

Joint SDG Fund

Template for the Joint Programme Annual Progress Report

SDG FINANCING PORTFOLIO – COMPONENT 1

Cover page

Reporting period: June 30 – December 31, 2020

Country: South Sudan

Joint Programme (JP) title: Strengthened national and subnational public financial management (PFM) mechanisms in South Sudan for increased budget allocations to social service sectors

Short title: *Subnational PFM in South Sudan*

Start date (month/year): June 2020

End date (month/year): May 2022

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Budget (Joint SDG Fund contribution): USD 1,000,000.00

Overall budget (with co-funding): USD 2,123,051.00

Annual Financial Delivery Rate: 13%
Rate of Committed Funding : 17,5%

	Expenditures January 2020 - December 2020	Committed resources January 2020- December 2020	Transferred Funds January 2020- December 2020	Annual Financial Delivery Rate (%)	Committed Funding Rate(%)
UNICEF	66,165.08	78,645.00	250,000.00	0.13240816	0.174936
UNDP	39	8823	250000		
PUNO 3					
PUNO 4					
PUNO 5					

Short description of the Joint Programme (max 1 paragraph):

In the context of a fragile security, political and economic environment and worsening humanitarian conditions in South Sudan, this Joint Programme (JP) aims to impact on the severe and continual deterioration of social service delivery. This will be achieved through strengthening the Public Finance Management (PFM) capacity, improving coordination between the national sub-national governments, increasing sub-national revenue generation, and developing effective sub-national finance and administration institutions in three target states of Central Equatoria, Western Equatoria and Northern Bahr el Ghazal¹ (to be replicated and scaled up to the other seven states and additional administrative areas).

Executive summary

South Sudan formally launched its Joint Programme (JP) on 30 September 2020 through a high-level stakeholder’s event. The Steering Committee was also launched with endorsement of the ToR as well as the workplan for the Joint Programme. Though 2020 delivery was affected by lockdown measures imposed by the global pandemic (COVID-19) and uncertain institutional mandates due to delays in formation of Transitional Government of National Unity, significant progress has been made towards realization of JP expected results, both at outcome and outputs level. A government-led State Transfer Monitoring Committees and Budget Sector Working Groups have already been re-established and driving coherence coordination and planning both at national and sub-national level. UNICEF provided technical assistance to MoFP partners in drafting FY 2021 State Budget Guidelines, published national and education budget briefs for FY 2019-2020, developed a draft Citizens’ Budget update based on the national budgeting processes, and established the contract to initiate the Education PER and established a draft online dashboard for monitoring state financial and operational compliance. Through deployment of key technical experts, UNDP is providing support to MoFP to conduct an inclusive review of the National Development Strategy (NDS), that is aligned to SDGs. The JP’s support to Public Financial Management (PFM) mechanisms is creating an enabling environment for attracting donor funding to the Government of Republic of South Sudan. Through technical support and advocacy, the Government was able to enhance economic policy response to COVID-19 and secured from IMF through Rapid Credit facility, total resources of about \$52.3 million.

The implementation of the JP is contextualized within a failing economy worsened by the ongoing repercussions of the global pandemic (COVID-19), deepening levels of poverty and hunger, continued threats of violence and delays in implementing the fragile peace accord signed 12th September 2018. The worsening economic outlook, ongoing political disputes and slow progress in

¹ On 21 February 2020, the Government of South Sudan announced the return to the former 10 states (from 32) plus three administrative areas.

establishing a government of national unity have resulted in delivery of social services which are almost entirely dependent on donor aid.

Since 2016 there has been significant loss of institutional capacity at sub-national government due to repeated changes in the state demarcation. By 2019, many states were financially and administratively dysfunctional, exacerbated by the destruction of infrastructure and unclear lines of financial authority between national and sub-national governments. The loss of institutional capacity deepened in 2020, and many levels of service delivery stalled due to the lack of funding by the GRSS and the non-payment of civil servants. Government spending declined by 40% in 2019-2020². The global decline in the price of crude oil depressed fiscal space due to significant loss of revenue and created a major budget deficit. As a result of COVID-19 restrictions and protracted political crisis, FY20 economic growth is estimated at -4.3%, and inflation averaged 87% during the first nine months of FY 19/20.

In 2021, as the GRSS continues to address its major security, economic and political challenges, with attention on a national reform agenda, the implementation of the JP remains vital to addressing the service delivery crisis in South Sudan. By December 2020 sub-national governments were not constituted and thus, their formation in 2021 led to a higher level of urgency for capacity building and TA for PFM institutions, as planned through this JP.

A. Annual Progress (MAXIMUM 7 PAGES)

A.1 The overview of progress and challenges

A.1.1. Overall self-assessment

Provide a self-assessment on the overall JP progress in the last year.

- Above expectations (expected annual results fully achieved and additional progress made)
- On track (expected annual results achieved)
- Satisfactory (majority of expected annual results achieved)
- Not-satisfactory (majority of expected annual results not yet achieved)

Progress of the JP between June and December 2020 was satisfactory within the environment of COVID-19 restrictions and an unstable institutional and service delivery platform in South Sudan. Sharp decline in global oil prices in 2020, impacted the ability of Government of South Sudan to finance social service sectors and other key government operations. Moreover, delays in establishing national and sub-national authorities and administration as per the Peace Agreement, cum COVID-19 lockdown measures, significantly impacted on systems of revenue collection and as a result, non-oil revenue, which is the focus of this JP, also declined by 14% in 2019/2020 and is expected to decline further in 2020-21 due to COVID-19 and associated restrictions.³ Despite these extremely tenuous delivery restraints, the following progress toward JP outputs were achieved in 2020:

- Through rigorous engagement, advocacy and provision of technical support by the PUNOs and UNCT, some achievements were made by the Government to increase its revenues. The Government was able to enhance the economic policy response to COVID-19 and leveraged from IMF Rapid Credit Facility (RCF) total resources of \$52.3 million.
- Public Financial Management Reform Oversight Committee capacitated to undertake their mandate with development of TORs and recruitment of a Gender Advisor.
- State Transfer Monitoring Committee established, and Sector Working Groups (SWGs) reactivated and providing coordinated and coherence support to preparation of the FY2020/2021 National Budget and Plans.

