

Joint SDG Fund

Evidence-based Final Narrative Report

SDG FINANCING PORTFOLIO – COMPONENT 1

Date of Report: 28/02/2023

Programme title and Country

Country: COLOMBIA Joint Programme (JP) title: Roadmap for an Integrated National Financing Framework in Colombia

MPTF Office Project Reference Number: 00122125

Programme Duration

Start date: 01-06-2020 Original End date: 30-06-2022 Actual End date:31-12-2022

Have agencies operationally closed the Programme in its system: Yes Expected financial closure date: 28-feb-2023

Participating Organizations / Partners

RC: Mireia Villar Government Focal Point: DNP, Adriana Cozma, <u>acozma@dnp.gov.co</u> RCO Focal Point: Natalie Gómez <u>natalie.gomezarteaga@un.org</u> Lead PUNO: Mauricio Ruiz, <u>mauricio.ruiz@undp.org</u> Other PUNO Focal Points: Paola Gómez - <u>paola.gomez@unwomen.org</u>; Pedro Baracaldo pbaracaldo@unicef.org

Programme Budget (US\$)

Total Budget: 971,828 Agency/Other Contributions/Co-funding: 322,000

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

Agency/other s	Joint SDG Fund contribution	Co-funding	Total
UNDP	658,050	260,000	918,050
UN Women	187,304	27,000	214,304
UNICEF	126,474	35,000	161,474
Total	971,828	322,000	1,293,828

External Consultant Details

Name: PABLO FERRERI Email: paferreri@gmail.com

¹ Joint SDG Fund Contribution is the amount transferred to the Participating UN Organizations – see <u>MPTF Office GATEWAY</u>.



Table of contents

Executive summary	5
Context	7
Joint Programme Results	8
1. Overview of Strategic Final Results	8
1.1. Overall assessment	8
1.2. Key results achieved	8
1.3. Results achieved on INFF	9
1.4. Contribution to SDG acceleration	10
1.5. Contribution to SDG financing flows	10
1.6. Results achieved on contributing to UN Development System reform	11
1.7. Results achieved on cross-cutting issues	11
1.8. Results achieved on COVID-19 recovery	12
1.9. Strategic Partnerships	12
1.10. Additional financing mobilized	13
2. Results by JP Outcome and Output	14
2.1. Results achieved by Fund's global results	14
2.2. Results achieved by Joint Programme Outcome	14
2.3. Results achieved by Joint Programme Output	15
3. Challenges and Changes	16
3.1. Challenges faced by JP	16
3.2. Changes made to JP	16



4. Sustainability and Country Ownership	17
4.1. Sustainability and country ownership	17
5. Communications	17
5.1. Communication products 5.2. Events	17 18
6. Lessons and Best Practices	18
6.1. Key lessons learned, best practices, and recommendations on SDG financing	18
6.2. Key lessons learned and best practices, and recommendations on Joint Programming	19
Annex 1: Consolidated results framework	20
Annex 2: List of strategic documents	24
Annex 3: Communications materials	26
Annex 4: International stakeholder's feedback	27



Abbreviations

- DFA Development Finance Assessment
- DIAN National Directory for Tax and Customs of Colombia
- DNP National Planning Department of Colombia
- EU European Union
- GRI Global Reporting Initiative
- **INFF** Integrated National Financing Framework
- JP Joint Programme (between United Nations Agencies)
- MOF Ministry of Finance
- PUNOs Participating United Nations Organizations
- RCO Resident Coordinator Office
- SDG Sustainable Development Goals
- **UN United Nations**
- UNCT United Nations Country Team
- UNDP United Nations Development Programme
- VNR Voluntary National Report



Executive summary

In light of the analysis performed and the evidence gathered, we conclude that the JP INFF-Colombia is a highquality program. The results achieved are valuable not only for Colombia, but also for the UN's work at a regional and international level. The studies and documents generated by the INFF-Colombia, as well as the enriching interactions with the public and private sector stakeholders are clear proof of the relevance of the programme. In fact, most of the actors involved in the implementation of the JP highlighted that the INFF-Colombia is a leading example for the UN. The project is of utmost relevance for the UN's work with other countries in terms of SDG financing, as it can provide guidance to other projects on best practices. Moreover, the Colombian Government can also benefit from the INFF-Colombia as they can showcase it at an international level.

The main achievements of the JP involve the development of first-class tools which can be used by the Colombian Government, going beyond the elaboration of static policy exercises. This will allow the government to evaluate its fiscal policy and make strategic decisions, both on the expenditure and on the revenue side. From the expenditure side, the SDG tagging of the budget, which was done with the highest level of detail, constitutes a key tool for any government who pursuits a comprehensive and realistic picture of where their policy priorities lie. The sensitivity analysis (PPI) that evaluates the impact of changes in the amount of public expenditure on expected results regarding SDG objectives, is of substantial value for a new government which is starting to implement a development agenda based on its own priorities.

On the other side, the JP highlighted the sources of funding needed to comply and accelerate the 2030 Agenda. Therefore, the JP contributes to the tax reform agenda. First, from the point of view of the taxes collected and the evasion levels faced by the country. Second, by focusing on inefficiencies in tax expenditure that need to be considered. All these aspects are crucial for a country that wants to advance in the SDG financing agenda.

Furthermore, the INFF-Colombia makes substantial recommendations in terms of different funding alternatives. For example, related to innovative tools for public debt such as "green financing". These contributions are also of utmost relevance for the Colombian Government. The INFF-Colombia provides a unique set of tools for the government to explore.

It is relevant to point out that the INFF-Colombia did not focus exclusively on the public sector. It also provided important contributions for the private sector to advance in the SDG goals. The implementation of the INFF-Colombia allowed the UN to deepen the relationship with the private sector, but most importantly, to develop specific tools such as the SDG Investors Map and the SDG Corporate Tracker² which contributed to the alignment of the national development priorities and the SDGs. This will be crucial to advance on concrete actions with the private sector to materialise the outlined recommendations. In particular, the articulation of actions oriented to advance in the SDG goals beyond the "Social Responsibility in Business" paradigm.

Another key implication for future streams of action from the implementation of the INFF-Colombia is the possibility of cooperation between the public and the private sector to achieve SDG goals. Specifically, in the area of "blended finance", and more broadly, in the use of innovative finance mechanisms. This provides an opportunity for Colombia to advance in the acceleration of the 2030 Agenda.

When it comes to the lessons learned for future projects on SDG Funding and on Joint Programming, the implementation of the INFF-Colombia outlined the importance of better coordination between UN Agencies to generate greater synergies between the parts involved.

The change in government during the last months of the implementation of the INFF-Colombia may have represented a major challenge regarding the implementation of the Financing Strategy roadmap (outcome 2 of the project). However, the new Colombian government showed a favourable attitude towards INFF-Colombia and the continuation of the process during the interviews held with the evaluation team as part of this report (see annex 4).

² https://www.undp.org/es/colombia/blog/sdg-investors-map-and-sdg-corporate-tracker-tools-align-private-sector-sdg-finaAncing-colombia



It was also perceived that the project brought the UN System in Colombia closer to some parts of the government with whom there had previously been no relevant lines of work, such as the DIAN, or with whom there had been few agency-specific lines of work, such as the MOF. This interest was expressed not only in a generic way, but also through aspirations for concrete work in each of the organisations interviewed. For example, the DNP showed a particular interest on building upon this experience and share it at the international level. DNP also requested the support of the UN to land SDG financing tools developed at the national level to the more needed subnational government level, where there is space for the public policy to improve. They highlighted the relevance of the INFF-Colombia tools in the strengthening of the planning and monitoring process of subnational policy-making.

