/SMEs, the project has made it possible to provide several tools that will be used to accelerate the mobilisation of mixed public and private financing: the feasibility study for the One SDG Fund for financing very small and medium enterprises in the agro-industrial sector has been



developed. But we also note the elaboration of the Strategic Plan for the mobilisation of green and innovative funds, the framework document for the acceleration of the SDGs.

The project has also made it possible to strengthen the coherence and impact of the interventions of the United Nations system agencies by promoting the complementarity of interventions and avoiding overlapping and duplication.

It is noted, however, that the project has not yet led to an increase in the mobilisation of resources, as the rather limited timeframe of the project, while the process of elaborating national strategic studies and institutional reforms requires more time, has not yet allowed the implementation of the resource mobilisation strategies developed.

2.2. Results achieved by the Impact of the Joint Programme

As mentioned in the previous sections (see also Annex 1.3.), three main results were expected.

Regarding result 1 **"The Government of Cameroon implements the financing strategy and reforms its main institutional components, including the dialogue on financing the SDGs and the coordination mechanisms for the achievement of the SDGs"**, The strategy document has been developed and proposes options for reforms needed to promote increased mobilisation of financing flows through the operationalisation of an Integrated National Financing Framework in Cameroon using the diagnostic, financing strategy, monitoring and governance tools and instruments that have been developed and that will need to be operationalised to support this financing strategy for the achievement of the SDGs

As concerns result 2 **"Integrated planning and financial policy functions, processes and systems strengthen accountability for accelerating and attracting private resources - national and international - to the SDGs"**, we especially note the integration of gender in the 2023 finance law and in the budgeting process. Furthermore, the heads of planning departments were also made aware of the financing challenges through the simultaneous presentation of the results of the NDS30 Costing aligned to the SDGs, the development financing assessment which presented the financial landscape in the country and the financing mobilisation strategies and options that were developed.:

Notably, the following achievements can be identified: (i) The transformation of the national budgetary environment through the systematisation of gender budgeting and the effective commitment of all stakeholders (government, parliament and presidency) to gender budgeting have been strengthened. The updating, development and dissemination of gender budgeting tools and instruments in the country (including the presidential circular on budget preparation, and the gender report which is an annex to the 2022 finance bill), (ii) the development of a gender budget document has been effective and it is now an official document accompanying the finance bill, (iii) the development of a gender budgeting guide is now used during the budget process.

The capacity to prepare gender- and child-sensitive budgets for the annual and medium-term expenditure frameworks in some social ministries has really been strengthened, (iv) capacity building of managers in order to improve the quality of public expenditure and its alignment with the requirements of the 2030 Agenda of the SDGs, the capacities of the central and sectoral administrations of several ministries (Ministry of Finance, Planning, SMEs, Agriculture, Industry, etc.), but also banks, financial institutions, local governments, the private sector and civil society have been strengthened, (vi) the establishment of a simulation model of the impacts of the SDG accelerators

on the development targets of the NDS30, (vi) the implementation of a simulation model of the impacts of the SDG accelerators on the development targets of the NDS30, for decision support and in order to guide spending decisions and policy steering and to guarantee inter and intra sectoral coherence with the objectives of the NDS30, (vi) the implementation of a pilot computer application for monitoring policies and financing of the SDGs at national, regional and local levels: This application aims to have a vision, mapping and monitoring of the different financing and development indicators. It will promote adequate monitoring of the SDGs, public policies, and development financing at national and local levels, and will strengthen communication on the subject and facilitate access to this information for a wider audience.

(i) Provision of innovative financing strategies and tools for MSMEs and the SDGs

As concerns the thorny issue of mobilising financing for VSEs/SMEs, the project has made it possible to provide several tools that will be mobilised to accelerate the mobilisation of mixed public and private financing, in particular, the feasibility study of the One SDG Fund for financing VSEs in the agro-industrial sector, as well as the strategic plan for mobilising green and innovative funds. Finally, the SDG acceleration framework document is an advocacy tool, the use of which will not only boost the productive sectors but also actions in favour of the social sectors for the achievement of the SDGs in the social and environmental pillars. In addition, three studies on the mapping of business opportunities in the flour, wood and fish sectors aimed at mobilising private financing have been carried out, as well as a strategic plan for mobilising innovative financing and green funds. Finally, strategies for mobilising green and innovative funds and financing at the local level are available to serve as a basis for resource mobilisation activities by the various actors involved.

2.3. Results achieved by Joint Programme Output

Regarding overall results for each output, the main targets were largely achieved. Indeed, Output 1.1 "The DFA's extended oversight committee manages and coordinates the INFF process" was achieved as Decision N°0092/MINEPAT/SG of 19 March 2021 created and organised the functioning of the Coordination and Monitoring Committee of the "SDG Fund Cameroon" initiative, with the objective of putting in place a National Integrated Financing Framework for the National Development Strategy 2020-2030. Meetings of the committee held regularly and its actions provided a favourable environment for the elaboration of the INFF.

Regarding the implementation of Output 1.2, a national multi-stakeholder dialogue platform is set up to strengthen the role of non-state actors in sustainable development and to promote transparency and strengthen accountability has effectively allowed for the organisation of broad-based consultations on financing issues, through the mobilisation of actors within the Extended Monitoring Committee. Development actors were able to benefit from lessons learned in terms of dialogue frameworks, notably through: (i) an analysis of international experiences and good practices undertaken as part of the preparation of the Development Forum, (ii) the organisation of south-south cooperation through an experience exchange trip undertaken by MINEPAT executives to Rwanda, (iii) the elaboration of diagnostic studies of dialogue frameworks (government-private sector-civil society) for a better mobilisation and contribution of these actors in the implementation of the NDS 30. The Forum as a framework for dialogue has been organised, with the various basic documents already prepared, as well as the high-level consultations relating to its preparation.

Output 1.3: Integrated long-term financing strategy guides resource mobilization efforts and maximizes the impact of all resources (public and private), it should be noted that the financing strategy has been developed and the draft version was presented to the Multi-Partner Committee and is now to be submitted to the National Planning Council for review before finalization. This strategy was actually developed based on the costing of the NDS30 which was estimated to be around XAF88,000 billion.

Output 1.4: Effective monitoring systems are in place to understand the impact of government policies and financing solutions for the SDGs and Output 2.3: A robust funding architecture and monitoring system is guiding better resource allocation to address SDG accelerators and LNOB issues, an application for simulating the impacts of SDG accelerators and other public policies has been developed and has been used, among other things, to test supportive policy options in the context of rising energy prices due to the crisis in Ukraine, and also, a pilot application for monitoring funding and public policies for the implementation of the SDGs at the national, regional and local level has been developed and is available online (<http://suivi-odd.tk/>). The latter system collects and makes available data on public policy and funding indicators.

Output 2.1: The SDG acceleration compact which triggers positive multiplier effects and successfully addresses bottlenecks that impede progress towards the national development goal, was conducted through the completion of three studies/processes (The study on identifying bottlenecks impeding the achievement of the SDGs; the establishment of a simulation model of the impacts of the SDG accelerators on the development targets (NDS30); and the development of a framework document for accelerating the achievement of the SDGs). It is also worth noting that the simulation model was used to determine the rate of petroleum subsidy reduction policies recently applied in Cameroon.