² Source: Approved budget tables FY 2019/20, Ministry of Finance and Planning

³ Source: Approved budget tables FY 2019/20, Ministry of Finance and Planning

- 1st draft PFM training modules, FY2021 State Budget Guidelines and PFM dashboard website structure developed and presented to MoFP.
- Draft Citizens' Budget update produced to support MoFP to communicate to the public regarding indicative national budget ceilings for social services sectors; final draft prepared by December 2020, planned to be published January 2021.
- PUNOs, UNCT and development partners providing support to NDS review with experts deployed to NDS Secretariat at MoFP.
- National Consultancy firm recruited to conduct inclusive and country-wide consultations for NDS review process, including fragility assessment and Development Financing Assessment (DFA) with a roadmap for an INFF.
- JP's launch and Partners' events were successfully held on 30 September 2020 and enhanced strategic outreach and effective development cooperation among all partners.

[A.1.2. Overall progress and key developments to date.](#)

Governance and coordination achievement: The revival of the Sector Working Groups ensured greater stakeholder engagement during the formulation of the National Budget Plan for FY 2020-2021. The establishment of the State Monitoring Transfer Committee in November 2020 is a major success and UNICEF's advocacy and engagement with MoFP and technical support directly contributed to the realization of this output.

Research, assessments and feasibility studies on SDG financing: The FY 2019-2020 National and Education Budget Briefs provide baseline **data** for budget allocations for essential services (education, health and social protection) at national level and aggregated baselines of funding sources (government, own revenue, ODA and private). Rigorous engagement with the National Development Strategy Secretariat ensured the planning of National Consultations in Q1 for the NDS review, a fragility assessment exercise and incorporation of a Development Financing Assessment process.

Financial policy development and financial advocacy activities: UNICEF supported the MoFP in the development of the FY2020/2021 State Budget Guidelines; the Citizens' Budget (including advocacy activities with the National Legislative Assembly and community engagement planned for 2021); and a draft PFM Dashboard to facilitate monitoring of state level financial compliance.

Capacity building for key stakeholders on SDG financing: Participation of new NRA Commissioner General and MoFP DG for revenue on the UNDP regional symposium 'Enhancing Domestic Revenue Mobilisation for Sustainable Development in Africa'.

The JP programme management was enhanced by (1) establishment of JP steering committee chaired by the Under-Secretary, MoFP, with participation by the sectoral line Ministries and Governors of targeted states, PUNOs and RCO **(2)** contracting of an international PFM specialist and **(3)** appointing of a consultancy to conduct the PER/ PETS. Regular bilateral meetings between UNDP and UNICEF to enhance the technical implementation.

Mobilization of financial resources (co-funding and co-financing) UNICEF has been advocating with the education sector working group for PFM specific funding for the education sector to further complement the JP. Several discussions have been held with Global Partnership for Education (GPE) in late 2020 and UNDP as well is advocating for expansion of the JP to other states and engaging in series of discussion with IFIs and particularly the African Development Bank (AfDB).

[A.1.3. Changes](#)

Was the JP document modified in the past year?

- Yes
 No

In the context of global pandemic (COVID-19) and its related restriction measures, the JP adapted its WP by moving most activities to 2021. This did not change the overall JP approach, output targets and goals.

[A.1.4. Challenges](#)

Did the JP face any major challenges in the past year?

- Yes
 No

The implementation of the JP between June and December 2020 was significantly impacted by the **prevailing country context**, including an increase in the humanitarian crisis; continuation of civil conflict in certain areas and the continued nationwide security threat including climatic shocks such as flooding. In addition, the deepening of South Sudan's economic crisis; and the inability of the GRSS to generate sufficient cash to fund government operations and pay civil servants led to stalled and non-existent service delivery. The Revitalized Transitional Government of National Unity faces daunting challenges in leading the post-conflict transition and since the onset of the COVID-19 pandemic, violence has spiked in some areas and hundreds of civilians have been killed and displaced.

In addition to the contextual challenges, **direct operational challenges** include the restrictions on the movements and communications of PUNOs and GRSS personnel, an unstable institutional and service delivery platform at national level; the protracted delay in establishing sub-national government authorities and administrations; severe restrictions in government operations; and the inability to have routine and effective communication between the PUNO, GRSS and other partners.

These challenges were mitigated by engaging in continued, responsive communication and technical assistance with the GRSS using virtual and restricted personal contact which resulted in the ability to achieve results but necessitated a 6-month delay in operationalizing the JP Workplan (from June-November).

All indications are that contextual and operational challenges will persist in 2021-2022 and some of them are likely to worsen. The two major challenges for the JP are the protracted delay in establishing sub-national government authorities and administrations and travel to and between states will still be challenging due to security threats and restrictions on domestic air and road travel. However, given that there are Governors and Director-Generals in place in the targeted states, PUNOS will be engaged with subnational level stakeholders/technocrats to accelerate its programme activities; the Governors of the three States are part of the Steering Committee of the JP that was established in September 2020.

The implementation of sub-national training is dependent on the establishment of state governments. The MoFP envisages that state governments will be established in early 2021. Sub-national training could be scheduled for Q1 2021. To mitigate the logistical challenges relating to the training of sub-national personnel, the MoFP has endorsed the use of a virtual hybrid training platform. The training of national government officers is planned for March 2021 in Juba. Prior to the national training, the logistics and risk factors associated with conducting sub-national training in the three target states will be discussed and finalized. Training platforms may vary for each state and will be based on the ideal scenario (as per JP Proposal) of a team of trainers conducting face-to-face training and ongoing mentoring visits at state level, or the delivery of training and mentoring via on-line virtual media options. PUNO offices in the target states have the technical (internet) capacity to host the training sessions.

[A.1.5. COVID-19 and other strategic alignment](#)

The JP complements the COVID-19 context and national recovery response identified in South Sudan’s [SERP](#), in line with the dedicated chapter on PFM (where the JP is referenced). Weak PFM mechanisms, an under-resourced health care system, extremely high poverty rates, widespread and high rates of malnourishment, large numbers of internally displaced persons (IDPs) and high levels of out-of-school children were endemic prior to 2020 and worsened as a result of COVID-19. The JP adapted to certain logistical issues relating to the timeframe and adopted a flexible and responsive approach to the nature and content of training modules depending on prevailing conditions of COVID-19. The triple burden of a collapsing economy, ongoing civil war and burgeoning humanitarian crisis serve to enforce the need for strengthening national and sub-national PFM capacity. Anecdotal evidence is that the levels of misuse of humanitarian and food aid worsened during 2020 due to the lack of a local government authority and accountability mechanisms.