The INFF-Colombia's ambitious roadmap covers various areas of public policy and suggests the use of innovative financing mechanisms. A possible orientation of future actions (to be analysed in more depth and detail) may involve proposals at different levels:

- A first level with emphasis on concrete technical tools generated by the INFF-Colombia or that could be derived from its products.
- A second one, at a higher policy level, could aim at generating the enabling frameworks for a nationallevel discussion on catalysts for development. In particular, it should identify some concrete challenges faced by Colombia that have been already prioritized by the government, for which there is a financing gap.
- The third level would be aimed at supporting the Colombian government on international strategic areas, on issues of its interest.

The roadmap described by the INFF-Colombia is ambitious, covering a wide array of areas of public policy and suggesting the use of innovative financing mechanisms.

It is important to identify the role that each UN agency could play to support the financing of the 2030 Agenda in order to achieve the best possible synergies. This will strengthen the UN's work with the new government of Colombia, allowing it to substantially advance on the 2030 Agenda.



Context

Colombia is an upper middle-income country that has become an OECD member since 2020. It is recognized in the global stage as a leading country in terms of the implementation of the 2030 Agenda, with an active engagement in multilateral and intergovernmental forums. Achieving the SDGs goals, especially for those left behind, has been signalled as a top priority for the country. However, despite some progress during the last decades, poverty, inequalities, and development gaps are still pressing issues.

The redistributive power of the Colombian state is limited. Its tax system presents several design problems and weak capacities to effectively collect taxes. The fiscal pressure of Colombia is 10 p.p. below the OECD average in terms of GDP. During the past decades, the country has managed to substantially advance in the implementation of some public finance management reforms to improve fiscal discipline. Nevertheless, the efficiency and efficacy of public spending is limited, and its revision is of utmost relevance to create the necessary fiscal space to allocate funds to high-priority areas. Combined, the redistributive power of the tax and benefit system is one of the lowest among OECD countries (with virtually no redistributive effect).

It is widely acknowledged that more resources for development are needed, but the quality of public and private SDG financing should also be improved. The main drivers of inefficiency in the public sector have been extensively analysed and diagnosed. However, the actions and policies needed to address these inefficiencies are still debated. This is crucial to advance in the funding of the 2030 Agenda.

To face some of these challenges, the JP promoted an Integrated National Financing Framework (INFF) for Colombia. This medium-term strategy offers a more transparent, accountable, and efficient national SDG architecture to improve and accelerate the implementation of the 2030 Agenda in Colombia. The JP focused mainly on helping the government transition from a monitoring and reporting rationale, towards a financing for development approach that also unleashes the full potential of the private sector.

The JP focused on two interconnected outcomes. First, building a credible evidence-based framework for the SDG financing in Colombia to inform better decisions. Therefore, public and private investment (domestic and non-domestic) towards SDGs can be based on an in-depth analysis of sectors and priority areas. This should support the expansion of existing funding mechanisms and help increase financial resources. Second, creating a roadmap to build a national SDG financing strategy to identify and apply integrated financing solutions.

The INFF in Colombia was designed and implemented amid two unforeseen world crises. First, the COVID-19 pandemic. This health crisis rapidly became socioeconomic and was followed by a sharp increase in poverty and inequality. This was due to the rapid spread of the virus and the mobility restrictions put in place by governments to contain it. Public finances were also significantly affected, with an increase in the public sector's fiscal deficit and a change in its priorities. Second, the war in Ukraine triggered a cost-of-living crisis, with commodities and food prices soaring worldwide. Colombia was no exception. Despite this challenging context, the JP was able to focus on delivering its main outcomes.

Finally, some significant political events have also unravelled during the JP with the potential to affect its implementation. For example, the year before elections, there were widespread protests across the country concerning some tax reforms. Additionally, the most relevant political event has been the change in government in 2022. This produced one of the major shifts in government priorities in decades, as the first left-wing President took office. In this context, most of the JP outcomes have proved meaningful when reassessed in the light of the new priorities coming from the incoming administration.



Joint Programme Results

1. Overview of Strategic Final Results

<u>1.6.</u> <u>Overall assessment</u>

X Above expectations (fully achieved expected JP results and made additional progress)

□ In line with expectations (achieved expected JP results)

- □ Satisfactory (majority of expected JP results achieved, but with some limitations/adjustments)
- □ Not-satisfactory (majority of expected JP results not achieved due to unforeseen risks/challenges)

The JP managed to achieve the main results outlined in the design phase amid an unprecedented context, both nationally and internationally. The two outcomes were completed. On the one hand, stakeholders gained clarity of SDG financial flows for decision-making regarding public resources allocation and private sector incentives. On the other hand, a roadmap to an SDG financing strategy was developed (still under minor reviews from stakeholders), though the appropriation of this roadmap by the incoming government continues to be a challenge.

Despite there are still major challenges to fully implement the SDG financing roadmap in Colombia, the overall assessment is above the expectations due to: (i) the innovative features of some of the products of the INFF-Colombia, that allowed the JP to share its experience and become a role model for other similar programmes at the regional and international level (e.g., the coding of the methodology for SDG budget tagging and SDG alignment), and (ii) the high-quality of some specific outputs such as the PPI, the SDG Corporate Tracker and the SDG Investors Map.

1.2. Key results achieved

SDG budget tagging and SDG alignment

- The JP developed an innovative and comprehensive methodology to tag and align expenditures from different sources to SDG targets. This multidimensional approach has been standardised and shared with other countries. It can be adapted to public, private, and development cooperation financing.
- The methodology has been applied to: (i) the whole Colombian National Budget from 2020 to 2022; (ii) subnational transfers coming from natural resources' royalties, (ii) the government's catalogue of investment projects, and (iv) international development cooperation (reimbursable and non-reimbursable). This methodology has also been applied to national priorities such as the NDC, the peace process and the promotion of equality (children, gender gaps, and territories).
- The results are publicly available through an <u>interactive dashboard</u> that has become the starting point to linking public resources to the SDG agenda.

The JP implemented the Policy Priority Inference (PPI) methodology

- PPI is an analytical quantitative methodology to assess prospective behaviour of budgets and policy objectives. The results estimate times of convergence to medium-term SDG goals and identify specific indicators whose associated budget is not producing expected SDG results.
- Without changes in budgetary allocations and program design and implementation, according to the model estimates for Colombia, at the current pace: (i) 43% of the analysed SDG indicators will be achieved by 2030; (ii) only an extra 16% will be achieved by 2040, and (ii) the remaining 40% will still need more than 20 additional years. These results have signalled the need for budgetary and policy changes in Colombia to achieve the SDG goals in time.
- Through this model, the JP showed INFF's Steering Committee a new set of convergence times, applying optimization rules for the budget allocation. To do so, the methodology identified the expenses associated with resource-elastic and inelastic SDG indicators.
- Private Sector strategies for SDG alignment
 - The SDG Corporate Tracker is a multi-stakeholder initiative aimed at gathering standardised information from the private sector regarding their SDG alignment. This tool has been relevant to align private sector priorities to the SDG agenda. The initiative was jointly developed by the Colombian National Planning Department, the Global Reporting Initiative (GRI), and UNDP-Col.



