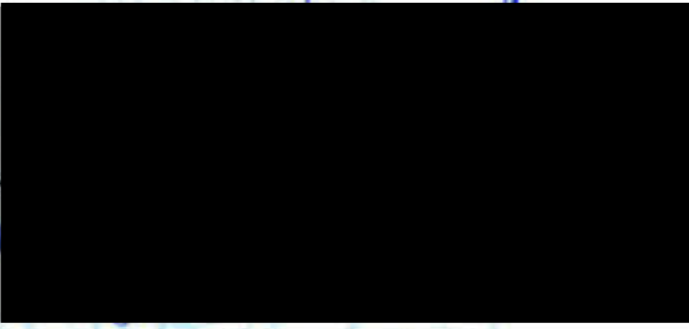
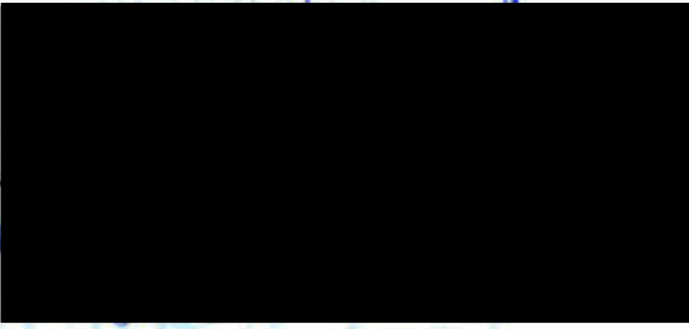
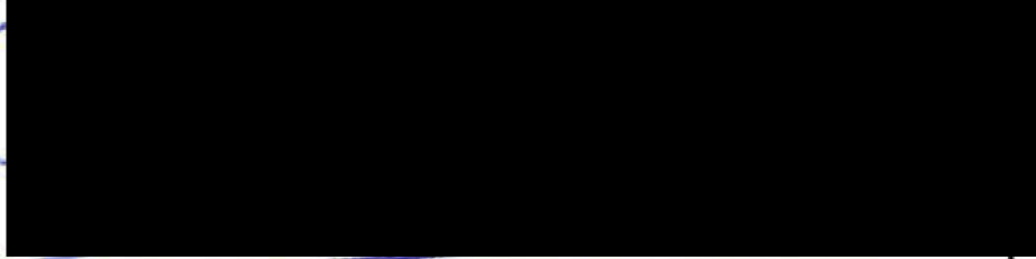







**SIGNATURE PAGE**

<p><b>UNITED NATIONS</b>  <b>Resident Coordinator</b></p> <p><b>Alain NOUDEHOU, DSRG/RC/HC in Mali</b></p> <p>Date: </p> <p>Signature: </p> <p><i>Jan. 11. 2022</i></p>	<p><b>GOVERNMENT OF MALI</b>  National Coordinating Authority</p> <p><b>Mahamadou Zibo Maiga</b></p> <p><b>Director of the "Cellule Technique de  Coordination du Cadre Strategique de  Lutte Contre la Pauvreté (CT-CSLP)"</b></p> <p><b>Ministry of Economy and Finance,  Republic of Mali</b></p> <p>Date: <i>07/01/2022</i></p> <p>Signature: </p> 
<p><b>Participating UN organization (lead/convening)</b></p> <p><b>UNICEF</b>  <b>Sylvie FOUET, UNICEF Representative in Mali</b></p> <p>Date: <i>07/01/2022</i></p> <p>Signature: </p> 	
<p><b>Participating UN organization</b></p> <p><b>UNDP</b>  <b>Jo SCHEUER, Resident Representative in Mali</b></p> <p>Date: <i>10/01/2020</i></p> <p>Signature: </p> 	



**JOINT PROGRAMME  
FINANCING HUMAN CAPITAL DEVELOPMENT IN MALI**



**REVISED VERSION  
(DECEMBER 2021)**



**JOINT PROGRAMME  
FINANCING HUMAN CAPITAL DEVELOPMENT IN MALI**



**REVISED VERSION  
(DECEMBER 2021)**

## A. COVER PAGE

### 1. Fund Name

Joint SDG Fund

### 2. MPTFO Project Reference Number

### 3. Joint programme title

Joint Programme for Influencing Financing of Human Capital Development in Mali

### 4. Short title

Financing Human Capital Development in Mali

### 5. Country and region

Mali

### 6. Resident Coordinator

Mbaranga Gasarabwe, DSRSG/RC/HC  
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### 7. UN Joint programme focal point

Francis Negue, RCO Chief  
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Kobehi Guillaume TOUTOU  
Chief of Social Policy, UNICEF  
[kgtoutou@unicef.org](mailto:kgtoutou@unicef.org)

Hamidou TRAORE  
National Economist and programme Specialist, UNDP  
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### 8. Government Joint Programme focal point

Mahamadou Zibo Maïga, Director of the Technical unit of the poverty reduction strategic framework, Ministry of Economy and Finance  
[mahamadouzibo@yahoo.fr](mailto:mahamadouzibo@yahoo.fr)

### 9. Short description

The issue addressed by the Joint Programme is urgent and central to the SDGs: in a context of demographic explosion (Mali's population will double over the next 30 years) and limited

fiscal space and budget transparency, how can Mali use existing public resources more effectively and mobilise additional resources to finance the development of its Human Capital?

The premise of the JP is that the most effective way to improve the allocation and use of public resources is through budget systems that are transparent, open to public engagement and scrutiny, and driven by evidence-based public finance management diagnostics with robust oversight institutions and mechanisms. On this basis, the JP will contribute to address the four main financing bottlenecks for Human Capital Development in Mali: (i) Limited budget transparency; (ii) Poor value for money; (iii) Inequitable spending; and (iv) Inadequate funding.

To address these bottlenecks, the JP will support a set of high-impact and transformational interventions to complement and add value to ongoing efforts to reform the country's public finance management system. These interventions are articulated around four complementary pillars to improve the transparency, value for money, equity, and adequacy of investments in human capital development, as follows:

- 1- Transparency and accountability: (i) develop and disseminate user friendly and gender sensitive analysis of the State Budget in human capital development sectors; (ii) partner with the International Budget Partnership to improve Mali's budget transparency practices; and (iii) support the Government to record all aid on budget.
- 2- Efficiency, effectiveness and equity: (i) Carry out Public Expenditure Reviews (PER) of Human Capital Development sectors (health, education and social protection).
- 3- Adequate funding: (i): Conduct a Development Finance Assessment (DFA) for development sectors.
- 4- Policies and capacity: (i) Secondment of economists to the Ministry of Finance; (ii) PFM training programmes.

The foundational nature of these interventions means that they are only a starting point. The JP is thus implemented with a longer-term perspective than its two-year period. As part of the 2020-2024 UNSDCF, UNDP and UNICEF have committed financial resources to take forward and expand the work well beyond the two-year period of the JP.

## 10. Keywords:

Mali  
Human Capital  
Public Finance Management  
Transparency  
Value for money  
Equity  
Adequacy

## 11. Overview of budget

<b>Joint SDG Fund contribution</b>	<b>USD 963,000.00</b>
Co-funding from PUNOs	USD 1,209,100.00
<b>TOTAL</b>	<b>USD 2,172,100.00</b>

## 12. Timeframe

Start date	End date	Duration (in months)
June 2020	December 2022	30 months

## 13. Gender Marker:

Overall score: 7

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

### 14.1 PUNO

- Convening agency: **UNICEF**
- Other PUNO: **PNUD**

### 14.2 Partners

- **National authorities:**
  - Ministry of Economy and Finance:
    - General Directorate of Budget (DGB)
    - Technical coordination Unit of the poverty reduction strategic framework (CT/CSLP)
    - Aid Harmonization Secretariat (SHA)
    - Support unit for public finance reform (CARFIP)
  - Line Ministries (Health, Education and social protection)
  - Parliament
- **UNCT**
- **International Financial Institutions:**
  - International Monetary Fund (IMF)
  - World Bank (WB)
- **Civil Society Organizations**
  - International Budget Partnership (IBP)
  - Local citizen associations

## SUMMARY OF MAJOR CHANGES

### Changes:

- **Outcomes' end-line:** Changed to 2025 to reflect the continuing efforts the two PUNO will continue beyond the period of the project. This will be reflected and their respective Rolling Workplan 2022-2023, 2023-2024 and 2024-2025
- **Problem statement:** Updated to reflect the recent results of the Public Expenditures and Financial Accountability conducted in 2021 for the period of 2018-2020.
- **Work plan:** Slightly updated to describe the changes introduced (new activities or adjustments).
  - i. **Output 1.1:** Nutrition and WASH sectors budget briefs added to the initial list of sectors (education, Health and Social Protection). This is to be aligned with the national development framework CREDD
  - ii. **Output 2.1:** The JP will build on the results of the Public Expenditures Review of Health and Education sectors already conducted by World Bank. There is no need to duplicate the efforts. The JP will contribute to widely disseminate the results of these 2 PERs and support the government in addressing the recommendations. In 2022 the JP will implement the PER of the Social Protection Sector.
  - iii. **Output 3.1:** a) The “Costing of Human Development sector” was replaced by the Development Finance Assessment (DFA) exercise b) The “Fiscal Space Analysis for Human capital sectors” has been replaced by “The SDG financing strategy “which is more ambitious.
- **Risk analysis and mitigation measure:** The risks linked to the forthcoming electoral process has been added with associated mitigation measures.

**Justification for Project Amendment:** This section is reflected in a separated official letter signed by the Resident Coordinator

**SIGNATURE PAGE**

<b>UNITED NATIONS</b>	<b>GOVERNMENT OF MALI</b>
<p><b>Resident Coordinator</b></p> <p><b>Alain NOUDEHOU, DSRG/RC/HC in Mali</b></p> <p>Date:</p> <p>Signature:</p>	<p><i>National Coordinating Authority</i></p> <p><b>Mahamadou Zibo Maiga</b></p> <p><b>Director of the "Cellule Technique de Coordination du Cadre Strategique de Lutte Contre la Pauvreté (CT-CSLP)</b></p> <p><b>Ministry of Economy and Finance, Republic of Mali</b></p> <p>Date:</p>
<p><b>Participating UN organization (lead/convening)</b></p> <p><b>UNICEF</b></p> <p><b>Sylvie FOUET, UNICEF Representative in Mali</b></p> <p>Date :</p> <p>Signature :</p>	<p>Signature:</p>
<p><b>Participating UN organization</b></p> <p><b>UNDP</b></p> <p><b>Jo SCHEUER, Resident Representative in Mali</b></p> <p>Date :</p> <p>Signature :</p>	



## B. STRATEGIC FRAMEWORK

### 1. Call for Concept Notes

Joint SDG Fund call on SDG Financing – Component 1

### 2. Programme Outcome

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

### 3. UNSDCF Outcomes and Outputs

#### 3.1 Outcomes

**Outcome 1:** By 2025, the Malian population, particularly the most vulnerable, participates in the economy and benefits from the fruits of strong, inclusive and resilient growth that creates decent jobs.

**Outcome 2:** By 2025, people live under the rule of law, an environment of peace and accountability with strong public institutions, media and civil society exercising their roles and responsibilities for effective and inclusive governance.

**Outcome 3:** By 2025, vulnerable populations, including women, children, adolescents and youth, have more equitable access to quality basic social services, based on their age- and gender-specific needs, including in humanitarian situations.

**Outcome 4:** By 2025, vulnerable people have improved access to social protection services, including in humanitarian settings.

#### 3.2 Outputs

**Outputs 1.5:** National authorities and actors have strengthened capacities in the design, implementation, monitoring and evaluation of measures that are sensitive to gender, equity, crises and shocks in economic policies and strategies.

**Output 1.6:** Public institutions and civil society at national, regional and local levels have reliable, disaggregated statistical data and analysis to plan, budget, monitor and evaluate public policies, programmes and plans that focus on SDGs.

**Output 1.1 (Health and HIV/AIDS):** Institutions and communities have increased capacity to effectively plan and implement the supply, demand and quality of health services (including equitable family planning and HIV/AIDS), including in humanitarian situations.

