

**Joint SDG Fund**  
Template for the Joint Programme  
Evidence-based Final Narrative Report

**SDG FINANCING PORTFOLIO – COMPONENT 1**

**Cover page**

**Date of Report:** 31 / 05 / 2022

***Programme title and Country***

Country: Benin

Joint Programme (JP) title: Support the SDGs-based budgeting in Benin through fiscal space and efficiency enhancement  
MPTF Office Project Reference Number<sup>1</sup>: BEN10; Project ID: 00129395

***Programme Duration***

Start date<sup>2</sup> (day/month/year): 01/06/2020

**Original End date<sup>3</sup> (day/month/year): 31/12/2021**

**Actual End date<sup>4</sup> (day/month/year): 31/03/2022**

**Have agencies operationally closed the Programme in its system: Yes/No**

**Expected financial closure date<sup>5</sup>: 31/03/2022**

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**Programme Budget (US\$)**

**Total Budget** (as per Programme Document, without co-funding): 1086000

**Agency/Other Contributions/Co-funding** (if applicable):

**Joint SDG Fund Contribution<sup>6</sup> and co-funding breakdown, by recipient organization:**

Agency/others	Joint SDG Fund contribution	Co-funding	Total
UNDP	836,000	100,000	936,000
UNICEF	150000	50,000	200,000
UNECA	100000	0	100,000
RCO	0	5,000	5,000
Goouvernement of Benin	0	110, 000	110,000
<b>Total</b>	<b>1086000</b>	<b>265,000</b>	<b>1,351,000</b>

**External Consultant Details**

**Name:**

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**Email:**

<sup>6</sup> Joint SDG Fund Contribution is the amount transferred to the Participating UN Organizations – see [MPTF Office GATEWAY](#).

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## Abbreviations

- *Include a list of abbreviations used in the report.*

ODA	:	Overseas Development Assistance
CMR	:	Committee of Resource Mobilization
DFA	:	Development Finance Assessment
INFF	:	Integrated National Financing Framework
JP	:	Join Programme
PC2D	:	Growth for Sustainable Development Program
PGIP:	:	Georeferenced Platform For Public Investments
PIP	:	Public Investments Programming
METF	:	Mid-Term Expenditures framework
SDG	:	Sustainable Development Goals
UNSDCF	:	United Nations Sustainable Development Cooperation Framework

## Executive summary

The joint programme is initiated to support the Government of Benin to create innovative platform for programming, budgeting, analysis and monitoring of public and private investments should increase the efficiency and effectiveness of public expenditures and widen the fiscal space for better consideration of priorities of SDGs Targets. It also aims to implement the principle of "leaving no one behind" and to mobilize resources for financing development and accelerating the SDGs.

Today we are at the end of this program with several results with lasting impacts are observable. Among other things, the JP help to development and implementation of PGIP (georeferenced platform for public investments) which allows the government to have timely and hourly information on all the sites open as part of public investments throughout the territory. Another platform developed under this program is the so-called Development Finance Information Management Platform which provides the government in real time with all the data on financing for development and assists in the preparation of several reports, the main one being the Cooperation Report on Benin's Development. Through this fund, the government has developed a ten-year framework for action to accelerate the SDGs and draft a law on development planning. This has made it possible to coherence the programmatic documents and the SDG targets on the one hand and on the other hand to legally freeze the development framework and empower stakeholders. In addition, the finalization of the diagnosis on financing for development, the development of the financing for development policy and strategy will make it possible to mobilize new additional resources for the achievement of the priority targets of the SDGs. Finally, the programme has made it possible to carry out several capacity-building activities for the managers of the ministries in the planning, programming, budgeting and monitoring and evaluation chain, technical directorates and NGOs. These various capacity-building frameworks have enabled the government to develop budgeting tools incorporating the principle of leaving no one behind, to better appropriate the priority targets of the SDGs.

**Context** *In 1 page, provide a summary of the JP's intervention logic, objectives. Briefly describe the socio-economic context and key development challenges and beneficiaries. Briefly explain how the JP fits into the government's priorities and national development plans.*

Despite the strong annual economic growth of 5.5% on average between 2013 and 2018, the Benin poverty rate remains high. Human Development Index (0.545) ranked the country 158 out of 189 countries in 2020, which is less than the average (0,547) of Sub-Saharan Africa (SSA). The Benin Gender Inequalities Index (GII) stood at 61.3% and was higher than the average observed across SSA (57.3%). The persistence of poverty and inequality is the result of the poor quality of governance and inadequate social protection systems for vulnerable groups and marginalized people. In Benin, the constraints to improving economic governance and the effectiveness of development policies stem from the poor budget allocation, implementation and monitoring of public investment spending (IMF, 2017).

Benin is fully engaged in the implementation of the SDGs. The government initiated public finance reforms which provide for a transition towards result-based budgeting and the systematization of multiannual programming tools at the global and sectoral level. These reforms aim to strengthen the INFF, to widen the tax base and to increase the efficiency of public expenditures.