The platform launched in 2020, and as of December 2021, 672 organisations were registered in the platform, a 62% increase compared to 2020. Moreover, while 235 organisations were active in 2020, 511 were active in December 2021, representing an annual increase of 117%. During 2021, there were 25 workshops and seminars to increase the reporting base, with more than 500 companies reached by this outreach campaign.

 The SDG Investors Map. This map provides a key platform to accelerate and funnel resources to finance SDG priorities. In 2021, UNDP-Colombia launched a call for nominations to private sector companies operating in the key areas identified by the Investors Map. 90 companies applied and 6 were short-listed.

Implementation stages	Planned (0%)	Emerging (1-49% progress)	Advancing (50-99% progress)	Complete (100% progress)	Previously completed	Not applicable
1. Inception phase					X	
2. Assessment & diagnostics				X		
3. Financing strategy			X			
4. Monitoring & review			X			
5. Governance & coordination			X			

1.3. Results achieved on Integrated National Financing Framework

Before INFF-Colombia, from 2015 onwards the government established a High Commission and a Technical Secretariat for the SDG implementation led by the DNP alongside key line ministries. This facilitated the implementation of the INFF-Colombia approach with the government during the Inception Phase of the JP. The strategy for the implementation of the INFF-Colombia was defined during this phase, including the composition of the UN leading team.

A roadmap for the financial strategy with the MOF was also defined (still under minor reviews from stakeholders). During the first semester of 2021, the INFF-Colombia reached an agreement with the MOF authorities regarding current SDG financing. A common framework for SDG financing was established based on MOF's suggestions. During the second semester of 2021, the INFF-Colombia formally engaged with the MOF through a statement-of-intent tailored-made to increase the engagement of the ministry in the JP. The agreement delimited specific areas work, including a confidentiality agreement to share sensitive budgetary data. This became a milestone in the execution of the whole JP.

INFF-Colombia assessed the total amount of resources coming from the main funding pillars for the SDGs: public budget, development cooperation, and private sector alignment. INFF-Colombia estimated public financing at US\$56 billion (20.6% of GDP) for 2020, while development cooperation SDG financing was estimated at US\$1.67 billion for that same year. Private sector alignment was harder to estimate. However, a voluntary mechanism for private sector stakeholders was established. The SDG-Corporate Tracker was able to capture an estimated US\$10 billion from 141 companies that reported data.

As part of the assessment and diagnostic, two key diagnostic tools/methodologies stand out: the DFA and SDG budget tagging. The DFA addressed the financing architecture of the SDGs in Colombia and its gaps. It also presented critical insights about the volume and trends of financing available for the development of the country, considering the current progress of the SDGs and the impact of the COVID-19 crisis. Additionally, the SDG budget tagging methodology applied by the JP, equipped the INFF-Colombia with a clear map, linking Colombian budgetary execution with its contribution to finance the achievement of each SDG goal.

The financing strategy has not yet been fully implemented by the Colombian Government. However, the INFF-Colombia has produced a roadmap (still under minor reviews from internal UN system stakeholders: UNICEF, UN Women, and RCO) with clear policy recommendations to implement the Financing Strategy by the



Colombian Government. According to this roadmap, the strategy should be led by the High Commission for the SDG, which should design, implement, and monitor the whole process. There is also a gradient of possibilities, from passing a law in the Parliament to taking administrative actions to implement it. Both the advantages and disadvantages of every approach are fully detailed in the document. However, implementing this roadmap for the Financing Strategy by the government is still one of the main long-term challenges for the whole initiative funded by the JP (see 1.5).

The government of Colombia with support from INFF-Colombia published a website to showcase its progress in SDG financing. The website www.ods.gov.co is updated on a quarterly basis and displays VNRs, and other SDG-related activities.

The Colombian High Commission for the SDGs is the key body for SDG governance. This commission coordinates the actions of several ministries with diverse SDG mandates. The DNP oversees the Technical Secretariat of the commission, and it was also INFF-Colombia's main counterpart. The existence of this high-level commission for the SDG facilitated the implementation of the INFF-Colombia. This involved preparations with country authorities for the entire implementation of the JP. The MOF (acting as Chair), the National Planning Department, and INFF-Col established a Governance Committee embedded within the already existing governance structure for SDGs.

1.4. Contribution to SDG acceleration

This question does not apply to the INFF-Colombia. One of the main characteristics of the Programme is the emphasis placed on the acceleration of the means of implementation of <u>all</u> SDGs. In fact, the roadmap towards a national SDG financing strategy (still under minor reviews from stakeholders) focuses on the SDGs as a whole.

SDGs indicators	Baseline	Expected target	Actual results achieved/to be achieved in the near future	Reasons for deviation from targets, if any
n/a	n/a	n/a	n/a	n/a

1.5. Contribution to SDG financing flows

The SDG Financing Strategy is a roadmap (still under minor reviews from stakeholders) to mobilize financial resources from a variety of sources to accelerate and achieve the SDGs. The strategy aims to create an enabling environment that encourages private sector investment and facilitates the flow of public finance towards the SDGs. To create this enabling environment, the strategy focuses on several key areas, including:

- Mobilizing domestic public resources, such as increasing domestic tax revenues, improving the efficiency of public spending, and leveraging the potential of domestic capital markets.
- Attracting private investment through measures such as creating a favourable business environment, improving the transparency and predictability of the regulatory framework, and promoting public-private partnerships.
- Facilitating the flow of international public finance, through measures such as increasing the amount of official development assistance provided by donor countries and improving the effectiveness of international financial institutions.

Although financing flows will not be directly affected in the short-term by the SDG financing strategy, the proposed roadmap contains an exploratory overview of 25+ innovative finance mechanisms with potential to accelerate the flow of financing over the long-term.

As for NDCs, INFF-Colombia worked in 2022-Q4 on an early version to repeat the INFF process and its four building blocks exclusively on SDG financing related to NDCs and planet SDGs. The analysis includes (i) diagnostics of green and NDC financing; (ii) a governance analysis of NDCs and the ministerial level approach to their governance; and (iii) an exploration of 20+ innovative finance mechanisms that can accelerate



financing of NDCs and planet SDGs. As part of the commitment from UN-Colombia to continue INFF, this "green INFF" will be strengthened.

After the programmatic conclusion of INFF-Colombia in December 2022, UNDP will continue leading the finetuning and design of an SDG financing strategy alongside the government. Given that conversations around an SDG financing strategy will coincide with a new National Development Plan (2022-2026), UN-Colombia, through INFF and other initiatives, is expected to support the implementation of national priorities, which in turn are expected to accelerate SDG achievement.

1.6. Results achieved on contributing to UN Development System reform

The JP has shown the positive potential of coordination between UN Agencies in Colombia and exposed some of its challenges. The JP was implemented in times of change due to the UN Reform. This created a new policy setting that required some adjustments, especially at the beginning of the JP, to set a collaborative tone among agencies. During the implementation of the project, synergies were created which allowed the JP to reduce redundancies.

A concrete example of this is the work that UNICEF had already been developing with the government regarding the financing of childhood policies. This allowed other Agencies to benefit from the contacts with the government and from the expertise built. Looking forward, UNICEF's experience with private sector resource mobilization will be key to support UNCT in the implementation of an SDG financing strategy. Another example of efficiency and reduced transaction costs was the joint elaboration with the Gender Sub-Directorate of the DNP of a portfolio of products with a gender focus based on the SDG Budget tagging, in which UN-Women played a key role. This resulted in an enhanced coordination within the UN agencies.