**Output 1.2 (Nutrition):** Institutions and communities have increased capacity to effectively plan, implement and utilize quality nutrition services, including in humanitarian situation.

**Output 1.3 (Education):** Institutions and communities have strengthened capacity to effectively plan and implement the demand for and supply of quality and equitable basic

education and vocational training services, and to increase access, including in humanitarian situations.

**Output 2.1:** The capacity of social protection institutions (social security and social safety nets) at national, regional and local levels is strengthened to effectively address the needs of the most vulnerable populations, including women, children and adolescents, including in humanitarian situations.

**Output 2.2:** Institutions and communities have increased capacity to identify and protect vulnerable populations, particularly women and girls, and those affected by all forms of violence and threats to physical integrity, including in humanitarian situations.

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

##### **4.1 List of goals and targets**

**SDG 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels**

- **16.6:** Develop effective, accountable and transparent institutions at all levels
- **16.7:** Ensure responsive, inclusive, participatory and representative decision-making at all levels

**SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development**

- **17.1:** Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection
- **17.3:** Mobilize additional financial resources for developing countries from multiple sources
- **17.14.** Enhance policy coherence for sustainable development

It should be noted that the Joint Programme will also contribute indirectly to several SDGs, in particular: SDG 1 (No Poverty), SDG 3 (Good Health and Well-being), SDG 4 (Quality Education) SDG 5 (Gender Equality) and SDG 10 (Reduced Inequality).

##### **4.2 Expected SDG impact**

The **expected long-term impact is greater availability and better use of domestic resources to accelerate the achievement of the SDGs in critical human development sectors for the most vulnerable populations in Mali.** Strategic interventions to improve the transparency, value for money, equity and adequacy of public investment will directly contribute to strengthen the means of implementation for Human Capital related SDGs, in particular the Addis Ababa Action Agenda (AAAA).

For example, activities centered on budget transparency and accountability are the bedrock of effectively mobilizing and spending domestic resources. In this regard, support to the Ministry of Finance to improve budget transparency practices has the potential to lead to

greater fiscal credibility and performance, cheaper international credit <sup>(1)</sup> and greater public participation in budget decisions that affect them. The public finance diagnostics will identify specific financing bottlenecks and solutions to help the Government of Mali make more effective investments (better value for money) in the health, education and social protection sectors. These diagnostics have thus the potential to maximize and better use available resources to develop human capital. Similarly, the DFA will identify concrete options for the Government to mobilize additional resources to finance human capital development. All activities will thus have a positive impact on the achievement of human capital related SDGs. Considering the catalytic effect of human capital interventions, this Joint Programme will also have positive externalities on the overall Agenda 2030.

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

The Government has developed a **National Strategic Framework for Economic Revitalization and Sustainable Development** (CREDD) for 2019–2023. It provides a roadmap to Mali 2040, the country’s long-term development vision, and aligns with the African Union Agenda 2063, as well as with the UN Agenda 2030.

This national framework revolves around five strategic pillars: (i) Consolidation of democracy and improvement of governance; (ii) Restoring peace and security and preserving social cohesion; (iii) Inclusive growth and structural transformation of the economy; (iv) Protecting the environment and strengthening resilience to climate change; and (v) Develop Human Capital. Under each of these strategic pillars, the CREDD includes overall and specific objectives. Relevant objectives that the Joint Programme will contribute to directly are as follows:

### **Strategic Pillar 1 (Consolidation of democracy and improvement of governance)**

- Overall objective 1.2 Improve administrative, economic and financial governance and strengthen the partnership for sustainable development
  - Specific objective 1.2.3 Effective management of public finances and the fight against corruption and financial crime; and
  - Specific objective 1.2.5 Strengthening the partnership for sustainable development.

### **Strategic Pillar 5 (Human Capital Development)**

- Overall objective 5.1 Contribute to the improvement of the health and well-being of the Malian population with a view to accelerating the demographic transition;
- Overall objective 5.2 Ensure the right of citizens to quality education and training through an inclusive, better adapted, coherent and functional education system; and
- Overall objective 5.7 Promote social protection to prevent vulnerability and social exclusion

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

- If there is better measurement and understanding of how domestic and external resources are allocated and used to finance Human Capital Development.
- If there is enhanced transparency and accountability in the domestic budgeting process.
- If there is evidence and understanding on how to improve the efficiency, effectiveness and equity of resources allocated to Human Capital Development.
- If there is greater capacity within the Government to develop a credible financing strategy for Human Capital Development and better link planning and budgeting.

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<sup>1</sup> IMF (2012) "[Fiscal Transparency, Accountability, and Risk](#)," IMF: Washington, D.C.

- Then there will be greater availability and better use of resources to accelerate the achievement of the SDGs in critical human development sectors for the most vulnerable populations in Mali.

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

The Joint programme fits within the context of G5 Sahel institutional framework for coordination of regional cooperation in development policies and security matters in west Africa (Burkina Faso, Mali, Mauritania, Niger and Chad). The G5 is committed to strengthen the mobilization of domestic resources and the efficiency of public spending and public financial management. These objectives have recently been recalled in the Joint Communiqué of the G7 and the G5 Sahel of July 4, 2019. The G5 has also called on the IFIs and development partners to strengthen their support and coordination for capacity building in fiscal and public financial management matters, as well as to support the collaborative Platform on fiscal matters and the Addis Ababa Tax Initiative.

## C. JOINT PROGRAMME DESCRIPTION

### 1. Baseline and Situation Analysis

#### 1.1 Problem statement

**The overall problem addressed by the Joint Programme is both urgent and central to the SDGs:** in a context of rapid demographic expansion and limited fiscal space and budget transparency, how can Mali use existing public resources more effectively and mobilise additional resources to finance the development of its Human Capital?

**The problem is urgent because socio-economic indicators are not keeping pace with the ongoing demographic explosion.** In less than 30 years, the population will more than double from 20 million today to over 40 million by 2050. It will quadruple by the end of the century to reach an estimated 80 million people ([UNDESA World Population Prospects](#) – median projection). In a context of fragile security situation, high level of poverty (above 40% - [WB](#)), extreme vulnerability to shocks, and limited resources available to finance development, socio-economic indicators are not keeping pace with the demographic expansion. There are more poor people in Mali today than 30 years ago. The demographic explosion also means that the number of jobs created every year (less than 50,000 jobs) cannot absorb labor supply (300,000) ([ADB](#)).

**The problem is central because without better investments in human capital development, the country will not achieve sustainable development.** Human capital - the knowledge, skills, and health that people accumulate over their lives - is a key factor for sustained economic growth and poverty reduction. The new WB [Human Capital Index](#) shows that Mali has one of the lowest human capital index in the world, ranking 154 out of 157 countries<sup>2</sup>. The gender equality index rank for Mali is 156 out of 160 in 2016.

In recognition of the central role that human capital development plays, the Government of Mali's new **National Strategic Framework for Economic Revitalization and Sustainable Development 2019–2023** has a dedicated focus on human capital development, covering three essential sectors: health, education and social protection. However, the current security situation in Mali draws a heavy burden on the use of state resources. Coupled with limited fiscal space, this means that **available resources allocated for the development of human capital are very low**. Allocation for human capital development account for only 25% of the State Budget. For example, in 2020, the State Budget has allocated 5% of its US\$ 450 million budget to the health sector, 15% to the education sector and 5% to social protection. The country is also **heavily dependent on aid**, with ODA representing in 2018 an estimated 8.9% of the Gross National Income. Although aid plays a significant role in supporting human capital development, the **State Budget does not record all the aid flows invested in Human Capital**, posing another challenge for more transparent, adequate, effective and efficient investments.

**The strength and credibility of the national PFM system is central to the capacity of Mali to mobilize domestic and international resources to finance human capital**

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<sup>2</sup> The Index shows that a child born in Mali today will be 32 percent as productive when s/he grows up as s/he could be if s/he enjoyed complete education and full health. In other words, the majority of children born today in Mali will lose more than half their potential lifetime earnings because the country is not currently making effective investments in people to ensure a healthy, educated, and resilient population ready for the workplace of the future.

**development.** In this regard, the premise of this Joint Programme is that the most effective way to improve the allocation and use of public resources is through budget systems that are transparent, open to public engagement and scrutiny, and driven by evidence-based PFM diagnostics with robust oversight institutions and mechanisms.

**The UNCT and the Government of Mali have identified a set of high-impact interventions to complement and add value to ongoing efforts to reform the country's public finance management system.** In particular, the JP will contribute to address four financing bottlenecks for Human Capital Development. These are: (i) limited budget transparency; (ii) Poor value for money; (iii) Inequitable spending; and (iv) Inadequate funding.

**Budget transparency:** it is the foundational building block that allows stakeholders – inside and outside of government – to monitor and understand how resources are being utilized for human capital (considering gender gap). Excellent progress has been made through the [BOOST](#) database to collect and store budgetary data, as well as to make budgetary information more easily available and understandable by the public through [Citizen Budget](#). However, budget transparency remains minimal. The latest [Open Budget Survey in Mali](#) (OBS) indicates that: (i) Mali provides the public with **minimal** budget information (budget transparency score 39 out of 100); (ii) Mali provides **few** opportunities for the public to engage in the budget process (public participation score 6 out of 100); and (iii) the legislature and supreme audit institution provide **weak** oversight of the budget (budget oversight score of 39 out of 100). This low score has a negative effect on Mali's attractiveness and credibility and therefore affects potential additional funding of investments.

**Poor value for money and inequitable spending:** in 2021 a [PEFA report](#) was released for the period 2018-2020. Overall, the results of the PEFA 2021 assessment in Mali show a relatively robust public financial management system in Mali, but the overall performance remains LOW according to the average score of the 31 as in the PEFA 2019 assessment. The detailed analysis of PFM performance by pillar shows that only the budget strategy pillar shows a rather GOOD performance. The other pillars show a LOW performance including the audit pillar.. The PEFA is the main diagnostic tool available in Mali. While fundamental, it is too macro to provide the required level of analysis to address effectiveness, efficiency and equity issues. In fact, since 2008, the public expenditures reviews were only completed in 2021 for education and health sectors but the results are still under embargo to date. The JP will complement this effort to fill the critical diagnostics gaps and conduct a comprehensive public expenditure review for the social protection sector to have a full view of the situation of investments in Human Capital sectors.

**Adequacy:** The JP supports the implementation of a Development Finance Assessment (DFA) exercise. This analysis is fundamental to better understand and identify the prospects for public and private financing, financing policies and institutional structures, as well as the possibilities for developing a more integrated approach to financing.

A key area that JP will address is gender equality. At country and local level gender inequalities remains a huge constraint for human capital development. In this regard, all activities will be conducted with a gender lens.

**Another issue that the JP will address is the strategic positioning of the UN in Mali.** Financing for development is central to the SDGs. With the new UNSDCF starting in 2020, and using the opportunity of this Joint Programme, the UNCT will step up its efforts to complement and accelerate ongoing efforts to reform public finance management.

## 1.2 SDGs and targets

The Joint Programme strategic interventions to improve the transparency, value for money, equity and adequacy of public investments will directly contribute to five inter-related SDG targets under SDG 16 (effective institutions) and SDG 17 (means of implementation). For each SDG target, the list below provides the baseline data to be used for measurement of progress and the methods to be used to measure progress by the end of the Joint Programme.

### **SDG Target 16.6: Develop effective, accountable and transparent institutions at all levels**

Baseline #1: Open Budget Survey (OBS) indicators: (i) Mali provides the public with minimal budget information (budget transparency score 39 out of 100); and (ii) the legislature and supreme audit institution provide weak oversight of the budget (budget oversight score of 39 out of 100).

- Methods for measuring progress: in 2021, the International Budget Partnership will conduct a new OBS, which will update the Open Budget Index (transparency score) and the Budget Oversight score (accountability). The Joint Programme will partner with the IBP to support the Government implement the recommendations of the current OBS in order to improve future index/score for transparency and accountability.

Baseline # 2: Less than 50% of all aid is recorded in the State Budget. None of the UN financial contributions for development are recorded on-budget.