The GoB completed the DFA in 2018-2019, which emerged from the mapping of financing for the development of a clear preponderance of the public sector dependant on domestic revenue, and the strong demand from the financial market of the West African Economic and Monetary Union region. The DFA also pointed out, among other issues :

- a misalignment between the national plan and the budget on one hand,
- the need to improve coherence and alignment between the development planning and the budget programming process on the other hand.
- the absence of a systematic correlation between orientation of sectoral strategies and the Mid-Term expenditures framework (METF), and that
- the inability of the public investment programming system to generate sound information to assess the impact of the project on major development problems and its alignment with the country's international commitments.

Considering the above, United Nation Development Program (UNDP) and United Nation Child Fund (UNICEF) collaborate to develop a Benin specific model to promote budget alignment with SDG-based development planning and facilitate transparency and accountability for resources and development results. The Joint Programme (JP) initiative supported the development of integrated and comprehensive tool to effectively manage programming/budgeting, the analysis and monitoring of public investments for the sustainability of the METF. Also, the resources will be used to refine the SDGs costing, update the resource mobilization strategy, and expand the UNICEF model for budget analysis, to integrate broader development issues and population groups (women, children, youth, and displaced populations) with an emphasis on SDGs 3, 4, 5, 6, 12, 13, 14 and 15.

With the support of the UN Country Team (CO), the Government designed and implemented a comprehensive National Development Plan (NDP 2018-2025) which linked with SDGs and the

Government Action Program (PAG 2016-2021)<sup>7</sup> that aims to "sustainably revive the economic and social development of Benin".

The theory of change (ToC) of the JP is based on the fact that support to the Government to create an innovative platform for programming, analysis and monitoring of public investments will increase the efficiency and effectiveness of public expenditures and widen the fiscal space for improved consideration of priorities of the SDG targets. Also, a self-assessment of the Public Expenditure Framework will increase credibility and budgetary transparency leading to more resource mobilization to finance SDG programs. Ultimately, the INFF will be strengthened and create the space for the partnerships and dialogue necessary to increase resources' mobilization from traditional and non-traditional sources.

The JP is aligned with national priorities, namely one of the strategic objectives of the NDP and pillar 1 of Government Action Plan 2016-2021, to consolidate democracy, the rule of law and good governance, and the Pillars 2, 3 and 6 of PC2D (Growth for Sustainable Development Program (Growth for Sustainable Development Program) 2018-2021 on improving governance; consolidating the macroeconomic framework and its stability, and strengthening basic social services and social protection.

## Joint Programme Results

During 2020 and 2021, the implementation of Joint Program activities has improved the efficiency, effectiveness and equity of the resources allocated to SDGs and the integration of financial policy and planning functions, processes and systems. Also, the operationalization of the Ten-Year SDG Acceleration Framework and its action plan will have a major impact in achieving progress on the priority targets set for the country. In other hand, the joint program activities helped the government of Benin to achieve the legal, institutional and policy framework leading to attract sustainable, transparency, accountable and technical and process-related capacities of key actors from public, but also from private side strengthened are projected (skills to manage the new financing instruments). The PPBS chain staff was trained on the new financing instrument.

The majors output achieved under the JP :

1. Undertake a public Investments Programming (PIP) and private investments assessment to identify the current status and projects of the resource allocation efficiency, effectiveness and equity and suggest roadmap of key programming solutions to be taken forward is 80% achieved
2. The design a model and platform to analyzes, manage and monitor the new generation of PIP is achieved

And achievement of outcomes :

1. The efficiency, effectiveness and equity of resources allocated to SDGs systematically improved is achieved
2. The Planning and finance policy functions, processes and systems are integrated is achieved

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<sup>7</sup> Government Action Program (PAG 2016-2021) :  
<https://drive.google.com/file/d/1qMTL2AITgWQxCAxfD9M2sWx25HyW5kfW/view?usp=sharing>;  
<https://drive.google.com/file/d/1tzpdarFz-Sn-Fiouf1zss0S5Rh6FqsJK/view?usp=sharing>  
[https://drive.google.com/file/d/1gMJX8VzX1oD7IqkC\\_eJlGdOIHZjfkKWS/view?usp=sharing](https://drive.google.com/file/d/1gMJX8VzX1oD7IqkC_eJlGdOIHZjfkKWS/view?usp=sharing);



The self-assessment of the Public Expenditure Framework, the update of the public investment program, the elaboration of NDFP and the national resources mobilization strategy as well as the monitoring of the SDGs helped to improve credibility and budgetary transparency and resources' mobilisation resulting in the increase of:

- the revenue including donations to 11.9 per cent<sup>8</sup> in 2021 (5.8 per cent in 2019).
- the budget allocated to public investment from 34.8 in 2019 to 42.per cent in 2022. However, in 2021 it was 42.8 per cent<sup>9</sup>.  
the budget allocated to the social sector from 32.5 per cent in 2018 to 40.8 per cent in 2021 and 43.8 per cent in 2022.

The JP enabled UNICEF and UNDP to work very closely in planning, implementing and monitoring all the activities, thus strengthening the United Nations Sustainable Development Cooperation Framework (UNSDCF). The coherence between the UNSDCF and the JP allowed an efficient articulation, planning and implementation of the UN development results at country level.

