

Joint SDG Fund
 Template for the Joint Programme
 Evidence-based Final Narrative Report
SDG FINANCING PORTFOLIO – COMPONENT 1

Cover page

Date of Report: 29 /August/2023

<i>Programme title and Country</i>
<p>Country: Samoa Joint Programme (JP) title: Sustainable financing for the 2030 Agenda through viable INFF in Cook Islands, Niue and Samoa MPTF Office Project Reference Number¹:FC1 2020 Samoa</p>
<i>Programme Duration</i>
<p>Start date² (day/month/year): 1 June 2020 Original End date³ (day/month/year): 30 June 2022 Actual End date⁴ (day/month/year): 30 June 2023</p> <p>Have agencies operationally closed the Programme in its system: No Expected financial closure date⁵: 31 July 2023</p>
<i>Participating Organizations / Partners</i>
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¹ The MPTF Office Project Reference Number is the same number as the one on the Notification message. It is also referred to as "Project ID" on the project's factsheet page on the [MPTF Office GATEWAY](#).

² The start date is the date inserted in the original ProDoc submitted and approved by the Joint SDG Fund.

³ As per approval of the original project document by the relevant decision-making body/Steering Committee.

⁴ If there has been an extension, then the revised, approved end date should be reflected here. If there has been no extension approved, then the current end date is the same as the original end date. The end date is the same as the operational closure date which is when all activities for which a Participating Organization is responsible under an approved MPTF / JP have been completed. As per the MOU, agencies are to notify the MPTF Office when a programme completes its operational activities. Please see [MPTF Office Closure Guidelines](#).

⁵ Financial Closure requires the return of unspent balances and submission of the [Certified Final Financial Statement and Report](#).

Programme Budget (US\$)

Total Budget (as per Programme Document, without co-funding): 979,462.00

Agency/Other Contributions/Co-funding (if applicable): 57,250.00

Joint SDG Fund Contribution⁶ and co-funding breakdown, by recipient organization:

Agency/others	Joint SDG Fund contribution	Co-funding	Total
ESCAP	195,778	30,000	225,778
UNDP	609,659	27,250	636,909
UNWOMEN	174,025		174,025
Total	979,462	57,250.00	1,036,712

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

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Abbreviations

CSOs	Civil Society Organizations
DFA	Development Finance Assessments
GDP	Gross Domestic Product
GEWE	Gender Equality and Women's Empowerment
GRB	Gender Responsive Budgeting
ILO	International Labour Organization
INFFs	Integrated National Financing Frameworks
JPs	Joint Programmes
LPAC	Local Project Approval Committee
MAF	Ministry of Agriculture and fisheries
MCIL	Ministry of Commerce, Industry and labour
MWCSD	Ministry of Women, Community and Social Development
MoF	Ministry of Finance
NIUANGO	Niue Umbrella of NGOs
NDS	National Development Strategy
NSDA	National Sustainable Development Agenda (NSDA)
OT	Oversight Team
PFM	Public Finance Management
PICs	Pacific Island Countries
PUNO	Participating UN agencies
RCs	Resident Coordinators
SAME	Samoa Association of Manufacturers and Exporters
SDGs	Sustainable Development Goals
SDS	Sector Development Strategy
SIDS	Small Island Developing States
SUNGO	Samoa Umbrella of NGOs
TA	Technical Assistance
TOR	Terms of Reference
UNESCAP	United Nations Economic and Social Commission for Asia and the Pacific
UNDP	United Nations Development Programme
UNDS	UN Development System
UNCF	UN Cooperation Framework
UNDP	United Nations Development programme

UNSDCF
WB

UN Sustainable Development Cooperation Framework
World Bank

Executive summary

The Joint Programmes in Samoa, Cook Island and Niue were formally launched through a high-level stakeholders' events. The Steering Committee was also launched with endorsement of the Terms of Reference (ToRs) as well as the workplan for the Joint Programme. The delivery in 2020 was affected by lockdown measures imposed by the global pandemic (COVID-19) and uncertain institutional mandates due to the changes in government in Samoa. Further, the National development plans for Samoa and Cook Island were also coming to an end in 2020 and there was need to allow the governments come up with the new national development strategies on which the integrated national financing frameworks can be anchored. In this regards, the Government of Samoa launched the "Pathway for the Development of Samoa" (PDS) for the period between FY2021/22-FY2025/26, in first quarter of 2022. This is a medium-term development strategy, focusing on empowering communities, building resilience and inspire growth. In addition, the Samoa 2040 has set Samoa's 20-year vision of transforming the economy over the next twenty years to sustainably increase the incomes and employment of all Samoan citizens, allowing each citizen the opportunity to pursue the best, most productive life possible. The PDS is also linked to the SDGs a process endorsed by the government of Samoa in 2015. The Cook Islands National Sustainable Development Plans 2016-2020) which set out the overarching strategy for accelerating sustainable development and creating opportunities for all and outlining key policy priorities that Government is pursuing was succeeded by the Te Ara Akapapa'anga Nui - the National Sustainable Development Agenda (NSDA) 2020+ developed in 2021 which gives an extended 100 year overview which privileges Akapapa'anga as a core towards attaining Turanga Memeitaki (wellbeing) for all. It is a living framework that will guide the Cook Islands into the future.

The above plans were used to undertake an update to the Development Financing Assessment (DFA) for Samoa (2018) and underpinned the development of the DFAs for cook Island and Niue. These DFAs were finalized and enabled the costing of sector specific plans for Ministry of Agriculture and fisheries (MAF); Ministry of Commerce, Industry and labour (MCIL) and the Ministry of Women, Community and Social Development (MWCSO) in Samoa.

In 2022 UNDP completed the development of the Development Financing Assessment (DFA) Reports for Cook Islands and Samoa, by examining and analyzing the current development financing landscapes; analyzing the current and future financial resources available to meet financial demands for the national development plans in the countries and achieving the SDGs. This also included the evaluation of policy and institutional frameworks governing financial resources, existing financing strategy(s), monitoring and review frameworks, and governance and coordination mechanisms. Recommendations on improving financing frameworks and proposed a roadmap for the implementation of Integrated National Financing Frameworks (INFF) in both Cook Islands and Samoa were provided. In Niue the same process was completed in December 2022 and the final validation and completion done in the first quarter of 2023.

UN Women's strong commitment to supporting Gender Equality and Women's Empowerment (GEWE) work undertaken by the government has seen the office facilitate Gender Responsive Budgeting (GRB) Strategic Planning and training to 30 public servants (Finance focal points). UN Women also supported four government agencies to conduct GRB Ministerial Budget analysis, these were the Ministry of Finance (MoF), the Ministry of Women, Community and Social Development (MWCSO), the Ministry of Agriculture and Fisheries (MAF), and the Ministry of Commerce, Industry and Labour (MCIL). 4 GRB Analysis reports were produced with strategic GRB actions to take for short, medium, and long-term impact and presented to Government with the adoption of the recommendations provided. UN Women provided a 4-week online course in November-December 2022 on Gender Responsive Budgeting with the ILO ITC via Online training for the Government and 20 Ministerial staff (90% Female) from MWCSO, MCIL, MoF, MNRE, and MAF participated. As of 2023, MCIL has adopted and implemented all the recommendations made in the GRB MCIL budget Analysis.

To adopt a common approach to project planning, programming, financing, and implementation, ESCAP with the Government of Samoa Ministry of Finance (MoF), has reviewed the current user manual and prepared a revised manual, including through stakeholder consultation workshops with MoF

management and respective staff. Capacity-building support to MoF staff was also provided in Q3 and Q4 of 2022. ESCAP completed feasibility and costing priority initiatives in the Samoa Tourism Sector Plan, this included the feasibility assessment and costing of the establishment of an innovative Resilience and Asset Protection Fund to support tourism operators in times of COVID-19 pandemic and post-natural disasters. In addition, the first national Cruise Tourism Strategy with a costed implementation plan was launched in November 2022.

Context

The Pacific Small Island Developing States (SIDS) like Cook Islands, Niue and Samoa are recognized as a distinct group of developing countries and therefore face similar social, economic and environmental vulnerabilities. SIDS tend to confront similar constraints in their sustainable development efforts - narrow resource base, small domestic markets and heavy dependence on a few external and remote markets; high costs for energy, infrastructure, transportation, communication and servicing; long distances from export markets and import resources; vulnerability to natural disasters; limited opportunities for the private sector and a disproportionately large reliance of their economies on their public sector.

Further, there are other transboundary issues and regional priorities relevant to this joint programme: (a) Climate change and disaster risk reduction; (b) Sustainable management and use of oceans; (c) Regional integration on Trade, ICT and Renewable Energy; (c) Social Protection, inclusion and poverty alleviation; and (d) Integrated assessment and review of SDG progress (e.g. Voluntary National Reviews) and the Samoa Pathway with an emphasis on enhancing data and statistics.