- Methods for measuring progress: The Joint Programme will work with the Government and development partners to develop and implement a system to periodically collect data on ODA investments and record those contributions on budget.

Baseline # 3: There are no data on the effectiveness and efficiency of spending in the health, education and social protection sectors. The lack of diagnostics is preventing evidence-based actions to maximize the use of existing resources. No public Expenditure review has been conducted for more than 10 years.

- Methods for measuring progress: Public Expenditures Reviews in the health, education and social protection sectors will provide the basis to identify and implement evidence-based actions to maximize the use of existing resources and make them more effective and efficient.

### **16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels**

Baseline # 1: Open Budget Survey (OBS) indicator: Mali provides few opportunities for the public to engage in the budget process (public participation score 6 out of 100).

Methods for measuring progress: in 2021, the International Budget Partnership will conduct a new OBS, which will update the Public Participation score. The Joint Programme will partner with the IBP to support the Government implement the recommendations of the current OBS in order to improve participation in the budget process.

Baseline # 2: There are no user-friendly analysis to capture how the annual State Budget responds to the needs for human capital development. The lack of such tool limits the opportunities for citizen to meaningfully participate in the budget process and make informed claims.

- Methods for measuring progress: Budget Briefs analyzing annual investments in the health, education and social protection sectors are developed, disseminated and used by citizens to engage in the domestic budget process.

### **17.1: Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection**

Baseline # 1: There is limited capacity in the Government to support PFM response and mobilize domestic resources to finance development (tax GDP ratio is less than 15%).

- Methods for measuring progress: The secondment of economists in the Ministry of Finance will reinforce the capacity of the Ministry to implement tax reforms in line with the PREM. By 2022, an increase in the tax GDP ratio is expected.

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

Baseline # 1: There is no analysis of the fiscal space available to finance human development in Mali, nor analysis of the financing options to mobilize additional resources. The lack of this type analysis limits the identification of viable and evidence-based policy options.

- Methods for measuring progress: A DFA will identify concrete options for the government to mobilize additional resources for human capital financing. On the basis of this analysis, an action plan will be developed to mobilize additional resources.

### **17.14. Enhance policy coherence for sustainable development**

Baseline # 1: There is no costing of existing plans and strategies to develop human capital in Mali, therefore leading to a disconnect between plans and budgets.

- Methods for measuring progress: A costing of national strategic plans for human capital (health, education and social protection) is conducted and provide the required tools to inform budget allocations and resource mobilization.

**The simultaneous tackling of transparency, value for money, equity and adequacy of public investment provide real opportunities for systemic changes.** All interventions in the Joint programme are foundational. As such they contribute to address systemic issues and build stronger national systems and capacity. For example, transparency is the bedrock of effectively mobilizing and spending domestic resources (SDG 17.1 and 17.3). The work on budget transparency and recording of aid on budget (SDG 16.6) is thus foundational for system changes.

Similarly, activities centered around PFM diagnostics will help identify financing and spending bottlenecks and solutions for human capital development. For example, the PERs and the



implementation of their recommendations will help improve the efficiency, effectiveness and equity of resources allocated to Human Capital Development and thus contribute to develop more effective, accountable and transparent institutions. Additionally, by maximizing the use of existing resource, activities will strengthen domestic resource mobilization efforts of the Government. The DFA will identify concrete options for the Government to mobilize additional resources for financing human capital development. These activities have thus the potential to strengthen domestic resource mobilization, mobilize additional money and reinforce policy coherence between plans and budgets (SDG 17.1; SDG 17.3; 17.14).

Finally, the costing exercise will contribute to enhance policy coherence for sustainable human capital development by better linking plans and budget (17.3). The FSA and costing exercises will also provide the necessary basis and evidence to inform and guide the mobilization of additional financial resources and strengthen the overall domestic resources mobilization efforts (17.1 and 17.2).

### 1.3 Stakeholder mapping and target groups

The stakeholders involved in the implementation of the joint programme are as follows:

	<b>Involvement</b>	<b>Interest</b>	<b>Relationships</b>	<b>Target groups</b>
<b>National authorities</b>				
<b>Ministry of Economy and Finance</b>	Approve the joint programme; Coordinate implementation of the JP	Make better use of existing resources and mobilize domestic resources to finance development	Overarching institutional actor	Top leadership in the MoF; Specific Department within MoF
<b>Direction Générale du budget</b>	Data provision and coordination of budget analysis for decision making purposes	Improve transparency practices; analyze investments in human capital development	Entry point for the work on budget transparency and budget analyses	Ministries of Health, Education and Social Protection
<b>Aid Harmonization Secretariat (SHA)</b>	Collect and report information on aid flows	Generate reliable data on ODA; Harmonization and coordination of aid; Increase aid transparency and credibility	Entry point for recording aid on-budget and coordinate with DPs.	Development partners
<b>Public Finance Reform Support Unit (CARFIP)</b>	Coordinate the implementation of the public finance reform policy (PREM) with line	Improve coherence of PFM activities supported by DP; Generate evidence for	Entry point for the coordination of partners supporting PFM reforms	Line Ministries; private sector; Civil society; Collectivities and communities

	<b>Involvement</b>	<b>Interest</b>	<b>Relationships</b>	<b>Target groups</b>
	ministries and DPs; Focal point / interlocutor for all technical PFM activities.	decision making purposes; improve effectiveness and efficiency of data use		
<b>Parliament</b>	Capacity building activities to better understand public of financial structures and budget allocation mechanisms for Human capital development; Review domestic investments for human capital	Increase domestic investments for Human capital development sectors; provide oversight to national budget process.	Collaboration with the UN system and decision makers; Link between allocations and effects for the populations.	Parliamentarians sectoral groups (finance and economy, education and health and social affairs)
<b>Line Ministries (Health, Education and social protection)</b>	Support implementation of the PERs; Provide access to data	Improve the value for money of investments in human capital; provide better services for the people of Mali.	Coordinate with partners implementation of the PERs and their recommendations	Develop human capital for the people of Mali
<b>CT/CSLP</b>	Coordination of implementation and monitoring of SDGs; Assure the link between mobilized resources and national results achieved (link SDGs and CREDD)	Increase resource mobilization for human capital development; go beyond global analysis and produce sectoral analysis education, health.	Overall coordinator	Sectoral Ministries; private sector; Civil society; Collectivities during implementation
<b>IFIs</b>				
<b>WB</b>	Support implementation of the PREM; Technical partner for PERs	Invest in human capital development; Fiscal stability and transparency	Technical and funding partners for PERs; joint advocacy	People of Mali and better systems
<b>IMF</b>	Support implementation of the PREM	Fiscal stability	Technical partner; Joint advocacy	People of Mali and better systems

	Involvement	Interest	Relationships	Target groups
<b>UNCT</b>				
<b>UNICEF</b>	Lead agency for the JP	Help the Government achieve the JP objectives to improve human capital development	Technical and financing partner	People of Mali and better systems
<b>UNDP</b>	PUNO for the JP	Help the Government achieve the JP objectives to improve human capital development	Technical and financing partner	People of Mali and better systems
<b>Civil society organizations</b>				
<b>International Budget Partnership (IBP)</b>	Technical assistance to improve budget transparency practices	Improve budget transparency, participation and oversight	Technical and advocacy partners	Develop human capital for the people of Mali
<b>Local citizen associations</b>	Support mobilization of citizens; disseminate information and conduct advocacy at sub-national level	Increase meaningful participation of citizen in budget processes; mobilize citizens for greater accountability for the use of domestic resources for human capital	Technical and advocacy partners	Develop human capital for the people of Mali

## 2. Programme Strategy

### 2.1. Overall strategy

The strength and credibility of the national PFM system is central to the capacity of Mali to mobilize domestic and international resources to finance human capital development. In other words, the most effective way to improve the allocation and use of public domestic and external resources for human capital is through budget systems that are transparent, open to public engagement and scrutiny, driven by evidence-based PFM diagnostics, and with robust oversight institutions and mechanisms.

On this premise, and in order to inform its conceptualization, the Joint Programme has applied a **conceptual and strategic framework** centered around four complementary pillars (see illustration below):

1. Measure and monitor how much is being spent (transparency and accountability);
2. Maximize the impact of available resources (value for money and equity);
3. Increase spending (adequacy of financing); and
4. Strengthen policies and capacity for better investment (conducive environment).

Each pillar is accompanied by framing questions. The first three pillars form the basis of the result chains and the Theory of Change. The fourth pillar cuts across the other pillars and aims to provide a conducive environment to maximize impact.

On the basis of this framework, the UNCT was able to identify and validate with the Government and partners four main bottlenecks to finance human capital development in Mali: (i) Low budget transparency; (ii) Poor value for money; (iii) Inequitable spending; and (iv) Inadequate funding. To address each bottleneck, the UNCT has identified a set of strategic and focused interventions with transformational potential (see Theory of Change). These interventions will use a mix of strategies ranging from evidence generation, advocacy and policy advise, technical assistance, capacity strengthening, and partnerships.

### Joint Programme Strategic Framework



By tackling identified financing bottlenecks, the **Joint Programme seeks to reinforce the credibility and transparency of the budgeting process and optimize the use of available resources allocated to human development**. By so doing, the JP will support the means of implementation of the SDG (i.e. AAAAA) and thus reinforce the ability of the Government and partners to make the best-informed investments for human capital development and contribute to the achievements of related SDGs.

The JP is **transformational** because it focuses on a set of foundational and very specific interventions to fill critical gaps to improve the transparency, value for money and adequacy of investments in human capital development in Mali. For example, budget transparency is the foundational building block that allows stakeholders – inside and outside of government – to monitor and understand how resources are being utilized. With improved fiscal transparency, stakeholders are better able to identify and address equity and gender gaps in

public funding, which routinely disadvantage the poorest and most marginalized people. This, in turn, creates opportunities to influence government decisions about spending on health, education and social protection. Building on the positive experience in Eastern and Southern Africa (“proof of concept”), where the UN was instrumental in helping countries improve their Open Budget Index (OBI), together with the International Budget Partnership (IBP) the JP will support the Ministry of Finance to identify and implement concrete actions to improve the next OBS, planned to be conducted by end 2021. This support has the potential to lead to greater fiscal credibility and performance, cheaper international credit <sup>(3)</sup> and greater public participation in budget decisions that affect them.

Similarly, public expenditure review of investments in human capital will provide a much-needed diagnostics of the effectiveness, efficiency and equity of spending in health, education and social protection sectors. Without these diagnostics, the Government will not be able to make evidence-based decisions and apply value-for-money approaches to develop human capital.

**The JP is not conducted in isolation.** The Government of Mali has developed and adopted a [Public Finance Management Reform Plan \(PREM\) for the period 2017-2021](#). The PREM focuses on three areas: (i) optimization of the fiscal space, (ii) the efficiency and effectiveness of public spending and (iii) alignment with international good practices and community engagement. On the basis of these three areas, the overall objective of the PREM is to “optimize the fiscal space in order to execute public spending in a transparent and efficient manner with a view to achieving growth objectives and sustainable development”. **The PREM is thus at the core of the Joint Programme objectives.** The *Cellule d’Appui à la Réforme des Finances (CARFIP)* coordinates the implementation of the PREM. It thus plays an important role in the implementation of the Joint programme, ensuring that activities complement and add value to those of other development partners.

Several partners (IMF, WB, EU, France, Canada, Switzerland) are investing significant resources to support the implementation of the PREM. These efforts provide a **conducive environment for the UNCT to complement ongoing efforts by focusing on a very specific set of interventions to fill critical gaps, add value and be impactful**. The focus on the “low hanging fruit” (e.g. helping Government improve its Open Budget Index; conducting PFM diagnostics to fill critical evidence and policy gaps; capacity development of stakeholders; mobilization of citizen’s engagement) are concrete and much-needed programmatic contributions.

**The JP is implemented with a longer-term perspective than its two-year period.** For example, PFM diagnostics activities will take at least 20 months to implement (e.g. PERs; DFA). Implementing the recommendations from these diagnostics will take as long. As part of the 2020-2024 UNSDCF, UNDP and UNICEF have committed financial resources to take forward and expand the work well beyond the two-year period of the JP. To further illustrate this commitment, UNDP and UNICEF will contribute 56% of the total Joint Programme budget.