Output 2.2: The State budget (health, education, agriculture, and infrastructure sectors) is gender responsive-, - this was achieved because the Minister of Finance signed the circular N°00000023/C/MINFI of 02 August 2022 relating to the integration and evaluation of Gender Responsive Budgeting in the State budget. Following this, an analysis of the situation of the gender sensitive allocations of the State budget of Cameroon was carried out in 2022 in some pilot ministries (MINPROFF, MINAS, MINSANTE, MINEPIA, MINADER, MINDDEVEL, MINESEC, MINEDUB) and by programme. In addition, capacity building for administration officials on gender-sensitive budgeting, monitoring and evaluation and reporting of the SDGs is being conducted.

Output 2.4: Strengthened management of innovative financial instruments to strengthen the capacity of the public and private sectors to mobilize resources, a strategic plan for mobilizing innovative financing and green funds has been developed for output 3.1: The "Cameroon SDG One Fund Platform" is ready to be operationalised - a study on its feasibility for the financing of SMEs in the agricultural and agro-industrial sector was conducted.

Output 2.5: Strengthening the capacities of public authorities for better budgeting in key social sectors, and the capacities of decentralised local authorities on MTEFs were also reinforced.

In total, the capacities of 320 persons (as planned) involved in the budget preparation chain were strengthened in GRB.

Output 3.2: Mapping of business opportunities in agro-industry and other sensitive sectors identifies areas of strong market opportunities and Output 3.3:

Mapping of existing capacities in agribusiness and other sensitive sectors identifies gaps and needs; several studies have been carried out in this regard:

(i) the mapping of business opportunities in the wheat substitute sectors (local flours); (ii) the mapping of business opportunities in the forestry-wood sector in Cameroon; and (iii) the study on gaps and needs in the agro-industry and fish sector and investment opportunities.

In addition, the monitoring and data collection methodology used to determine the results was the exploitation of the different reports produced, as well as the reports of the different sessions of the committee set up as well as the MSC session. Also, the exchanges with the actors in the field made it possible to collect other data and to enrich the qualitative analysis of the results obtained.

3. Challenges and changes

3.1. Challenges encountered by the joint programme

During the implementation of the SDG'S Fund Cameroon Project, some major constraints, not sufficiently anticipated, have appeared, and had positive or negative effects on the implementation of activities and the achievement of results. We note the following: (i) the occurrence of the corona virus pandemic in 2019 (Covid-19), (ii) difficulties in making project coordination frameworks function optimally.

The occurrence of the Covid-19 pandemic had consequences on the progress of the project's activities and required some adjustments to the mechanisms for implementing the said activities. As a result of the pandemic, the project activities started with a delay of about eight (08) months (project activities effectively took off in February 2021 instead of June 2020 as initially planned). This delay in the effective start of the project activities has undoubtedly had consequences on the operationalisation of most of the strategic tools and instruments developed within the framework of the project. To date, only three of the strategic tools and instruments developed are operational. These are the guide to the gender-sensitive budget document (which is now annexed to the finance law), the application for monitoring public policies and financing of the SDGs, and the simulation model of the impacts of the SDG accelerators on the development targets of the NDS30 which was used to determine the rate of reduction of subsidies on petroleum products recently applied in Cameroon. As a result of this pandemic, most of the meetings were held virtually to ensure the continued implementation of activities as planned. For face-to-face meetings/workshops, barrier measures decreed by the government of Cameroon were observed and the number of participants reduced.

As concerns project coordination frameworks, the three main UN agencies involved in the implementation of the project did not sufficiently coordinate their activities. UNDP's role as technical lead did not function properly due to the following constraints (i) the lack of a dedicated staff at UNDP led to difficulties in terms of allocating sufficient time to the monitoring and implementation of this very large project (for example, more than twenty national strategy documents were drawn up in a largely participatory manner); the focal points had many other responsibilities within the framework of the regular activities of their agency of origin; If a staff had been designated to focus mainly on this large-scale project, it would have had more opportunity to ensure regular and coherent follow-up and to make sufficient efforts to strengthen greater coordination of the actors, (ii) the very large number of studies and varied

activities falling under the responsibility of each agency made it difficult to mobilise agency staff regularly and together around the respective activities of each agency, (iii) the mobility of the project staff at UNDP level also hampered coordination efforts: During the implementation, a new national economist and a new senior economist arrived. The process of recruiting numerous consultants, given the large number of studies to be carried out (about 30 in less than two years), caused delays in the execution of activities, (iv) the absence of dedicated staff (a project team) specifically for the implementation of the project at the level of the government (iii) the existence of non-harmonised procedures within the three UN agencies involved in the project, (iv) the non-participation of other UN agencies (UN-WOMEN, UNICEF) in the coordination meetings organised by the SDG's Fund Technical Secretariat.

3.2. Modifications to the joint programme

Despite the constraints observed, the project was implemented in accordance with the original contractual arrangements set out in the project document (Prodoc). Two minor changes were made to the results framework without altering the substance of the activities and results. The budget lines of the UNICEF-implemented interventions were slightly modified to redirect some contract lines to salary lines. In addition, the budget lines of the UNDP interventions have been slightly modified to free up resources to support project communication activities for better visibility of the project and to promote advocacy for the Integrated National Financing Frameworks and their usefulness for the achievement of the SDGs. These changes were carried out with the approval of the Joint SDG Fund Secretariat.

4. Sustainability and country ownership

4.1. Ease of use and national ownership

In the short and medium term, and on the basis of the various tools promoted under the SDG Fund project and the Financing Strategy, and with a view to increasing and effectively mobilising financing and investments for the implementation of the NDS30 and the SDGs, the Government plans to implement the various tools for mobilising resources and investments identified through the organisation of the Cameroon Development Forum on the theme of development financing. The conclusions of the forum will make it possible to finalise the National Integrated Financing Strategy and to implement the priority actions identified in a consensual manner and on the basis of a common understanding that will favour the effective involvement of the various stakeholders.

This forum has allowed each actor to identify the axes and modalities of implementation of interventions identified especially in the National Integrated Financing Strategy, the ONE SDG FUNDS, the Investor Map, the strategic plan for the mobilisation of innovative funds and green funds, local tax strategies, the Framework for Accelerating the SDGs, etc. The preparation of the Forum under the joint leadership of the Ministry of Economy, Planning and Regional Development and the Ministry of Finance demonstrates a high level of ownership guaranteeing the consolidation of achievements and the will to operationalise the INFF in Cameroon through the tools and instruments developed.

It will also be necessary to reinforce the implementation of training and capacity building tools for governance: applications for monitoring public policies and financing, etc., steering (application for monitoring impacts), budgeting

tools sensitive to the SDGs, gender, children, governance framework. It is also envisaged to continue capacity building activities in line with the recommendations included in the different documents.

It should also be noted that the Government has already begun to appropriate the integrated financing mechanisms with the holding of an exchange workshop between the central and decentralised services of MINEPAT, the central theme of which was the "challenges and issues of financing the NDS30". The exchanges were based mainly on the tools produced within the framework of the SDG Funds project, which made it possible to inform the main executives of these central ministries and of the private sector, civil society and local authorities represented, on the cost of the implementation of the NDS30 and of the SDGs, XAF88,000 billion, on the financing gap to be sought, but also on the options of existing mobilisation strategies to promote their effective involvement within the framework of their respective functions. During these discussions, the final recommendations were particularly to reinforce the operationalisation of the INFF which will make it possible to support the achievement of the NDS30 and the SDGs.