The Strategy for the Development of Samoa (SDS) 2016/17 - 2019/2020's priority Area 1 of the Economic sector is relevant to the INFF work. Key Outcome 1 is Macroeconomic Resilience Increased and Sustained focuses on achieving 'A stronger and more stable financial sector macroeconomic framework that sustains economic growth'. The SDS Targets include:

1. Fiscal sustainability: - Public Finance Management strengthened to ensure total current expenditures are fully funded from ordinary revenue, with fiscal deficit to be no more than 2.0% of the Gross Domestic Product (GDP);
2. Accommodative Monetary Policy established: - Underlying inflation will be less than 4.0% average per annum; and
3. External position enhanced: - Public Debt level not to exceed the current level of 55% of GDP; - Import cover maintained at 4.0 to 6.0 months; and Real GDP growth will average between 3.0 - 4.0%.

Economic growth, led by private sector investment and development initiatives, will be more inclusive of vulnerable groups in the community, employment opportunities will be expanded and economic resilience sustained. These outcomes support the following SDGs:

- Sustainable Development Goal 1: End poverty in all its forms everywhere;
- Sustainable Development Goal 8: Promote inclusive and sustainable economic growth, employment and decent work for all; and
- Sustainable Development Goal 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development

In this Joint Programme, UN Agencies, Governments and other partners adopt a strategic integrated approach to respond to highly complex and multidimensional development challenges, mainstreaming the SDGs into national, regional and sub-regional development plans. Through ensuring financial support, progress on the implementation and achievement of the SDGs is accelerated, whilst also supporting the theme of "doing more together".

The SDG impact in Cook Islands, Niue and Samoa is two-fold:

1. The first expected impact will be felt in Goal 17 (17.14, 17.16) where the foundations for partnerships for sustainable development are developed and strengthened. Existing governance structures and mechanisms will be strengthened in Cook Island, Niue and Samoa to establish oversight committees and multi-stakeholder platforms not only to get political buy in to lead implementation of joint programme but also to ensure participation of a broad range of actors in policy dialogue.

2. Samoa to build on the findings of the UNDP 2018 Development Finance Assessment (DFA) report. At the end of the joint programme gender responsive financing strategies are developed. Samoa will be equipped with the tools, capacities and know-how to design and prioritize financing towards government core national priorities and sectors to meet localized SDG targets. This will have direct impact on Goal 17.1, 17.3 and 17.4. Due to interlinkages between goals it will trigger impact on the other identified SDGs – Goal 1,5, 8,9.

Joint Programme Results

1. Overview of Strategic Final Results

1.1. Overall assessment

- 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 achieved all major activities as indicated in the ProDoc (proposal), joint work plan and the results framework. Development Financial Assessments (DFAs) were done for Cook Island and Niue. The DFA for Samoa was updated and this formed a key building block for effective integrated national financing frameworks. The actual growth in revenues was affected by the impact of COVID 19 which significantly affected the tourism sector which provides key revenue for the three countries. Consequently, the leveraged revenues planned at \$ 1 million for FY 2020/2021 and \$ 5million for FY 2021/2022 could not be achieved. The growth of 15% for FY 2020/2021 and 30% in FY 2021/2022 was also not achieved as the economies are still in the process of recovery. Additionally, increased awareness and capacity-building opportunities on the DFA and INFF for Government, Private Sector, Non-Governmental Organizations and Civil Society Organizations representatives were provided throughout the consultations and financing dialogues. Further, due to the GRB training and GRB budget analysis, the Government of Samoa has financial focal points in 4 key ministries (MOF, MWCSO, MCIL, MAF) with GRB knowledge and expertise. To adopt a common approach to project planning, programming, financing, and implementation, ESCAP with the Government of Samoa Ministry of Finance (MoF), has reviewed the current user manual and prepared a revised manual, including through stakeholder consultation workshops with MoF management and respective staff. In collaboration with the Pacific Islands Forum Secretariat (PIFS), ESCAP completed a feasibility study for a debt for climate swap financing instrument for Pacific Island Countries (PICs), which was discussed at the Pacific Regional Debt Conference held in April 2022. UNDP in partnership with the Government of Samoa through the Ministry of Commerce Industry and Labour, successfully developed the Private Sector Development Framework for Samoa. A framework that will guide all the policy efforts and strategic commitments of the Governments and support from development partners to the recovery and development of the Private Sector in Samoa.

1.2. Key results achieved

The JP completed the development of the Development Financing Assessment (DFA) Reports for both Cook Islands and Samoa, by examining and analyzing the current development financing landscapes; analyzing the current and future financial resources available to meet financial demands for the national development plans in the countries and achieving the SDGs. This also included the evaluation of policy and institutional frameworks governing financial resources, existing financing strategy(s), monitoring and review frameworks, and governance and coordination mechanisms. Recommendations on improving financing frameworks and proposed a roadmap for the implementation of Integrated National Financing Frameworks (INFF) in both Cook Islands and Samoa were provided.

UN Women's strong commitment to supporting GEWE work undertaken by the government has seen the office facilitate GRB Strategic Planning and training to 30 public servants (Finance focal points). UN Women also supported four government agencies to conduct GRB Ministerial Budget analysis, these were the Ministry of Finance (MoF), the Ministry of Women, Community and Social Development

(MWCSO), the Ministry of Agriculture and Fisheries (MAF), and the Ministry of Commerce, Industry and Labour (MCIL). 4 GRB Analysis reports were produced and presented to Government. UN Women provided a 4-week course in December 2022 on Gender Responsive Budgeting with the ILO ITC via Online training for the Government and 20 Ministerial staff (90% Female) from MWCSO, MCIL, MoF, MNRE, and MAF. To adopt a common approach to project planning, programming, financing, and implementation, ESCAP with the Government of Samoa Ministry of Finance (MoF), has reviewed the current user manual and prepared a revised manual, including through stakeholder consultation workshops with MoF management and respective staff. Capacity-building support to MoF staff was also provided in Q3 and Q4 of 2022

Given the significant COVID-19 impacts and the profound need to support national recovery efforts, UNDP in partnership with the Government of Samoa through the Ministry of Commerce Industry and Labour successfully developed the Private Sector Development Framework for Samoa. A framework that will guide all the policy efforts and strategic commitments of the Governments and support from development partners to the recovery and development of the Private Sector in Samoa. ESCAP completed feasibility and costing priority initiatives in the Samoa Tourism Sector Plan, this included the feasibility assessment and costing of the establishment of an innovative Resilience and Asset Protection Fund to support tourism operators in times of COVID-19 pandemic and post-natural disasters. In addition, the first national Cruise Tourism Strategy with a costed implementation plan was launched in November 2022.

1.3. Results achieved on Integrated National Financing Framework/SDG financing building blocks

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

The inception phase and especially the first three (3) months of the JP (September – December 2020), there was progress with the implementation such as the approval and signing of the Project Document by all three (3) Governments of Samoa, Cook Islands and Niue, that was followed by the completion of the Local Project Approval Committee (LPAC) Process and Quality Assurance of the Project as an integral part of the designing phase. This was then followed by the mobilization of the Year One funds for all the 3 PUNOs. Furthermore, the establishments of partnerships and dialogues with the Government focal agencies informed the set-up of the governance structures for the JP, such as the development of the Terms of Reference (TORs) for the INFF Oversight Committee for Samoa, and the recommendations from Government to utilize existing mechanisms for such oversight role of the JP. The completion of the Inception workshops for Samoa, Cook Islands and Niue marked the commencement of activities in both countries.

UN-WOMEN under Output 1.2 recruited technical expertise to undertake the Gender Responsive Analysis of the Samoa National Budget and for four ministries which were done and disseminated by December 2022. ESCAP completed the work on cost priority initiatives in the Samoa Tourism Sector Plan, including feasibility assessment and costing for establishing an innovative Asset Protection Fund to support tourism operators during the pandemic and post-natural disaster and developing a costed cruise tourism strategy. In partnership with Samoa Ministry of Finance, project planning and programming, and cost-benefit analysis for public investment projects was completed and the regional feasibility study on innovative debt for climate swap instruments shared. Furthermore, in fostering public-private

investment and co-financing in Samoa, UNDP in partnership with the Ministry of Commerce Industry and Labor has started the development of a National Strategy on Private Sector Development, Investment and Co-financing.

The Development Finance Assessment (DFA) document were finalized for Samoa, Cooks Island and Niue and this were hinged on the respective National Development Strategies (R-NDS). The DFAs provide financing option/opportunities that are available to the country and measures how much it would take to finance the SDGs. The DFA was used to inform the roadmap for the INFF and will also contribute to informing the financing needs and SDG financing strategy for the new generation of the UN Sustainable Development Cooperation Framework (UNSDCF 2023-25). UNDP used DFA to develop the financing strategy. In addition, the costing of three sector plans is expected to inform the budget allocations to priority areas and programmes that respond to specific SDGs.

The National Development Strategy has become the main policy tool or plan to ensure the attainment of the SDGs. The plan has informed the FY 2022/23 budgets and are expected to be the anchor of future budgets for Samoa and Cook Island. However, it was noted that the budget estimates are not aligned to SDGs and adequate processes to mainstream the SDGS into the budgets for ease of tracking of the results.