## 2.2 Theory of Change

### 1) Overview/summary

- If there is better measurement and understanding of how domestic and external resources are allocated and used to finance Human Capital Development;

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<sup>3</sup> IMF (2012) “[Fiscal Transparency, Accountability, and Risk](#),” IMF: Washington, D.C.

- If there is enhanced transparency and accountability in the domestic budgeting process;
  - If there is evidence and understanding on how to improve the efficiency, effectiveness and equity of resources allocated to Human Capital Development;
  - If there is greater capacity within the Government to develop a credible financing strategy for Human Capital Development and better link planning and budgeting;
- Then there will be greater availability and better use of resources to accelerate the achievement of the SDGs in critical human development sectors for the most vulnerable populations in Mali.

## 2) Explanation of the Theory of Change

The desired change that the Joint Programme will seek to achieve is to improve the use and increase the availability of resources to accelerate the achievement of the SDGs in critical human development sectors for the people of Mali. This will be achieved by supporting a set of activities aimed at improving the transparency, value for money, equity and adequacy of public investments for the development of human capital in Mali. These activities are specifically designed to address the main critical financing bottlenecks that exist in Mali: (i) Low budget transparency; (ii) Poor value for money; (iii) Inequitable spending; and (iv) Inadequate funding.

**The conceptual and strategic framework (see above) forms the basis of the result chains and the Theory of Change.** Each pillar of the framework is linked to one another in a complementary manner, therefore illustrating the logical pathway of changes. The fourth pillar is cross-cutting and aims to provide a conducive environment for planned activities.

A detailed explanation of the pathway to change and the specific contribution of the Joint Programme to the ToC, including the strategic entry/leverage points that will be used to intervene in the system and contribute to the change, is outlined below.

### **Outcome 1: Enhanced transparency and accountability of funding and allocations for human capital development**

- **Strategic interventions (i):** Produce gender sensitive budget briefs of the education, health, social protection, Nutrition and WASH sectors. This activity will complement ongoing work by the Ministry of Finance to develop [Citizen Budget](#), which do not provide adequate information and gender analysis on allocation for Human Capital sectors in Mali. Those analyses are not currently conducted in Mali by other partners. The UNCT will thus fill in a critical gap and, through these budget analyses, provide an evidence-based platform for citizen to engage in the budget process and demand greater accountability for the delivery of results.
- **Strategic interventions (ii):** Support the implementation of the OBS recommendations to improve the overall transparency score of Mali. The UNCT in Mali will partner with the IBP to provide technical support to the MoF to improve the OBI. This is a “low hanging fruit” that has potentially high return on the credibility and confidence of partners to invest in Mali.
- **Strategic interventions (iii):** Support partners coordination to record all external assistance on budget. This is a critical issue that has recently emerged as a tension point with the Government within the G5 initiative. In addition, today, the massive aid provided

by the UN is not recorded on budget, The UNCT will dedicate capacity to convene partners around this agenda, helping the Government collect the required information to achieve greater transparency and accountability in aid figures including gender analysis of the UN funds, starting with the UN (leading by example).

### **Outcome 2: Improved efficiency, effectiveness and equity of resources allocated to human capital development sectors**

- **Strategic intervention (i):** Carry out Public Expenditure Reviews (PER) of Human Capital Development sectors (health, education and social protection). PER of education and health sectors was conducted in 2021 but results are still embargoed. The results of these reviews will shed light on what was seen as a “black box” since 2008 (last year of PER in Mali). A thorough diagnostics through PERs is a top priority to identify the priority actions required to improve the use of existing resources. Together with the WB and PFM actors, the UNCT will support this highly critical and strategic undertaking, which will take at least 20 months to implement. In addition, this PERs will include a gender analysis.
- **Strategic intervention (ii):** Disseminate the findings of the Public Expenditure Review (PER) already prepared by the World Bank on education and health and provide technical support to draft a roadmap for the implementation of the recommendations. The objective is to produce a draft roadmap for the implementation of the recommendations of the public expenditure reviews already developed.

### **Outcome 3: Greater and sustainable funding for human capital development sectors**

- **Strategic intervention (i):** carry out the Development Finance Assessment (DFA) for Mali. The aim is to provide a comprehensive analysis of the prospects for public and private financing, financing policies and institutional structures, as well as possibilities for developing a more integrated approach to financing.
- **Strategic intervention (ii):** Provide technical assistance to the Ministry of Finance to develop the financing strategy for Mali. The goal is to produce the SDG financing strategy for Mali.

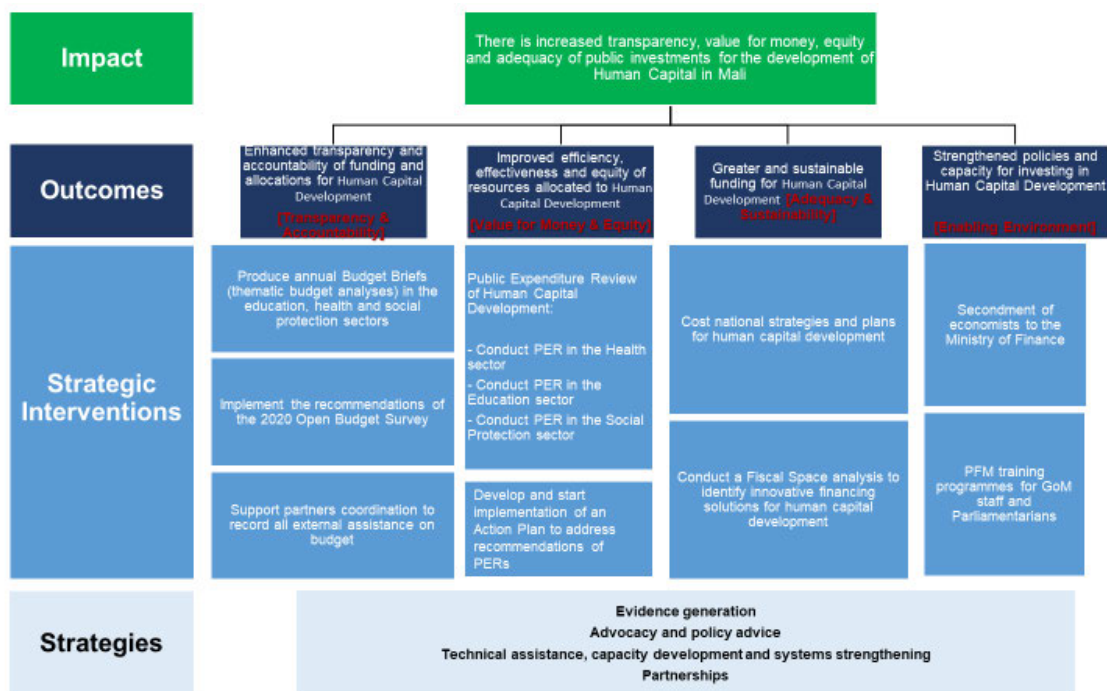
### **Outcome 4: Strengthened policies and capacity for investing in Human Capital Development**

- **Strategic intervention (i):** Secondment of economists to the Ministry of Finance. With funding from the JP, the UNCT will second 3 national economists to the Ministry to help strengthen the capacity of key departments to implement the PREM. The economist will also be critical to consolidate partnership with the Ministry of Finance, as well as to access data.
- **Strategic intervention (ii):** PFM training programmes for GoM staff and Parliamentarians. The UNCT will support the organization of tailored PFM training programme for key stakeholders in the budget process in particular Government staff and MPs. This is a critical intervention to increase knowledge about the importance of public finance and gender responsive budgeting in financing the SDGs and build strategic alliances with national stakeholders around the importance of this agenda.

### 3) Assumptions

- Political openness and support to improve budget transparency practices and citizens' participation.
- There is unrestricted access to budgetary data.
- Existing PFM technical partners, in particular WB, IMF, Canada, France and Switzerland continue to invest in PFM reforms and work collaboratively to support the Joint Programme.
- There is enough capacity dedicated by line Ministries (Health, Education and Social Action) to carry out Joint Programme activities

### 4) Graphic illustration of the Theory of Change



### 2.3 Expected results by outcome and outputs

The **JP is implemented with a longer-term perspective than its two-year period**. In this regard, the outputs below are related only to the deliverables that the JP will achieve within the timeframe of the JP. **Many of the strategic interventions highlighted in the Theory of Change are foundational and only a starting point**. For example, PFM diagnostics activities (outcome 2) will take at least 20 months to implement (e.g. PERs). Implementing the recommendations from these diagnostics will be critical to the achievements of the outcome as they will require dedicated resources and capacity in the long term. This is the reason why **PUNOs have committed dedicated funding and resources over the three years following the end JP (2022-25) to build on and continue progress towards the expected outcomes**.



## 1) Outcomes and Outputs

### **Outcome 1: Enhanced transparency and accountability of funding and allocation for Human Capital Development.**

- **Output 1.1** - Citizens have access to quality information (including gender analysis) on the state of financing for Human Capital Development.
- **Output 1.2** - Budget transparency practices have improved;
- **Output 1.3** - External assistance is recorded on-budget.

**Description (relations).** The three outputs are inter-related and complementary. Together, they will contribute to enhance transparency practices, participation and accountability (including women and girls participation). For example, the Budget Briefs developed under this outcome will provide quality evidence that will reinforce the knowledge of stakeholders (civil society organizations, MPs, medias, citizens) on the use of public domestic and external resources for human capital. With this knowledge, citizens will be able to more meaningfully engage in the budget process. The JP will pay particular attention to generating budget analysis with an equity and gender lens, as well as to promote engagement of women's/girls group in dialogues with Government on the findings of the analysis. Similarly, partnership with the IBP will be a critical contribution to improve current budget transparency and achieve a higher OBI. Activities under output 3 will be instrumental to record a higher proportion of aid on budget, including aid provided by the UN. This is a pre-requisite for principled partnership for the SDG, with greater transparency and accountability.

**Accountability.** The Direction Générale du Budget in the Ministry of Finance together with UNDP and UNICEF will lead the delivery of results under this outcome. Activities will require inter and intra-governmental collaboration with the Secrétariat à l'Harmonisation de l'Aide, Ministry of Finance and line Ministries. UNICEF will coordinate and lead activities under Output 1.1 and 1.2, while UNDP will coordinate and lead those under Output 1.3 (see specific division of labour between UNDP and UNICEF in the workplan).

**Expected progress on selected SDG targets.** Activities will contribute directly to SDG targets 16.6 and 16.7. For example, the work on budget transparency and recording of aid on budget will contribute to develop more effective, accountable and transparent institutions by improving transparency practices of Government and donors. The work on Budget Briefs and their dissemination will provide evidence to support citizens' engagement and demand for changes and thus contribute to ensure a more responsive, inclusive, participatory and representative decision-making.

### **Outcome 2: Improved efficiency, effectiveness and equity of resources allocated to human capital development sectors**

- **Output 2.1** - Value for money diagnostics of current investments in human capital in Mali is available;
- **Output 2.2** - Plans to improve the efficiency, effectiveness and equity of domestic and public spending for Human Capital are implemented.

**Description (relations).** These two outputs are inter-related and complementary. Combined, they will ensure that the best value for money is obtained for the resources dedicated to human capital development sectors (integrating gender equality within sectors). This outcome will be achieved through the implementation of Public Expenditure Reviews (PERs) of Human Capital Development sectors (health, education and social protection) followed by the development of improvement plans. These PERs will be a key diagnostic

instrument to assess their consistency with policy priorities, and what results were achieved, in particular in terms of reducing inequality and gender disparities.

**Accountability.** The Direction Générale du Budget in the Ministry of Finance together with UNICEF will lead the implementation of the PERs (Output 2.1) while UNDP will lead the development of an overall plan to implement the findings of the PERs (Output 2.2 - see specific division of labour between UNDP and UNICEF in the workplan). All activities will be conducted in close technical coordination with the Ministries of Health, Education and Social Action, as well as with key development partners, in particular the World Bank, which will be the main technical and funding partners for this Outcome.