A.2 Update on priority issues

A.2.1. Progress on Integrated National Financing Framework/SDG financing building blocks

Implementation stages	Planned (0%)	Emerging (1-49% progress)	Advancing (50-99% progress)	Complete (100% progress)	Previously completed	Not applicable	Comments/ Notes
1. Inception phase	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	Incorporating the DFA process into the NDS review
2. Assessment & diagnostics	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	DFA and fragility assessment in Q1 2021
3. Financing strategy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. Monitoring & review	<input checked="" type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. Governance & coordination	<input checked="" type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

The implementation of the JP was affected by the contextual conditions described in A.1.4 (above) resulting in the achievement of some results, postponement of others as well as a delay in the formal launch. The main achievement for the development of an INFF for South Sudan, was the inclusion of a Development Financing Assessment into the planned National Development Strategy review process in Q1 2021. In 2021, there are key entry points the PUNOs will capitalize on including the annual national budgeting processes for FY2020/2021 and the NDS review that are ongoing (as of January 2021, at the time of reporting).

A.2.2. Thematic focus

- | | | | |
|---|--|---------------------------------------|---|
| <input checked="" type="checkbox"/> Cross-cutting | <input type="checkbox"/> Social protection | <input type="checkbox"/> Agriculture | <input checked="" type="checkbox"/> Public Finance Management |
| <input checked="" type="checkbox"/> Gender | <input checked="" type="checkbox"/> Health & nutrition | <input type="checkbox"/> Biodiversity | <input type="checkbox"/> Other..... |
| <input type="checkbox"/> Children & youth | <input type="checkbox"/> Climate change & nature | <input type="checkbox"/> Blue economy | <input type="checkbox"/> Other..... |

A.2.3. Gender marker

Did your Joint Programme feature Gender Results in the past year at the outcome or output level?

- Yes
 No

Gender Markers have been added to the PFM Dashboard and will track progress toward addressing key gender inequality issues and causes as well as discrimination, gender equality and consistent sex disaggregation relating to Output 2.22 ‘Strengthened and Gender-responsive PFM Institutions.’ The capacity of the PFM

Reform Oversight committee to deliver on their mandate and to report on gender strengthened by the development of a ToR for a gender specialist. Recruitment to be finalized in 2021.

JP Gender marker: 2.16

Gender Markers to be in the PFM Dashboard

A.2.4. Vulnerable groups

Will the JP directly impact marginalized and/or vulnerable groups through a dedicated outcome or output?

Yes

No

List of marginalized and vulnerable groups	Dedicated Outcome	Dedicated Output	Status (planned/in progress/completed)
Women and girls	1	3	Planned
Children	1	3	Planned
Youth	1	3	Planned
Persons with disabilities	1	3	Planned
Older persons			
Minorities (incl. ethnic, religious, linguistic...)			
Indigenous peoples			
Persons of African Descent (when understood as separate from minorities)			
Migrants			
Refugees & asylum seekers			
Internally displaced persons	1	3	Planned
Stateless persons			
Persons deprived of their liberty			
Peasants and rural workers	1	3	In progress
Human rights defenders (incl. NGOs, journalists, union leaders, whistleblowers...)			
LGBTI persons (sexual orientation and gender identity)			
Persons affected by (HIV/AIDS, leprosy...)			
Persons with albinism			
Victims or relatives of victims of enforced disappearances			
Victims of (slavery, torture, trafficking, sexual exploitation and abuse...)			

A.2.5. Learning and sharing

- Continuous support and guidance from the UNDP Regional Finance Hub being received. This provides learning and experiences from other country offices for adapting the INFF framework to the South Sudanese context.
- Key Government counterparts (National Revenue Authority, Ministry of Finance and Planning) participated in the UNDP Regional Finance Hub symposium 'Enhancing Domestic Revenue Mobilisation for Sustainable Development in Africa' in December 2020.

A.3 Update on events and partnerships

A.3.1. Events

Type of event	Yes	No	Comments
JP launch event	<input checked="" type="checkbox"/>	<input type="checkbox"/>	PUNOs supported MoFP in organizing a high-level launch event of the joint PFM programme of UNICEF/UNDP on 30 September 2020; the onsite event gathered the MoFP Minister, the UN Resident Coordinator, Under-Secretaries of

			MoFP, MoGCSW and MoGEI as well as State Governors; UN, donor and civil society stakeholders were also connected virtually.
Annual donors' event*	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Planned for 2021; donors representing PFM stakeholders were also invited to the JP launch event.
Partners' event **	<input checked="" type="checkbox"/>	<input type="checkbox"/>	PUNOs presented the JP to the PFM Donor Working Group in 2020 in virtual format; more events are planned in 2021.

A.3.2. Partnerships

- Yes
 No

UNICEF initiated and co-hosts the PFM Donor Working Group with UNDP. This structure is an information sharing and communication platform which meets on a monthly basis and includes the major international donor agencies; partner organizations and International Financial Institutions, including African Development Bank, World Bank, UNICEF, UNDP, UNMISS, DFID, IDI, UN; Embassy of Norway. The SDG Programme provides a regular report to the working group so as to co-ordinate implementation efforts. The PFM Donor Working Group is represented on the GRSS PFM Oversight committee; one of the co-chairs is the RCO. UNDP partnered with key PFM reform institutions such as the Economic Crisis Management Committee and the PFM reform Technical Committee.

A.3.3. Additional financing

- Yes
 No

Source of funding	Yes	No	Co-funding or Co-financing?	Name of organization	Amount (USD)	Comments
Government	<input type="checkbox"/>	<input type="checkbox"/>				
Donors/IFIs	<input type="checkbox"/>	<input type="checkbox"/>				
Private sector	<input type="checkbox"/>	<input type="checkbox"/>				
PUNOs	<input type="checkbox"/>	<input type="checkbox"/>				
Other partners	<input type="checkbox"/>	<input type="checkbox"/>				

A.4 Strategic communications

Did the JP develop a strategic communications plan?

- Yes
 No

External communications efforts will seek to establish the following dynamics in roles and responsibilities of the Joint SDG Fund Programme:

The Ministry of Finance and Planning (MoFP) and the National Revenue Authority (NRA) leading the project and the process: 1) Accountable to the population; 2) The main communicator about public finance management.