The Joint Programme utilized the existing national coordinating committees in the three countries for coordination with the programme governments. In the case of Samoa, an SDG Task Force coordinates and monitors progress of the SDGs at national level. This committee is chaired by the CEO of Ministry for Foreign Affairs. Cook Islands and Niue have similar existing government structures in place, which the Joint Programme has utilized. The UN Resident Coordinator leads the high-level political engagement for the Joint Programme in the three countries, and co-chairs the National High-Level Panel. The Panel is responsible for oversight of, and guidance to the PUNOs. This includes approving annual country work plans and validating progress reports and results.

The Oversight Team (OT) will play the overall governance and leadership role in the INFF process. The main objectives of the Oversight Team are proposed as follows:

- **Support the INFF fieldwork.** Facilitating the work of the research team by (i) leads the consultation process with a wide range of stakeholders including lawmakers on assessing development finance ensuring access to key decision makers and government documents and (ii) removing any obstacles that may delay the INFF process,
- **Oversee quality and accuracy of the assessment.** The OT will supervise and guide the Consultant/research team by (i) review Joint Programme annual workplans, participate in M&E for the programme, and review progress reports (ii) Reviewing and endorsing the INFF intermediary and final outputs produced by the consultant/team (iii) ensuring that the assessment is accurate and provides the necessary depth to be useful for government decision-making, and
- **Ensure government buy-in.** The OT will lead the discussion with government, development partners and other relevant stakeholders about the INFF purpose and findings, as well as on implementation of the recommendations and next steps.

The Oversight Team will formally meet at agreed milestones of the INFF process, and its members may informally engage to support specific tasks of the INFF team. The primary duties of the OT are proposed as follows:

- Support the INFF customization and determination of specific areas to be addressed, to ensure it addresses the Government strategic interests and objectives
- Approve objectives, scope, expected outputs and methodology of the INFF
- Approve and supervise the INFF work plan and key milestones
- Provide strategic directions and feedback, especially if the INFF team faces significant challenges
- Review the documents presented by the INFF team and provide comments within the agreed timeframe
- Endorse the outcomes of the INFF and the resulting Implementation Roadmap

- Facilitate in-depth discussion within the Government of Samoa, Cook Island and Niue on the outcomes of the INFF and the recommendations expressed in the Roadmap
- Support follow-up to the assessment and the implementation of the Roadmap
- Support the dissemination of the INFF to wider audiences (parliament, development partners, Business and Civil Society Organisations, etc.

1.4. Contribution to SDG acceleration

The priority indicators the JP has contributed as a result of the SDG Financing Strategy and activities are indicated in the table below.

SDGs indicators	Baseline	Expected target	Actual results achieved/to be achieved in the near future	Reasons for deviation from targets, if any
Outcome 1 Additional Financing leveraged to accelerate SDG Achievement : Amount of resources leveraged in USD - SDG 1.4; SDG 8.3; SDG 10B; SDG 17.1; SDG 17.2; and SDG 17.3	None	2020 target \$ 1 million 2021 target \$ 5 Million	The tax revenues reduced by \$13.7 million between FY 2019/2020 and FY 2021/2022. Between FY 2020/2021 and FY 2020/2022 the growth in revenues was \$ 7.2 million.	The impact of COVID and the resultant lock downs affected the dip in the 3 financial years. However, the COVID recovery strategies has resulted in improved leverage between the last two years
Outcome indicator 1.2: % change or amount of SDGs reflected in Budget allocation - SDG 1.4; SDG 8.3; SDG 10B; SDG 17.1; SDG 17.2; and SDG 17.3	None	2020 target 15% 2021 target 30%	The tax revenues reduced by 0.3% between FY 2019/2020 and FY 2020/2021 and by 2.8% between FY 2020/2021 and FY 2021/2022. The overall difference between FY 2010/2020 and FY 2021/2022 was 3.1%.	The main challenge was natural disasters and the impact of COVID.
Output indicator 1.1.1: Number of Development Finance Assessments (DFA) developed: SDG 17.14	1	2	2 DFA developed. Cook Island DFA report finalized in 2022, revision of the DFA (2018) for Samoa achieved in 2022 and the DFA for Niue achieved in 2023.	The DFAs achieved. Delays were caused by coordination challenges and the impact of changes in government in Samoa.
Output indicator 1.2.1: Number of relevant elements of National and Sectoral Plan costed SDG 17.14 Output indicator 1.1.3: Number of Active National Meetings convened with Multiple stakeholders	0	1 SDS costed and 2 sectors costed	The Samoa SDS was developed and 3 sectors under the Ministry of Agriculture and fisheries (MAF); Ministry of Commerce, Industry and labour (MCIL) and the Ministry of Women, Community	Results achieved

SDGs indicators	Baseline	Expected target	Actual results achieved/to be achieved in the near future	Reasons for deviation from targets, if any
on SDG Financing - SDG 17.16 and UNPS #3			and Social Development (MWCSO). The Samoa Cruise Tourism strategy was also costed as a COVID recovery response strategy. Further, the feasibility and costing study for the establishment of the Samoa Tourism Resilience Asset Protection (STRAP) Facility was done in May 2022.	
Output 1.2.2: SDS Gender responsive Financing Strategy Developed for at least 2 sectors – SDG 1.4 and SDG 5.1	0	2 sector strategies gender responsive	The sector reports for MOF, MAF, MCIL and MWCSO Ministries were also updated and costed to be gender responsive	The results achieved were for 4sectors
Output 1.3.1: National Strategy for public and private sector co-financing developed SDG 8.3; SDG 8.10	0	1	The Private Sector Development Framework for Samoa was developed and finalized in 2022.	Results achieved
Output 1.3.5: Developed at least 1 innovative financial instrument SDG 8.10	0	1 instrument tested and functional	Debt for climate swap was prepared with Pacific Islands Forum Secretariat (PIFS).	Results achieved

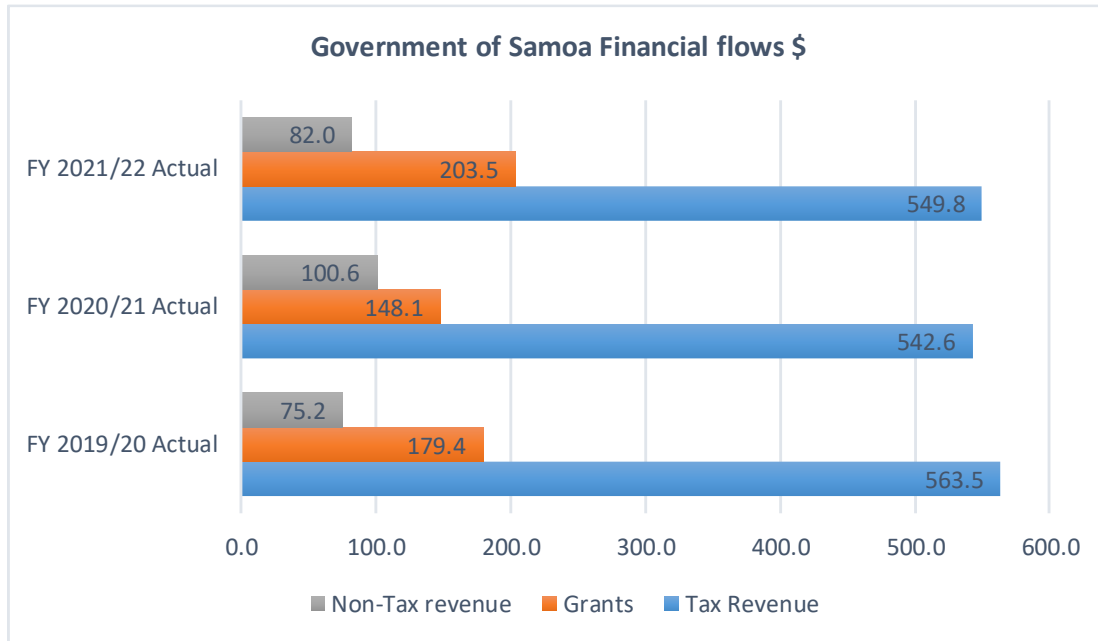
1.5. Contribution to SDG financing flows

In Samoa, the revised DFA was adopted and was hinged on the strategic plan for the period between FY 2021/2022 and FY 2025/2026 launched in the first quarter of 2022 and aptly titled the “Pathway for the Development of Samoa” (PDS). The PDS is the medium-term development strategy, focusing on empowering communities, building resilience and inspire growth. The revised PDS has become the main policy tool or plan to ensure the attainment of the SDGs. The plan informed the FY 2021/22 budget and will inform the FY 2022/23 annual budget. These are costed and are aligned to the SDGs and foster the acceleration of the SDGs