## 1. Overview of Strategic Final Results

### 1.1. Overall assessment (max 100 words)

- *Provide an overall assessment of JP implementation in terms of the achievement of its intended results, outcomes, and outputs*

- Above expectations (fully achieved expected JP results and made additional progress)
- In line with expectations (achieved expected JP results)
- Satisfactory (majority of expected JP results achieved, but with some limitations/adjustments)
- Not-satisfactory (majority of expected JP results not achieved due to unforeseen risks/challenges)

- *Briefly outline the justification for the assessment.*

All the activities planned were implemented. However, there were delays in finalizing the NDFP and the resources mobilisation strategy for the SDG achievement, a key component of the project. The expected results were achieved, such follows:

- Capacity building of over 60 government staff in several topics : innovative financing instruments, identification of project with high impact on SDG;
- Evaluation of the Overseas Development Assistance (ODA) mobilization national policy.
- Strategic diagnosis of development financing (internal, external, innovative, and private)
- the development of the NDFP and resource mobilisation strategy for SDG achievement

### 1.2 Key results achieved (max 500 words)

*Increase resources mobilization through tax and capital market (Eurobonds) which will be reinforced by the implementation of the NDFP and the operationalization of the resource's mobilisation strategy for SDG achievement*

<sup>8</sup> Calculation based on data from the Multiannual Budgetary and Economic Programming Document, 2022-2024

<sup>9</sup> Finance law , 2018 to 2022

### 1.3. Results achieved on Integrated National Financing Framework/SDG financing building blocks (max 2 pages)

- *Please report on the results of the JP according to the INFF building blocks and implementation stages in the table below.*

<b>Implementation stages</b>	<b>Planned (0%)</b>	<b>Emerging (1-49% progress)</b>	<b>Advancing (50-99% progress)</b>	<b>Complete (100% progress)</b>	<b>Previously completed</b>	<b>Not applicable</b>
<b>1. Inception phase</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2. Assessment &amp; diagnostics</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3. Financing strategy</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>4. Monitoring &amp; review</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>5. Governance &amp; coordination</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- *Provide a brief description of the progresses made or results achieved in the Inception Phase. Has an INFF Roadmap been developed and/or adopted by the government? What are the roadmap's key recommendations and timeline?*

The DFA, developed in 2020, provided an Integrated National Financing Framework (INFF) roadmap which has been implemented by the Ministry of Economy and Finance with support from the civil society organizations (CSOs) and private sector. The development of the NDFP and the resource mobilization strategy for the achievement of the SDGs were launched at workshop held from 19 to 21 January, 2022XXXXX, where the methodological approach of the NDFP was validated by all the stakeholders.

A documentary review and data collection were done and sent to all the stakeholders (government, civil society, private sector, development partners). The Strengths, Weaknesses, Opportunities, and Threat (SWOT) methodology was used to analyse domestic resources and ODA mobilization, and bottlenecks and barriers to the realization of private and innovative financing were identified. The DFA conducted previously addressed the diagnosis of development financing to finalize the NDFP.

A diagnosis of development financing was updated. It covered:

- internal financing (through national savings, the banking sector and decentralized financing systems),
- external financing (especially through ODA, and Foreign Direct Investment),
- financing by the private sector (national and/or international, in particular within the framework of public and private partnership), and
- innovative financing. These four types of financing were analysed in the basic studies carried out to elaborate the NDFP.

After the validation of the DFA, it was recommended to diversify the source of resources' mobilisation. The GoB, based on the analyses made by UNICEF and other UN agencies, especially the data compiled in the SDG progress reports, prepared and successfully issued on the international capital markets in July 2021 the case for a USD 500 million SDG Eurobond. It became the first country in Africa, and one of the first in the world, to issue a long-term bond to finance projects related to achievement of the SDGs. The bond with favourable financing terms was oversubscribed threefold.

The national strategy for resources' mobilization aims to support the implementation of the NDP as well as the Government Action Plan, 2021-2026. However, this strategy is not being implemented yet because it was not approved by the Ministry Council.

The main objectives of the national strategy for resources mobilization are to:

- increase public revenue by broadening the tax base through the strengthening of the public finance management;
- expand the range and volume of traditional and innovative financing by : (i) promoting effective participation of the local private sector in development financing; (ii) strengthening the capacity to mobilize traditional financing; and (iii) strengthening Benin's presence on international capital markets (SDG Eurobonds);
- establish conditions conducive to the expansion of development financing in Benin by : (i) strengthening the capacities of structures to mobilize innovative financing, including PPPs; (ii) strengthening the governance of development finance;

Through the financing strategy, the GoB also planned to : (i) accelerate the digitalization process of public revenue collection; (ii) improve private access to various types of development financing; and (iii) establish a melting pot of productive public-private sector dialogue on financing for development.

The DFA provided recommendations for the establishment of the INFF and the resources' mobilization for the SDG. The NDFP updates the function of the INFF and clarifies the role and responsibilities of all the bodies.

The secretariat is organized into areas of action with activities that do not encroach on the scope of national structures, and focuses solely on the harmonization of instruments, their consistency and their standardized approach through:

- a Quality control department,
- an Information systems and statistics division,
- a Communication and advocacy unit, and
- a Study & monitoring-evaluation unit.