UNDP/UNICEF: 1) Supporting the efforts MoFP and NRA are leading; 2) Technical experts; 3) Public advocates for the common good

External Communication Moments for UNICEF/UNDP to Lead:

1) Launch of the project

- Purpose: Helps to kickstart and position the agencies as technical experts and helpers; and gain national ownership and buy-in among key stakeholders.
- Format: PR, Op Ed, Radio interviews, Social Media
- Key Messaging Themes: 1) The need for system building/strengthening of PFM institutions, governance systems and processes for sustainable solutions to support the National Development Strategy (NDS), and R-ARCSS and reaching the Sustainable Development Goals (SDGs); 2) The need for sustainable peace in South Sudan; 3) Increased investments in social sector through allocation and spending effectiveness and efficiency; 4) Financing the SDGs in South Sudan requires a concerted effort from the government, the private sector and the donor community. This project is part of this concerted effort.

- 2) Yearly stocktaking
 - o Purpose: Highlighting achievements after year 1 and 2
 - o Format: PR, Op Ed, Radio interviews, Social Media
 - o Key Messaging Themes: 1) System building/development agenda/nexus; 2) Inviting other donors/partners to invest in capacity building; 3) Taxation + transparency + accountability = everyone wins; 4) Highlighting the importance of gender balance
- 3) Advocacy for budget development process
 - o Purpose: Increase public and citizen awareness and engagement in the budget-making process; open and transparent budget process
 - o Format: PR, Op Ed, Radio interviews, Social Media
 - o Key Messaging Themes: 1) Advocating for increased allocations to the social sector; 2) Encouraging people to join the process and voice their opinion; 3) Promote civil society groups around budget transparency and engagement national budgetary process

B. Annual Results (MAXIMUM 3 PAGES)

B.1. SDG acceleration

List up to 3 main SDG targets that your Joint Programme primarily focused in 2020.

SDG 16: Target 16.6: Develop effective, accountable and transparent institutions to ensure that public funds are allocated and spent efficiently and effectively

SDG 10: Reduced inequality with the national level baselines of Education, Health, Social and Humanitarian Affairs **Output indicator 1.2.3** Gender and pro-poor aspects are included in Budget Call Circulars.

SDG 17: Target 17.1: Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.

Target 17.3: Mobilize additional financial resources for developing countries from multiple sources

UNICEF engaged in preparatory work including hiring a PFM expert and institutions and produced key evidence to support the public and stakeholders to understand government financial processes in line with the 2018 national budget transparency plan. These include a National Budget Brief 2019/2020, a National Education Budget Brief and Citizens' Budget update 2020/21. Through partnership with the International Budget Partnership (IBP), UNICEF also disseminated the 2019 Open Budget Survey (OBS) results and launched the 2020 OBS process. In 2019, there were improvements in the Open Budget Index (OBI) and Public Participation scores from 5 to 7, and from 2 to 11 respectively, compared to 2017. These improvements are attributable to the regular release of Citizens' Budgets by MoFP, ensuring budget documents are available on the MoFP website, as well as citizens' engagement processes, which are supported by UNICEF.

UNDP key areas of support included technical advisory services to reactivate national planning processes. As a result of this support, the FY 2020/2021 national budget plan was developed to guide formulation of the national budget, which is the first of its kind since FY 2013/2014. Additionally, the review of the National Development Strategy as required by the R-ARCSS, was initiated with UNDP support. Terms of Reference were developed, and consultants recruited to support the review process, with a view to align the NDS to the R-ARCSS. Furthermore, UNDP supported the Aid Coordination Unit at the Ministry of Finance & Planning in reactivating partnership and development coordination. The mechanisms for aid coordination including the Sector Working Groups and the High-Level Government Partners Forum were reactivated, leading to improved coordination between government and partners.

UNICEF also supported MoFP with a concept note on reactivating the State Transfer Monitoring Committee (SMTC). A draft PFM (oversight) dashboard to be available on the MoFP website was developed to track key milestones around budget development and budget reporting, as well as citizens' engagement processes. The draft was presented to MoFP and is under review as of December 2020.

With the formal launch of the national budget process in September 2020, UNICEF supported the MoFP with Sector Budget Workshops to convene social sector line Ministries; and in a high-level event, the PUNOs launched the Joint Programme on SDG financing (2020-2022) to support MoFP to strengthen national and subnational PFM mechanisms for increased budget allocations to social service sectors, in partnership with the UNRCO.

The SDG financing launch served to build confidence in the developmental agenda in South Sudan which had reached extremely low levels by mid-2020, as economic, political, security and humanitarian conditions worsened. The demand for humanitarian aid had increased and become increasingly immediate, and the vision of a more prosperous peaceful South Sudan seemed increasingly unattainable. It was within this context that UNICEF and the UNDP, with the support for their partners in the PFM Donor Working Group and GRSS, made the decision that launching the JP would enhance the global intention of the SDG's through providing a strong message of engagement and implementation and show confidence in the PFM Oversight Committee's agenda and in the reform of PFM institutions, which, in turn will lead to the JP's impact on mobilizing domestic revenue, improving PFM mechanisms to better utilize public funds and provide a forward trajectory toward contributing to the achievement of SDG targets.

As of December 2020, indicative budget ceilings for FY 2020/2021 indicate that the combined national budget allocations for health, education and social and humanitarian affairs increased to 13.3% in FY 2020/2021 (8.5% in FY 2019/2020). There were nominal increases in the size of the budgets for these sectors in the 2019/2020 Budget – a 29% increment for health and 44% increment for education. Unfortunately, the budget allocation for the social and humanitarian affairs sector lowered compared to last year (1.1% 2020/2021 from 1.8% 2019/2020), yet there is some positive news as a dedicated COVID-19 budget for FY 2020/2021 (8.9%) also focuses on social sectors such as health and education. With advocacy from the PUNOS, MoFP was able to successfully leverage from the IMF Rapid Credit Facility (RCF) of US\$52.3 million.

B.2. Contribution to Fund's global results

In 2020 the JP contributed to Joint **SDG Fund Global Outcome 2: Additional financing leveraged to accelerate SDG achievement through contributing to improving accountability of public funds** by launching in September 2020 which served as a strong message of encouragement to both the GRSS and international community to commit to the development agenda and commit funding to development, despite the challenges at the time. In addition, as the GRSS mobilized funds through the IMF Rapid Credit Facility, sub-national reporting once again came to the fore, with the IMF and other international partners asking for assurance that funding disbursed to states is correctly reported on.

Joint SDG Fund Global Output 4: Integrated financing strategies for accelerating SDG progress was enhanced through the achievement of establishing the State Monitoring Transfer Committee (SMTC). This oversight committee aims to ensure that donor funds, national revenue and states' own revenues are integrated and used for the intended purpose, in particular relating to SDGs, and reported. The National Development Strategy Secretariat approved the incorporation of

a Development Financing Assessment in the NDS review planned for Q1, which will be instrumental in assessing the building blocks toward an INFF for South Sudan.