The leveraging of resources⁷ in Samoa had mixed results due to the COVID pandemic and impact of severe weather and the tax revenues reduced by \$13.7 million between FY 2019/2020 and FY 2021/2022. Between FY 2020/2021 and FY 2020/2022 the growth in revenues was \$ 7.2 million. Overall revenues grew by 2.1% or \$17.2 million largely attributable to the growth in grants of 4.0%

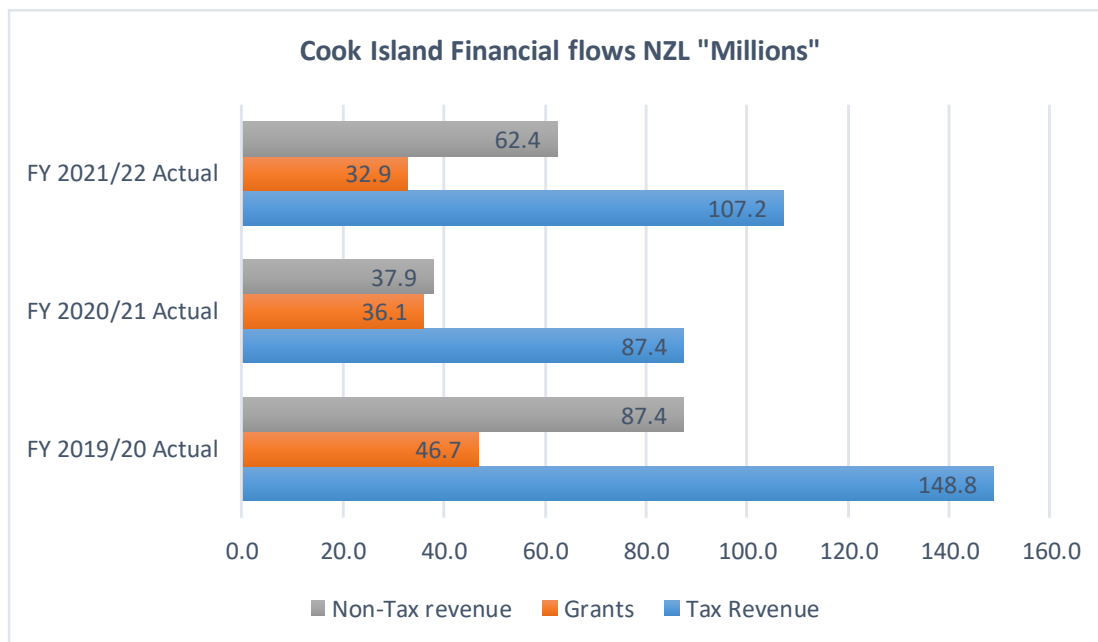
⁷ Samoa Fiscal Strategy Statement Budget 2023/2024

(\$7.2 million) and non-tax revenues of 9% (\$ 6.8million). This is presented in the figure below.



The Cook Islands National Sustainable Development Plans which sets out the overarching strategy for accelerating sustainable development and creating opportunities for all and outlining key policy priorities that Government is pursuing to achieve. The backdrop for the period was The global pandemic hit the Cook Islands hard. It resulted in the virtual shut down of the Cook Islands’ tourism industry, which accounted for nearly two-thirds of the country’s GDP before COVID, leading to the economy contracting by 5.9% in 2020 and 29% further in 2021, with the expectation that it will only return to its pre-COVID level by 2025.

This is presented in the figure below.



Further, the Cook Island's fiscal balances turned into deficits of 10.3% of GDP in 2020 and 29.4% in FY2021. This increased the Cook Islands' debt level from about 16.7% of GDP in FY2019 to 38.9% in FY2021 and is projected to increase further to 43.8% in 2022. The government statistics for FY 2021/2022 based on unaudited reports⁸ noted that Taxes and other revenue contracted by 27.9% and 44.8%, respectively. However, the grant revenues increased by 45.7% resulting in an overall reduction by 19.9%.

In Niue, the open source information on financial flows was not available and this reflects the findings noted in the Public Expenditure and Financial Accountability (PEFA) performance assessment report dated December 2021. The report noted that the weaknesses in the Public Financial Management (PFM) systems including the inability to keep annual financial statements up to date; missing elements in the budget preparation process, notably a fiscal strategy to give overall direction to the budget and a system for setting expenditure ceilings to guide spending agencies in preparing budget submissions; and lack of transparency in the PFM system, with very little public disclosure of key elements of the system such as budget documents, annual financial statements, audit reports, and annual reports. These are also key recommendations on PFM systems for Niue for the future to enable evidence be available for tracking of progress on financial flows and on leveraging resources to support the sustainable financing for the 2030 agenda.

1.6. Results achieved on contributing to UN Development System reform at the Country level

The Joint SDG Fund has practically demonstrated the principle of delivering as one among and between the PUNOs and has promoted and catalysed greater coherence within the UN Agencies on their engagement with the Government on provision of social services geared towards achievement of SDGs.

The JP provided the three agencies with a dedicated space to work together in the spirit of the UN Delivering as One. More importantly, The PUNO's did set up the Samoa Multi County Joint Steering Committee (MCO) for joint programmes that are implemented in Cook Islands, Niue, Samoa and Tokelau. This mechanism allowed the PUNOs to build on their respective activities in the JP locations, and in some cases expanded the coverage of their respective programmes. The outputs by the different agencies are clearly complementary in line with the theory of change which provides for political commitments to AAAAA, national development strategies and budgets that are centred on poverty reduction and civil societies that are engaged on gender and social inclusion.

Results achieved on cross-cutting issues

It is estimated that 25% of the overall disbursed funds that was spent on gender equality or women's empowerment.

Gender Markers were used to track progress toward addressing key gender inequality issues and causes and included aspects on discrimination, gender equality and consistent sex disaggregation relating to Output 1.2 'Sector plans costed and gender responsive financing frameworks developed in Samoa.' The JP through UN Women provided technical support to the MOF and MWCSO to conduct a gender assessment of the national budget and to selected three line ministries based on a criteria identified by Government in order to;

- 1) analyse what percentage of the budget has been allocated for programs, projects and services with gender impact;
- 2) assess the ministries current gender mainstreaming efforts and capacity; and
- 3) review the budget process to make recommendations on entry points for gender responsive budgeting in the future.

To initiate the GRB work, the MOF, in collaboration with the MWCSO, and UN Women organized and co-hosted a Gender Responsive Budgeting Planning Meeting and Introduction on Thursday, 17th of February 2022. Three line ministries; Ministry of Agriculture and Fisheries (MAF), Ministry of Commerce Industry and Labour (MCIL) and the Ministry of Natural Resources and Environment (MNRE) were invited

⁸ Cook Island Government-Finance-Statistics-20212022

to join the MOF and MWCSO for the workshop. At that workshop, three line ministries (MWCSO, MAF and, MCIL) volunteered to conduct a gender budget assessment of their 2019/2020 budget. Between 2nd March and 8 April 2022, each Ministry conducted their GRB assessment and prepared their GRB Assessment Reports with the support of the UN Women team. All three ministry GRB Assessment Reports were endorsed by their Chief Executive Officers by the 8th April 2022. The final GRB Results Workshop was held (virtually) on Friday April 29, 2022 to share the GRB assessment results, consider the recommendations, identify possible GRB tools to be used in Samoa, and develop a GRB financing strategy for each ministry.

The JP also designed and conducted a GRB online course targeting government officials of Samoa. The training was held between 21 November and 16 December 2022 and was attended by 19 participants (against a target of 30). The online course was attended by 16 women and 3 men resulting in a participation rate of 84% and 16%, respectively.

1.7. Results achieved on COVID-19 recovery

For all three countries, the COVID 19 pandemic which commenced in early 2020, impacted delivery from the beginning with nationwide State of Emergency (SOE), specifically for Samoa. The SOE has been in place since March 2020 and was lifted in August 2022. These not only diverted the focus and priority of the Governments in terms of maintaining the SOE but also in terms of COVID preparedness and prevention plans

The impact of COVID 19 was significant and there was a profound need to support national recovery efforts. UNDP in partnership with the Government of Samoa through the Ministry of Commerce Industry and Labour successfully developed the Private Sector Development Framework for Samoa. A framework that will guide all the policy efforts and strategic commitments of the Governments and support from development partners to the recovery and development of the Private Sector in Samoa. ESCAP completed feasibility and costing priority initiatives in the Samoa Tourism Sector Plan, this included the feasibility assessment and costing of the establishment of an innovative Resilience and Asset Protection Fund to support tourism operators in times of COVID-19 pandemic and post-natural disasters. In addition, the first national Cruise Tourism Strategy with a costed implementation plan was launched in November 2022.

1.8. Strategic Partnerships

Partnerships within the UN as well as with the Governments of the three countries were enhanced through this JP. An Oversight Technical (OT) Committee will coordinate implementation of the Joint Programme in each country, and provide technical advice to the National High-Level Panel. The OT was co-chaired by the respective government technical lead entity in each country and UNDP. Representation on the OT Committee includes the PUNOs, core government agencies and ministries, civil society – with particular attention to including Civil Society Organizations (CSOs) focusing on women’s empowerment and gender equality –, Chambers of Commerce, private sector, and key development partners involved in the area of public financial management.