The Study & monitoring-evaluation amongst other responsibilities:

- provides the Committee of Resource Mobilization (CMR) with notes on the sectoral or thematic inventory, drawn up in coordination with the focal points;
- publishes and follows monthly a CMR dashboard highlighting the key monitoring indicators of its activities and coordinates with the focal points to escalate any bottlenecks;
- coordinates the development of the quarterly report on resource mobilization;

- designs performance evaluation matrices in resources' mobilization;
- develops aid coordination monitoring tools and materials;
- promotes the improvement and harmonization of the content of monitoring/evaluation tools;
- facilitates the rapid exploitation and follow-up of recommendations resulting from evaluation and audit reports;
- supports the design, establishment and management of the monitoring and evaluation database and ensures that data is shared and used;
- establishes a comprehensive and ambitious action plan for national capacity building.

The implementation, monitoring and evaluation of the NDFP will be ensured through the INFF which has the following four bodies:

- The Council of Ministers, which in conjunction with the Parliament, monitors Government actions, determines and sets the political and diplomatic options for mobilizing resources, while forging a political dialogue on the issue;
- A Resource Mobilization Committee (CMR), which under the guidance of the Council of Ministers, with the support of an advisory body (Support Unit, CA-CMR), controls bodies, diplomatic missions and TFPs. It drives the strategic framework for dialogue with development partners and assesses progress based on a dashboard or a results framework. Its work is subject to a quarterly communication in the Council of Ministers and it reports to Parliament. The CMR brings together the Ministry of Development, the Ministry of Economy and Finance, the Ministry of Foreign Affairs and the MESGPR, MAEC and the special Adviser of the Head of State;
- A CMR support unit (CA-CMR), made up of representatives from the Office of audit and investigation, General directorate of development financing (DGFD), General directorate of budget (DGB), Economic and financial program monitoring unit (CSPEF), General Directorate of Customs, General management of taxes, Autonomous amortization fund (CAA), Directorate General of the Treasury, CSOs and National Association of Municipalities of Benin, holds periodic meetings with the sectoral ministries, Heads of Technical Cooperation, organizations of the private sector, civil society and local authorities. It works under the CMR.
- An Executive or Permanent Secretariat of the CA-CMR. Made up of representatives of the CSPEF, DGFD, DGB and CAA, it is a joint coordination and monitoring body that collects and processes information on development financing. It prepares the meetings of the CMR and monitors the implementation of their procedures and recommendations. The executive secretariat is supported in its activities by a network of coordination focal points-resource persons from the public central and decentralized administrations, the private sector, the financial sector, NGOs, the diaspora and Technical and Financial Partners (TFPs), who serve as sources and relays of information in their respective structures and contribute to the functioning of the CMR.
- The Executive Secretariat will put in place a toolbox containing directives with guiding principles integrating a chain of results of activities to be carried out, a logical and a performance measurement framework, a description of the monitoring-evaluation process, a data collection tool, data processing guidelines, an accountability flowchart and report templates. The secretariat will be organized into areas of action with activities that do not encroach on the those of national structures. It focus solely on the harmonization of instruments, their consistency and their standardized approach.

#### 1.4. Contribution to SDG acceleration

<b>SDGs Indicator</b>	<b>Baseline</b>	<b>Expected target</b>	<b>Actual results achieved</b>	<b>Reasons for deviation from targets, if any</b>
1.2.1 Proportion of population living below the national poverty line (%)	39.3 (EMICoV 2015)	23,2	38.5 (EHCVM 2019)	The fruits of the economic growth were not shared equitably.
5.5.2 Proportion of women ministers (%)	18.18 (2018)	40 (2030)	21,87 (DPAF/MASM, 2021)	No law or policy before 2020. It was done during 2021.
2.3.1 Production volume per work unit,	6.61	13.22	9.13 (2020)	
16.3.2 : Proportion de la population carcérale en instance de jugement	57.5		50.1 (2020)	
16.5 Taux de dossiers de corruption transmis à la justice et vidé.	23.1 (2017)		36.12 (2020)	

#### 1.5. Contribution to SDG financing flows (max 500 words)

- *Provide a brief description of how the SDG Financing Strategy and enabling environment results will unleash public and private financial flows for the SDGs. What are the early indications of mobilization of additional financial resources towards the SDGs?*

The financing strategy focus mainly on the following two programmes to mobilize an average ????:  
 Programme 1: Diversification of financing sources for inclusive and sustainable growth.

This programme aims to broaden the range and volume of traditional and innovative financing especially to:

- improve the country's performance in mobilizing domestic and external financing;
- improve private access to various types of development financing.

Programme 2: Strengthening of development financing governance.

This program aims to establish conditions conducive to the expansion of development financing in Benin in order to:

- strengthen the legal, institutional and organizational framework for mobilizing development financing;
- establish a melting pot of productive public and private sector dialogue on financing for development, and
- promote Public-Private Partnerships (PPP) financing mechanisms.

*Provide a brief description of the JP's results achieved to mobilize financial resources to achieve the Nationally Determined Contributions (NDC) targets through the development and implementation of the Financing Strategy.*

The GoB mobilized thanks to the support of UNICEF, PNUD, other UN agencies and their partners (IMF, WB, GIZ) resources in the Eurobonds capital market ( )in 2020 and 2021.

#### 1.6. Results achieved on contributing to UN Development System reform at the (max 500 words)

The responsibilities of each agency were clearly specified in the JP workplan, thus avoiding duplication of transaction and support costs. The JP reduced transaction costs by their collection at the headquarters' level only rather than at the level of each agency.