B.3. JP Outputs and outcomes

o Achievement of outputs

Section B.1 (above) denotes that while there have been delays in the implementation of the JP, that the 2021-2022 implementation context will remain challenging and the risk levels have increased (see Annex 4-Updated JP Risk Management Matrix) the JP will deliver on its intended outputs in 2021-2022.

Output 1.1 Capacity Development: 15% revenue mobilization increase:

- Achievement of this output was hampered by the socioeconomic impact of COVID-19 in South Sudan, as oil-revenues plummeted and non-oil revenue mobilization in the states was hampered by the trade slow-down.
- Since no State Legislative Assemblies were reconstituted in 2020, no states revised or re-enacted their State Revenue Authority Acts.
- Important steps were made in December 2020 to increase the available data on taxpayers in the three targeted states. A consulting firm was contracted and started working in collaboration with the National Bureau of Statistics to undertake taxpayer registration and classification in the three targeted states. The methodology was discussed in December 2020, and implementation will take place in Q1 2021.

Output 1.2 Capacity Enhancement: strengthened and gender-responsive PFM institutions at national and subnational levels:

- Sector Working Groups reactivated for preparation of the FY 2020/2021 National Budget Plan
- Public Financial Management Reform Oversight Committee capacitated to undertake their mandate with the development of ToRs of a Gender Advisor.
- 1st Draft PFM training modules presented to MoFP
- Draft (revised) FY 2021 State Budget Guidelines prepared
- State Transfer Monitoring Committee established by MoFP bringing together sectoral line ministry focal points including those from Ministry of Health, Ministry of General Education & Instruction (MoGEI).

Output 1.3 Stakeholder Engagement: Improved transparency and coordination in the preparation of SDG-aligned national and state level development strategies:

- Preparatory work for the review of the National Development Strategy in Q1:
- NDS review concept note was prepared and discussed with development partners and UNCT.
- Recruitment of experts to conduct a fragility assessment and to support the NDS secretariat at the MoFP. Ongoing recruitment of DFA expert to include a roadmap toward an INFF.
- A national consulting firm has been recruited to conduct nation-wide consultations for the NDS review to ensure inclusive process.
- Government – partners high-level forum to facilitate effective development cooperation held in September and November 2020.
- Aid data forum and policy dialogue workshops were held in December 2020 to improve aid management coordination.

- UNDP supported the newly formed Economic Crisis Management Committee to organize stakeholder consultations in November and December 2020 to address the socioeconomic impact of the COVID-19 pandemic and emerging economic challenges.
- FY 2019-2020 National Budget Brief published.
- FY 2019-2020 Education Budget Brief finalized and publication in early 2021.
- Draft PFM dashboard website structure presented to MoFP.
- Open Budget Survey (2019) released; 2020 OBS process initiated.
- PER/PETS contract established in December 2020 for implementation January 2021.
- Draft Citizens' Budget update produced to support MoFP to communicate to the public regarding indicative national budget ceilings for social services sectors.

○ **Achievement of outcomes**

JP Outcome

Achievement of a 7% increase in budget allocation to national priorities and social services which work toward the achievement of the SDGs especially SDG 16, 4, 1, 3, 5, 6, 10, and 17 through establishing an efficient and effective PFM mechanism based on the principles of transparency and accountability.

Progress toward the achievement of outcomes will be ascertained by conducting a Budget Brief for FY 2020/2021. There were significant delays in the start of the FY 2020/2021 national budget preparation process, which affected UNICEF's implementation of its workplan activities. As of January 2021, the national budget has not been issued. Following the signing of the Peace Agreement in February 2020, there were also delays in the formation of government including appointment of state MoFP officials and COVID-19 related delays that affected the national budgeting process for FY2020/2021.

Provisionally, as of December 2020, the indicative budget ceilings for FY 2020/2021 indicate that the combined national budget allocations for health, education and social and humanitarian affairs increased to 13.3% in FY 2020/2021 (8.5% in FY 2019/2020). There were nominal increases in the size of the budgets for these sectors in the 2019/2020 Budget – a 29% increment for health and 44% increment for education. Unfortunately, the budget allocation for the social and humanitarian affairs sector lowered compared to last year (1.1% 2020/2021 from 1.8% 2019/2020), yet there is some positive news as a dedicated COVID-19 budget for FY 2020/2021 (8.9%) also focuses on social sectors such as health and education.

B.4. Strategic Documents

Did the JP produce strategic documents in the last year (policy, strategies, analyses/assessments, methodological documents, and other relevant documents)?

- Yes
 No

- Summative Evaluation of the Support to Public Financial Management Project
- Socioeconomic Assessment of the Impacts and Implications of COVID-19 in South Sudan
- COVID-19 Socioeconomic Response Plan, 2020, United Nations South Sudan
- Concept Note on State Transfer Monitoring Committee, MoFP
- National Budget Brief and Education Budget Brief with MoFP, MoGEI (2020)
- Draft Citizens' Budget Update (final draft available; to be published early 2021)

C. Plan for the Next Year of implementation (MAXIMUM 2 PAGES)

C.1 Upcoming activities

1 Jan- 31 March

- Provide TA to State Monitoring Transfer Committees (STMC)
- Formulate and train 15 government officers State Mentoring Team
- Conduct Education Public Expenditure Review (PER)
- Implement and populated PFM monitor dashboard
- Taxpayer data collection and classification in three target states
- Installation of solar panels and VSAT in State Revenue Authorities of three target states
- Country-wide consultations for review of the NDS, including DFA consultations
- Fragility assessment for the NDS
- Re-enactment of SRA acts in ten states
- Collect baseline information on state-level planning
- Support to Sector Working Group meetings for preparation of National Budget

1 April- 30 June

- Support the State Mentoring Team to organize state level ToT training
- Produce Draft Public Expenditure Review (PER)
- Support the re-establishment of State Development Planning committees in three target states
- Organize stakeholder's conference among tax-collecting agencies
- Finalization of the reviewed NDA, including a DFA chapter with INFF roadmap
- Support to Sector Working Group meetings for preparation of National Budget

1 July-30 Sept

- Conduct Education Public Expenditure Tracking Survey (PETS)
- Produce National and Education Budget Brief
- Support the development of State-level development strategies in three target states
- State-level fiscal space analysis

1 Oct -31 Dec

- Capacity building/advocacy workshop national and state legislatures on Open Budget Survey
- Citizens' engagement events and participatory radio broadcasts
- State-level training on leadership in public financial management

Based on revised Risk Matrix (C3) the JP is expected to deliver its intended outputs as per the revised delivery timeline.