Moreover, it was possible to coordinate actions that had been developed previously by the UN and the EU, avoiding duplication of efforts. The close coordination between INFF-Colombia and the EU was crucial, as well as the EU's understanding of the technical importance of the INFF-Colombia as a thematic framework for other efforts.

The JP directly contributed to several of the objectives outlined in the UNSDCF for Colombia. It contributed to the third strategic area of the UNSDCF 2020-2023 which explicitly mentions SDG financing as a priority for the government and the UN System. Outcome 3.1 focuses on strengthening government capacities for the acceleration of the 2030 Agenda.

The JP allowed to advance on the output 3.1.1: technical assistance to close information gaps regarding the measurement of the 2030 Agenda and the SDGs. For instance, the PPI provided estimated times of convergence to medium-term SDG goals using data from the budget. The JP permitted to advance on the output 3.1.2: technical assistance to the government for the formulation of a financing model and the mobilisation of resources for the compliance of the 2030 Agenda. The DFA provides 14 policy recommendations relevant for the mobilisation of funds for development. A strategic roadmap to accelerate the 2030 Agenda was developed under outcome 2 of the JP (still under minor reviews from stakeholders).

Furthermore, the JP advances on the output 3.2.2: technical support for the implementation of budgetary identification of resources to increase gender equality and institutional strengthening for the design of gender equality policies. The outputs elaborated by UN-Women under the INFF framework are of utmost relevance for these objectives. The diagnostic of the financing for gender equality, as well as the identification of catalytic tools to close gender gaps and the proposed actions to boost private sector's investment in gender equality are especially relevant for this output.

The JP has also contributed to the outcome number 4 of the Joint SDG Fund, which points to the implementation of integrated financing strategies for accelerating SDG progress. The documents and analysis generated by the INFF-Colombia were crucial to develop the SDG financing strategy. These were inputs for a financing strategy roadmap which is developed in six chapters.

1.7. Results achieved on cross-cutting issues



The JP helped position the UN agencies as partners in terms of channelling and accelerating financing towards development. This is a key positive externality that expanded the policy arena between the UN agencies and the Colombian government.

The programme, as a joint effort of UNDP, UN Women and UNICEF, also allowed for a strong focus on gender and children's issues. The positive effects of this joint effort were twofold. First, the programme benefited from the previous experience that UN Women and UNICEF had in Colombia, which was incorporated into the preparation of documents and in the relationship with the government. Second, these two organisations benefited from the integration of such a powerful programme that allowed them to consolidate their lines of action and to make their issues visible in the budget analysis.

To enhance potential future joint UN initiatives, there is room for improvement in terms of interagency coordination, for instance by establishing clear communication guidelines between UN agencies and government counterparts. This would allow to strengthen a truly joint UN approach in case such initiatives are pursued.

1.8. Results achieved on COVID-19 recovery

The Colombian government led the discussions about the impact of the COVID-19 crisis on the country's 2030 Agenda. In this context, the government had to recalibrate its roadmap. This was incorporated into the INFF-Colombia (i.e., SDG goals, IPP, etc.)

Additionally, the JP helped the Colombian government strengthen the monitoring of their budgetary response to the COVID-19 crisis. In that regard, the SDG Budget Tag allowed the monitoring of the lines of the budget associated with the recovery response from 2020 to 2022.

1.9. Strategic Partnerships

The JP managed to create new partnerships with a wide range of stakeholders throughout the implementation phase of the project for the development of technical outputs.

- A strategic alliance was created with the Sustainable Development Center for Latin America (CODS) for the elaboration of a policy note focused on SDG 1. CODS is part of the United Nations Sustainable Solutions Network led by Jeffrey Sachs from Columbia University.
- A strategic partnership was developed with the Global Initiative for Fiscal Transparency (GIFT) to develop a paper on the 5 Colombian budget trackers, under the framework of budget transparency.
- Another strategic ally was The Alan Turing Institute, the UK's national institute for data science and artificial intelligence, headquartered in the British Library. This partnership was crucial for the development of the PPI exercises and for capacity-building activities with the Government. Concretely, The Alan Turing Institute provided support in the Python and PPI training for government officials held in late 2021 and early 2022.
- The local delegation of the EU became a significant partner for INFF implementation. Aside from their participation in INFF governance mechanisms (technical and steering committees), a monthly feedback communication with a local EU technical counterpart strengthened the perception of value-for-money provided by INFF-Colombia. This high-frequency communication around implementation allowed for a stronger synergy with other ongoing local EU initiatives in public finance. This local partnership with the EU even served to avoid duplication in efforts from development partners. Looking forward, and in the context of interviews for this report, the EU manifested seeing high value in INFF-Colombia's technical outputs, which should be strategically used by the government to accelerate access to different sustainability funds that the EU will put in place globally, regionally, and locally in the upcoming future. These EU funds will go both to public and private initiatives, and INFF's technical inputs can strengthen eligible projects and ensure complementarity between private and public resource mobilization strategies for sustainability, according to the local EU delegation.



• The JP also reached out to **multiple private sector stakeholders** to encourage the inclusion of more companies in the SDG Corporate Tracker. Furthermore, more than 90 private companies were presented by 60 nominators to participate in the Growth Stage Impact Ventures initiative (GSIV), which aimed to approach scalable and sustainable business models that were aligned to SDGs. The objective of this exercise was to showcase companies which had been working in the priority areas identified in the Investors Map and led to a global event.

1.10. Additional financing mobilized

Source of funding	Yes	No	Type of co- funding/co- financing	Name of organization	Amount (USD)	Comments
Government		Х				
Donors/IFIs		Х				
Private sector		Х				
PUNOs		Х				
Other partners		Х				



2. Results by JP Outcome and Output

2.1. Results achieved by Fund's global results

Outcome 4 of the Joint SDG Fund global results framework points to the implementation of integrated financing strategies for accelerating SGD progress. A financing strategy is composed of two main blocks: a thorough diagnosis and a resource mobilisation strategy. The INFF-Colombia substantively advances in the first component, focusing on the 3 pillars of SDG financing: public funds, private resources, and development cooperation. What is more, 15 inputs were combined to structure a financing strategy roadmap. Therefore, the INFF-Colombia contributed towards the achievement of outcome 4 for the Joint SDG Fund.

Regarding the indicators established by the Joint SDG Fund in outcome 2, these are mostly impact based. The indicators considered require national financing strategies to be implemented for countries to be able to report them. Therefore, it is not possible to measure them for the case of Colombia since the financing strategy has not yet been implemented. In fact, one of the changes made to the Project Document during the implementation of the INFF was to modify, per government request, outcome number 2 which referred to the implementation of the National Financing Strategy, given that national elections in Colombia restricted the ability of the outgoing government to fully commit to implementing the strategy.

2.2. Results achieved by Joint Programme Outcome

The JP intended to work on two main outcomes. Substantial advances were produced in both. The first outcome focused on stakeholders gaining clarity regarding the SDG financial flows, something which would allow them to consider SDG implications for decision-making regarding resource allocation.

The INFF-Colombia completed a baseline on the state of the SDG financial flows in Colombia. Specific tools were developed to shed light on SDG budget tagging and SDG alignment.