*Describe how and to which extent the program has contributed to the strategic UN planning frameworks (e.g., UNDAF/UNSDCF) and other strategic documents.*

RC

#### 1.7. Results achieved on cross-cutting issues (max 200 words)

25 percent of the participants of the capacity building workshops organized by the JP were women. This enabled them to express their points of view and opinions.

UNICEF pled and supported the Directorate of Budget to carry out an analysis in order to evaluate the sensitivity of the 2022's budget to gender.

Through the JP, UNDP supported the Government on the training of PPBS staff on the SDGs and boosted their capacity to analyse the budgets proposed by the ministers. Also, the Development of the tool analysis of the sensitivity of the PTAs (annual work plan) of the ministries to the SDGs

#### 1.8. Results achieved on COVID-19 recovery (max 200 words)

The JP helped the government and partners to strengthen ways to finance the recovery from the pandemic:

- by supporting it in 2020 to conduct a study on the impact of COVID on Benin's economy which proposed post-COVID recovery measures .
- by supporting it to publish two advocacy briefs with recommended measures for recovery.
- by carrying out a successful advocacy which enable the IMF to approve in April 2022 a Programme in Benin that includes economic measures for recovery from COVID-19.
- In addition, the IMF signed an agreement with Benin to support an innovative 42-month staff programme to meet urgent financing needs, related to security challenges, the aftermath of COVID-19 and the effects of the war in Ukraine, and its NDP

Revenue mobilization, the cornerstone of the Benin reform programme, the prioritization of expenditure and the improvement of its efficiency will make it possible to create the budgetary space necessary for an effective response to Benin's significant needs in economic development and security, while preserving debt sustainability.

#### 1.9. Strategic Partnerships (max 500 words)

UNICEF and other UN Agencies held advocacy meetings in the IMF and EU during the preparation of their new financial agreements with Benin to bring them to promote and protect social spending especially those related to SDG 1, 2, 3, 4, 5, 6, 16 and 17.

### 1.10. Additional financing mobilized (max 300 words)

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

## 2. Results by JP Outcome and Output

### 2.1. Results achieved by Fund’s global results (max 500 words)

Relevant and effective solutions were examined to expand sources of financing to cover the financing needs of the country's development and the achievement of the SDGs. To cope with the shrinking ODA, the Government explored the mobilization of external financing on the private international financial market. This enabled it to mobilize in 2020 and 2021 Eurobonds equivalent to US\$1,832,705,906, which account for 32 per cent of the target.

### 2.2. Results achieved by Joint Programme Outcome (max 500 words)

- *Complete Annex 1.3 and describe results under each Outcome. Describe if final targets were achieved or explain any variance against the planned results. Include a brief description of unintended effects, positive or negative under each outcome. Describe the monitoring and data collection methodology used to identify results.*

Under Outcome 1 concerning the systematic improvement of the efficiency, effectiveness and equity of resources allocated to social and priorities sectors are improved, thanks to UNICEF’s generation of evidence on public finance through budget briefs, public expenditure review and investment case and advocacy in collaboration with World Bank, IMF, GIZ, the budget allocated to social sectors was increased.

UNICEF’s close work with civil society organization (Social Watch Benin) to track priorities in social spending also resulted in the increase from 32.5 percent in 2019 to 40.8 percent (finance law) of public resources allocated to social and priorities sectors in 2021 against the target of 36.7 per cent. However, the rate of execution of social and priorities spending for vulnerable people and those left behind reached only 77.8 percent in 2020 against the target 95 per cent. Due to COVID-19, some expenditures were not incurred despite but the rates of priorities social spending execution: 161 per cent in health, 103 per cent in education and 100 percent in support of small and medium enterprises.

## Outcome 2:

Through the JP, the PNUd has accompanied the government in the development of a collection of a Guide to the programming and reporting of the PBBS Chain. The development of the decanal framework for action for the acceleration of the SDGs and its action plan and the platform for PIPs contributed to the achievement of Outcome 2. Planning and finance policy functions, processes and systems. The finalization of the strategy of financing is also a key result under this outcome ,

Under Outcome 3 (Strengthened policies and capacity for investing in social and priorities sectors), the assessment of the Public Investments Programme (PIP) and the elaboration of a roadmap for key programming solutions that have been taken forward enabled to design a model and a platform to analyze, manage and monitor the new generation of the PIP. This enabled the rate of investment spending in the social and priorities sectors based on the SDGs to increase from 6.4 percent in 2020 to 31 percent while the target for the same year was 25 percent. For 2022, this rate increased by 48.2 percent.

### 2.3 Results achieved by Joint Programme Output (max 500 words)

- *Complete Annex 1.3 and describe overall results under each Output. Describe if final targets were achieved or explain any variance against the planned results. Include a brief description of unintended effects, positive or negative under each outcome. Describe the monitoring and data collection methodology used to identify results.*

Output 2.1. The NDP is costed, and suggested financing solutions are proposed through the SDG financing strategy

The evaluation of the national ODA policy revealed its low effectiveness in mobilizing external financing (FDI and ODA). It enriched the strategic diagnosis of development financing focused on private and innovative financing, which revealed a preponderance of private domestic financing and a decline in external private financing and ODA.