In view of the needs identified and the need to implement the various financing strategies, including the National Integrated Financing Strategy, the United Nations System will have to mobilise to support the efforts of the Government and the main stakeholders. The priority will be to support the stakeholder dialogue and governance frameworks to ensure strong institutions and structure the resource mobilisation processes in a sustainable manner. It will also mobilise resources to contribute to the implementation of various financing strategies, especially the establishment of the One SDG Funds and the financing of the SDG Acceleration Framework Interventions. It will also continue to support capacity building interventions for the Government and other stakeholders, including for the promotion of gender in public and private policies. Given the still high budget deficit, and the significant needs in the framework of the achievement of the SDGs (the completion rate of the SDGs in Cameroon is only 55%), and the still very high poverty rate, the United Nations System must continue to support the mobilisation of resources through support for the consistent operationalisation of the Integrated National Financing Framework and the related financing strategies.

Indeed, the implementation and operationalisation of these different and vast interventions, as well as the CNFI, will require the mobilisation of all actors, the private sector but also the TFPs, notably the donors of the Joint SDG Fund to make available the necessary resources to strengthen or launch the implementation of activities to take advantage of the tools developed within the framework of this joint project (notably, the operationalisation of the dialogue frameworks, the ONE SDG Funds Platform, the Innovative Financing and Green Funds Plan, the Local Fiscal Strategies, the SDG Acceleration Framework, etc...).

5. Communications

5.1. Communication products

The Joint Programme developed and implemented a communication plan budgeted at \$16,437 (or 1.6% of the programme activities budget) around the project. The implementation of the communication plan activities effectively started during the second phase of the project. The action plan, articulated around 3 themes, provided for a set of seven budgeted activities and five non-budgeted ongoing activities. Within this framework, the following products were developed and distributed to the different stakeholders in the framework of some major project activities

- Flyers / leaflets / brochures on the studies carried out (forest-wood, local flour, consultation frameworks, financing strategies);

- The elaboration of roll-ups, banners, folders, and pens for the visibility of the project;
- The elaboration of press releases within the framework of sharing the results of the mapping studies of business opportunities with private sector actors on wheat substitutes in local flour, and the wood and fish sectors in Cameroon.

Tools for other communication activities have been prepared, but implementation has not happened yet. These include the following activities:

- Participation in the economic television programme "PAR ICI L'ECONOMIE»;
- Ceremony for donors and project partners preceded by a press conference;
- Publication of a specialised article in the Cameroon Tribune and the daily economy newspaper.

Communication activities, as well as some project activities were affected by the outbreak of the COVID-19 pandemic, and started about a year after the start of the project; a situation that did not for all the planned communication activities to be carried out on time.

5.2. Events covered by the Joint Programme

The table below provides information on the media coverage of the events (both virtual and not) including the main highlights.

Type of event	Yes	No	Number of events	Brief description and highlights
Joint programme launch event (mandatory)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	01	An official launch workshop of the joint programme was held in June 2021 to present the SDG Fund project to key stakeholders, validate the annual work plan; and raise awareness among partners on the need for the establishment of a INFF
Annual donor event* (mandatory)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	/	A donor event was organised for donor visibility. It took place at the same time as the closing ceremony of Phase 1 and the launch of Phase 2 of the joint programme in November 2021
Partner event ** (optional)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	01	These events presented the main results achieved in 2021 and advocated for better stakeholder participation for the continuation of activities in 2022, among which was the session of the Multi-Partner Committee (MPC) held in November 2022 dedicated to the review of the financing strategy

*The Fund's donor countries are Denmark, the European Union, Germany, Ireland, Luxembourg, Monaco, the Netherlands, Norway, Portugal, Spain, Sweden and Switzerland. Please note that this event can be organised at the same time as a launch event or a partner event.

** Main advocacy awareness-raising events with high-level partners of the Joint Programme.

6. Lessons and best practices

6.1. Key lessons learned, good practices and recommendations on financing the SDGs

The development and operationalisation of an Integrated National Financing Framework represents a major opportunity to mobilise resources and a wide range of stakeholders needed to adequately implement the SDGs, which require significant resources to succeed. Among the most strategic tools for the operationalisation of an INFF,



the DFA and the costing of the strategies and the SDGs effectively allow the identification of challenges and the design of an adequate financing strategy. Institutional frameworks for coordination and dialogue are also very important as they facilitate information and mobilisation the different stakeholders to foster efficiency in the implementation of adequate actions.

In terms of financing the SDGs in Cameroon, the alignment of the SDGs to the NDS30, and consequently to the national strategy for integrated development financing in Cameroon, makes it possible to fully integrate the planning of financing the SDGs. However, it appears that the establishment of an institutional framework governing the functioning of the INFF remains a prerequisite for federating all stakeholders around the financing of the NDS30. This has not yet been possible given the short life of the project. Another good practice is the development of an application for costing the NDS30 and therefore the SDGs.

However, transitional mechanisms can be envisaged to oversee the operationalisation of the implementation of the national integrated financing strategy while waiting for the signature of the text governing the functioning of the INFF proposed in the Framework Document. In this respect, the Steering Committee of the SDG'S Fund can be updated for this purpose and will oversee the operationalisation of the national integrated financing strategy.

In addition, the development of a strategic plan for the mobilisation of innovative financing and green funds is a good practice in terms of capturing new financing niches while contributing to the fight against climate change. The elaboration of an Acceleration Framework for the SDGs also allows to focus efforts on the accelerators at the level of each SDG so that by 2030, a minimum of results will be achieved and that certain SDGs will not be left behind. Finally, it is urgent to operationalise the One SDG Fund to mobilise the mixed financing needed to fund the agro-industrial sector of SMEs, which have enormous difficulties in mobilising resources to improve productivity, despite being the most potent sector for the creation of jobs and improvement of living conditions for most of the population, since SMEs represent nearly 90% of the active population. Thus, it is imperative to put in place mechanisms for the operationalisation of these three important tools for the mobilisation of financing for the SDGs. Finally, there is need to build on the very good experiences of gender budgeting to have a gender responsive budget and to reduce gender inequality and promote faster empowerment of women.

In terms of mobilising actors, it is important to identify mechanisms to involve TFPs more consistently in the operationalisation of the INFF, particularly IFIs at each level of activity to get them involve in mobilising financial resources.

6.2. Main lessons learned and good practices, and recommendations on joint programming

The main lessons learned in terms of joint programming are the following:

- ✓ The SDG Fund project has helped to promote coherence of UNS interventions to better support development finance mobilisation efforts, by avoiding duplication and facilitating a concerted and rational allocation of the respective agencies' contributions to increase the impact of the UNS;
- ✓ In the absence of clearly shared implementation procedures for joint programme activities by the different UN agencies involved, and of a coordination unit dedicated solely to the project, it is difficult to sustain dynamic and effective coordination between agencies in the implementation of the project;

- ✓ The identification of common activities to be implemented jointly (and not only activities implemented by the agencies in isolation) can help to strengthen teamwork;
- ✓ The duration of the project (relatively short) did not allow the team to meet all the targets outlined in the results framework – some of them can only be achieved in the medium and long term (effect and impact);
- ✓ The positioning of the Technical Secretariat of the project (SDG Fund Cameroon) within the entity in charge of the elaboration and monitoring of the National Development Strategy at the Ministry of Planning and Economy MINEPAT, enabled better coordination of all project activities in terms of mobilising all government actors, partners, the private sector, etc.
- ✓ A stronger involvement of the Ministry of Finance is necessary to accelerate the implementation of financing strategies and even of diagnostic studies and the strengthening of the monitoring and governance of the INFF;
- ✓ etc.