- <u>The SDG public budget tagging</u> implied a detailed mapping of the budget to the SDG target level. This exercise was completed for three fiscal years (2020, 2021 and 2022) and it included government validation. The same SDG tagging exercise was performed for the subnational revenues that comes from royalties derived from the exploitation of natural resources. Interactive dashboards were published.
- The SDG tagging of the catalogue of deliverables for the government's investment projects. This was very useful for the government since it allowed them to automate the SDG budget tagging for investment resources without modifying their internal information system.
- **The SDG Alignment of Development Cooperation** tags all incoming non-reimbursable development projects, including technical assistance and donations, and reimbursable development cooperation like multilateral loans. The JP also engaged in capacity development activities with the APC, the government entity which monitors non-reimbursable development projects. Concretely, the JP focused on strengthening the monitoring of SDG-aligned development cooperation.
- Other positive deliverables (not originally planned in the ProDoc) include an overview of green financing, 5+ policy briefs, and a methodology to determine private sector closeness to SDG³.

The second outcome focused on the development of a National SDG financing strategy. This outcome is still under minor reviews from stakeholders, but it is essentially complete.

- **A financing strategy roadmap was outlined**. The objective of the roadmap is to align the analysed funding with the sustainable development priorities. This to maximise funding opportunities, strengthen

³ Knowledge products around SDG financing included: (a) <u>Budget trackers and Fiscal Transparency</u>, coauthored with the Global Initiative for Fiscal Transparency (GIFT); (b) Implementation of the <u>Policy Priority Inference (PPI) Model</u> developed by computational researchers at the Alan Turing Institute, and <u>applied to the budget and SDG national indicators</u>; (c) Implementation of the <u>Policy Priority Inference (PPI) Model</u> developed by computational researchers at the Alan Turing Institute, and applied to the budget and SDG national indicators; (c) Implementation of the <u>Policy Priority Inference (PPI) Model</u> developed by computational researchers at the Alan Turing Institute, and applied to the budget and SDG indicators <u>of the capital city</u>; (d) <u>SDG budget tagging of Royalties' budget</u>, which are the resources at the disposal of subnational governments and derived from the exploitation of non-renewable natural resources (e.g. oil and gas). This aims at advancinf SDG localization; (e) policy brief that provides an overview of SDG 1 from a dual -measurement- and a -progress- perspective. The document was coauthored with the <u>regional SDG center</u>.



the governance for development financing, close funding gaps, strengthen the coherence of sustainability-related public policies, and to accelerate the 2030 Agenda. The strategy relies on the relevance of the Colombian national development plans regarding the 2030 Agenda. It also, (i) explores the legal framework for SDGs in Colombia; (ii) analyses the three big strategic priorities for Colombia (peace, climate commitments and inequality reduction); (iii) provides a summary of the diagnosis of the SDG financial architecture in the country, and (iv) outlines a strategy to make use of innovative funding mechanisms for SDGs.

2.3. Results achieved by Joint Programme Output

The JP defined 9 outputs throughout its 2 outcomes:

- **Output 1.1** The JP successfully diagnosed the SDG financial architecture through the development of a set of tools which identify the funding for development coming from public, private and international cooperation sources. Some of the tools developed were: the SDG budget tag, the tagging of the catalogue of deliverables for the government's investment project, the analysis of the SDG alignment of international development cooperation, the subnational SDG tagging of the royalties derived from the exploitation of natural resources, a match proposal between ISIC classification codes and the 169 SDG targets that will provide input to monitor private sector funding, the SDG Investors Map, and the SDG Corporate Tracker.
- **Output 1.2** focused on the identification and codification of SDG funding flows. Among all the tools developed, the SDG budget tagging can be highlighted since it constitutes a useful tool for the Government's strategic decision-making to accelerate the 2030 Agenda.
- Output 1.3 was also achieved, it aimed to identify relationships between gender gaps and investment flows, to establish investment priorities. The documents produced by UN-Women included a diagnostic on gender equality financing and its relationship with the closure of gender gaps. Recommendations were provided for the short, medium, and long-term, regarding the acceleration of the closure of gender gaps for gender equality. A portfolio of projects with focus on gender equality was also provided.
- Output 1.4 referred to the development of a Policy Priority Inference exercise for Colombia, which was • successfully elaborated. The report provided estimated times of convergence to SDG goals in the medium term. A group of indicators which would not converge to the goals in the timeframe established for the exercise was outlined. The PPI allowed a better understanding of the current financing and future obstacles that the SDG financing will have towards the 2030 Agenda.
- **Output 1.5** pointed to the development of the Development Finance Assessment Methodology for Colombia. The final target was successfully achieved, with a comprehensive document available, which consists of an evaluation of the financing for development in Colombia with 14 policy recommendations and alternatives to kick-start the process of implementation of the SDG financing strategy.
- **Output 1.6** intended to revise parafiscal-tax collection and allocation schemes as instruments for funding SDGs. Nonetheless, this output was not completed.
- Output 1.7 aimed to map productive inclusion projects with a specific focus on SDG 1 and SDG 8. In this regard, a policy brief on SDG 1 was elaborated, which summarised finance and progress in indicators (co-authored with regional SDG centre).
- **Output 2.1** referred to the development of a National SDG financing strategy. A document which provides a broad roadmap for the Government, as well as concrete potential actions to be taken has been produced (still under minor reviews from stakeholders).
- **Output 2.2 referred to the development of a financing monitoring platform.** There was a request from the government to postpone output 2.2 in the light of the change of government Administration and because of technical issues they were facing with their own platform.



3. Challenges and Changes

3.1. Challenges faced by JP

The JP faced challenges during its initial stages because of the time it took to kick-start the program. The approvals needed from stakeholders, the procurement, and the engagement with the work took longer than expected, specially amidst the pandemic. The duration of the JP was extended 6 months (at no additional cost) due to the delay in the arrival of the funds for the implementing agencies (except UNDP).

Furthermore, the fact that the INFF-Colombia was a joint programme implemented between 3 different UN Agencies represented a challenge, since the MoF does not usually see the UN as a whole as their counterpart, they are used to working with the different agencies individually. Nonetheless, none of the UN Agencies in Colombia was a "natural" or usual counterpart for the MoF. This was a challenge that was overcome by the JP.

Another challenge faced was the change of government which took place in August/22. During the implementation phase this challenge was mitigated by the existence of a good relationship at a technical level between the UN and the Government. Therefore, the quality and scope of the expected outputs were not affected by the change of Government. Furthermore, the new government is not showing a negative attitude towards the JP which is reflected in the fact that they are also showcasing it internationally. The excellent quality of the outputs produced by the INFF-Colombia determines that the UN now has a strong evidence case to present to the new Government.

However, the biggest challenge faced by the JP is that the SDG financing diagnosis has not led to strategic decision-making at the government level, in terms of SDG funding/spending. It is crucial for the success of the INFF-Colombia that the authorities make use of the outputs produced in a practical manner, and in terms of strategic decision-making.

3.2. Changes made to JP

The JP requested a 6 month no-cost extension to the Joint SDG Fund due to delays in the kick-start of the process. However, more than 90% of the joint programmes implemented globally also needed this extension. The 2-year time frame appears not to be sufficient for programmes as complex and ambitious as INFFs.

Furthermore, outcome 2 was modified from "National SDG financing strategy implemented" to "National SDG Financing strategy developed" because of the change in government in Colombia. The JP could not require the outgoing government to implement a new strategy. For the same reasons, the JP decided to eliminate the promise of operationalizing a monitoring platform. These changes were requested by the government through the NPD.

Regarding the work plan, 2 activities were added for outcome 1. An activity that evaluated productive-inclusion opportunities (SDGs 1 and 8), and another one that evaluated the contribution of Family Compensation Funds to SDGs.