**Expected progress on selected SDG targets.** Activities will contribute directly to SDG targets 16.6 and 17.1. For example, the PERs and the implementation of their recommendations will help improve the efficiency, effectiveness and equity of resources allocated to Human Capital Development and thus contribute to develop more effective, accountable and transparent institutions. Additionally, by maximizing the use of existing resource, activities will strengthen domestic resource mobilization efforts of the Government.

### **Outcome 3: Greater and sustainable funding for human capital development sectors**

- **Output 3.1** - A Development Finance Assessment (DFA) is available for Mali.
- **Output 3.2** - Strategy and financing options (including innovative financing) for Mali are developed.

**Description (relations).** These two outputs are inter-related and complementary. Combined, they will help address the issues of adequacy and sustainability of funding for human capital development. The DFA carried out under output 3.1. Provide decision-makers with information essential on the prospects for public and private financing, policies funding and institutional structures, as well as opportunities to develop a more integrated financing, while the development of an SDG financing strategy for Mali under Output 3.2. will allow the establishment of an Integrated National Financing Framework (INFF)..

**Accountability.** The CT-CSLP within the Ministry of Finance together with UNDP will lead and coordinate activities under Output 3.1 and 3.2. All activities will be carried out in close technical coordination with the main partners of development, in particular the World Bank, the IMF and the AFDB.

**Expected progress on selected SDG targets.** Activities will contribute directly to SDG targets 17.1, 17.2 and 17.3. For example, the DFA will help provide guidance for establishing an INFF (17.3). Said INFF will in turn help to inform and guide the overall efforts to mobilize additional and national financial resources (17.1 and 17.2).

### **Outcome 4: Strengthened policies and capacity for investing in Human Capital Development**

- **Output 4.1** - There is increased capacity in the MoF to carry out essential PFM reforms.
- **Output 4.2** - There is enhanced capacity among stakeholders in PFM.

**Description (relations).** These outputs will create a conducive environment for the delivery of results under Outcomes 1, 2 and 3. The secondment of economists to the MoF will be critical to reinforce partnerships with the MoF and to access critical budget data required to carry out numerous activities in the JP, such as Budget Briefs, PERs and DFA. The economists

will also significantly strengthen the capacity of the Ministry of Finance to support the PREM reforms, including in terms of broadening the tax base. Similarly, the various PFM capacity building activities will help improve the understanding of the importance of the topic for human capital development. In addition, these activities will be critical to galvanize support among important stakeholders (e.g. MPs) and mobilize further around this agenda.

**Accountability.** The Direction Générale du Budget in the Ministry of Finance together with UNDP will lead and coordinate activities under Output 4.1 while UNICEF will lead and coordinate activities under Outcome 4.2.

**Expected progress on selected SDG targets.** This is a cross cutting pillar, which aims to provide a conducive environment for the achievements of Joint Programme's results. As such, activities will contribute indirectly to all the five selected SDG targets 16.1, 16.2, 17.1, 17.2 and 17.3.

## **2) Expected follow-up after completion of the Joint Programme**

As highlighted above, the strategic interventions in the Joint Programme are foundational and only a starting point. Systems' reforms take time. As part of their respective Country Programmes for the period 2020-2024, UNDP and UNICEF have committed dedicated funding and resources to build on the JP results after its completion.

In practice, this means that activities under Outcome 1 will continue through the annual development and dissemination of Budget Briefs, the continuation of aid coordination to register ODA on budget and the continuation of the partnership with the IBP. In terms of Outcome 2 and 3, the year 2022 will be dedicated to the follow-up and implementation of the recommendations emanating from the PERs, FSA and Costing exercises. Finally, regarding technical assistance, it is envisaged that the economists recruited to support the MoF will be absorbed into the Government payroll. The UN team will continue to benefit from its internal capacity with the Chief Economist in UNDP, the Chief Economist/Social Policy in UNICEF and the RCO Economist. Together with other development partners, this critical mass of UN capacity will continue to support PFM reforms with the view to achieve the longer-term outcome of transparency and accountability, value for money and equity, and adequacy and sustainability of financing for human capital development.

## **3) Expected impact in terms of changes situation for the target groups**

By 2022, budget transparency practices of the Government will have improved with a higher OBI score. As a result, there is increased confidence among donors to invest in Mali's development. Similarly, donors are more accountable and transparent with at least 80% of ODA flows recorded on-budget.

Citizens, in particular women and young people, are meaningfully engaging with the Government to discuss investment priorities for human capital development. Their voices are heard and reflected in budgetary decisions for human capital development.

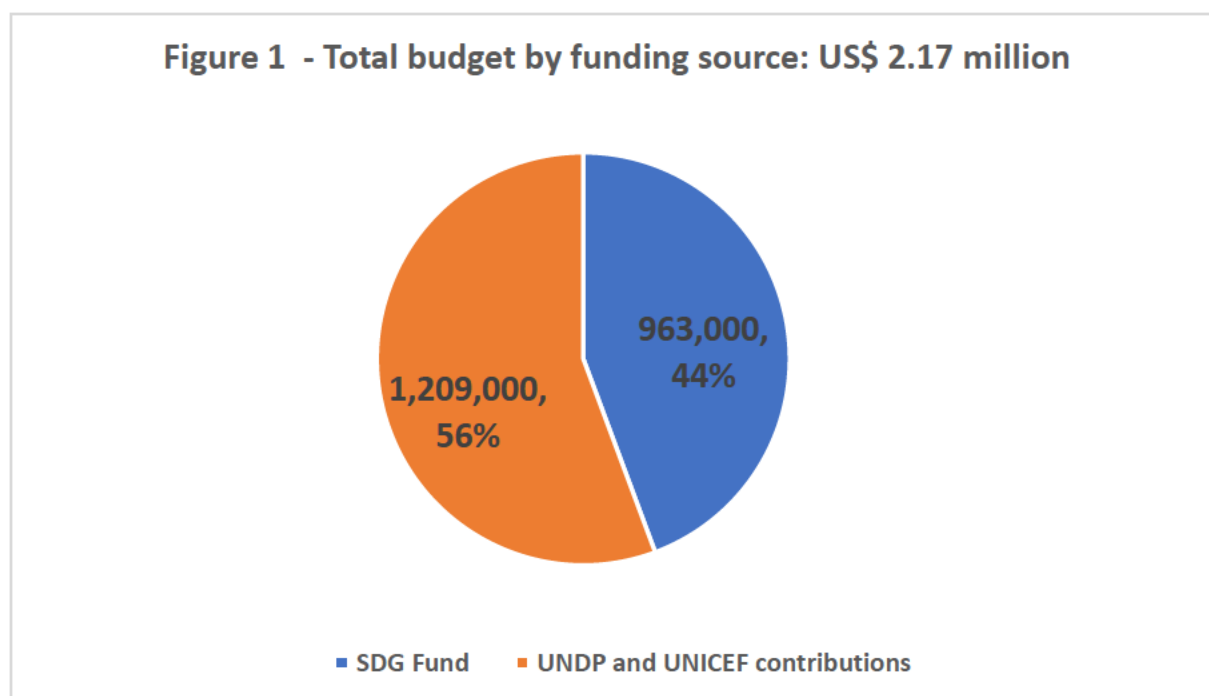
Resources used by the Ministries of Health, Education and Social Action are used more efficiently and effectively to deliver programmes for the most vulnerable women and men of Mali. As a result of efficiency and effectiveness gains, there are more resources available to tackle human capital development. Resources are now allocated on the basis of geographical disparities and contribute to reduce the gender gaps. In addition, budgets allocated to the

Ministries of Health, Education and Social Action are consistent with the Ministries' strategic plans and objectives.

The Ministry of Finance has adopted and is implementing an action plan to mobilize additional resources for human development. This plan is informed by the findings of the DFA and actively pursue public-private partnerships to finance human capital development in Mali. The Ministry of Finance is equipped with more capacity to increase its tax base, leading to an improvement in the tax/DGP ratio.

## 2.4 Budget and value for money

The overall budget of the Joint programme is US\$ 2.17 million. Over half of the budget is funded by UNDP and UNICEF own resources (US\$ 1.2 million or 56%) while the remaining budget is funded by the SDG fund (US\$ 963,000 or 44%) (see Figure 1). The large contributions of UNDP and UNICEF reflects the fact that planned activities build on their existing programmes, capacity and partnerships.

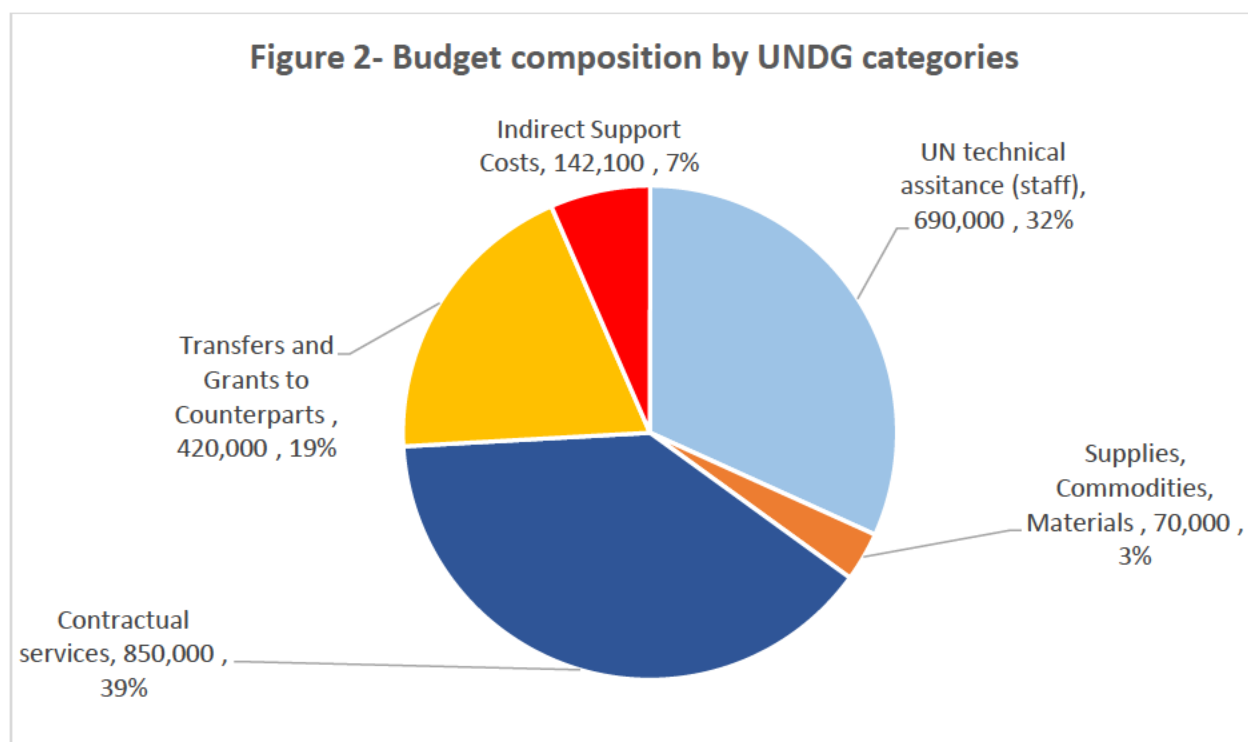


**By leveraging existing delivery platforms and resources, the Joint Programme has a clear advantage over other implementation strategies. This will cut on unnecessary expenditures and offers value for money.** For example, both UNDP and UNICEF are in the process of recruiting a Chief Economist/Social Policy P4 staff to lead their existing programmes on PFM (about US\$ 220,000 per year per staff). Both staff are recruited using agencies own regular resources. Half of their time will be dedicated to lead the implementation of the Joint programme, in particular through technical assistance, quality assurance and oversight of programme activities (see Figure 3 for the share of UNDP and UNICEF contributions to the various budget categories). In addition, the continuation of this technical expertise after the completion of the Joint Programme will be instrumental to sustain and further build on the on the programme achievements.