In view of the lessons learned, the following recommendations are made:

- Consider the continuation of the implementation of the joint programme by focusing project interventions on the operationalisation and monitoring of the implementation of the different tools and strategy documents developed under the Project;
- For future projects, consider a project implementation duration of at least four years to ensure better ownership, more successful results, and better monitoring of the financing of the SDGs necessary to achieve the expected effects and impacts;
- Strengthen the coordination mechanism for the implementation of the project and the programming of activities through the establishment of a unit specifically dedicated to the project activities.

Annexes

Annex 1: Consolidated results of the Framework

1. Contribution of the joint programme to the overall programmatic results (full programme duration)

Overall outcome 2 of the Joint SDG Fund: Additional funding mobilised to accelerate achievement of the SDGs

Indicators	Baseline 2019	Target (end of JP)	Result (end of JP)	Notes
2.1: US\$ & Funding ratio for multi-sector integrated leveraged solutions, broken down in terms of public and private sector funds	n/a	n/a	n/a	Financing strategies elaborated, but not yet implemented

Global output 4 of the Joint SDG Fund: Implementation of integrated financing strategies to accelerate progress on the SDGs (Fill in the table below and provide details as requested)

Indicators	Baseline 2019	Targets (end of JP)	Results (end of JP)	Notes
4.1: #of integrated financing strategies/instruments that have been tested	n/a	n/a	n/a	More time is needed to operationalise the tools/instruments and strategies developed. Functional partnership frameworks exist, including the MSC. In the context of the implementation of the Project, the existence of the extended Coordination Committee has been an effective framework for promoting an INFF.
4.2: #of integrated financing strategies that have been implemented with the responsible partners	n/a	n/a	n/a	
4.3: # Functional partnership frameworks for integrated financing strategies to accelerate progress on the SDGs	n/a	n/a	n/a	

2. Selection of global operational effectiveness indicators (full programme duration)

- Provide data for global aggregation of the Joint Fund for SDGs.

2.1. Has your joint programme contributed to improving the overall coherence of the UN country team?

- Yes, considerable contribution
 Yes, contributed

No

Briefly explain:

2.2. Has your joint programme contributed to avoiding duplication of effort for participating UN agencies in interaction with national/regional and local authorities and/or public entities?

 Yes

 No

 S.O. (if there are no other joint programmes in the country)

Briefly explain:

3. Results according to the JP results framework

Result 1: The Government of Cameroon implements the financing strategy and reforms its main institutional components, including the dialogue on financing the SDGs and coordination mechanisms for the achievement of the SDGs

Result / Indicators	Baseline	Target 2021	Target 2022	Results achieved (end of JP)	Reasons for deviation from initial target (if applicable)
Result 1 indicator 1: Funding strategy paper	0	1	1	1	Nothing to report
Result 1 indicator 2: % of actors involved in the implementation of the funding strategy	0	75%	100%	n/a	Strategy is not yet operationalised
Output 1.1 DFA's extended oversight committee manages and coordinates the INFF process					
Indicator for Output 1.1: INFF Oversight Committee	1	1	1	1	It is the Coordination Committee created by the Minister of Economy, Planning and Regional Development that coordinated the process of starting the implementing of a INFF in Cameroon (cf. the ministerial order). The study on the proposal of an INFF Supervisory Committee as defined in the project document has been elaborated and will have to be operationalised for the establishment of the sustainable institutional framework.
Output 1.2: A national multi-stakeholder dialogue platform is established to strengthen the role of non-state actors in sustainable development and to promote transparency and enhance accountability					

Result / Indicators	Baseline	Target 2021	Target 2022	Results achieved (end of JP)	Reasons for deviation from initial target (if applicable)
Indicator for Output 1.2: Dialogue platform	0	1	1	1	Nothing to report
Output 1.3: The integrated long-term financing strategy guides resource mobilisation efforts and maximises the impacts of all resources - public and private					
Output 1.3 indicator 1: Resource mobilization monitoring strategy is available	0	0	1	1	Strategy draft available, strategy to be finalised
Output 1.4. Effective monitoring systems are in place to understand the impact of government policies and financing solutions for the SDGs.					
Indicator for Output 1.4: Strategy document	0	0	1	1	Nothing to report

Result 2: Integrated financial policy and planning functions, processes and systems strengthen accountability for the acceleration and attractiveness of the SDGs to private - domestic and international - resources

Result / Indicators	Baseline	Target 2021	Target 2022	Results achieved (end of JP)	Reasons for deviation from initial target (if applicable)
Outcome indicator 2: Integrated planning and financing document	0	1	1	1	Nothing to report
Output 2.1 The SDG acceleration compact triggers positive multiplier effects and successfully addresses bottlenecks that impede progress towards the national development goal					
Indicator for Output 2.1: Proportion of accelerators developed	0	3/5	4/5	1	22 of the 169 targets were identified as accelerating the SDGs in Cameroon. The acceleration programme was designed with this in mind.
Output 2.2: The state budget (health, education, agriculture and infrastructure sectors) is gender-sensitive					
Indicator for Output 2.2: Number of gender-sensitive sectors	0	2	4	4	Nothing to report
Output 2.3: A robust funding architecture and monitoring system guides better resource allocation to address the accelerators of the SDGs and LNOB issues					

Result / Indicators	Baseline	Target 2021	Target 2022	Results achieved (end of JP)	Reasons for deviation from initial target (if applicable)
Indicator for Output 2.3: Existence of a monitoring, reporting and verification (MRV) system for the financial architecture to capture national and international financial flows	0	1	1	1	Nothing to report
Output 2.4: Enhanced management of innovative financial instruments to strengthen the capacity of the public and private sectors to mobilize resources.					
Indicator for Output 2.4: % of key actors with strengthened capacity on PPP management and new innovative financing instruments and vertical funds	0	50%	90%	0	The study of the strategic plan for mobilising innovative financing and green funds was finalised in 2022... it is now a question of organising training sessions during 2023
Output 2.5: Capacity of public authorities strengthened for better budgeting of key social sectors					
Output indicator 2.5: Number of authorities able to mobilize funding for the social sector	45	160	320	320	Nothing to report

Result 3: An Innovative Financing Mechanism for Very Small Enterprises (VSEs), Small and Medium Enterprises (SMEs) and the farmers' group is ready to be operationalised

Result / Indicators	Baseline	Target 2021	Target 2022	Results achieved (end of JP)	Reasons for deviation from initial target (if applicable)
Outcome indicator 3: Operational funding mechanism	0	0	1	1	Nothing to report
Output 3.1: The "Cameroon SDG One Fund Platform" is ready to be operational					
Indicator for Output 3.1: Feasibility study document	0	0	1	1	Nothing to report

Output 3.2: Mapping of business opportunities in agribusiness and other sensitive sectors identifies areas of strong market opportunity					
Outcome indicator 3.2: Business mapping opportunities	0	2	2	2	Nothing to report
Output 3.3: Mapping of existing capacities in agro-industry and other sensitive sectors identifies gaps and needs					
Indicator for Output 3.3: Mapping of capacity development	0	0	1	1	Nothing to report