C.2. Expected changes

No modifications are expected to the workplan

C.3. Risks and mitigation measures

Are there any changes made/expected to be made to the Risk Matrix?

- Yes
 No

Risk levels have been increased for all risks based on the context South Sudan in 2020. Although all risks levels have increased, the mitigation measures remain the same. This is an indicator of the integrity of the measures in the original project proposal.

Annex 1: Consolidated Annual Results

1. JP contribution to global programmatic results (annual)

Joint SDG Fund Global Outcome 2: Additional financing leveraged to accelerate SDG achievement (Update table below)

Indicators	Target 2020	Result 2020	Target 2022
2.1: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scope(for other/ additional sector/s or through new sources/means)	2 ⁴		3 ⁵
2.2: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scale(for the same multi-sectoral solution.)	77%:33% ⁶	No comparative data at the reporting stage.	75%:35% ⁷

Joint SDG Fund Global Output 4: Integrated financing strategies for accelerating SDG progress implemented (Update table below and provide details as requested)

Indicators	Target 2020	Result 2020	Target 2022	List of strategies/ frameworks developed
4.1: #of integrated financing strategies that were tested (disaggregated by % successful / unsuccessful)	-	0	9	This will be disaggregated by (1) government/public partners (2) civil society partners and (3) private sector partners Annual survey will provide qualitative information towards this indicator.
4.2: #of integrated financing strategies that have been implemented with partners in lead disaggregated by (1) government/public partners (2) civil society partners and (3) private sector partners	-		6	NDS Secretariat planned the NDS review in Q4 2020. The review will take place in Q1 2021.

⁴ These two solutions represent ODA and government own resources.

⁵ These three solutions represent ODA, government own resources, and private sector funding.

⁶ 77% represents ODA and 33% represents government expenditure. This was set based on 2018 data – The total ODA in 2018 was USD 1.577 billion compared to the government expenditure of USD 775 million.

⁷ This can be measured only when the data is available.

4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate progress on SDGs made operational	-		4	
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2. Selected global performance indicators (annual)

2.1. Did your Joint Programme contribute to the improvement of the overall UNCT coherence in 2020?

- Yes, considerably contributed
 Yes, contributed
 No

Explain briefly: There were more UN coordinated interactions on PFM issues via the UNCT, UN Programme Management Team (PMT), following the visibility of the joint programme through the launch event on the Joint Programme, which was attended by high-level delegates – MoFP, MoGEI, RC, Representatives of UNICEF and UNDP. The importance of PFM was discussed during UNCT and PMTs.

2.2. Did your Joint Programme contribute to reduced transaction costs for the participating UN agencies in interaction with national/regional and local authorities and/or public entities compared to other Joint Programmes?

- Yes,
 No
 N/A (if there are no other joint programmes in the country)

Explain briefly: The JP has enabled participating agencies to avoid duplication of efforts and engagement with government and other partners.

2.3. Was your Joint Programme aligned with the UNCT Results Groups in 2020?

- Yes
 No

Explain briefly: Yes, PFM issues are covered under Results Group 1 related to governance and rule of law under the 2019-2021 UN Cooperation Framework.

3. Results as per JP Results Framework (annual)

Result / Indicators	Baseline	Expected 2020 Target	2020 Result	Reasons for variance from planned target (if any)	Expected 2022target	Expected final target (if different from 2022)
Outcome 1: 7% domestic revenue allocation increase to SDG relating essential services (SDG 1, 3, 4, 5, 6, and 10)						
Outcome indicator 1.1 : % of allocation to essential services at the national and state levels (disaggregated by sectors [education, health and social protection] and type of funding flow [Government own resources, ODA, and Private]) - SDG 1.A; SDG 3.C; SDG 4.1; SDG 10.B; and SDG 17.3	National Level Sector 8% (FY2019/2020) Education – 5%; Health – 1%; Social and Humanitarian Affairs – 2% Type of funding flow	National Level Sector Education – 10% Health-2% Social & Humanitarian Affairs – 1%	National Budget not yet approved as of Dec 2020; however indicative national ceilings show likely % are as follows: FY 2020/2021 – Education – 11% Health-2%	Indicators are that the GRSS will return to the 2019 funding ceiling of to Education of at least 10% In prior years, the GRSS have approved their budget later than the dates in the regulations, however, as with many countries in the region, the exceptionally late submission was a result	National Level Sector 15% (Education- 8%; Health-3%; Social and Humanitarian Affairs – 4%) Type of funding flow	NO

	Govt fund: USD 775 million ODA: USD 1.577 million Private financing: TBC State Level TBC at inception phase		Social & Humanitarian Affairs – 1% Additional COVID19-19.9% focused on social sectors	of the economic shocks as a result to the COVID-19 Pandemic. In addition, extended delays were created by legal and constitutional challenges to the interim governing structures of the GRSS.	To be established with MoFP at inception phase State Level TBC at inception phase	
Outcome indicator 1.2: Primary government expenditures as a proportion of original approved budget (disaggregated by sector (or by budget codes or similar) and state) - SDG 16.6	1.5% as per 2019/2020 Budget Speech (FY 2014/2015 to FY2017/2018) Aggregate-30% Educ: -13% Health: -53% Hum: +42% (under-spent overspent average)	1.5%	TBC	Interim FY 2019-2020 Financial Reports are not available to report on government expenditures as a proportion of original approved budget	To be established with MoFP at inception phase (5% by 2022 TBC)	No
Outcome indicator 1.3: Number of national and subnational development policies, plans, budgets and revenue management systems that are SDG aligned, inclusive and utilize gender disaggregated data - UNCF Indicator 1.3	1	1	0	The agenda of the GRSS PFM Oversight Committee includes drafting a new legal, policy, budget and revenue management framework. The Public Finance Management Act and other key finance legislation and regulation is being re-drafted. Progress was hampered by the contextual governance challenges experienced in 2020. The (new) GRSS National Development Plan is in advanced stages of development, however sub-national development plans are stalled due to the delays	5	No