Another way by which the JP will achieve value for money is by **using existing partnerships**. For example, UNICEF has in place a regional partnership with the International Budget Partnership (IBP) to support countries improve their budget transparency practices. The use of this partnership will save significant resources and time for delivering on the JP planned results under outcome 1.

Both UNDP and UNICEF also have long-term agreements (LTAs) with top-notch PFM institutions (ODI, Cornerstone, OPM, etc..). The use of these LTAs, which have been developed on the basis of strict Value for Money criteria, will be instrumental to deliver on the various FPM capacity building and diagnostics tools.

The **overall distribution of the costs according to the UNDG categories reflects the programmatic nature of the programme**, which is essentially focused on system strengthening through evidence generation and technical assistance (see Figure 2).

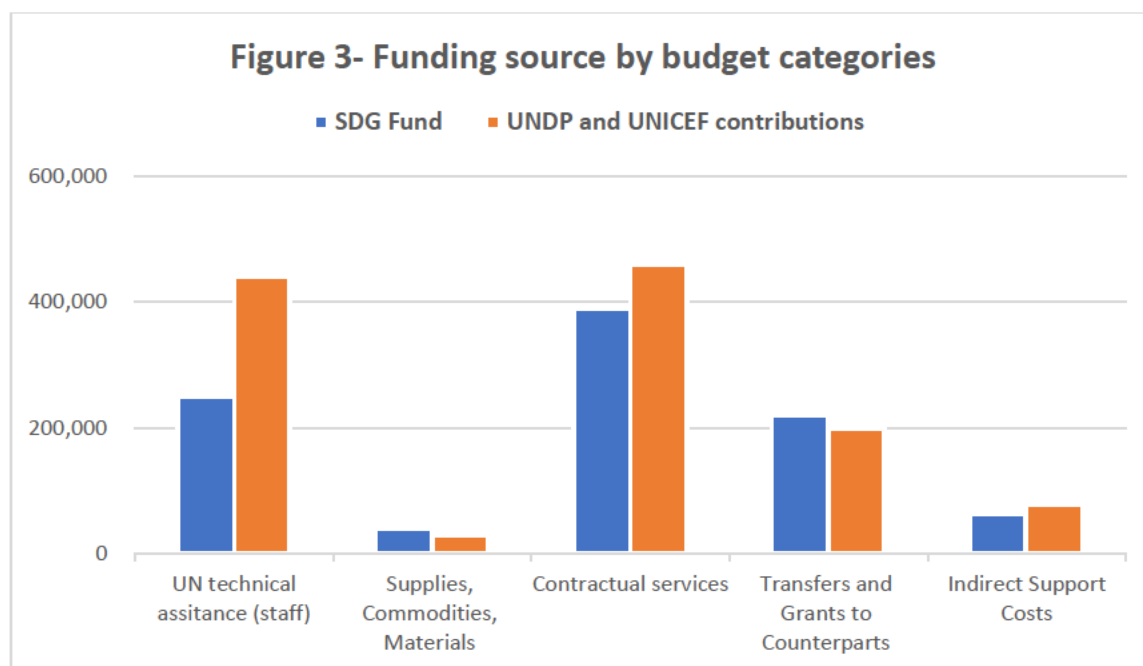


A large share of the budget is for contractual services (39%) and technical assistance (32%). Contractual services will be used to carry out the Public Expenditures Reviews (PERs), and the Development Finance Assessment (DFA). These activities are costly and require highly specialized expertise. In particular, the PERs in the health, education and social protection sectors represent about 20% of the overall budget (US\$ 450,000). A review of PERs costs in the region indicates that a high quality PER costs on average about US\$ 200,000 per sector. While the UN will provide the bulk of the funds, other PFM actors (WB) will complement the envisaged gap of US\$ 150,000, which illustrates how the JP is leveraging resources from other partners.

From a value for money perspective, it should be noted that the cost of the PER is a one-off cost. The PERs will provide the basis for actions over the medium to long term.

Finally, the objectives of the PER itself is about Value for Money. The PERs are about getting the “biggest bang for the buck” once public resources are allocated to human capital development sectors. This includes ensuring that budgets are:

1. Invested in the best possible set of evidence-based interventions to address policy priorities (allocative efficiency).
2. Minimizing costs and delays and fully spent as intended (technical efficiency).
3. Delivering expected results (effectiveness).
4. Benefiting the most the most deprived women and men (equity).



## 2.5 Partnerships and stakeholder engagement

**National authorities have been actively engaged in the design phase of the joint programme.** Their ownership will be a strong factor of success during the implementation phase. Specifically, programme implementation will be done in close collaboration with the Ministry of Finance, which will coordinate the overall programme. Within the Ministry of Finance, the General Directorate of Budget, CT/CSLP, Aid Harmonization Secretariat and CARFIP will all play a leading role in the implementation of interventions, in line with their respective areas of responsibilities. In addition, the Ministries of Health, Education and Social Protection will play a key role in the programme (PER implementation; FSA; costing). The specific roles and responsibilities of Government partners are outlined in section 2.3.

Several **development partners** (IMF, WB, EU, France, Canada – see Annex 1) are investing significant resources to support the implementation of the [Public Finance Management Reform Plan \(PREM\)](#), which is at the core of the Joint Programme. To complement this support, and on the basis of consultations with CARFIP (PREM coordinator) and development partners, the

JP is focusing on a very specific set of interventions to fill in critical gaps, **add value** and be impactful. For example, the focus on the “low hanging fruit” are concrete and much-needed programmatic contributions that have the full support of the Government and partners. These “low hanging fruits” include: (i) helping Government improve its Open Budget Index; (ii) conducting PFM diagnostics to fill critical evidence and policy gaps; (iii) capacity development of stakeholders; and (iv) mobilization of citizen’s engagement.

The Public Expenditure Reviews, which are a significant activity in the JP, will benefit from the financial and technical support from the WB. In addition, the WB support to [BOOST](#) will be leveraged to carry out other activities in the JP (e.g. Budget Briefs).

The JP activities will be coordinated with partners through the partner coordination mechanisms that the CARFIP has put in place to manage partners engagement and support. In addition, UNDP and UNICEF will continue to closely work with the “Troika”, the group of donor representatives that is closely following up on public finance management reforms.

**The unique contribution – and value add – of UNDP and UNICEF is that the JP interventions will benefit and build on existing expertise and partnerships.** For example, both UNDP and UNICEF have existing programmes and capacity for PFM. Both agencies are currently recruiting a Chief Economist/Social Policy P4 staff to lead their existing programmes on PFM. In addition, the RCO is also equipping itself with a P4 economist capacity. This critical capacity will be a key success factor for delivering results. Another example is the use of existing regional cooperation agreements, such as the regional partnership between UNICEF and the International Budget Partnership (IBP) to support countries improve their budget transparency practices. This partnership will be leveraged to deliver on the JP objectives under Outcome 1.

With the coordination of the RCO, the JP will also **draw expertise within the UN Country Team**: for example, WHO on health financing, OHCHR around human rights and UN Women around gender responsive budgeting.

**Joint SDG Fund donors** present in Mali (Denmark, European Union, Germany, The Netherlands, Norway, Spain, Sweden, United Kingdom) will be closely engaged throughout the duration of the programme, in particular through existing periodic coordination mechanisms (e.g. Troika meeting) as well as regular briefings on the state of progress of the JP.

### **3. Programme implementation**

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

Activities will be implemented by UNDP and UNICEF in line with the division of labour outlined in the workplan (see Annex 4.3; see also section 2.3).

As highlighted in previous sections, the JP will be implemented on the basis of existing coordination, partnerships, expertise and delivery mechanisms used by UNDP and UNICEF to deliver results. In practice, this means using existing capacity (e.g. both agencies have P4 positions to lead their PFM related work), existing partnerships (e.g. regional partnership with IBP, existing LTAs with PFM institutions), existing delivery mechanisms (e.g. annual workplans between PUNOs and partners of the JP), existing coordination mechanisms (e.g. CARFIP donor coordination group, UNCT and PMT coordination mechanisms), and existing control and review mechanisms (e.g. HACT assurance, UN/GoM annual review).

More concretely, the implementation of the JP will be integrated into the budget execution mechanisms of the 2 agencies through their rolling work plans (PTR 2020-2021 and 2021-2022) signed with the government. Thus, they will use their procedures relating to the different types of services (supply, contract or cash transfer) in support of those of the government. For example, we know that agency recruitment procedures are more efficient (existence of rosters, LTAs with large institutions such as the Social Policy Research Institute (SPRI) etc.. for many analysis purposes. To facilitate monitoring and coordination, government and inter-government monitoring and implementation bodies with donors will be used.

While both agencies will be responsible and accountable for the delivery of results, which they are co-funding, the Resident Coordinator and her Office will be instrumental to facilitate the coordination and implementation of the programme. In practice, this means that the Resident Coordinator will support agencies address political sensitivities and related bottlenecks that might arise. This is particularly important as the JP touches upon sensitive issues of transparency, good governance and effective use of public resources.

In addition, the Resident coordinator will lead political and advocacy engagement with the Government and partners to take forward the recommendations emanating from the various PFM diagnostics conducted. The RC will also ensure that all available capacity within the UNCT contribute to the achievements of planned results. With its new P4 economist capacity, the RC Office will also provide technical inputs and quality assurance to the JP implementation, as well as to support JP review and reporting.

It is important to note that the development of composition 1 of the JP has been involved by the other UN agencies to ensure that their concerns are taken into account during the restitution sessions. For other donors, their contributions will be considered through the technical pool of TFPs and joint budget review sessions (government - donors). Meetings with key implementing government partners (CARFIP, CT-CSLP, MoF) were conducted to have their membership during the elaboration of the JP. Government structures are familiar to their corresponding parliamentary groups.

Government partners have been actively engaged in the design of the programme and have ensured sure that planned activities contribute to achieve the PREM objectives and are complementary to activities supported by other partners. To illustrate their commitment to the JP results it is envisaged that the economists seconded to the MoF will be absorbed by the Government payroll after the completion of the JP.

### **3.2 Monitoring, reporting, and evaluation**

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

- *Annual narrative progress reports*, to be provided no later than one (1) month (31 January) after the end of the calendar year, and must include the result matrix, updated risk log, and anticipated expenditures and results for the next 12-month funding period;



- *Mid-term progress review report* to be submitted halfway through the implementation of Joint Programme<sup>4</sup>; and
- *Final consolidated narrative report*, after the completion of the joint programme, to be provided no later than two (2) months after the operational closure of the activities of the joint programme.

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

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

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

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

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

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

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

After completion of a joint programmes, a final, *independent and gender-responsive*<sup>5</sup> *evaluation* will be organized by the Resident Coordinator. The cost needs to be budgeted, and in case there are no remaining funds at the end of the joint programme, it will be the responsibility of PUNOs to pay for the final, independent evaluation from their own resources.

The joint programme will be subjected to a joint final independent evaluation. It will be managed jointly by PUNOs as per established process for independent evaluations, including

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

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

the use of a joint evaluation steering group and dedicated evaluation managers not involved in the implementation of the joint programme. The evaluations will follow the United Nations Evaluation Group's (UNEG) Norms and Standards for Evaluation in the UN System, using the guidance on [Joint Evaluation and relevant UNDG guidance on evaluations](#). The management and implementation of the joint evaluation will have due regard to the evaluation policies of PUNOs to ensure the requirements of those policies are met and the evaluation is conducted with use of appropriate guidance from PUNOs on joint evaluation. The evaluation process will be participative and will involve all relevant programme's stakeholders and partners. Evaluation results will be disseminated amongst government, development partners, civil society, and other stakeholders. A joint management response will be produced upon completion of the evaluation process and made publicly available on the evaluation platforms or similar of PUNOs.