Annex 2: List of strategic documents

E. [Strategic documents produced by the CP](#)

Title of document	Date (month; year) once finalised	Type of document (policy/strategy, evaluation, guidance, training material, methodology, etc.)	Brief description of the document and the role of the JP in its finalisation
Diagnostic study of the government - ptf consultation framework for the implementation of the NDS 30 and the 2030 agenda	June 2021	Evaluation	The document makes a diagnosis of the functioning of the consultation framework between the Government of Cameroon and the TFPs Role of the JP: recruitment of the consultant, organisation of start-up workshops, orientation, enrichment, and validation of the document. Presentation to the Steering Committee
Study on the mapping of business opportunities in the wheat substitute sectors (local flours) in Cameroon	August 2021	Strategy	Document presenting the importance and potential of the sector in the economy, the diagnosis of the sector, mapping of business opportunities and modalities of insertion in the various under-exploited segments Role of the JP: recruitment of the consultant, organisation of the start-up workshops, orientation, enrichment, and validation of the document. Presentation to the Steering Committee
Study on the mapping of business opportunities in the forestry-wood sector in Cameroon	August 2021	Strategy	Document presenting the importance and potential of the sector in the economy, the diagnosis of the sector, mapping of business opportunities and modalities of insertion in the various under-exploited segments Role of the JP: recruitment of the consultant, organisation of the start-up workshops, orientation, enrichment, and validation of the document. Presentation to the Steering Committee
Study on the Evaluation of Financing for Development: Update, 2022 Edition	December 2022	Evaluation	Document presenting the importance and potential of the sector in the economy, the diagnosis of the sector, mapping of business opportunities and modalities of insertion in the various under-exploited segments Role of the JP: recruitment of the consultant, organisation of the start-up workshops, orientation, enrichment, and validation of the document. Presentation to the Steering Committee
Costing of priority interventions of the NDS30	August 2021	Evaluation	The document presents a costed estimate of all the interventions retained in the NDS30 Role of the JP: recruitment of the consultant, organisation of the start-up workshops, orientation, enrichment, and validation of the document. Presentation to the steering committee

Title of document	Date (month; year) once finalised	Type of document (policy/strategy, evaluation, guidance, training material, methodology, etc.)	Brief description of the document and the role of the JP in its finalisation
Study on the diagnosis of the consultation frameworks between the Government of Cameroon and its partners (private sector and civil society)	December 2021	Evaluation	<p>The document makes a diagnosis of the functioning of the consultation frameworks between the Government of Cameroon and its partners (private sector and civil society)</p> <p>Role of the JP: recruitment of the consultant, organisation of the start-up workshops, orientation, enrichment, and validation of the document. Presentation to the Steering Committee</p>
The study on the National Integrated Financing Strategy	October 2022	Strategy	<p>The document proposes new funding niches, mechanisms for mobilising the main sources of funding, mechanisms for optimising state resources, rationalisation instruments, and the steering mechanism</p> <p>Role of the JP: recruitment of the consultant, organisation of start-up workshops, orientation, enrichment, and validation of the document. Presentation to the Steering Committee</p>
Setting up a minimum integrated statistical system for monitoring funding at regional and local level	December 2022	Orientation	<p>Role of the JP: recruitment of the consultant, organisation of start-up workshops, orientation, enrichment, and validation of the document. Presentation to the Steering Committee</p>
Study on the identification of bottlenecks to the achievement of SDGs;	August 2022	Evaluation	<p>Based on the 5Ps and the Sustainability Analysis Matrix, the document analyses the situation of accelerating targets, policies, and programmes in favour of the said accelerating targets of SDGs in order to identify the potential bottlenecks that could hinder their achievement.</p> <p>Role of the JP: organisation of inception workshops, guidance, enrichment, and validation of the document.</p>
The implementation of a simulation model of the impacts of the SDG accelerators on the development targets (NDS30);	August 2022	Orientation	<p>Role of the JP: organisation of start-up, orientation, enrichment, and validation workshops of the document.</p>
Development of a project document for a programme to accelerate the achievement of the SDGs	December 2022	Strategy	<p>Role of the JP: organisation of workshops to enrich and validate the document.</p>
Elaboration of a framework document on the functioning of the INFF (role of the actors and interrelationships, proposals for	December 2022	Governance	<p>The document proposes a global architecture of the INFFs governance and dialogue framework in the Cameroonian context, with regard to international experience, the roles of different actors in the INFF institutional governance and dialogue framework and the legal arrangements for operationalisation of INFF governance and dialogue framework.</p>

Title of document	Date (month; year) once finalised	Type of document (policy/strategy, evaluation, guidance, training material, methodology, etc.)	Brief description of the document and the role of the JP in its finalisation
texts, information feedback scheme, etc.);			Role of the JP: organisation of inception workshops, guidance, enrichment, and validation of the document.
Development of a strategic plan for the mobilisation of innovative financing and green funds	December 2022	strategy	<p>The document presents an overview of the architecture of the mechanisms of Innovative Financing and Green Funds; the potential of Cameroon in terms of mobilisation of innovative funds and green funds; the strategic choices and the axes of mobilisation of innovative financing and green funds, as well as the monitoring and evaluation mechanisms.</p> <p>Role of the JP: organisation of inception workshops, guidance, enrichment, and validation of the document.</p>
Study on the mapping of gaps and needs in the agro-industry: fish sector	August 2022	Assessment/Strategy	<p>Document presenting the importance and potential of the sector in the economy, the diagnosis of the sector, mapping of business opportunities and modalities of insertion in the various under-exploited segments</p> <p>Role of the JP: organisation of inception workshops, guidance, enrichment, and validation of the document.</p>
Feasibility study on the creation of the "Cameroon SDG One Fund Platform" for the financing of SMEs in the agricultural and agro-industrial sector	December 2022	Strategy	<p>The paper assesses the feasibility of potential options for a financing mechanism for MSMEs in the agricultural and agribusiness sector and recommends how one or more of these mechanisms could be operationalised.</p> <p>Role of the JP: organisation of inception workshops, orientation, enrichment, and validation of the document</p>
Strategy for mobilising local financial resources in the Abong-Mbang municipality	August 2022	Strategy	<p>The document is designed to help communes identify integrated financing solutions to support the National Development Strategy 2020-2030, the Decade of Action for the SDGs at the local level as well as other local development planning documents (PCD, PRD, etc.).</p> <p>Role of the JP: recruitment of the consultant, organisation of workshops to enrich and validate the document. Presentation to the Steering Committee</p>
Strategy for mobilising local financial resources in the Mbanyo municipality	August 2022	Strategy	<p>The document is designed to help communes identify integrated financing solutions to support the National Development Strategy 2020-2030, the Decade of Action for the SDGs at the local level as well as other local development planning documents (PCD, PRD, etc.).</p>

Title of document	Date (month; year) once finalised	Type of document (policy/strategy, evaluation, guidance, training material, methodology, etc.)	Brief description of the document and the role of the JP in its finalisation
			Role of the JP: recruitment of the consultant, organisation of workshops to enrich and validate the document. Presentation to the Steering Committee
Strategy for the mobilisation of local financial resources in the commune of Batouri	August 2022	Strategy	<p>The document is designed to help communes identify integrated financing solutions to support the National Development Strategy 2020-2030, the Decade of Action for the SDGs at the local level as well as other local development planning documents (PCD, PRD, etc.).</p> <p>Role of the JP: recruitment of the consultant, organisation of workshops to enrich and validate the document. Presentation to the Steering Committee</p>
Strategy for the mobilisation of local financial resources in the commune of Bertoua II	August 2022	Strategy	<p>The document is designed to help communes identify integrated financing solutions to support the National Development Strategy 2020-2030, the Decade of Action for the SDGs at the local level as well as other local development planning documents (PCD, PRD, etc.).</p> <p>Role of the JP: recruitment of the consultant, organisation of workshops to enrich and validate the document. Presentation to the Steering Committee</p>
Strategy for mobilising local financial resources in the commune of Bétaré Oya	August 2022	Strategy	<p>The document is designed to help communes identify integrated financing solutions to support the National Development Strategy 2020-2030, the Decade of Action for the SDGs at the local level as well as other local development planning documents (PCD, PRD, etc.).</p> <p>Role of the JP: recruitment of the consultant, organisation of workshops to enrich and validate the document. Presentation to the Steering Committee</p>
Strategy for mobilising local financial resources in the commune of Djohong	August 2022	Strategy	<p>The document is designed to help communes identify integrated financing solutions to support the National Development Strategy 2020-2030, the Decade of Action for the SDGs at the local level as well as other local development planning documents (PCD, PRD, etc.).</p> <p>Role of the JP: recruitment of the consultant, organisation of workshops to enrich and validate the document. Presentation to the Steering Committee</p>
Strategy for mobilising local financial resources in the Garoua-Boulai municipality	August 2022	Strategy	The document is designed to help communes identify integrated financing solutions to support the National Development Strategy 2020-2030, the Decade