				in the establishment of state governments.		
Output 1.1: 15% revenue mobilization increase in Central Equatoria, Western Equatoria and Northern Bahr el Ghazal states by 2022						
Output indicator 1.1.1: % increase in non-oil revenue mobilization in Central Equatoria, Western Equatoria and Northern Bahr el Ghazal states - SDG 17.1	TBC ⁸	7%	TBC	No sub-national financial reports were submitted in 2020. Covid-19 pandemic severely affected economic activity and non-oil revenue mobilization	3%	no
Output indicator 1.1.2: Number of states with State Revenue Authority act revised and enacted	0	2	No formal re-enactments in 2020, as the State Legislative Assemblies were not reconstituted	Delays in establishing state legislative and administrative organs	10	no
Output indicator 1.1.3: Number of taxpayers registered (disaggregated by states and gender)	0	None	Firm contracted to undertake registration of taxpayers in three target states	Covid-19 associated lockdown delayed the registration exercise.	At least 200 per state	no
Output indicator 1.1.4: % increase in the number of taxpayers submitting tax returns	0	None	Firm contracted to undertake registration of taxpayers and collect data on tax returns in three target states	Covid-19 associated lockdown delayed the registration exercise.	100%	no
Output 1.2: 22 strengthened and gender-responsive PFM institutions at national and sub-national levels especially targeting Central Equatoria, Western Equatoria and Northern Bahr el Ghazal states by 2022						
Output indicator 1.2.1: Number of government institutions trained at national/state level - SDG 16.6	0	7 ⁹	0	Operational challenges due to COVID-19 restrictions	22 ¹⁰	no

⁸ Average monthly revenue collection in 2019 in the former Jubek, Aweil and Gbudue states: Jubek: 60 million SSP, Aweil: 30 million SSP, Gbudue: 8 million SSP. New baselines will be set once the new SRAs for the larger states of Central Equatoria, Western Equatoria and Northern Bahr el Ghazal are established.

⁹ 2020 target: Training of trainers on the national level, targeting Ministry of Finance and Planning, Ministry of Health, Ministry of Education, Audit Chamber, National Revenue Authority, Fiscal, Financial allocation and Monitoring Commission, National Legislative Assembly.

¹⁰ 2022 target: targeting subnational government institutions in three states: State Revenue Authority, Ministry of Finance and Planning, Ministry of Health, Ministry of Education, State Legislative Assembly.

Output indicator 1.2.2: Number of government officials trained (disaggregated by national, states, and gender) - SDG 16.6	0	100 (10 per state, if possible to cover all states)	0	State governments not constituted in 2020	100 (10 per state, if possible to cover all states)	no
Output indicator 1.2.3: Gender and pro-poor aspects are included in Budget Call Circular and state budget guidelines - SDG 1.B; and SDG 5.C	No	No	0	Delay in passing budget ceilings. Operational challenges due to COVID-19 restrictions	Yes	no
Output indicator 1.2.4: Number of state transfer monitoring committees (TMCs) and groups established/re-established	0	1 state with Education, Health STMCs	1		3 states with Education, Health STMCs	no
Output 1.3: Improved transparency and coordination in the preparation of SDGs aligned national and state level development strategies by 2022						
Output indicator 1.3.1: Number of SDGs aligned development strategies developed (disaggregated by national and states)	1 (NDS)	1	0	The (new) GRSS National Development Plan is in advanced stages of development, however sub-national development plans are stalled due to the delays in the establishment of state governments.	5	no
Output indicator 1.3.2: Number of budget reports submitted by State MoFP per year	0	2		State MoF not constituted in 2020	3	no
Output indicator 1.3.3: Number of knowledge product produced (i.e. 2 Budget Briefs per year, 3 Citizen's Budgets per year, 1 PETS & 1 PER by 2022)	2 Budget Briefs, 3 Citizens Budget (2018-2019)	1 Budget Brief, 2 Citizen Budgets	2 Budget Briefs		4 Budget Briefs, 3 Citizens Budget by 2022 (cumulative)	no
Output indicator 1.3.4: A national dashboard to monitor state online financial and operational reporting (including on SDG related programmes)	No	Pilot dashboard designed	Draft dashboard designed	Communication challenges due to COVID-19 restrictions	Fully operational	no

Annex 2: List of strategic documents

1. Strategic documents that were produced by the JP

Title of the document	Date (month; year) when finalized	Brief description of the document and the role of the JP in finalizing it
National Budget Brief	December 2020, published	A rapid budget analysis based on UNICEF ESAR Guidelines. UNICEF supports MoFP to produce a joint publication.
Education Budget Brief	December 2020; published	A rapid budget analysis based on UNICEF ESAR Guidelines. UNICEF supports MoGEI produce a joint publication.
Citizens' Budget Update	Final draft, December 2020	The Citizens' Budget includes both an engagement process and production of a simplified, non-technical summary of the national budget. UNICEF supports MoFP to produce a joint publication and uses this for various citizens' engagement as well as share with the national legislative assembly (NLA) for use during the budget reviews.

2. Strategic documents for which JP provided contribution

Title of the document	Date (month; year) when finalized	Brief description of the document and the role of the JP in finalizing it
Summative Evaluation of the Support to Public Financial Management Project	November 2020	External evaluation of previous UNDP projects on increasing non-oil revenue mobilization. Recommended actions incorporated in JP.
Socioeconomic Assessment of the Impacts and Implications of COVID-19 in South Sudan	December 2020	Document has been finalized, awaiting printing.
COVID-19 Socioeconomic Response Plan, 2020, United Nations South Sudan	October 2020	UN-wide report on the response to COVID. The JP contributed to PFM cutting across the report.
Update of the Situation Analysis of Children and Women in South Sudan 2018–2020. UNICEF South Sudan	Draft- December 2020	An update on the situation of children and women in South Sudan in advance of UNICEF's next planned Country Programme from 2023.
Tackling the threat of COVID-19: A rapid assessment of the economic impact on community livelihoods in South Sudan	April 2020	Informal discussion paper produced by UNICEF to open discussion on the possible COVID-19 impact.
Concept Note on State Transfer Monitoring Committee, MoFP	July 2020	Informal discussion paper produced by UNICEF to provide TA to MoFP on the re-establishment of the SMTC

Annex 3: List of strategic communication documents

1. Have you created a strategic communication plan for the Joint Programme?

- Yes
 No

Explain briefly: Strategic plan was completed in August 2020.

2. What percentage of the annual budget towards communications was utilized from the total budget? (Note that the entire JP comms budget must be min 5% of the total JP budget)

Explain briefly: 5% of the JP was not used in 2021 as the focus was on the launch of the joint programme (and the communications costs were associated with the launch event, staff time of the communications experts of UNDP, UNICEF and RCO), and setting up processes for more full scale implementation in 2021. Main advocacy events are also planned for 2021/2022 as per the Communications Strategy.