There were also 3 extraordinary expenses: (i) a national survey about the SDG's perceptions towards a tax reform, (ii) INFF-Colombia provided funds to the RCO to analyse the support for the government (with a focus on UN-wide approaches to SDG 1 and 8), and (iii) it also provided support for a UNDP-COL's project focused on the Peace Agreement.



4. Sustainability and Country Ownership

4.1. Sustainability and country ownership

Throughout the implementation of the JP there has been a clear intention of advancing on capacity building to ensure the sustainability of the project. There was a permanent exchange at the technical level between the UN and the Government. An example of this is that the JP hired consultants who physically worked at the Ministry of Finance to develop the SDG tagging. Due to the positive dynamic that was generated, budgetary information which is typically not available to the public was provided by the Government, which allowed the SDG Tagging exercise. It is also relevant to highlight that the project undertook capacity development activities on SDGs and their financing and Python training to analyse the prospective behaviour between the SDG targets and the budget. These training sessions were tailored for different government entities.

In terms of practical use given by the government to INFF, the MOF highlighted the role of SDG financing diagnostics (SDG budget tagging) to articulate and streamline conversations around Financing-for-Development (FfD) with other development partners. In particular, the MOF used the SDG budget tagging as a thematic umbrella to shield against ad-hoc budgetary requests for particular topics. For instance, the MOF shared with the independent evaluators how the IDB and the World Bank wanted to open other thematic lines of work and they were quickly referred to the SDG budget tagging, which encompassed the requested topics. This demonstrates how (i) SDGs can in fact become an umbrella to unite most development topics; and (ii) the practical use given to INFF products to strengthen government action and dialogue around FfD.

Nonetheless, the JP could have benefited from more interaction and coordination between the UN and highranking political executives, to ensure long-term sustainability, especially in the light of the recent change in Government.

The recently elected government is showing positive signals regarding taking ownership of the INFF, which may have relevant implications in terms of the sustainability of the project. An example of this is that they are showcasing some of the outputs at the international level. What is more, even if the government changed, the general commitment towards the SDGs does not appear to have changed.

An independent evaluation is currently being conducted, with focus on the provision of internal recommendations for use of the UN agencies in Colombia. The evaluation will help the UN decide a strategy of engagement with the new government of the country to implement the SDG financing strategy outlined in the INFF. A possibility could be to choose a few key areas developed in the DFA which are of particular interest to the new authorities to kick-start the process of implementing the SDG financing strategy.

5. Communications

5.1 Communication products

A communication strategy was developed as part of the JP. 3.8% of the overall budget was allocated for this purpose. Nonetheless, various products were developed with the assigned budget.

The communication strategy summarised the main findings of several of the INFF-Colombia outputs, with the aim of communicating details of SDG Financing in Colombia and making the contents accessible for a wide audience. What is more, a web page is available on the UNDP website containing basic information of the aims of the project, lines of action, challenges it tries to address, main results, and alliances created. The site also contains links to all the audio-visual and interactive material created.

Concretely, 7 animated videos were developed, which were made available in the Joint SDG Fund platforms and the Communication Office of the INFF-Colombia component of the UNDP HQ. The topics for the videos were selected in coordination with all the UN Agencies participating from the JP, taking into consideration the



interest from all the actors involved in the programme. Therefore, the videos feature gender and childhood protection topics, private sector issues, and public sector challenges. The videos are in Spanish, but a version with English subtitles was created in every case.

5.2 <u>Events</u>

Type of event	Yes	No	Number of events	Brief description and any highlights
JP launch event (mandatory)	Х		1	Meeting of the steering committee in the 2nd half of 2020.
Annual donors' event* (mandatory)		Х	n/a	n/a
Partners' event ** *(optional)		Х	n/a	n/a

6. Lessons and Best Practices

6.1. Key lessons learned, best practices, and recommendations on SDG financing

From the implementation of the JP several lessons learned can be extracted.

Regarding the Public Sector, significant work was carried out with the technical staff of the Colombian government, and this made it possible to move forward with high quality outcomes. Both the MOF and DNP requested the continuation of the assistance provided by UNDP during 2020-2022 through a designed focal point that serves as day-to-day support in SDG Financing.

At the same time, given the broad and deep work involved in the INFF, which touches on a wide range of public policies, it is essential that the highest government authorities are involved from the beginning, generating a strong political commitment not only for the development of the INFF, but fundamentally for its subsequent implementation. The high-level political contacts in the future will be crucial, given the favourable attitude towards the project expressed by the new government officials during the interviews. The government is interested in the continuation of the JP process through concrete collaboration with each of the organisations interviewed.

For the implementation of the Financing Strategy, it would be appropriate to choose some of the recommendations contained in the DFA in areas that the government considers a priority to promote their implementation and strengthen joint work.

It is also possible to assess the possibility of higher-level policy initiatives, aimed at generating the right frameworks for national-level discussion on catalysts for development. In particular, they should identify some concrete challenges facing Colombia today that have been prioritised by the government, for which there is a funding gap. Under the umbrella of the INFF, support to the Colombian government in international strategic areas of interest can even be proposed.

On the other hand, the outputs related to the private sector were a central component of Colombia's INFF. This can be highlighted in a positive way, since the programme managed to focus not only on public sector funding but also on the financing from development cooperation and the resources which come from the private sector. Nonetheless, future interventions on SDG Financing would benefit from more integration between outputs related to the public sector and private sector. The outputs of the project related to the public financing of SDGs could also be shared with the private sector.



It is also relevant to note that the JP compiled 15 lessons learned at the technical level around the topic of SDG financing.

6.2. Key lessons learned and best practices, and recommendations on Joint Programming

All the UN Agencies which participated in the JP value the experience in a positive manner. Apart from allowing them to develop their pre-existing lines of research in the framework of SDG funding, the main strength of the programme was the synergies created between UN Agencies. These allowed all the parts to benefit from the expertise and networks other agencies had. For example, UNICEF and UN-Women already had a line of work with the government regarding public expenditure on childhood and gender which was of significant use for all the actors involved in the JP. In this regard, the JP contributed to avoid duplication of efforts in terms of the interaction with the Government. Furthermore, the implementation of a JP encouraged UN Agencies to share experiences. This constitutes a best practice which joint programmes directly promote.

There have also been several lessons learned throughout the process. Even if there was an intention to develop some of the outputs in a joint way, with more than one Agency responsible for them, in practice this did not work as expected. There is room for improvement in interagency coordination, for instance by establishing clear communication guidelines between agencies and government counterparts.

What is more, since the UNDP was the agency that had most of the dialogue with the Government, this generated some confusion as to which were the actors involved in the INFF. For further joint programmes, it would be ideal that all agencies involved engaged in conversations with the main counterparts under the framework of the programme. This would also increase the degree of appropriation of the JP by all the UN Agencies involved.



Annex 1: Consolidated results framework

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

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

Indicators	Baseline 2019	Target (end of JP)	Result (end of JP)	Notes
2.1: US\$ & Ratio of financing for integrated multi-sectoral solutions leveraged disaggregated in terms of public and private sector funds	n/a	n/a	n/a	n/a

<u>Joint SDG Fund Global Output 4:</u> Integrated financing strategies for accelerating SDG progress implemented (Complete table below and provide details as requested)

Indicators	Baseline 2019	Targets (end of JP)	Results (end of JP)	Notes
4.1: #of integrated financing strategies/instruments that were tested	0	Suc. 10%	n/a	n/a
4.2: #of integrated financing strategies that have been implemented with partners in lead	0	3	n/a	n/a
4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate SDG progress	0	2	n/a	n/a

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

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

□ Yes, considerably contributed

X Yes, contributed

 \square No

INFF-Colombia provided diagnostics on SDG financing, budgetary simulations, and key insights that strengthened UNCT conversations and coordination. The inputs provided by INFF-Colombia contributed to a more technical discussion around the 2030 Agenda across the UN agencies. As a result, Resident UN Representatives and MPs had technical tools on the table to improve technical approaches.