Title of document	Date (month; year) once finalised	Type of document (policy/strategy, evaluation, guidance, training material, methodology, etc.)	Brief description of the document and the role of the JP in its finalisation
			<p>of Action for the SDGs at the local level as well as other local development planning documents (PCD, PRD, etc.).</p> <p>Role of the JP: recruitment of the consultant, organisation of workshops to enrich and validate the document. Presentation to the Steering Committee</p>
Strategy for mobilising local financial resources in the commune of Kentzou	August 2022	Strategy	<p>The document is designed to help communes identify integrated financing solutions to support the National Development Strategy 2020-2030, the Decade of Action for the SDGs at the local level as well as other local development planning documents (PCD, PRD, etc.).</p> <p>Role of the JP: recruitment of the consultant, organisation of workshops to enrich and validate the document. Presentation to the Steering Committee</p>
Strategy for mobilising local financial resources in the commune of Mandjou	August 2022	Strategy	<p>The document is designed to help communes identify integrated financing solutions to support the National Development Strategy 2020-2030, the Decade of Action for the SDGs at the local level as well as other local development planning documents (PCD, PRD, etc.).</p> <p>Role of the JP: recruitment of the consultant, organisation of workshops to enrich and validate the document. Presentation to the Steering Committee</p>
Strategy for mobilising local financial resources in the commune of Meiganga	August 2022	Strategy	<p>The document is designed to help communes identify integrated financing solutions to support the National Development Strategy 2020-2030, the Decade of Action for the SDGs at the local level as well as other local development planning documents (PCD, PRD, etc.).</p> <p>Role of the JP: recruitment of the consultant, organisation of workshops to enrich and validate the document. Presentation to the Steering Committee</p>
Strategy for mobilising local financial resources in the commune of Ngaoui	August 2022	Strategy	<p>The document is designed to help communes identify integrated financing solutions to support the National Development Strategy 2020-2030, the Decade of Action for the SDGs at the local level as well as other local development planning documents (PCD, PRD, etc.).</p> <p>Role of the JP: recruitment of the consultant, organisation of workshops to enrich and validate the document. Presentation to the Steering Committee</p>

Title of document	Date (month; year) once finalised	Type of document (policy/strategy, evaluation, guidance, training material, methodology, etc.)	Brief description of the document and the role of the JP in its finalisation
Strategy for mobilising local financial resources in the commune of Ngoura	August 2022	Strategy	<p>The document is designed to help communes identify integrated financing solutions to support the National Development Strategy 2020-2030, the Decade of Action for the SDGs at the local level as well as other local development planning documents (PCD, PRD, etc.).</p> <p>Role of the JP: recruitment of the consultant, organisation of workshops to enrich and validate the document. Presentation to the Steering Committee.</p>

Annex 3. Communication material

1. *Human interest story*

Summary of testimonies collected from Mrs. MEKIA Felicité Linda, Head of Macroeconomic Accounts Consolidation Unit at the Ministry of

Finance and Gender Focal Point

The beginnings of implementing gender-responsive budgeting date back about 12 years. Despite the actions taken since then (including successive directives in presidential circulars for the preparation of the State budget) to reduce inequalities between men and women, it was noted that gender-responsive budgeting was not getting off the ground, remaining a concept poorly understood by the various actors.

Based on the observation that the actions taken did not always contribute to reversing the trend of inequality between men and women, it proved necessary to take strong and more binding actions through the institutionalization of the inclusion of RHL in the State budget. The objective is to make RHL bear not by individuals, but not by existing institutional structures and intervening in the entire chain of preparation of the State budget. In this context, the commitment of the State of Cameroon with the technical and financial support of its partners (UNWOMAN, IMF and Afritac) has made it possible since 2021 to lay the more solid foundations to make gender a priority in all sectors of national development, and to contribute to a better consideration of gender in the process of preparing the State Budget, its execution as well as monitoring and evaluation.

The intervention of UN-FEMME through the SDG'S Fund Cameroon project has made it possible to contribute significantly to a better perception of the consideration of gender aspects in public policy programming. Thus, since 2022, the guidelines for taking gender into account in the State Budget are more incisive and precise and binding. In addition to the clear guidelines that require the development of a gender-sensitive budget document to be annexed to the finance law, the presidential circular for the preparation of the state budget for the year 2023 now requires 10 pilot ministries to prepare their gender-sensitive budget document against 8 pilot ministries for the year 2022. In addition, during the years 2021 and 2022, the training at RHL of actors from all links in the PPBS chain, as well as management controllers of the various programs of sectoral administrations makes it possible to strengthen the G.S.O. process in Cameroon.

The planning and consideration of gender issues in the State budget should ultimately allow a good implementation of the national gender policy, which is anchored in the national development strategy for the period 2020-2030 (SND30) which, takes into account Cameroon's international commitments, in particular the 2030 agenda (including SDG 5 on gender and 10 on equity).

However, the work of gender-sensitive budget reform is still vast and the implementation of tools (circular, PNG, gender-sensitive MTEF, etc.) is still embryonic. In the coming years, it will be necessary to continue the training of actors in the budget cycle, the effective operationalization of G.S.O. tools, to reactivate the gender steering committee, to develop gender-sensitive indicators, to encourage the implementation of coordinated actions in the field of RHL, etc.

2. Communication products

Title of document	Date when finalised (MM/YY)	Brief description and hyperlink (if any)
Brochure presenting the mapping of business opportunities in wheat substitutes (local flour) in Cameroon.	November 2021	The brochure summarises, on the one hand, the anchoring of the mapping of business opportunities in the wheat substitutes sector (local flour) in Cameroon to the priorities of the NDS30, and on the other hand, the interest of carrying out such a mapping. It also discusses the methodology adopted to carry out the said mapping. The main finding highlighted by the brochure is that a 20% incorporation of local flours in flour-based consumer products, as projected in the NDS30, would enable the State to reduce the trade balance deficit by more than 20 billion CFA francs annually while creating jobs in both rural and urban areas. The choice of the banana and plantain/manioc sectors was put forward because of their significant impact on the import substitution policy advocated in the NDS30
Donor presentation brochure	November 2021	https://www.jointsdgifund.org/ https://twitter.com/JointSDGFund/ https://www.facebook.com/sdgifund/
Leaflet on Government-Private Sector-Civil Society Consultation Frameworks	January 2022	The leaflet presents the results of the diagnosis of the Government-Private Sector-Civil Society consultation frameworks. It highlights the strengths, weaknesses, opportunities, and threats of these consultation frameworks. www.minepat.gov.cm admin@minepat.gov.cm
INFF presentation leaflet/brochure	November 2021	The leaflet has been designed to present the integrated financing framework expected from the implementation of the Joint Programme. It mainly highlights the four links of the INFF (assessment and diagnosis, financing strategy, monitoring and evaluation, governance, and coordination), the INFF consultation frameworks, as well as the conceptual status of the INFF as of November 2021.
Leaflet summarising the business opportunities identified in the forestry-wood sector	November 2021	The leaflet gives a brief presentation of the mapping of business opportunities in the forestry-wood sector in Cameroon. It briefly presents the 29 business opportunities identified in the timber sub-sector, as well as the 11 business opportunities identified in the non-timber forest products (NTFP) sub-sector. www.minepat.gov.cm admin@minepat.gov.cm
Article published in the UNDP newsletter	February 2022	Article published in the UNDP newsletter in the context of the launch dinner of the second phase of the project. It also communicates on donors. https://www.undp.org/cameroon/publications/undp-cameroon-newsletter-ndeg36-february-2022-0