3. Have visibility outcomes increased due to the provided funding for JP strategic communications?

- Yes
 No

Explain briefly: Visibility increased as a result of the launch event. More visibility activities are planned for 2021

4. Does the Country Profile Page on the Joint SDG Fund website contribute to your JP outreach?

- Yes
 No

Explain briefly:

5. How many articles (interviews, human interest stories, press releases, expert insights, etc) about your JP were published by an external media outlet (Non-UN published)?

Total number: 4

Explain briefly: Online articles in national outlets including Eye Radio, The Mail News, Newsbreak, Pathofex.

6. How many articles (interviews, human interest stories, press releases, expert insights, etc) about the Joint Programme were published by the UNCT and JP PUNOs?

Total number:2

Explain briefly: Each agency, UNICEF and UNDP published the launch event press release on their respective websites. UNDP participated in a follow up radio segment on economic issues in South Sudan coinciding with UN Day, which highlighted the programme.

7. Have you received an increase of social media followers?

- Yes
 No

Total number: (Not mandatory)

Explain briefly: We did not yet begin a joint social media campaign following the launch. This is planned for 2021.

Multi-Media Faucets

Title of the document	Date when finalized (MM/YY)	Brief description and hyperlink (if it exists)
JP PFM Key Messages	09/20	Background document containing key talking points for the Joint SDG Fund project
JP PFM FAQ	09/20	Background document containing anticipated questions and answers for inquiries on the Joint SDG Fund project

Radio segment on economics, including JP PFM programme	10/20	https://twitter.com/undpsouthsudan/status/1319151545792028672 https://audioboom.com/posts/7710683-undp-economic-management-and-public-administration
Event Banner	09/20	https://twitter.com/undpsouthsudan/status/1311268414019772416/photo/1

Social Media Campaigns

Title of the document	Type (FB/Twitter/LinkedIn/Etc.)	Brief description and hyperlink (if it exists)
UNICEF South Sudan	FB Post	https://www.facebook.com/unicefsouthsudan/posts/un-joint-sdg-programme-launched-to-strengthen-public-financial-management-and-bu/3443190042384345/
UNICEF South Sudan	TW post	https://twitter.com/unicefssudan/status/1311302072902524928
UNDP South Sudan	TW thread	https://twitter.com/undpsouthsudan/status/1311268414019772416?lang=en
Alain Noudehou	TW post	https://twitter.com/AlainNoudehou/status/1311366354587574274

Annex 4: Updated JP Risk Management Matrix

Risks	Risk Level: (Likelihood x Impact)	Likelihood: Certain - 5 Likely - 4 Possible - 3 Unlikely - 2 Rare - 1	Impact: Essential - 5 Major - 4 Moderate - 3 Minor - 2 Insignificant - 1	Mitigating measures	Responsible Org./Person
Contextual risks					
Political tension and civil unrest	16	4	4	In case of a severe breakout of armed conflict, the JP activities will be relocated to other locations with a quick assessment of the target location.	PUNO, RCO
Impact of global COVID 19 health pandemic and economic	25	5	5	Institute best practice measures together with global partners to restrict health and economic impact of COVID 19	PUNO, RCO
Lack of political will: In the new Unity Government, PFM reform is low on the agenda.	20	4	5	JP will continue its high-level, evidence-based advocacy for increased investment; build partner capacity at primary and community levels for scaling up integrated high impact interventions; and monitor for equitable results and document lessons to advocate with the Government and development partners for replication and sustaining investment.	PUNO, RCO
Programmatic risks					
Staff turnover in national MoFP requires reorientation of the intended project, which could delay project implementation	9	3	3	Broad based advocacy and capacity building across MoFP technical teams to ensure no disruption of project.	UNDP and UNICEF
COVID19 related travel restrictions makes it difficult for monitoring of implementation	16	4	4	PUNO teams in Juba will work closely with Field Offices and State MoFP and actors to ensure implementation of project	PUNO

Risks	Risk Level: (Likelihood x Impact)	Likelihood: Certain - 5 Likely - 4 Possible - 3 Unlikely - 2 Rare - 1	Impact: Essential - 5 Major - 4 Moderate - 3 Minor - 2 Insignificant - 1	Mitigating measures	Responsible Org./Person
at state level by core PUNO and Govt teams in Juba					
Inadequate capacity investments by government will affect sustainability of the programme.	25	5	5	JP will closely work with the government, document best practices and lobby the Ministry to budget capacity strengthening activities including systems development.	UNICEF
Institutional risks					
Institutional resources are limited due to the emergency health and social demands created directly and indirectly by COVID19	25	5	5	PUNO's partner with lending and aid institutions to ensure PFM institutional reforms are customized to constantly changing service delivery platforms.	PUNO
Limited donor interest in supporting complementary project initiatives affecting the sustainability of the programme	16	4	4	Continue to actively update and involve the PFM donor working group on project status and advocate for importance of scaling the initiative to all 10 States after PUNO project.	PUNO, RCO
Limited and inadequate coordination among PUNO members and key Government stakeholders	4	2	2	Close oversight will be provided through a common project coordinator (PFM consultant) as well as the Project Implementation Committee overseen by Government.	PUNO, MoFP, NRA

Risks	Risk Level: (Likelihood x Impact)	Likelihood: Certain - 5 Likely - 4 Possible - 3 Unlikely - 2 Rare - 1	Impact: Essential - 5 Major - 4 Moderate - 3 Minor - 2 Insignificant - 1	Mitigating measures	Responsible Org./Person
negatively impacts the project results					
Fiduciary risks					
Funds disbursed to implementing partners (e.g. consultants, institutions) are not managed effectively and not value for money	6	2	3	Close oversight will be provided through a common project coordinator (PFM consultant) as well as the Project Implementation Committee overseen by Government.	PUNO, MOFP, NRA
Increased levels of funding at sub-national level, intended for COVID 19 response, create disincentives for transparent PFM systems, to allow for the diversion of funds.	25	5	5	PUNO's partner with lending and aid institutions to ensure PFM institutional reforms are customized to constantly changing service delivery platforms.	PUNO
Low financial and programmatic capacity of implementing partners.	9	3	3	Assurance activities include programmatic visits, spot checks and audits. NGO profiles, previous history and prior audit reports are considered when developing partnerships. Ongoing financial management monitoring (spot checks and audits) are carried out in line with each partner's identified risk rating.	PUNO, State Mentoring Teams (MoFP)