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



X Yes

□ No

 \Box N/A (if there are no other joint programmes in the country)

INFF-Colombia contributed to avoid duplicating efforts between UN and national agencies. For example, in early 2022 the local EU delegation realized there were parallel/similar exercises of gender budget tagging being requested by local authorities to the INFF-Colombia and UN-Women. The local delegation of the EU contacted INFF-Colombia to flag the issue and synergies were established (see section 1.6).

3. Results as per JP Results Framework

Result / Indicators	Baseline	Original Target (as per ProDoc)	Revised Target (if applicable)	Result (end of JP)	Reasons for variance from original target (if any)			
Outcome 1 Stakeholders have clarity rega consider SDG implications when making								
Proportion of identified stakeholders reporting financing and budgeting information (starting 2015).	0%	90%	100%	100%	n/a			
Percentage of stakeholders who reports financial contribution to SDG target level.	0%	100%	n/a	100%	n/a			
A baseline on the state of the SDG Financing flows in Colombia.	0	1	n/a	3 (national, subnational, and budget trackers).	n/a			
Output 1.1 Mapping and assessment of th		architecture in (l information system)		ns of stakeholders, fundi	ng sources and			
Proportion of SDG funders for whom sufficient information has been identified, disaggregated by domestic (public and private) and international (public and private).	0%	100%	n/a	100% (33% government, 33% private sector, and 33% development cooperation).	n/a			
Number of reports made about the SDG financial architecture in Colombia	0	1	n/a	5: (a) SDG budget tagging methodology proposed; (b) subnational SDG financing; (c) budget tracking; (d) SDG 1; (e) review of the local SDG monitoring system.	n/a			
Output 1.2 SDG funding flows identified and coded in terms of source, amounts, budget line and SDG target level.								
Proportion of financial information systems identified, coded, and assessed (from identified funding sources, outcome 1)	0%	100%	n/a	100%	n/a			



	r	1		1	
Proportion of stakeholders that use a gender label to categorize their investments on SDG achieving	0%	66%	n/a	100%	n/a
Output 1.3 Relationships between gende	er gaps and inve	estment flows id equity)	entified to estab	olish investment priorities	s (funding for
% Of increase of resources allocated to close gender gaps in the SDG financing flows.	0%	20%	0%	0%	Final target reduced because the economic effect of the pandemic prevented the resources allocated to close gender gaps from being increased
Output 1.4 Policy	Priority Inferer	nce (PPI) in Colo	mbia and possil	ple applications.	-
Number of Reports Mapping and providing Policy recommendations to reduce SDG convergence times and finance gaps	0	1	n/a	2: National PPI and the report for the capital city.	n/a
Output 1.	5 Development	Finance Assess	ment Methodolo	gy – DF	
Number of reports made using the DFA methodology	0	1	n/a	2 - (a) DFA's first report; and (b) SDG financing strategy.	n/a
Output 1.6 Review of parafiscal-tax of				ent for funding the SDGs	. (FAMILY
Number of documents drafted about Parafiscal	COMPENSALI	ON FUNDS, SEN			
tax collection and allocation as a tool for funding the SDGs. (FAMILY COMPENSATION FUNDS, SENA and ICBF)	0	1	n/a	0	n/a
Output 1.7 Mappir	ng of productive	e inclusion proje	cts that target S	DG 1 and SDG 8	
Number of documents Mapping of productive inclusion projects that target SDG 1 and SDG 8	0	1	n/a	1 report on productive inclusion, focused on SDG 1 and SDG 8. INFF co- financed the UN-COL initiative but did not control the reports. Despite this, RCO did produce a report based on the pooling of resources from agencies.	n/a
Outc	ome 2: Nationa	SDG financing	strategy develop	ped	1
Proportion of new private sector stakeholders contributing to SDGs.	0%	25%	20%	20%	Corresponds to growth in the # of companies reporting to the SDG Corporate tracker between 2020 baseline and 2022 data.
Proportion of funding sources who adopt new methodology to allocate funding resources to SGD targets.	0%	50%	84%	84%	1. Public funding of SDGs adopted the methodology (33%) 2. Development cooperation is



% Of identified gaps that are reduced in prioritised SDGs.	0%	75%	39%	39%	twofold: multilateral loans and non- reimbursable. Methodology was only adopted by APC. (16%) 3. Private sector implementation of the SDG corporate tracker (33%). The SDG Targets prioritised by the JP are the 43 means of implementation. From these 43, the JP will close information gaps in 17 targets.
Outp	ut 2.1 National	SDG financing s	trategy develop	ed.	<u> </u>
Proportion of stakeholders, as funding sources, that know and understand the new National SDG financing strategy.	0%	100%	n/a	33%	Although the 3 stakeholders (MOF, NPD, APC) were aware of programmatic developments, the SDG financing strategy was better understood by the NPD. APC underwent significant staff rotation with the change in government that coincided with the last few months of INFF developments.
Proportion of new stakeholders funding base for SDGs, disaggregated by source/SDG target	0%	25%	n/a	20%	Corresponds to growth in the # of companies reporting to the SDG Corporate tracker between 2020 baseline and 2022 data.
Number of authorities that know and use the gender budgeting toolkit in their planning processes.	10	30	20	n/a	n/a
Output 2.2 SDG financing moni	toring platform	operating to fol	low up the ineq	uality to leave no one be	hind
Proportion of funding sources included in the new monitoring platform	0%	100%	n/a	0%	n/a
Number of outreach events to increase awareness and knowledge of the monitoring platform	0%	1	n/a	0	n/a



Number of reports documenting best practices					
in the planning and implementation of gender	0	1	n/a	1	n/a
aligned strategies.					

Annex 2: List of strategic documents

Title of the document	Document type	Brief description of the document and the role of the JP in finalizing it
SDG budget tagging for 3 fiscal years (on national budget):	Dashboard	SDG budget tag for 3 fiscal years (on national budget): 2020, 2021, 2022. Additionally, an SDG budget tag for subnational revenues that come from royalties derived from the exploitation of natural resources. Includes an interactive dashboard with results and outlining criteria used. See https://bit.ly/Taxonomia_ODS_COL. Includes estimates of SDG financing for gender and childhood.
SDG tagging of the catalogue of deliverables for the government's investment projects.	Dashboard	This SDG-aligned catalogue of deliverable was later used by the government (in 2022-Q3) to automate the SDG budget tagging (for investment resources) without modifying its Financial Management Information System (FMIS), contributing to subnational SDG budget tag given the requirement for subnational administrations to draw deliverables from the catalogue whenever there is a new investment project.
SDG alignment of international development cooperation	Dashboard	Through an SDG tag of (i) all incoming non-reimbursable development projects (technical assistance and donations), as well as an SDG tag of (ii) reimbursable development cooperation (multilateral loans). Both are currently monitored on separated ministries.
1 methodological paper proposing a novel approach to SDG tagging,	Methodological Note	With manifested interest to replicate by UNDP offices in Armenia, Uzbekistan, Ecuador, as well as UN-Peru.
19 infographics on SDG financing and indicators: 17 SDGs, gender, and childhood.	Dashboard	Interactive dashboard available at https://bit.ly/factsheets_ODS.
8 Working papers	Policy briefs	(i) policy brief on SDG 1 summarizing financing and progress in indicators, co-authored with the regional SDG centre (CODS); (ii) budget trackers and fiscal transparency (co-authored with GIFT); (iii) review of the local SDG monitoring system; (iv) subnational SDG tagging of the royalties derived from the exploitation of natural resources; (v) a match proposal between ISIC classification codes and the 169 SDG targets that will provide input to monitor private sector (co-authored with the National Planning Department); (vi) policy brief on SDG 16; (vii) Green INFF pilot; and (viii) overview of SDG costing methodologies and options for long-term financial planning. The first four mentioned documents have already been completed and are currently undergoing internal and external peer- reviews. To develop some of the articles, INFF-Colombia fostered