These two documents (National ODA evaluation report, Strategic diagnosis of development financing) were used to draw up the NDFP, which. ~~The PNFD~~ has emphasized the need to establish a stable and predictable environment to maximize both domestic and external private financing. In addition, it clearly stated that the Government Action Program (PAG 2021-2026) places great emphasis on the private sector.

In fact, the Government is projecting a 52 per cent additional contribution (around 6,200 out of global investments of about 12,000 billion) to investments, expected from the private sector alone. This contribution expected will make the private sector the main partner in the implementation of PAG 2021-2026. The difficulties being encountered are:

- the non-existence of guarantee funds,
- the weak capacity of national private sector to exploit the potential of the Regional Stock Exchange,
- the absence of a legal framework for a public-private dialogue platform to discuss reforms and the improvement of the business climate, and
- the limited ownership of the SDGs by the majority of private sector actors.



Given the magnitude of the financing needs of the PAG 2021-2026 and the SDGs, the private sector (internal and external) must fully play its role in financing development in Benin. To address these difficulties, a national resource mobilization strategy was developed and validated and is awaiting the approval of the Council of Ministers for its implementation.

A ten-year Framework of Action for accelerating the implementation of the SDGs in Benin (CDA-ODD 2021-2030) has been developed, as part of the implementation of the NDP, and the funding gap assessed, it was added to this an SDG Bond Issuance Framework. All these elements have been included in the national resource mobilization strategy for the achievement of the SDGs.

The two indicators of this Output, namely the evaluation of the NDP costing and the national strategy for financing the SDGs finalized, have reached their target.

Output 3.1: Legal, institutional and policy framework leading to attract sustainability, transparency and accountability are improved

Instead of adapting the tax policy to the SDGs, the Government opted to evaluate the National ODA Policy and develop a new development financing policy to provide the elements necessary for a tax system that is more favorable to the SDGs.

Output 3.2: Technical and process-related capacities of key actors from public, but also from private side, are strengthened/skills to manage the new financing Instruments

Actors were trained as follows:

- 23 directors in planning and 41 SDG focal points from sectoral ministries on the identification and implementation of projects with a high impact on the SDGs.
- 26 executives from the Ministry of Development and the Ministry of Finance on the mechanisms of innovative financing.
- 89 local authorities on the integration of SDGs in their local development plan.
- However, only 5 private sector staff and 5 representatives of NGOs, involved in governance, who had the background required to fully understand the topic and public finance were trained on the innovative financing instruments.

### 3. Challenges and Changes

#### 3.1. Challenges faced by JP (max 300 words)

- *Explain challenges such as delays in implementation, and their nature such as management arrangements, COVID-19 impact etc. What actions were taken to mitigate these challenges? How did such challenges and actions impact the overall achievements of results?*

The main challenges faced in the implementing JP activities in 2021 were:

- the COVID 19 pandemic which delayed planned activities such as the recruitment of consultant, the data collection, the mobilization of all the stakeholder .
- institutional changes in the government and transfer of responsibilities between the Ministry of Finance and the Ministry of Development.

- long public procurement procedures.

These challenges led to the introduction by UNICEF of a no-cost extension of the grant till March 2022 and a new roadmap developed helped to achieve planned results.

### 3.2. Changes made to JP (if applicable) (max 200 words)

- *In case the JP requested changes overtime, explain how these modifications were appropriate to the new context/conditions.*

## 4. Sustainability and Country Ownership

### 4.1. Sustainability and country ownership (max 500 words)

*Describe to what extent are the results from the financial reforms completed/ongoing/initiated likely to continue? Explain how the sustainability and scalability of the results will be ensured after the close of the JP. Describe planned next steps of the UN system in implementing the SDG financing strategy in the country along with expected needs and bottlenecks.*

The next steps include:

- the adoption of the resource mobilization strategy.
- the implementation of the NDFP and the strategy.
- continuation of the operationalization of the INFF.
- capacity building of actors.

Benin prioritized 49 SDG targets in the NDP. Furthermore, it domesticated them and their costing was updated as part of the JP. Resource mobilization is therefore based on this costing and will be accelerated with the upcoming implementation of the resource mobilization strategy for the achievement of the SDGs.

National ownership in the implementation in the implementation of activities has been ensured through the setting by the Minister of Economy and Finance up a national team for the elaboration of the NDFP and the resource mobilization strategy Government institutions assumed leadership and use government procedures. All the consultants and firms recruited to carry out the JP activities and the resource persons identified for the trainings are Benin nationals.

The JP strengthened the capacities of 189 people from the ministries of Development and Ministry of economy and finance in innovative financing instruments and the identification and implementation of projects with high impact on SDGs.

Given the success, the GoB has asked UNICEF to train executives and local authorities from its decentralized offices on the integration of SDGs in future municipality development plans.

## 5. Communications

### 5.1. Communication products (max 300 words)

### 5.2. Events

Type of event	Yes	No	Number of events	Brief description and any highlights
JP launch event (mandatory)	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Annual donors' event* (mandatory)	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Partners' event ** *(optional)	<input type="checkbox"/>	<input checked="" type="checkbox"/>		

\*the Fund donor countries are Denmark, European Union, Germany, Ireland, Luxembourg, Monaco, Netherlands, Norway, Portugal, Spain, Sweden, Switzerland. Please note that this event can be held together with a launch event or partners' event.