Further, a regional study (which includes Cook Islands, Niue and Samoa) on debt for climate swap was prepared with Pacific Islands Forum Secretariat (PIFS), in consultation with PIFS members. Findings were presented to the Pacific Forum on Sustainable Development held in November 2021, and was tabled at a regional debt conference, co-convened by the governments of Fiji and Tuvalu, PIFS and ESCAP. This strategic partnership was key to developing further interventions and sharing inter-regional experiences on innovative financing such as debt swap options.

Partnerships have made joint visits possible and thus reduced multiple silo trips and engagements with Governments. Collectively, these efforts led to total ownership of the JP by Government. The JP has become one of the flagship projects of the UN at the Country level and has brought all Agencies in the field to rally around the issues of Development Plans, financing flows, gender responsive budgeting, costing of sector plans and project development manual development. The JP process has also brought together CSOs and governments at the state level and enhanced the partnership between and among

the UN agencies, State Governments and CSOs. However, no funding was leveraged during implementation of the JP.

1.9. Additional financing mobilized (max 300 words)

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

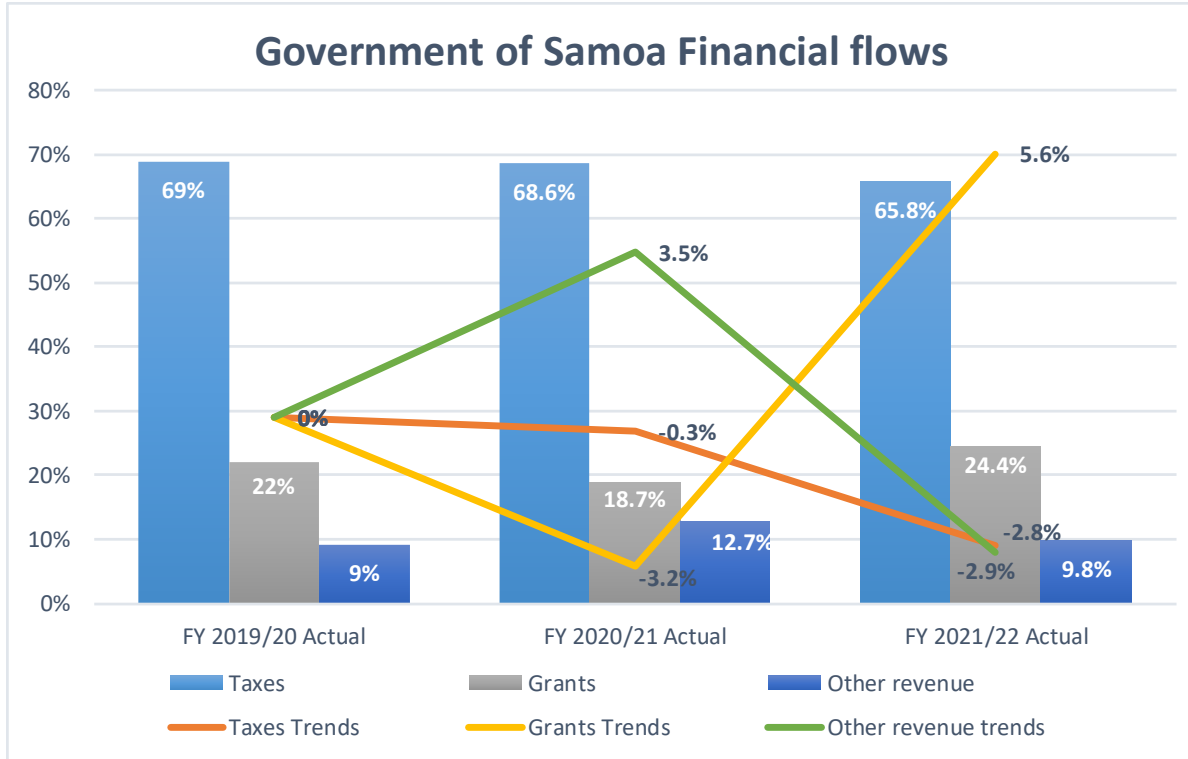
1. Results by JP Outcome and Output

2.1. Results achieved by Fund's global results

The DFAs for Samoa, Niue and Cook Island were finalized and used to leverage the budget process. In the case of Samoa, it was noted that the budgets are still not aligned to the SDGs and the budget monitoring reports were not finalized for FY 2020/2021 and FY 2021/2022. However, a high level review of the fiscal strategy paper for FY 2022/2023 noted that the tax revenues reduced by \$13.7 million between FY 2019/2020 and FY 2021/2022. Between FY 2020/2021 and FY 2020/2022 the growth in revenues was \$ 7.2 million. Overall revenues grew by 2.1% or \$17.2 million largely attributable to the growth in grants of 4.0% (\$7.2 million) and non-tax revenues of 9% (\$ 6.8million). For cook island, the information available ([Ministry of Finance & Economic Management | Cook Islands \(mfem.gov.ck\)](http://mfem.gov.ck)) noted that Taxes and other revenue contracted by 27.9% and 44.8%, respectively. However, the grant revenues increased by 45.7% resulting in an overall reduction by 28.4%.

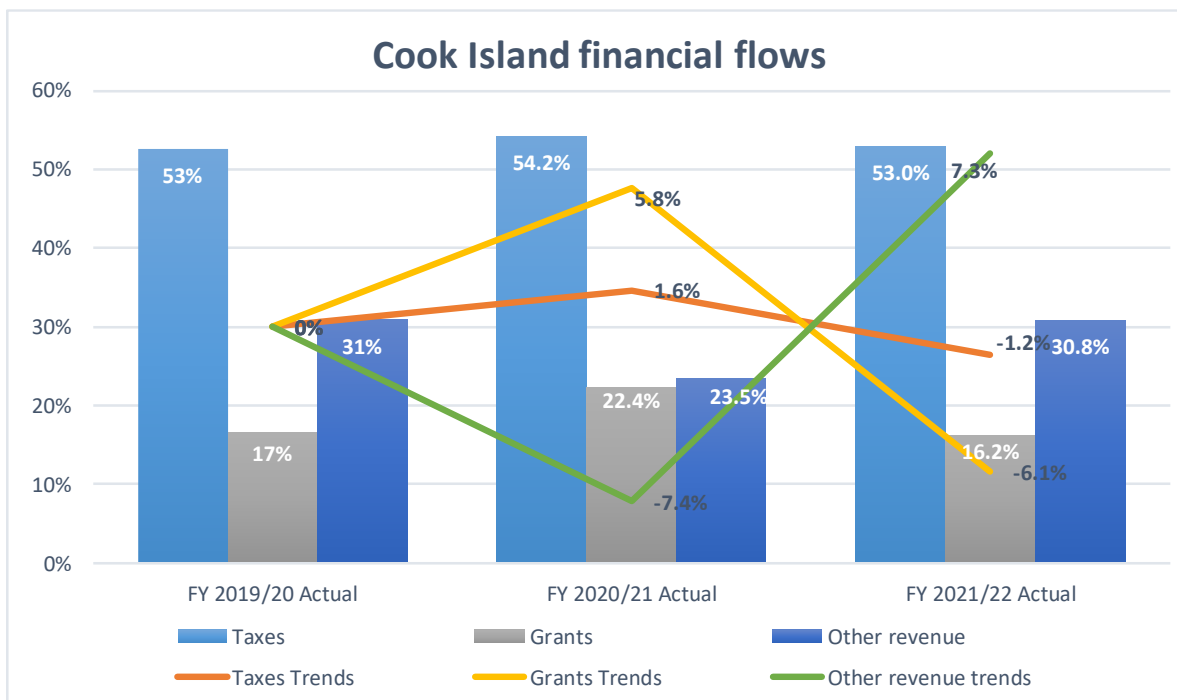
2.2. Results achieved by Joint Programme Outcome

For all three countries, the COVID 19 pandemic which commenced in early 2020, impacted delivery from the beginning with nationwide State of Emergency (SOE), specifically for Samoa. The SOE has been in place from March 2020 and was lifted in August 2022. These not only diverted the focus and priority of the Governments in terms of maintaining the SOE but also in terms of COVID preparedness and prevention plans. Furthermore, the political situation in Samoa has also impacted the programme delivery, especially with regard to fulfilling the earlier made commitments made by the Government. Some stabilization of the political situation in 2021 was then followed by a large-scale restructuring of the Government. Critical ministries had no CEOs. With new ministers and Chief Executive Officers in Samoa now on board, the focus of the Government, particularly of the Ministry of Finance, has shifted towards with competing priorities, including post-COVID-19 implications and recovery efforts and budget financing. In addition, capacities within the small island developing nations are also limited with government focal points wearing three or four other official titles. Capacity constraints have been acknowledged and highlighted by all government representatives during the Technical and Steering Committees.