DFA	Strategic	partnerships with the regional SDG centre (CODS), the Alan Turing Institute, and the Global Initiative for Fiscal Transparency (GIFT). Implementation of the Development Finance Assessment, with 14 policy recommendations.
Policy Priority Inference (PPI).	Strategic	Analytical quantitative methodology to assess prospective behaviour of budgets and policy objectives. The results provided estimated times of convergence to medium-term SDG goals and pinpointed to specific indicators whose associated budget is not producing expected SDG results.
SDG investor map	Assessment	(Global UNDP initiative) that filters national development through private sector interviews. Resulted in the identification of 22 specific investment opportunities where the private sector sees potential alignment to national priorities.
Communication Strategy.	Strategic	INFF-Colombia followed the Joint SDG Fund's guidelines for investing in a comms strategy. INFF-Colombia designed and implemented a communications strategy that included the production of 7 animated videos to communicate details of SDG Financing in Colombia.
SDG financing strategy roadmap	Strategic	This document summarizes all the tools developed by INFF-Colombia and suggest a roadmap for the financing strategy. It is still under minor revision by stakeholders). It has 6 chapters and integrates 15 inputs/ingredients to structure the roadmap for the financing strategy.



Annex 3. Communications materials

Communication products

Title of the document	Date when finalized (MM/YY)	Brief description and hyperlink (if it exist)			
INFF COLOMBIA - MARCO NACIONAL INTEGRADO DE FINANCIAMIENTO DE LOS ODS	12/2022	https://www.undp.org/es/colombia/projects/marco-nacional-integrado- financiamiento-ods			
Marco Nacional Integrado de Financiamiento (INFF), Colombia acelera la ruta de financiación ODS.	06/2021	https://www.youtube.com/watch?v=ziFpb8dFLuw&list=PLMUKdCVY6Df_0KNxxc3T9 -q4maZzqVE4g			
Naciones Unidas y Gobierno de Colombia, comprometidos con la financiación de los ODS - INFF Colombia	07/2021	https://www.youtube.com/watch?v=_YBK22qodsU&list=PLMUKdCVY6Df_0KNxxc3T 9-q4maZzqVE4g&index=2			
Gender equality: a key to achieving Sustainable Development - INFF Colombia Ingles	10/2021	https://www.youtube.com/watch?v=mH2PZ3KrgIA&list=PLMUKdCVY6Df_0KNxxc3T 9-q4maZzqVE4g&index=4			
The role of the private sector in financing the SDGs and the 2030 Agenda	12/2021	https://www.youtube.com/watch?v=dTijztMIYzQ&list=PLMUKdCVY6Df_0KNxxc3T9- q4maZzqVE4g&index=6			
Building the map of SDG financing in Colombia - INFF Colombia	04/2022	https://www.youtube.com/watch?v=IX7doBtAe- E&list=PLMUKdCVY6Df_0KNxxc3T9-q4maZzqVE4g&index=8			
SDG Financing Strategy – INFF – Child and adolescent protection.	12/2022	https://www.youtube.com/watch?v=hCcxvGd6XPE&list=PLMUKdCVY6Df_0KNxxc3T 9-q4maZzqVE4g&index=10			
A YouTube playlist of all videos produced by INFF-Colombia can be accessed here: https://www.youtube.com/playlist?list=PLMUKdCVY6Df_0KNxxc3T9-q4maZzqVE4g					



Annex	4:	International	stakeholder	's	feedback
		The second secon	Stantenati		I C C G D G C R

No	Name of entity	Name of Representative	Title	Contact information	Remote/In person	Summary of feedback*
1	UNDP HQ	Nohman Ishtiaq	Expert in public finance management	nohman.ishtiaq@undp.org	Remote	n/a
2	Joint SDG Fund	Maria Berenguer	Portfolio Manager - SDG Financing	maria.berenguer@undp.org	Remote	n/a
3	UNDP Regional Hub	Nergis Gulasan	SDG Finance and Innovative Finance Specialist	nergis.gulasan@undp.org	Remote	n/a
4	DFA Consultant	Nelson Stratta	Consultant in charge of the DFA - Colombia	nstratta@inflectionfinance.com	Remote	n/a
5	UNICEF	Pedro Baracaldo	Policy officer	pbaracaldo@unicef.org	Remote	n/a
6	UNDP HQ	Tim Strawson	SDG Finance Specialists	tim.strawson@undp.org	Remote	n/a
7	UN-Women	Paola Gomez and Luisa Pineda	Coordinator and SDG specialised professional	paola.gomez@unwomen.org	Remote	n/a
8	UNDP Colombia	Lina Fernández	Chief of Private Sector Area	lina.pizano@undp.org	Remote	n/a
9	RCO Uruguay	Pablo Ruiz	RC Uruguay. Former UNDP Colombia Country Director	pablo.ruizhiebra@un.org	In person	n/a
10	UNDP Colombia	Sara Ferrer	Resident Representative	sara.ferrer@undp.org	In person	n/a
11	UNDP Colombia	Alejandro Pacheco	Deputy Resident Representative	alejandro.pacheco@undp.org	In person	n/a
12	UNDP Colombia	Jaime Urrego	Programme officer	jaime.urrego@undp.org	In person	n/a
13	UNDP Colombia/INFF- Colombia	Mauricio Ruiz	Coordinator	mauricio.ruiz@undp.org	In person	n/a
14	DNP	Diana Escobar	Director of Public Investment	diescobar@dnp.gov.co	In person	n/a
15	DIAN	Carlos Reyes	Director	luis_reyes@javeriana.edu.co	In person	n/a
16	IDB - Colombia	Laura Gilles	Country Chief Economist		In person	n/a
17	UE	Manuel Fernández	International Cooperation Officer	manuel.fernandez@eeas.europa.eu	In person	n/a
18	RCO Colombia	Mireia Villar	Resident Coordinator Colombia	mireia.villar.forner@one.un.org	In person	n/a
19	MOF	Lelio Rodríguez	Deputy Director Budget Analysis	lelio.rodriguez@mhcp.gov.co	In person	n/a
20	MOF	Laura Moreno	Advisor to the Deputy Minister		In person	n/a
21	UNICEF Colombia	Victoria Colamarco, Pedro Baracaldo	Deputy Resident Representative / Policy Officer	victoria.colamarco@unicef.org	In person	n/a

* Note. Non-applicable because of the methodology chosen to elaborate the report (confidential interviews). Chronological order.