Title of document	Date when finalised (MM/YY)	Brief description and hyperlink (if any)
Publication in the print media "the post	December 2021	Publication made at the closing ceremony of the first phase of the project. It focuses on the SDG'S Fund Cameroon project and informs the public opinion on the financing needs of about CFAF 90,000 billion for the achievement of the SDGs in Cameroon.
Press release	August 2022	prepared in the framework of the workshop to share the results of the studies on the mapping of the forest-wood, local flour, and fish sectors https://www.undp.org/fr/cameroon/press-releases/atelier-de-partage-des-resultats-des-etudes-sur-les-filieres-foret-bois-farines-locales-et-poisson
Article Towards the operationalisation of the implementation of the National Integrated Financing Framework in Cameroon	December 2022	The article was titled Accelerating the implementation of the SDGs by 2030 and mobilising financial resources for development in Cameroon. https://www.undp.org/fr/cameroon/actualites/vers-une-operationalisation-de-la-mise-en-oeuvre-du-cadre-national-de-financement-integre-au-cameroun
Article written in the press online at "Timesnews2.info".	...	Article written for the technical validation of the feasibility studies for strengthening the synergies of the NDS30 in Cameroon https://timesnews2.info/?s=snd30
First Edition of the Cameroon Development Forum as a platform for multi-stakeholder dialogue – under the theme "Financing inclusive and sustainable social and economic development"	28 Mars 2023	 https://twitter.com/PNUDCameroun/status/1641124725022769161?t=tQjHt91zgjJa-lfWmEVA7w&s=08 https://twitter.com/PNUDCameroun/status/1641123192352768002?t=eb9JrFoO4N42IUrXMPXyqA&s=08

Annex 4: Stakeholder comments

N°	Name of the entity	Name of representative	Title	Contact details	Role in the programme	Summary of comments
	United Municipalities and Cities of Cameroon (UMCC)	ESSIME Joseph Yannick	Permanent Secretary (PS)	690 31 74 74 Yanessiane@yahoo.fr	Contribution to the development of some products	<p>We participated in two key activities of the SDG fund project, one on the technical validation workshop of the SDGs policy and financing monitoring application at national, regional and local levels and the other on the validation of the national financing strategy.</p> <p>Overall, the project is salutary and can be a means of accelerating the decentralisation process if all the observations and recommendations made during the technical workshops are taken into consideration in the final versions of the various deliverables. However, the application was still at a high level and will not be deployed at the municipal level, a key unit in the decentralisation process and the implementation of the SDGs.</p> <p>Furthermore, in terms of financing decentralisation, it would be important to focus on agricultural financing mechanisms at the local level, in particular the financing of agricultural and agro-pastoral cooperatives which are an important link in the development of communes and their economic transformation.</p>
	AFRILAND FIRST BANK	Tagne TAKAM Cyrille	Banking System Focal Point	Tel: (+237) 695 183 969 E-mail : cyrilletakam@yahoo.fr	Contribution to the elaboration of the various reports produced	<p>The initiative of the SDG'S Fund project is good and could improve the implementation of NDS 30 compared to other previous development strategies (ECSP, PRSP, etc.).</p> <p>In developing the various tools/strategies, the SDG'S Fund project did not sufficiently involve banking sector stakeholders in the various processes.</p> <p>They were only involved in the validation or finalisation workshops.</p> <p>The participation of the banking sector could have had a greater impact and echo if the supra-associations such as APECAM (Association des professionnels des établissements de crédit du Cameroun), the association of microfinance institutions had been associated with the different activities of the Project.</p> <p>Furthermore, for the successful implementation of the various tools developed, the State must position itself as an actor offering easy access to credit by developing guarantees to cover banking risks.</p>

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	MINADER	ELOM DAVID	Project Engineer	Tel.: 693 13 23 29	Contribution to the elaboration of the various reports produced	The project idea was beneficial for the financing of the NDS30 in general, and the Rural Sector Development Strategy in particular. However, the involvement of sectoral ministries, particularly MINADER, was not effective throughout the project implementation process.
	Ministry of Finance	Tanang Tchouala Patrice	CEA/Chief of Service	Tel.: (+237) 677 19 53 67	Contribution to the development of some products	The project was a welcome development, emphasising the integrated dimension of financing. If the financing strategy is practical and operational and remains aligned with the NDS, the project can be sustained. There is an urgent need to develop an institutional framework for the implementation of the INFF which should be carried by the Ministry of Finance as the state body (see MINFI's strategic performance framework) responsible for optimising resources for Cameroon's development. The development phase of the instruments was legitimately carried by the body in charge of developing the national development strategy in Cameroon. The observations on the Financing Strategy of NDS 30, transmitted in January 2023 by the Minister of Finance to the Minister of the Economy, should really be taken into consideration by the project team to guarantee the realism and the operability of the proposed financing strategy. After the forum currently being organised, it would be advisable to engage a consultant to integrate the observations and comments. The staff of the various MINFI technical structures are available and can be called upon to help finalise the financing strategy.
	IMF	DU PRINCE NOUMBISSI TCHAKOTE	Economist	dtchakote@imf.org tel: 691 620 107	-	The implementation of the SDG Fund project activities has not really been done in concert with the IMF. However, as part of the IMF's technical assistance mission (in collaboration with Afritac) to the Government in taking gender issues into account in economic policies, the collaboration with UN-Women has enabled major advances in gender-responsive budgeting in Cameroon. Indeed, the presidential circular on the execution of the 2022 budget clearly requires certain pilot ministries to take gender into account in the ministerial documents to be examined during the budget conferences. The Cameroonian authorities are strongly committed to GRB (political commitment) according to the feedback.
	MINEPAT	NGUETSE Pierre	Coordinator of the SDG'S	Tel.: (+237) 699 359 648	Organisation and	The SDG project was a good opportunity for the government to develop the financing tools for the NDS30 and for the partners to support the