For Samoa, the tax revenues reduced by \$13.7 million between FY 2019/2020 and FY 2021/2022. Between FY 2020/2021 and FY 2020/2022 the growth in revenues was \$ 7.2 million. Overall revenues grew by 2.1% or \$17.2 million largely attributable to the growth in grants of 4.0% (\$7.2 million) and non-tax revenues of 9% (\$ 6.8million).

The Cook Islands the government statistics for FY 2021/2022 based on unaudited reports noted that Taxes and other revenue contracted by 27.9% and 44.8%, respectively. However, the grant revenues increased by 45.7% resulting in an overall reduction by 28.4%.



Flagship activities were implemented including development of the DFA reports for Cook Islands, Niue and Samoa; evaluation of policy and institutional frameworks governing financial resources; proposed roadmap for the implementation of Integrated National Financing Frameworks (INFF) in both Cook Islands and Samoa; GRB Strategic Planning and training to 30 public servants (Finance focal points); conducting GRB Ministerial Budget analysis for MoF, MWCSO, MAF and MCIL; provided a 4-week course in December 2022 on Gender Responsive Budgeting with the ILO ITC via Online training for the Government and 20 Ministerial staff (90% Female); reviewed the current user manual and prepared a revised manual.

2.3. Results achieved by Joint Programme Output

The JP heightened the focus on SDG 17 that links to having the DFA Reports for Samoa, Cook Islands and Niue will ensure the two countries are equipped with capacities and tools to manage, design, and prioritize financing through the governments’ core national priorities and sectoral plans to meet localized SDG targets. Furthermore, it has highlighted that national planning and financing systems need to be aligned and must have an integrated approach to ensure implementation plans are realized. Support provided to central financing and planning stakeholders, at the Ministry of Finance, for example, enhanced capacity on better project planning and programming system with more efficiencies across the processes involved, including decision-making.

For Samoa, the adoption of the PDS 2021/22-2025/26 is for a period of five fiscal years with the theme: “Empowering communities, building resilience, and inspiring growth” was confirmed in the fiscal strategy for FY 2022/2023. The new national plan, formerly known as the Strategy for the Development of Samoa (SDS) focuses on five Key Strategic Outcomes (KSO) with a vision of “Fostering social harmony, safety and freedom for all”. The 5 KSOs are Improved Social Development; Diversified and Sustainable Economy; Security and Trusted Governance; Secure Environment and Climate Change; and Structured Public Works and Infrastructure. This clear link between the national plans and annual budgets does indicate the agenda for the integrated national financing framework for Samoa is making significant progress to being achieved and is supported by coherent and coordinated policy frameworks.

The specific results under output 1.1 on integrated financing strategies for accelerating SDG progress implemented (COOK ISLANDS, NIUE, SAMOA) are as follows:

- DFA review, updates, financing dialogues with key stakeholders for Samoa in completed in 2022.
- DFA for the Cook Islands was finalized and published in November 2022
- DFA for Niue was completed in early 2023.
- For Samoa, the tax revenues reduced by \$13.7 million between FY 2019/2020 and FY 2021/2022. Between FY 2020/2021 and FY 2020/2022 the growth in revenues was \$ 7.2 million. Overall revenues grew by 2.1% or \$17.2 million largely attributable to the growth in grants of 4.0% (\$7.2 million) and non-tax revenues of 9% (\$ 6.8million).
- The Cook Islands the government statistics for FY 2021/2022 based on unaudited reports noted that Taxes and other revenue contracted by 27.9% and 44.8%, respectively. However, the grant revenues increased by 45.7% resulting in an overall reduction by 28.7%.
- In Niue, the open source information on financial flows was not available due to weaknesses in the PFM systems such as the inability to keep annual financial statements up to date; missing elements in the budget preparation process; and lack of transparency in the PFM system, with very little public disclosure of key elements of the system such as budget documents, annual financial statements, audit reports, and annual reports

Target:
\$ 1 million and 15% for FY 2020/2021 and \$ 5 million and 30% for FY 2021/2022 and 15%. Further 3 DFAs developed and SADDs and 3 stakeholder meetings convened

The specific results under Output 1.2 SDS, sector plans costed and gender responsive financing frameworks (SAMOA)

- The GRB training and GRB budget analysis was done and the Government of Samoa has financial focal points in 4 key ministries (MOF, MWCSO, MCIL, MAF) with GRB knowledge and expertise.
- Ministries committed to gathering more SADD Sex and Age Disaggregated Data) to strengthen analysis and reporting mechanisms. MCIL also committed to changing all registration process to include SADD requirements.
- All ministries have committed to design and plan of GRB strategic implementation plans for ministerial budgets.
- ESCAP completed feasibility and costing priority initiatives in the Samoa Tourism Sector Plan, given the significant COVID-19 impacts and need to support national recovery efforts. This included the feasibility assessment and costing the establishment of an innovative Resilience and Asset Protection Fund to support tourism operators. In addition, a first national Cruise Tourism Strategy with a costed implementation plan, was launched in November 2022.
- To adopt a common approach to project planning, programming, financing, and implementation, ESCAP with the Government of Samoa Ministry of Finance (MoF), has reviewed the current user manual and prepared a revised manual, including through stakeholder consultation workshops with MoF management and respective staff.
- Capacity-building support to MoF staff was also provided in Q3 and Q4 of 2022. Simultaneously, support was rendered by UNDP to the Samoa Ministry of Finance to review and update its Sector Planning Manual which is currently in progress, with subsequent support planned for the identified sectors with the development of new Sector Plans while utilizing the newly updated Sector Planning Manual.

Target:

1 national and 3 sectoral plans costed, SDS gender responsive financing strategy developed for 3 sectors and a gender responsive budget policy, frameworks and templates developed

The specific results under Output 1.3 on financing mechanisms available to mobilize public and private resources to respond to Samoa’s national development plan care as follows:

- In collaboration with the Pacific Islands Forum Secretariat (PIFS), ESCAP completed a feasibility study for a debt for climate swap financing instrument for Pacific Island Countries (PICs), which was discussed at the Pacific Regional Debt Conference held in April 2022. The Conference was co-organized by ESCAP and PIFS and co-convened by Government of Fiji and Tuvalu and discussed debt stress and relief issues. The Debt Conference was attended by member states, major creditors, and development partners, with Ministerial level interventions on financing issues, including by the Prime Minister of Cook Islands.
- ESCAP inputs included staff time, and also specific support from the JP to prepare background papers, presentations and post-Conference documentation.
- UNDP in partnership with the Government of Samoa through the Ministry of Commerce Industry and Labour, successfully developed the Private Sector Development Framework for Samoa. A framework that will guide all the policy efforts and strategic commitments of the Governments and support from development partners to the recovery and development of the Private Sector in Samoa.

Target:

National strategy for public and private sector financing developed and the development and training on tools, systems and processes. Development of at least 1 innovative financial instrument

2. Challenges and Changes

3.1. Challenges faced by JP

The outbreak of the global pandemic (COVID-19) and series of new waves had serious implications on the implementation of activities as new partial-lockdown was imposed in February 2021. Express clearance had to be obtained to conduct any activity which involved gathering people for meetings,

trainings, or workshops and lack of ICT infrastructure at sub-national couldn't allow for remote facilitations. However, the situation has been dealt with the programme result areas have been largely on track and specific interventions to support the COVID-19 recovery process included in the budgets for FY 2020/2021 and FY 2021/2022.

The delivery status of the JP was at satisfactory as a result of delays which were due to factors outside the control of the PUNOS. COVID 19 impacted the implementation of the programme from the beginning (in July 2020) due to nationwide State of Emergency (SOE) restrictions put in place before the JP start date. These restrictions also diverted the focus and priorities of the three Governments in maintaining their individual SOE orders and accelerating COVID preparedness and prevention plans. Though there was some relaxation of the restrictions and increased flexibility in 2021, the attention on JP implementation continued to decrease as Governments focused on ensuring proper activation of precautionary and preparedness plans.

The political situation in Samoa continued to greatly impact the delivery of the JP starting with the General election in April 2021, followed by the transitioning of the new Government. The changes led to the shift in government priorities, delays in the adoption of the new Fiscal budget, and the revision of the already drafted National Development Strategy under the previous Government. In response, the PUNOs devised an acceleration plan and continuously engaged with the three Governments to discuss and revise work plans for activities, budgets, and timelines. As part of the acceleration efforts, UNDP had loaned resources from its Regional Office (USD33,000) and Country Office TRAC Resources (USD23,400), to support the implementation of activities programmed for Year 2 given the disbursement requirements of the second tranche. The reimbursement of the loans was under the understanding that the SDG Financing resources allocated for UNDP would be received latest early Q4, 2021. While the PUNOs were hopeful that operational processes in the Government of Samoa would return to business as usual with the transition of the new Government, a decision was jointly made to request for a no-cost extension (from July 2022 to December 2022) and an exceptional transfer request for the second tranche to allow sufficient time and enable the timely completion of JP activities by the PUNOs. Both requests were approved by the Operational Steering Committee in early January 2022.