\*\* Key advocacy outreach events with high level JP partners.

## 6. Lessons and Best Practices

### 6.1. Key lessons learned, best practices, and recommendations on SDG financing (max 300 words)

#### Lessons learned:

- The JP gave stronger support to the Government enabling it to develop a strong case for fundraising at regional and international levels, resulting in its obtaining 500 million SDG EURO Bonds. Following this success, UNICEF and other UN agencies were approached by the government to assist the ministries in the identification, prioritization and follow up of state investment projects with high impact on SDG achievement.
- The nurturing of close partnerships with the Ministry of Finance, Ministry of Development, the UN family, Private sector, civil society and the IMF is crucial. The support given to the Government thanks to this partnership to elaborate and experience the INFF, elaborate SDG annual reports and monitoring tools was instrumental in mobilizing resources for the SDGs. However, the challenge to institutionalize these gains in the long term remains.

#### Recommendation

The INFF bodies required must be put in place and supported to enable them to play their role in resources' mobilization for the achievement of the SDGs.

### 6.2. Key lessons learned and best practices, and recommendations on Joint Programming (max 300 words)

- *Report any lessons learned and best practices of the JP faced in relations to implementation and UN coherence/efficiency. Provide any recommendations to guide and improve future interventions on Joint Programming, including recommendations from stakeholders engaged during the final report preparation. What should have been different, and should be avoided or improved in future Joint Programmes supported by the Fund?*

## Lessons learned

- Coordination of JP by the RC facilitates a better collaboration and ensures the timely elaboration and submission of reports.
- The setting up by the government of a national team is was instrumental in achieving the results
- Involving the civil society, private sector and technical and financial partners helps to understand the needs of private sector, improves the quality of its contributions to development financing and enhances the participation of the civil society in the social accountability process.
- The support of the PUNO to SDGs-based budgeting in Benin through its contribution to the development of the national strategy for resource mobilization, including for social sectors, can enhance an equitable access to adequately financed basic social services, including social protection, for the most disadvantaged girls/boys and adolescents.
- HACT procedures used by UNICEF in this JP allowed ensuring government leadership and responsibilities in reaching the planned results and alignment with governmental procurement procedures.
- Insufficient coordination and synergies between PUNOS need to be changed.
- Very long public procurement procedures delay implementation of some planned activities that forced UNICEF to ask for an extension of grant.
- The very high availability and involvement of the National Project Director (DNP) is one of the best factors facilitating the involvement of the managers of structures in the activities leading to the respect of the deadlines of realization.

## Recommendations

The following activities are recommended to ensure the sustainability of the JP:

- The capacity building of Government offices to have better understanding of the JP objectives, deliverables and all requirements
- The signature of a MoU between PUNOs and the Ministry of Economy and Finance including the JP implementation roadmap and keys deliverables to make all the stakeholders accountable on the Joint Program deliverables.

## Annex 1: Consolidated results framework

### 1. JP contribution to global programmatic results (full programme duration)

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

Indicators	Baseline 2019	Target (end of JP)	Result (end of JP)	Notes
2.1: US\$ & Ratio of financing for integrated multi-sectoral solutions leveraged disaggregated in terms of public and private sector funds	0	1 534 021 666	1 832 705 906 (32%)	Relevant and effective solutions were considered for expanding sources of financing to cover the financing needs of the country's development and the achievement of the SDGs. To cope with the shrinking ODA, the Government explored the mobilization of external financing on the private international financial market. This enabled the successful mobilization of Eurobonds in 2020 and 2021

Joint SDG Fund Global Output 4: Integrated financing strategies for accelerating SDG progress implemented (Complete 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 were tested	2	4	3	Bonds loans, Eurobonds et internal borrowing
4.2: #of integrated financing strategies that have been implemented with partners in lead	2	3	3	Bonds loans, Eurobonds et internal borrowing
4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate SDG progress				

### 2. Selected global operational effectiveness indicators (full programme duration)

- Provide data for aggregation at the global level of the Joint SDG Fund.

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

- Yes, considerably contributed  
 Yes, contributed  
 No

Explain briefly:

2.2. Did your Joint Programme contribute to avoiding duplication of efforts for the participating UN agencies in interaction with national/regional and local authorities and/or public entities?

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

Explain briefly:

### 3. Results as per JP Results Framework

Result / Indicators	Baseline	Original Target (as per ProDoc)	Revised Target (if applicable)	Result (end of JP)	Reasons for variance from original target (if any)
<b>Outcome 1: Efficiency, effectiveness and equity of resources allocated to social and priorities sectors are systematically improved</b>					
Percentage of public resources allocated to social and priority sectors	32.5 (2019)	36.7	NA	40.8	Advocacy by UNICEF and Social Watch Benin in collaboration with IMF, WB, GIZ and other UN Agencies
Rate of execution of social and priority spending for persons vulnerable and left behind	86.3 (2018)	95	NA	77.8	Due to COVID, there was some underspending. But the rates of execution were: for health: 161 per cent, primary education: 103 per cent and support to small and medium enterprises: 100 per cent
<b>Output 1.1 Undertake a Public investments programme (PIP) assessment to identify the current status and prospects of the resource allocation efficiency, effectiveness and equity and suggest a roadmap of key programming solutions to be taken forward.</b>					
PIP evaluation report validated	No	Yes	NA	Yes	
Roadmap is developed for Programming solutions	No	Yes	NA	Yes	
<b>Output 1.2: Design a model and a platform to analysis, manage and monitor the new generation of PIP.</b>					
Integrated PIP analysis and management model designed	No	yes	NA	PNUD	
PPBS chain staff are trained on the PIP monitoring platform	0	20%	NA	PNUD	
<b>Outcome 2: Planning and finance policy functions, processes and systems are Integrated</b>					