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			FUND Technical Secretariat	E-mail : nguetse_pierre@yahoo.fr	operational management of programme actions	<p>government in financing the NDS30 and consequently the SDGs. The project has made it possible to develop a certain number of tools and strategic instruments to provide the necessary basis for the operationalisation of the integrated financing framework for development in Cameroon.</p> <p>The positioning of the project implementation coordination secretariat at the level of the body that developed the strategy was a catalyst for achieving the main results of the project. The coordinating secretariat found it difficult to work with two of the three UN agencies involved in the implementation of the project due to their very busy agendas.</p>
	Ministry of Women's empowerment and the Family (MINPROFF)	ABDOUL AZIZ	Sub-Director	Tel.: (+237) 695 20 67 32	Support to the implementation of the operational actions of the programme	<p>The SDG Fund Cameroon project has been a good initiative and is very relevant. It has allowed capacity building of all actors in the budget preparation chain (PPBME chain) of MINPROFF in gender responsive budgeting.</p> <p>However, the observation is that most of the studies were conducted by consultants without really involving the beneficiary sectoral administrations. As a result, there was a feeling that the sectoral administrations were only involved in the validation workshops for the sake of form. Furthermore, the communication action around the project did not work well enough. Indeed, most MINPROFF staff are not aware of the project.</p> <p>For similar projects in the future, it would be interesting to formally designate focal points within the ministries as full members of the project's technical secretariat.□</p> <p>This would give them the intentional strength to speak on behalf of the project in the ministries.</p>
	MINEPAT	FOTSO Serge	Member of the SDG'S FUND technical secretariat	Tel. :(+237) 677 867 423 E-mail : sergefotso2002@yahoo.fr	Support to the implementation of the operational actions of the programme	<p>Despite the delay in the effective start of the project activities. Most of the deliverables were at a very advanced stage of development at the time of closing. In addition, some of the indicators in the project's results framework were too ambitious for the project's implementation period, which did not exceed two years. The project needs more time to finalise and operationalise the various tools that have been developed.</p>
	UNDP	Ariel AFANA AYISSI	National Economist at UNDP	Tel. :(+237) 695 749 682 E-mail : ariel.donald.afana.ayissi@undp.org	Support in the operational implementation of	<p>The project was implemented in a relatively short time. Despite this, most of the foundations (tools and strategic instruments) necessary for the operationalisation of the Integrated National Financing Framework for Development have been put in place. It is necessary to envisage another</p>

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					programme actions and activities within UNDP	phase in order to work on the follow-up of the actions undertaken in the framework of the project as well as the effective operationalisation of the proposed national financing strategy.
	MINEPAT	CHEMO Loic	Member of the SDG'S FUND Technical Secretariat	Tel. :(+237) 675 369 323 E-mail : loic.chemo@yahoo.fr	Support to the implementation of the operational actions of the programme	The SDG Fund project is a good strategy for supporting the implementation of NDS 30 and the achievement of the SDGs, which advocate for inclusive development. Despite the commitment of the different actors (UN agencies involved, Technical Secretariat of the project), certain constraints such as Covid 19, the rather high workload weighing on the members of the project team, have been a limiting factor to the finalisation of all the committed studies as well as their operationalisation. Furthermore, as the planning and development phase of the tools and instruments of the integrated development financing framework is coming to an end, the operationalisation should really be done in concert with the main actors in charge of optimising the mobilisation of financing in Cameroon, while associating the DLAs which are the pillars of decentralisation.
	UNWOMEN	WAFFO Ulrich	Focal point UN-WOMEN component	Tel. :(+237) 675 584 520 E-mail : uilrich.waffo@unwomen.org	Monitoring of the implementation of project activities at UN-WOMEN	The mandate of UN-WOMEN was satisfactorily fulfilled in the project activities. The interventions were mainly focused on improving the quality of public expenditure. The SDG's Fund has enabled the setting up of instruments for the implementation of Gender Responsive Budgeting. Within this framework, the country gender profile was developed in alignment with the NDS30. For the orientation of the State budget preparation circular to be clear, gender budgeting must be integrated in the preparation of the State budget, for ten (10) pilot ministries. Furthermore, with the support of IMF, government has worked to institutionalise gender budgeting. Operational tools contributing to the operationalisation of GRB have been developed, notably: (i) improvement of the presidential circular on the execution of state budget by introducing key pilot ministries that must experiment with GRB, (ii) updating the National Gender Policy (NGP), etc.

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	UNICEF	MEBARA Sylvain	Focal point UNICEF component	Tel. :(+237) 691 145 632 E-mail : smebara@unicef.org	Monitoring the implementation of project activities in UNICEF	Overall, the project was very well understood by the stakeholders. It has received adequate funding and coordination has been satisfactory notwithstanding the rather high workload of the UN agencies' experts involved in the project which did not allow for participation in all activities. The project was a good initiative and was satisfactorily implemented as far as UNICEF was concerned under output indicator 2.5. Within this framework, UNICEF's key actions were emphasised at the local level and enabled it to support 12 communes in developing a strategy for mobilising local financial resources. In order to strengthen the capacities of the 12 municipalities in the implementation of strategies developed, UNICEF has budgeted under its own resources in the 2023 PTA for capacity building of these actors and for advocacy for scaling up in the other communes.
	UNDP	Ginette MONDONGO U CAMARA	Lead Economist, UNDP	Tel. :(+237) 699 370 366 E-mail : ginette.mondongou-camara@undp.org	Joint Project Focal Point Technical and operational support to the implementation of programme activities within UNDP	The project was quite ambitious for a 2-year life span. Indeed, for the operationalisation of the 04 components of the integrated national financing framework, a dozen diagnostic and strategic studies were planned over the period for a rather small UNDP project team (consisting of only two operational people without deputies). Despite this, the project has put in place the entire base of tools and instruments needed to support the operationalisation of the national integrated financing framework in Cameroon. The main financing actors now have a holistic view of financing in the country. However, the project requires institutional reforms that may take time to put in place, especially the governance frameworks. The institutional reforms proposed in the strategic documents and the financing strategies must be put in place to effectively increase financing for the SDGs and the NDS30
	UNDP	Henrielle MONDJO	Communications Officer	Tel. :(+237) 677 26 94 72 E-mail : henrielle.mondjo@undp.org	Communication officer responsible for actions and activities carried out under the programme	The launch of communication activities was delayed and did not start until about a year after the project start date. The objective of the communication plan was to advocate to donors, the government, the private sector (potential investors) and other actors likely to intervene in the implementation of the national integrated financing framework, to inform stakeholders and to participate in the visibility of the various donors.

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						<p>These actions/activities were caught up with the arrival of the communication officer and were not implemented until the second phase. In this context, communications were made on social networks, the UNDP magazine, and the written press.</p> <p>The launch of the second phase was coupled with an event to ensure donor visibility.</p> <p>In terms of communication, it would be wise for communication to be integrated from the beginning of the project for good ownership of the project and harmonious development of communication activities.</p>
	GICAM	NYAM Cyrille	-	Tel.: (+237) 698 800 164	Contribution to the development of some products	<p>We have participated in several activities and we find the idea of setting up a National Integrated Development Finance Framework to be a good one. However, at the end of the project, several questions remain unanswered, including: (i) feedback on the final version of the national financing strategy, (ii) the governance mechanism that will govern the functioning of the INFF, (iii) the nature of the projects and beneficiaries of the flagship projects to be financed within the framework of the national financing strategy, (iv) the origin of the financing and its sustainability within the framework of Cameroon's public finances, (v) etc.</p> <p>During the sessions to finalise the deliverables that have not yet been validated, answers will undoubtedly be provided to all the concerns. Resources should still be made available to enable the consultants to go into greater depth and propose practical cases and pilot studies. This phase should precede the phase of effective operationalisation of the tools developed within the framework of the project</p>
	German Cooperation (KFW)	HONBA Dieudonne	Sector Coordinator/ Rural Development , Local Governance and Territorial Planning,	Tel. : 680,404,509 Mail : dieudonne.honba@kfw.de	Participation in workshops	I am not familiar with the Project. We participated in a workshop in September 2021 and since then no further information or communication about the project.

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			KFW, Yaoundé			