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

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

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

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

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

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

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

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

### **3.4 Legal context**

Agency name: United Nations Development Program (**UNDP**)  
Agreement title: Basic Cooperation Agreement  
Agreement date: June 28, 1978

Agency name: United Nations Children's Fund (**UNICEF**)  
Agreement title: Basic Cooperation Agreement  
Agreement date: December 13, 1993

## D. ANNEXES OF THE JOINT PROGRAMME TEMPLATE

### Annex 1. List of related initiatives

Name of initiative/project	Key expected results	Links to the joint programme	Lead organization	Other partners	Budget and funding source	Contract person (name and email)
PREM Support	(i) Broadening the tax base; (ii) Strengthened efficiency of tax administrations; (iii) improved transparency and accountability of public institutions	Support to MoF to strengthen its capacity to implement the PREM	France (French Development Agency)	Public Finance Reform Support Unit (CARFIP)	Convention AFD N <sup>o</sup> CML 1416 01 V  10 million (EUR)	Francois Tirot, Country Director
Domestic revenue mobilization Support Project (PAMORI) - Phase 2	Improved tax collection	Support to MoF to strengthen its capacity to implement the PREM	Canada	Ministry of Economy and Finance	8,1 billion XOF (phase 2)	H.E. Michael Elliott, Ambassador of Canada to Mali
Partnership agreement CARFIP-PADRE (project to support decentralization and state reform)	National and sub-national PFM system strengthened	Support to MoF to strengthen its capacity to implement the PREM	German Cooperation	Ministry of Economy and Finance	N/A	Randa Kourieh-Ranarivelo, Country Director
Technical Assistance Project for Governance and Budget Decentralization	(i) Strengthened PFM system; (ii) Greater availability and access to budget data (BOOST)	Support to MoF to strengthen its capacity to implement the PREM; Support to conduct PFM diagnostics tools (PER; FSA; Costing)	World Bank	Ministry of Economy and Finance	7 Billion XOF	Soukeyna Kane, Country Director
Economic Governance Support Project	(i) Improved mechanisms for transferring resources to communities; (ii)	Support to MoF to strengthen its capacity to implement the PREM	African Development Bank	Ministry of Economy and Finance	7 Billion XOF	Louise Djoussou-Lorgn, Country Director

Name of initiative/project	Key expected results	Links to the joint programme	Lead organization	Other partners	Budget and funding source	Contract person (name and email)
	Improved transparency, accountability and budgetary control					
Mali's Extended Credit Facility Arrangement	(i) Improved PFM system; (ii) Quality PEFA diagnostics	Support to MoF to strengthen its capacity to implement the PREM	International Monetary Fund	Ministry of Economy and Finance	N/A	René Tapsoba, Resident Representative

## Annex 2. Results Framework

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

*Not relevant*

**Joint SDG Fund Outcome 2:** Additional financing leveraged to accelerate SDG achievement (the problems of availability of financial data don't allow to inform these two tables)

Indicators	Targets		
	2020	2021	2022
2.1: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scope <sup>6</sup>			
2.2: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scale <sup>7</sup>			

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

Indicators	Targets		
	2020	2021	2022
4.1: # of integrated financing strategies that were tested (disaggregated by % successful / unsuccessful)			
4.2: # of integrated financing strategies that have been implemented with partners in lead <sup>8</sup>			
4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate progress on SDGs made operational			

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

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

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

### Joint SDG Fund Operational Performance Indicators

- Level of coherence of UN in implementing programme country<sup>9</sup> (well: UNSDCF coordination)
- Reduced transaction costs for the participating UN agencies in interaction with national/regional and local authorities and/or public entities compared to other joint programmes in the country in question (UNSDCF coordination bodies, role of RCO)
- Annual % of financial delivery (no idea on that)
- Joint programme operationally closed within original end date (yes)
- Joint programme financially closed 18 months after their operational closure (yes)
- Joint programme facilitated engagement with diverse stakeholders (e.g. parliamentarians, civil society, IFIs, bilateral/multilateral actor, private sector) (yes)
- Joint programme included addressing inequalities (QCPR) and the principle of "Leaving No One Behind" (yes)
- Joint programme featured gender results at the outcome level (yes)
- Joint programme undertook or draw upon relevant human rights analysis, and have developed or implemented a strategy to address human rights issues (yes for the human capital component)
- Joint programme planned for and can demonstrate positive results/effects for youth (partially)
- Joint programme considered the needs of persons with disabilities (no)
- Joint programme made use of risk analysis in programme planning (yes)
- Joint programme conducted do-no-harm / due diligence and were designed to take into consideration opportunities in the areas of the environment and climate change (non)

## 2.2. Joint programme Results framework

Result / Indicators	Baseline	2021 Target	2022 Target	Means of Verification	Responsible partner
<b>Outcome 1 Enhanced transparency and accountability of funding and allocation for Human Capital Development</b>					
Indicator 1.1 Parliamentary capacity to review human capital development sector with gender lens budget proposals is strengthened	No	Yes	Yes	On-site observation	UNDP/CSO
Indicator 1.2 Budget analysis with gender lens capacity is strengthened within the	No	Yes	Yes	Training report	UNDP/CSO

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

Result / Indicators	Baseline	2021 Target	2022 Target	Means of Verification	Responsible partner
Ministry of Finance and social sector ministries					
<b>Output 1.1 Citizens have access to quality information on the state of financing for Human Capital Development</b>					
Indicator 1.1.1: New gender sensitive channels are established for non-government stakeholders to contribute meaningfully to budget processes	0	2	2	Publication report	MoF/DGB
Indicator 1.1.2: Production and distribution of citizen budget specific including gender analysis to Human Capital	0	2	2	Publication report	MoF/DGB/CSO
<b>Output 1.2 indicator Budget transparency practices have improved</b>					
Indicator 1.2.1: Open Budget Index (Mali)	OBS 2019: 38/100 (transparency) 4/100 (participation) 43/100 (Budget oversight)	n/a	OBS 2021: 60/100 (transparency) 40/100 (participation) 60/100 (Budget oversight)	Open Budget Survey 2021	IBP
<b>Output 1.3 External assistance is recorded on-budget</b>					
Indicator 1.3.1: Donor support for all social sectors is recorded on budget	No	60%	80%	Periodic reports	MoF/SHA
Indicator 1.3.2: UN Donor support for all social sectors is recorded on budget	0	60%	80%	Periodic reports	MoF/SHA
<b>Outcome 2: Improved efficiency, effectiveness and equity of resources allocated to human capital development sectors</b>					
Indicator 2.1 Budget allocations to education, health, and social protection are maintained or increased in real terms (i.e. after adjusting for inflation)	25%	26%	27%	Finance law	DGB
<b>Output 2.1 Value for money diagnostics of current investments in human capital in Mali is available</b>					
Indicator 2.1.1:	No	Yes	Yes	Sectorial follow up	Ministries of Health, Education

Result / Indicators	Baseline	2021 Target	2022 Target	Means of Verification	Responsible partner
Progress towards global spending benchmarks for social sectors are recorded					and Social Protection
Indicator 2.1.2 The variance between planned and actual expenditure in social sectors is reduced to 10% or less	No	Yes	Yes	Sectorial follow up	Ministries of Health, Education and Social Protection
<b>Output 2.2 Plans to improve the efficiency effectiveness and equity of domestic and public spending for Human Capital are implemented</b>					
Indicator 2.2.1: Social sector budgets increasingly prioritize evidence-based interventions with gender lens	No	Yes	Yes	Materiel and finance directions of Health, Education and Social Protection	Ministries of Health, Education and Social Protection
<b>Outcome 3: Greater and sustainable funding for human capital development sectors</b>					
Indicator 3.1: A full analysis of the funding outlook is available to address the capital financing gaps of human development.	No (2020)	No	Yes	Strategy document	CARFIP/DGB/MoH
<b>Output 3.1: A Development Finance Assessment (DFA) is available for Mali.</b>					
Indicator 3.1.1: Development finance assessment (DFA) is carried out	0 (2020)	0	1	DFA report	CSLP/MoH
<b>Output 3.2: Financing options (including innovative financing) for human capital sectors are identified</b>					
Indicator 3.2.1: The Integrated National Financing Framework (INFF) for Mali is available	0(2020)	0	1	Strategy document	CSLP/ MoH
<b>Outcome 4: Strengthened policies and capacity for investing in Human Capital Development</b>					
Indicator 4.1 The main MoF structures have capacity to conduct PFM reforms and stakeholders have good knowledge in PFM process	No	Yes	Yes	Survey report	UNDP/Sectorial ministries
<b>Output 4.1 - There is increased capacity in the MoF to carry out essential PFM reforms</b>					
Indicator 4.1.1:	0	3	3	JP report	UNDP/MoFO



Result / Indicators	Baseline	2021 Target	2022 Target	Means of Verification	Responsible partner
3 economists are recruited to strengthen MoF capacity to conduct PFM reforms					
<b>Output 4.2 - There us enhanced capacity among stakeholders in PFM</b>					
Indicator 4.2.1: Number of stakeholders which capacity built in PFM with gender lens	0	Government staffs: 3  Parliamentarian groups 4 (Health, Education, Social Protection, Finance)  Civil Society Organizations 2	Government staffs: 30  Parliamentarian groups 4 (Health, Education, Social Protection, Finance)  Civil Society Organizations 2	Annual report	DGB

### Annex 3. Gender marker matrix

Indicator		Score	Findings and Explanation	Evidence or Means of Verification
N°	Formulation			
1.1	Context analysis integrate gender analysis	1	Some sex-disaggregated and gender sensitive data. No adequate gender analysis is available in PFM	CREDD data and analysis 2010: Gender national Policy (PNG), the 2014 national Policy of child promotion and protection (PNPPE) and the 2015 National Policy of Family (PNF).
1.2	Gender Equality mainstreamed in proposed outputs	2	Gender equality and the empowerment of women is visibly mainstreamed across all output areas in line with SDG priorities including SDG 5.	JP document
1.3	Programme output indicators measure changes on gender equality	1	4 out 18 Output indicators are gender sensitive 8 out of 24 indicators are gender sensitive	Joint programme Results framework

2.1	PUNO collaborate and engage with Government on gender equality and the empowerment of women	<b>1</b>	MoH, MoE and MAS have gender advisors who work with gender focal points of the national directions of these departments. The five-year education and health plan are gender sensitive	Gender national Policy Mali's five years programme for the development of the empowerment of women, children and the family 2020-2024
2.2	PUNO collaborate and engages with women's/gender equality CSOs	<b>1</b>	There are women organization within the national council for civil society.	UN Women
3.1	Program proposes a gender-responsive budget	<b>1</b>	The JP first proposes a budget analysis with gender lens and then the capacity building of the different actors in gender budgeting	CREDD: Specific objective 5 .4.2 Improving public policy performance by integrating the Gender-Sensitive Budgeting (GSB) approach at the national and sectoral levels
<b>Total scoring</b>		<b>7</b>		

## Annex 4. Budget and Work Plan

### 4.1 Budget per UNSDG categories

UNDG BUDGET CATEGORIES	PUNO 1 PNUD		PUNO 2 UNICEF		TOTAL	
	Joint SDG Fund (USD)	PUNO Contribution (USD)	Joint SDG Fund (USD)	PUNO Contribution (USD)	Joint SDG Fund (USD)	PUNO Contribution (USD)
1. Staff and other personnel	150,000	220,000	100,000	220,000	250,000	<b>440,000</b>
2. Supplies, Commodities, Materials	20,000	10,000	20,000	20,000	40,000	<b>30,000</b>
3. Equipment, Vehicles, and Furniture (including Depreciation)	0	0	0	0	0	<b>0</b>
4. Contractual services	150,000	220,000	240,000	240,000	390,000	<b>460,000</b>
5. Travel	0	0	0	0	0	<b>0</b>
6. Transfers and Grants to Counterparts	120,000	120,000	100,000	80,000	220,000	<b>200,000</b>
7. General Operating and other Direct Costs	0	0	0	0	0	<b>0</b>
<b>Total Direct Costs</b>	<b>440,000</b>	<b>570,000</b>	<b>460,000</b>	<b>560,000</b>	<b>900,000</b>	<b>1,130,000</b>
8. Indirect Support Costs (Max. 7%)	30,800	39,900	32,200	39,200	63,000	79,100
<b>TOTAL Costs</b>	<b>470,800</b>	<b>609,900</b>	<b>492,200</b>	<b>599,200</b>	<b>963,000</b>	<b>1,209,100</b>
<b>1st year</b>	<b>190,000</b>	<b>220,000</b>	<b>200,000</b>	<b>240,000</b>	<b>390,000</b>	<b>460,000</b>
<b>2nd year</b>	<b>280,800</b>	<b>389,900</b>	<b>292,200</b>	<b>359,200</b>	<b>573,000</b>	<b>749,100</b>

Please see Value for Money Analysis (section 2.4) for explanation of the budget

#### 4.2 Budget per SDG targets

SDG TARGETS		%	USD
16.6	Develop effective, accountable and transparent institutions at all levels	43%	933 000
16.7	Ensure responsive, inclusive, participatory and representative decision-making at all levels	20%	429 200
17.1	Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection	7%	159 900
17.3	Mobilize additional financial resources for developing countries from multiple sources	12%	270 000
17.14	Enhance policy coherence for sustainable development	17%	380 000
<b>TOTAL =</b>		<b>100%</b>	<b>2 172 100</b>

About two-third of the JP (63%) will contribute to SDG 16, reflecting the emphasis of the Joint Programme on activities to improve the transparency, efficiency and effectiveness of investments for human capital development. See further explanation of the JP costs under the value for Money Analysis (section 2.3).