Implementation of the integrated development financing framework	Yes partially	Yes	NA	Yes	
Output 2.1. The national development plan is costed, and suggested financing solutions are proposed through the SDG financing strategy					
The evaluation National Development Plan costing	No	Yes	NA	Yes	
The national strategy for financing the SDGs is finalized	NO	Yes	NA	Yes	
Output 2.2. The governance mechanisms that align policies and annual budgets to the national development plan are strengthened; this work implies building effective budgeting, budget execution systems					
New format of the MTEF based on SDG is established	No	Yes	NA	Yes	
Outcome 3: Strengthened policies and capacity for investing in social and priorities sectors					
Rate of increase in investment spending in the social and priority sectors based on the SDGs	6.5 (2020)	25%	NA	42.8% (2022)	
Output 3.1. Legal, institutional and policy framework leading to attract sustainable, transparency, accountable are improved					
PEFA evaluation report (including chapter on gender equality) prepared	The last available report is for 2014	Yes	Self-assessment	Yes	
Output 3.2. Technical and process-related capacities of key actors from public, but also from private side, are strengthened (skills to manage the new financing Instruments)					
PPBS chain staff are trained on the new financing Instruments	0	100	NA	179	Local authorities were also trained on tools to take into account the SDGs in the local development plan
Number of private sector actors trained on new financing instruments	0	100	10	5 (a compléter par le PNUD)	Only private sector staff with the relevant background were trained
Number of NGO trained on new financing instruments	0	10	NA	5 (a compléter par le PNUD)	Only the staff of NGOs involved in governance and public finance and with the necessary background were trained

## Annex 2: List of strategic documents

[See the link below: Documents SDG FUND – Google Drive](#)

[1. Strategic documents that were produced by the JP](#)

<b>Title of the document</b>	<b>Date (month; year) when finalized</b>	<b>Document type (policy/strategy, assessment, guidance, training material, methodology etc.)</b>	<b>Brief description of the document and the role of the JP in finalizing it</b>
Etude diagnostique sur le Financement du Développement (EDFD)	2020	DFA & Diagnostic Assessments	
Loi cadre sur planification du Développement	2021	Development Plans & Programmes	
Programme d'actions 2021-2030 pour les PMA	2021	Development Plans & Programmes	
Rapport de la Contribution Nationale Volontaire (VNR 2020)	2020	SDG impact Monitoring and reporting	
Cadre Décennal d'Accélération pour la mise en œuvre des ODD au Bénin (CDA-ODD)	2021	SDG Financing Strategy	
Guide (fusionné) d'élaboration des Documents de Programmation Pluriannuelle des Dépenses (DPPD), Projets Annuels de Performance (PAP), Rapports Annuels de Performance (RAP)	2021	Costing, Budgeting, Expenditure Reviews	
Note analytique sur le programme de développement	2020	Development Plans & Programmes	
Rapport d'auto-évaluation de la transparence des finances publiques sur le Bénin	2021	Financial Reforms & Policies	

*2. Strategic documents to which the JP directly contributed to*

<b>Title of the document</b>	<b>Date (month; year) when finalized</b>	<b>Document type (policy/strategy, assessment, guidance, training material, methodology etc.)</b>	<b>Brief description of the document and the role of the JP in finalizing it</b>
Evaluation of national policy for Overseas Development Assistance	31/03/2022	Assessment	
Strategic diagnosis of development financing	25/02/2022	Assessment	
National policy for development financing	29/03/2022	Policy	



Strategy of resource mobilisation of SDG achievement	27/04/2022	Strategy	

### Annex 3. Communications materials

#### 1. Human interest story

Please find below link to the 3-minute video on SDG-Fund - capitalization of results:  
<https://drive.google.com/file/d/1IxbYhTir9l4rTc7oXu4B-x43JSxkbQxi/view?usp=sharing>

#### 2. Communication products

Title of the document	Date when finalized (MM/YY)	Brief description and hyperlink (if it exists)
UNDP Benin Tandem 49: Page: 5 Title: Training of trainers on elaboration of the Community follow-up bulletin to the performance of the SDGs	2021	<a href="https://drive.google.com/file/d/1IxbYhTir9l4rTc7oXu4B-x43JSxkbQxi/view?usp=sharing">https://drive.google.com/file/d/1IxbYhTir9l4rTc7oXu4B-x43JSxkbQxi/view?usp=sharing</a>

### Annex 4: Stakeholder feedback

*If applicable, include a list of all stakeholders interviewed during the final report preparation and summarize their feedback.*

No	Name of entity	Name of Representative	Title	Contact information	Role in the programme	Summary of feedback