3.2. Changes made to JP (if applicable)

As per the requirements for the no-cost extension, changes were only made to approved timelines in the work plan across all outputs. Some of the activities planned for implementation in Year 1 and Year 2 (Q1 and Q2) were implemented in quarter 3 and 4 of 2022.

3. Sustainability and Country Ownership

4.1. Sustainability and country ownership

In 2021, the JP resulted in the revival of forums that ensured greater stakeholder engagement during the formulation of the DFAs and the National Budget Plan for FY 2020-2021.

The Governments of Cook Islands, Niue and Samoa provided overall leadership in guiding PUNOs in implementation of the Joint Programme at country level. The three governments were already strongly committed to the 2030 Agenda and this was evidenced by the alignment of their national development plans to the SDGs, and Samoa had already prepared its second VNR of SDG implementation for presentation to the UN High Level Political Forum in 2020. In 2021, the joint programme in consultation with the Governments of Samoa and the Cook Islands confirmed the establishment of the INFF Oversight Committees. Samoa through the Ministry of Finance utilized the existing National SDG Task Force committee to undertake the functions of the Oversight Committee. This task force is currently chaired by the Samoa Ministry of Foreign Affairs and Trade, with membership comprising of the Ministry of Finance, Ministry of Prime Minister & Cabinet, Ministry of Women Community and Social Development, Samoa Bureau of Statistics, Ministry of Natural Resources and Environment, UN Resident Coordinators Office, and the joint programme. Following the completion of the Inception workshop in the Cook Islands, the joint programme in collaboration with the Ministry of Finance and Economic Management (MFEM) established the Cook Islands Oversight committee with its first meeting being held in January

2022. This committee is chaired by the MFEM with the following members: The Ministry of Prime Minister & Cabinet, MFEM and UNDP.

The DFA process was led by the various government Ministries and this provided costing and impetus to the updated national strategies and the costing for key sector plans. Partnerships have made joint visits possible and thus reduced multiple silo trips and engagements with Governments. Collectively, these efforts led to total ownership of the JP by Governments.

The JP also conducted capacity building of beneficiaries and built capacity through the following specific activities:

- UN Women provided a 4-week course in December 2022 on Gender Responsive Budgeting with the ILO ITC via Online training for the Government and 20 Ministerial staff (90% Female) from MWCSO, MCIL, MoF, MNRE, and MAF.
- To adopt a common approach to project planning, programming, financing, and implementation, ESCAP with the Government of Samoa Ministry of Finance (MoF) reviewed the current user manual and prepared a revised manual, including through stakeholder consultation workshops with MoF management and respective staff. Capacity-building support to MoF staff was also provided in Q3 and Q4 of 2022.
- In collaboration with the Pacific Islands Forum Secretariat (PIFS), ESCAP completed a feasibility study for a debt for climate swap financing instrument for Pacific Island Countries (PICs), which was discussed at the Pacific Regional Debt Conference held in April 2022. The Conference was co-organized by ESCAP and PIFS and co-convened by Government of Fiji and Tuvalu and discussed debt stress and relief issues. The Debt Conference was attended by member states, major creditors, and development partners, with Ministerial level interventions on financing issues, including by the Prime Minister of Cook Islands.

4. Communications

5.1. Communication products

For all external communication, the PUNOs used their dedicated communication strategies, networks, expertise and communication staff. The following was agreed in terms of key roles and responsibilities regarding communication about the Joint Programme.

It was noted that the PUNOs and partners must have complied with Joint SDG Fund brand guidelines, which includes information on donor visibility requirements. Each PUNO also took 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, acknowledged the role of the host Government, donors, PUNOs, the Administrative Agent, and any other relevant entities. In particular, the Administrative Agent included and ensured due recognition of the role of each Participating Organization and partners in all external communications related to the Joint SDG Fund.

A Communication Strategy for the Joint Programme was developed in the Third (3rd) Quarter of Year 1 (Jan – Mar 2021), under the guidance and support of the RCO Communication Officers as part of the RCO Coordination role for the Joint Programme.

5.2. Events

Type of event	Yes	No	Number of events	Brief description and any highlights
JP launch event (mandatory)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3	The JP launch at inception was done for Samoa, Cook Island and Niue.
Annual donors' event (mandatory)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0	No annual donor events were conducted in the period.
Partners' event (optional)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1	Pacific Islands Forum Secretariat (PIFS), ESCAP completed a feasibility study for a debt for climate swap financing instrument for Pacific Island Countries (PICs), which was discussed at the Pacific Regional Debt Conference held in April 2022. The Conference was co-organized by ESCAP and PIFS and co-convened by Government of Fiji and Tuvalu and discussed debt stress and relief issues.

5. Lessons and Best Practices

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

The constitution of the INFF Oversight Committee and hosting this in the governments of Samoa, Cook Island and Niue is key to ensure that SDG financing frameworks are adhered to in the future. The committee is embedded in the existing governance structure with memberships drawn across Government ministries and institutions, representatives from the donors and Civil Society Organizations (CSOs) and this provides an institutional framework for sustainability of the process.

The new National Development Strategies for Samoa and Cook Island have become the main policy tool or plan to ensure the attainment of the SDGs. The plans have informed the FY 2021/22 budget and will future annual budgets. The costing of sector plans also provided capacity to the government of Samoa on how to align the SDGs to specifically designed programmes and ensure acceleration of the SDGs with emphasis is on mobilizing domestic revenues, aligning budget with SDGs and in driving in a sustainable manner the mobilization of domestic revenue.

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

The Joint SDG Fund has practically demonstrated the principle of delivering as one among and between the PUNOs and has promoted and catalysed greater coherence within the UN Agencies on their engagement with the Government on provision of social services geared towards achievement of SDGs. The agencies were able to leverage on specific competencies and ensure that there was no duplication of efforts. Further, the activities implemented were complementary and provided opportunity to implement the UN as one approach to programme implementation.

The mechanisms for funding the PFM processes should be more aligned to the SDG process and this should be clear from the fiscal strategy policies, the budget estimates and the budget monitoring reports. For NIUE, the capacity to implement PFM processes that are supported by sound policies, evidence backed information and with updated finance is economic information is key to getting the full value of the JP. Further, the incentives and programmatic support through new initiatives like the "Tax for Sustainable Development Goals Initiative" and which are intended to support developing countries in increasing domestic resource mobilization (DRM) and achieving the Sustainable Development Goals (SDGs) should be encouraged for Samoa, Cook Island and Niue. Further, this will go a long way in supporting the diversification of revenue outputs envisaged under this JP.

Annex 1: Consolidated results framework

1.1 JP contribution to global programmatic results (full programme duration)

Joint SDG Fund Global Outcome 2: Additional financing leveraged to accelerate SDG achievement

Indicators	Baseline 2020	Target (end of JP 2022)	Result (end of JP 2022)	Notes
2.1: Ratio of financing for integrated multi-sectoral solutions leveraged disaggregated in terms of scope.	0	\$1 million in FY 2020/2021 and \$5million in FY 2021/2022	The tax revenues reduced by \$13.7 million between FY 2019/2020 and FY 2021/2022. Between FY 2020/2021 and FY 2020/2022 the growth in revenues was \$ 7.2 million. Overall revenues grew by 2.1% or \$17.2 million largely attributable to the growth in grants of 4.0% (\$7.2 million) and non-tax revenues of 9% (\$ 6.8million).	The impact of COVID and the resultant lock downs affected the dip in the 3 financial years. However, the COVID recovery studies has resulted in improved leverage between the last two years
2.1: %Ratio of financing for integrated multi-sectoral solutions leveraged disaggregated in terms of scale.	0	15% in FY 2020/2021 and 30% in FY 2021/2022		

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

Indicators	Baseline 2020	Targets (end of JP 2022)	Results (end of JP 2022)	Notes
4.1: #of integrated financing strategies/instruments that were tested (disaggregated by % successful/unsuccessful)	1	3	3	DFA for each of the Countries were prepared and ready for by the non-cost extension period of 30 June 2023.
4.2: #of integrated financing strategies that have been implemented with partners in lead	1	3	3	Integrated financing strategies developed for the three countries through elaborate DFAs.
4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate SDG progress	1	3	3	The partnership frameworks were developed in the oversight committees and disaggregated by (1) government/public partners (2) civil society partners and (3) private sector partners.