### 4.3 Work plan

Outcome 1				Enhanced transparency and accountability of funding and allocations for human capital development																			
Output	Annual target/s			List of activities	Time frame												PLANNED BUDGET				PUNO/s involved	Implementing partner/s involved	
	2020	2021	2022		2020		2021				2022				Overall budget description	Joint SDG Fund (USD)	PUNO Contributions (USD)	Total Cost (USD)					
					Q 3	Q 4	Q 1	Q 2	Q 3	Q 4	Q 1	Q 2	Q 3	Q 4									
Output 1.1 - Citizens have access to quality information on the state of investments for Human Capital Development in Mali	National consensus build on institutionalization of Budgets Briefs	Budget Briefs on Health, Nutrition, Education, WASH and Social protection are available	Budget Briefs on Health, Nutrition, Education, WASH and Social protection are disseminated and action plan for implementation of the main recommendations with time frame and responsible entities is approved	Develop Budget Briefs on the basis of the 2017 to 2022 State Budget on Health, Nutrition, Education, WASH and Social protection				x	x	x							(i) Technical assistance for budget analysis and development of Budget Briefs (UN staff; international and national consultant); (ii) Dissemination activities (media, universities, CSOs, parliamentarians); (iii) High level meeting (adoption of action plan)	120,000	140,000	260,000	UNICEF UNDP	WB, MoH, MoE, MoSA DGB CARFIP	
				Large scale dissemination of the Budget Briefs (media, University, civil-society led platforms, Parliament..)								x	x										
				Development of action plan to adress the main recomandations of the Budgets Briefs												x							x
Output 1.2 - Budget transparency practices have improved	Analysis of the status and bottlenecks of the previous OBI survey recommendation s	Action Plan developped and implementation initiated leading to improvement in the 2021 OBI	Action Plan fully implemented leading to improvement in the 2022 OBI	Develop a partnership with IBP on National capacity building on OBI	x											(i) Joint technical workshop (IBP/UN) for MoF staff on the OBS methodology and findings in Mali; (ii) technical assistance to MoF to support implementation of Plan of Action	100,000	90,000	190,000	UNICEF UNDP	DGB WB FMI IBP		
				Conduct a national self-assessment and review of recommendations of the previous OBI survey and develop a plan to adress the bottlenecks								x	x										
				Organize technical workshop with MoF and the IBP to review the OBS findings and develop an action plan to improve transparency practices and increase countries' transparency score in the next survey planned for Q4 of 2022									x	x									
				Provide technical guidance and technical follow-up to ensure that the action plan is implemented before the new 2022 OBS survey									x	x	x							x	
Output 1.3 - External assistance is recorded on-budget	System in place to gather ODA data	80% of aid is recorded in the 2021 State Budget	80% of aid is recorded in the 2021 State Budget	Provide technical assistance to the Government aid coordination unit to collect, compile and analyze current and planned ODA flows to Mali. - Finalization of SIGAP and training sessions (3) on the collection, compilation and analysis of external aid flows and the establishment of the data collection system									x	x	x	(i) Technical assistance to the Government (national consultant and UN staff) for setting up data collection system; (ii) Support for the secretary of Aid Harmonisation (SHA) for compiling, analyzing data and producing periodic reports	40,000	33,743	73,743	UNDP UNICEF	SHA		
				Provide technical assistance to the Ministry of Finance to record external assistance on-budget, including setting up of a reporting system by the donor community.									x	x	x							x	

Outcome 2				Improved efficiency, effectiveness and equity of resources allocated to human capital development sectors														
Output	Annual target/s			List of activities	Time frame								PLANNED BUDGET			PUNO/s involved	Implementing partner/s involved	
	2020	2021	2022		2020		2021			2022			Overall budget description	Joint SDG Fund (USD)	PUNO Contributions (USD)			Total Cost (USD)
					Q 1	Q 2	Q 1	Q 2	Q 3	Q 4	Q 1	Q 2						
Output 2.1 - Value for money diagnostics of current investments in human capital in Mali is available	Public expenditures (education, Health and Social Protection) review started	Public expenditures review finalized for Health and education sector (by world Bank)	Public Expenditures Review for social protection sector finalized	Leverage technical capacity of world Bank to conduct PER for Health and Education sectors								(i) technical assistance (UN staff, international and national consultants) to design and implement the PERs; (ii) data collection at national and subnational levels; (iii) data analysis	202,200	270,000	472,200	UNICEF UNDP	WB, MoH, MoE, MoSA, CARFIP	
				Develop ToR, implementation plan and contracting process for Public Expenditures Review of the social protection sector.														
				Implementation of the Public Expenditures Reviews of the social protection sector.														
Output 2.2 - Plans to improve the efficiency effectiveness and equity of domestic and public spending for Human Capital are implemented			A draft roadmap for the implementation of the recommendations of the public expenditure reviews (PER) is drawn up	Disseminate the conclusions of the PER already drawn up by the World Bank on education and health and provide technical support to draft a roadmap for the implementation of the recommendations								National roadmap validation workshop for the implementation of the recommendations of the public expenditure review	70,000	40,000	110,000	UNDP UNICEF	WB, MoH, MoE, MoSA,	
Outcome 3				Greater and sustainable funding for human capital development sectors														
Output	Annual target/s			List of activities	Time frame								PLANNED BUDGET			PUNO/s involved	Implementing partner/s involved	
	2020	2021	2022		2020		2021			2022			Overall budget description	Joint SDG Fund (USD)	PUNO Contributions (USD)			Total Cost (USD)
					Q 1	Q 2	Q 3	Q 4	Q 1	Q 2	Q 3	Q 4						
Output 3.1 - A Development Finance Assessment (DFA) is available for Mali	-	-	Mali's DFA available	Provide technical assistance to the Ministry of Finance to prepare the Development Finance Assessment (DFA) for Mali								(i) Technical assistance for the design and implementation of the DFA (United Nations staff and international and national consultants); (ii) data collection; (iii) data analysis and drafting and dissemination of DFA recommendations	90,000	180,000	270,000	UNDP UNICEF	DGB WB FMI MoH, MoE, MoSA, IBP	
Output 3.2 - Strategy and financing options (including innovative financing) for Mali are developed	-	-	The first draft of the SDG financing strategy for Mali is available.	Provide technical assistance to the Ministry of Finance to develop the financing strategy for Mali								-Assistance technique (consultants internationaux et nationaux) pour élaborer la stratégie de financement des ODD pour le Mali.	80,000	190,000	270,000	UNDP UNICEF	DGB WB FMI MoH, MoE, MoSA, IBP	

Outcome 4				Strengthened policies and capacity for investing in Human Capital Development																			
Output	Annual target/s			List of activities	Time frame								PLANNED BUDGET			PUNO/s involved	Implementing partner/s involved						
	2020	2021	2022		2020		2021			2022			Overall budget description	Joint SDG Fund (USD)	PUNO Contributions (USD)			Total Cost (USD)					
					Q 1	Q 2	Q 1	Q 2	Q 3	Q 4	Q 1	Q 2							Q 3	Q 4			
Output 4.1 - Increased capacity of the Ministry of Finance to carry out essential PFM reforms			The capacity of the MEF is strengthened in terms of budget transparency and budgeting for the SDGs	Recruitment of 3 economists														Consulting contract in support of the Ministry of the Economy and Finance	170,800	100,000	270,800	UNDP UNICEF	DGB SHA CT-CSLP CARFIP
				Technical assistance to MOF to support budget transparency reforms; recording of ODA on budget, and tax reform										x	x								
Output 4.2 - There us enhanced capacity among stakeholders in PFM	2 PFM training conducted	2 PFM training conducted	2 PFM training conducted	Conduct a series of PFM training for key stakeholders (line Ministries; MPs; civil society organizations)														Curriculum development and implementation of trainings	70,000	99,200	169,200	UNICEF UNDP	DGB CARFIP MoH MoE MoSA
<b>TOTAL</b>												<b>963,000</b>	<b>1,209,100</b>	<b>2,172,100</b>									
PNUD												470,800	609,900	1,080,700									
UNICEF												492,200	599,200	1,091,400									
total =												963,000	1,209,100	2,172,100									

## Annex 5. Risk Management Plan

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
<b>Contextual risks</b>					
Intensification of insecurity and the spread of conflict	12	3	4	Development of a risk-management strategy and adaptive programming	Senior Management (Heads of PUNO or Deputy Heads of PUNO)
Global economic recession	20	5	4	Reviewing budgetary allocation by government taking into account priorities sectors	Government
Vulnerability of the economy to vagaries of weather	6	2	3	Strengthening of projects / programs to mitigate the effects of climate change	Government and related partners
Vulnerability of the economy to vagaries of commodity price fluctuations	15	5	3	Adoption of economic stabilization measures such as exemptions	Government
Epidemic and pandemic outbreak (including COVID-19)*	20	5	4	Adjusting activities in line with the context and guidance that will be provided	Senior Management (Heads of PUNO or Deputy Heads of PUNO)
Failure to organized general elections by Q1- 2022 as requested by the ECOWAS leading to international sanctions including economics et financial and closure of borders mainly with ECOWAS countries	20	4	5	Envisage remote technical assistance to finalize ongoing analytical work	PUNO
<b>Programmatic risks</b>					
Slower-than-desired program implementation due to weak capacity and governance	12	3	4	Enhancing of monitoring, readjusting of strategy and roadmaps if necessary	Senior Management (Heads of PUNO or Deputy Heads of PUNO)
<b>Institutional risks</b>					



<b>Risks</b>	<b>Risk Level:</b> (Likelihood x Impact)	<b>Likelihood:</b> Certain - 5 Likely - 4 Possible - 3 Unlikely - 2 Rare - 1	<b>Impact:</b> Essential - 5 Major - 4 Moderate - 3 Minor - 2 Insignificant - 1	<b>Mitigating measures</b>	<b>Responsible Org./Person</b>
Diminution of government presence and control in some areas	6	2	3	Anticipation measures, identifying other partners who can contribute	Senior Management (Heads of PUNO or Deputy Heads of PUNO)
<b>Fiduciary risks</b>					
Misuse or mismanagement of JP funds (corruption, leakage...)	6	2	3	HACT implementation; PUNOs' anti-Fraud and Anti-Corruption policies	Senior Management (Heads of PUNO or Deputy Heads of PUNO)

\* It should be noted that whilst the potential impacts of COVID-19 are not yet fully understood in Mali, the Joint Programme implementing partners will closely monitor its developments. The Joint Programme implementing partners will maintain flexibility to ensure that the priorities for financing SDGs in critical human development sectors are articulated with a fuller understanding of the implications of COVID-19 as this develops. In addition, risk management will be integrated into the finance strategy to ensure that the future risks of pandemics and other exogenous shocks are better mitigated.