1.2 Selected global operational effectiveness indicators (full programme duration)

- Level of coherence of UN in implementing programme country⁹
- 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
- Annual % of financial delivery
- Joint programme operationally closed within original end date
- Joint programme financially closed 18 months after their operational closure
- Joint programme facilitated engagement with diverse stakeholders (e.g. parliamentarians, civil society, IFIs, bilateral/multilateral actor, private sector)
- Joint programme included addressing inequalities (QCPR) and the principle of “Leaving No One Behind”
- Joint programme featured gender results at the outcome level
- Joint programme undertook or draw upon relevant human rights analysis, and have developed or implemented a strategy to address human rights issues
- Joint programme planned for and can demonstrate positive results/effects for youth
- Joint programme considered the needs of persons with disabilities
- Joint programme made use of risk analysis in programme planning
- 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

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

- Yes, considerably contributed
- Yes, contributed
- No

Explain briefly: The Joint SDG Fund has practically demonstrated the principle of delivering as one among and between the PUNOs and has promoted integrated financial strategies, gender responsive frameworks and developed strategies for private public financing mechanisms

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

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

Explain briefly: The JP provided the PUNOs with a dedicated space to work together in the spirit of the UN Delivering as One. Importantly, the PUNOs used the JP and Multi country joint committee steering to build on their respective activities in the three JP locations.

⁹ Annual survey will provide qualitative information towards this indicator.

1.3 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 Additional Financing leveraged to accelerate SDG Achievement Relevant UNPS Outcomes #2 #3 #5 Relevant SDG Targets (#1.4 #5.1a #8.3 #8.10 #9.3 #10b #17.1 #17.2 #17.3 #17.14 #17.16)					
Amount of resources leveraged in USD - SDG 1.4; SDG 8.3; SDG 10B; SDG 17.1; SDG 17.2; and SDG 17.3	None	2020 target \$ 1 million 2021 target \$ 5 Million	N/A	The tax revenues reduced by \$13.7 million between FY 2019/2020 and FY 2021/2022. Between FY 2020/2021 and FY 2020/2022 the growth in revenues was \$ 7.2 million.	The impact of COVID and the resultant lock downs affected the dip in the 3 financial years. However, the COVID recovery strategies has resulted in improved leverage between the last two years
% change or amount of SDGs reflected in Budget allocation - SDG 1.4; SDG 8.3; SDG 10B; SDG 17.1; SDG 17.2; and SDG 17.3	None	2020 target 15% 2021 target 30%	N/A	The tax revenues reduced by 0.3% between FY 2019/2020 and FY 2020/2021 and by 2.8% between FY 2020/2021 and FY 2021/2022. The overall difference between FY 2010/2020 and FY 2021/2022 was 3.1%.	The main challenge was natural disasters and the impact of COVID.
Output 1.1: Integrated financing strategies for accelerating SDG progress implemented					
1.1.1: Number of Development Finance Assessments (DFA) developed: SDG 17.14	1	2 for Cook Island and Niue	N/A	2 DFA developed. Cook Island DFA report finalized in 2022, revision of the DFA (2018) for Samoa achieved in 2022 and the DFA for Niue achieved in 2023.	The DFAs achieved. Delays were caused by coordination challenges and the impact of changes in

Result / Indicators	Baseline	Original Target (as per ProDoc)	Revised Target (if applicable)	Result (end of JP)	Reasons for variance from original target (if any)
					government in Samoa.
1.1.2: Number of Stakeholders disaggregated by sex in gender responsive INFF Oversight Committee – SDG 17.16 and UNPS #3	1	3 (2020-1and 2021-2)	N/A	ToRs for the committee were made and shared for Samoa, Cook Island and Niue.	
1.1.3: Number of Active National Meetings convened with Multiple stakeholders on SDG Financing - SDG 17.16 and UNPS #3	0	3 (2020-1and 2021-2)	N/A	Achieved with Multi Country Joint Steering Committee (Cook Islands, Niue, Samoa, Tokelau) 31 March 2021, 30 August 2021 and 2 September 2022.	Results achieved
Output 1.2: SDS, Sector Plans Costed and Gender-responsive Financing Frameworks developed in Samoa					
1.2.1: Number of relevant elements of National and Sectoral Plan costed SDG 17.14	0	1 SDS costed and 2 sectors costed	N/A	The Samoa SDS was developed and 3 sectors under the Ministry of Agriculture and fisheries (MAF); Ministry of Commerce, Industry and labour (MCIL) and the Ministry of Women, Community and Social Development (MWCSO). The Samoa Cruise Tourism strategy was also costed as a COVID recovery response strategy. Further, the feasibility and costing study for the establishment of the Samoa Tourism Resilience Asset Protection (STRAP) Facility was done in May 2022.	Results achieved

Result / Indicators	Baseline	Original Target (as per ProDoc)	Revised Target (if applicable)	Result (end of JP)	Reasons for variance from original target (if any)
1.2.2: SDS Gender responsive Financing Strategy Developed for at least 2 sectors – SDG 1.4 and SDG 5.1	0	2 sector strategies gender responsive	N/A	The sector reports for MAF, MCIL and MWCS D Ministries were also updated and costed to be gender responsive	Results achieved
1.2.3: Number of gender responsive Budget policies, frameworks and templates developed- SDG 1.4 and SDG 5.1	No	Yes	N/A	The budget assessment of the national budget 2019 was completed in March 2022. Gender budget assessments were done for Ministry of Agriculture and fisheries; Ministry of Commerce, Industry and labour and the Ministry Of Women, Community And Social Development in 2022.	Results achieved
Output 1.3: Evidence-based financing mechanisms available to mobilize - Public and Private- resources to respond to Samoa's National Development Plan					
1.3.1: National Strategy for public and private sector co-financing developed SDG 8.3; SDG 8.10	0	1	N/A	The Private Sector Development Framework for Samoa was developed and finalized in 2022. To adopt a common approach to project planning, programming, financing, and implementation, ESCAP with the Government of Samoa Ministry of Finance (MoF), has reviewed the current user manual and prepared a revised manual, including through stakeholder consultation workshops with MoF management	Results achieved

Result / Indicators	Baseline	Original Target (as per ProDoc)	Revised Target (if applicable)	Result (end of JP)	Reasons for variance from original target (if any)
				and respective staff. Capacity-building support to MoF staff was also provided in Q3 and Q4 of 2022	
1.3.2: Number of Tools - systems and processes for managing the special funding mechanism for SDS and SDGs related spending developed SDG 17.1; SDG 17.2 and SDG 17.3	0	3	N/A	MoF Has Advised Removing This Activity As It Duplicates Ongoing Reforms And Efforts Of The Government In Relation To Investment Instruments And Incentivized Schemes For Public-Private (Pp) Investment	Intervention removed.
1.3.3: % Number of Trainees (disaggregated by sex public and private sector) confirmed increased knowledge on Budgetary definitions and processes	0	Complete – 7 Trainings	N/A	Gender Responsive Budgeting (GRB) Strategic Planning and training to 30 public servants (Finance focal points). UN Women provided a 4-week course in December 2022 on Gender Responsive Budgeting with the ILO ITC via Online training for the Government and 20 Ministerial staff (90% Female and 10% male).	Targeted training was for 7 sessions but the 4 week training did cover the training modules planned.
1.3.4: Number of Trainees (disaggregated by sex public and private sector) confirmed increased knowledge on Innovative SDG Financing mechanisms/Processes	0	Complete – 7 Trainings	N/A	Regional study (which includes Cook Islands, Niue and Samoa) on debt for climate swap was prepared with Pacific Islands Forum Secretariat (PIFS), in	The intervention targeting 7 trainings was integrated with the Debt SWAP and the 3 events are what could

Result / Indicators	Baseline	Original Target (as per ProDoc)	Revised Target (if applicable)	Result (end of JP)	Reasons for variance from original target (if any)
				<p>consultation with PIFS members. findings were presented to the pacific forum on sustainable development held in November 2021, and was tabled at a regional debt conference, co-convened by the governments of Fiji and Tuvalu, PIFS and ESCAP from 5-8 April 2022. The debt conference outcomes and debt swap issues were discussed by Forum Economic Ministers' meeting (FEMM) between 10-12 August 2022. A side-event was organised by ESCAP, ECLAC and PIFS on 27 April 2022 at the ECOSOC financing for development conference.</p>	<p>be achieved based on the integrated approach to the expected outputs.</p>
<p>1.3.5: Developed at least 1 innovative financial instrument SDG 8.10</p>	<p>0</p>	<p>1 instrument tested and functional</p>	<p>N/A</p>	<p>Debt for climate swap was prepared with Pacific Islands Forum Secretariat (PIFS).</p>	

Annex 2: List of strategic documents

2.1 Strategic documents that were produced by the JP

Title of the document	Date (month; year) when finalized	Document type (policy/strategy, assessment, guidance, training material, methodology etc.)	Brief description of the document and the role of the JP in finalizing it
Development Finance Assessment for Samoa update to previous DFA (2018)	December 2022, published	Policy	This is an update to the DFA conducted in 2018 and updated to take into account the challenges in fiscal sustainability and significant risks from recent natural disasters as well as recent shocks such as the COVID-19 crisis, and the impact of the Ukraine War. The process was supported by UNDP
Development Finance Assessment for Cook Island.	October 2022, published	Policy	The United Nations Development Programme (UNDP) assisted the Cook Islands Government to commission this Development Finance Assessment (DFA) to take forward policy and institutional reforms to enable more integrated management of a broader set of finance flows to support the implementation of Cook Islands national priorities and the SDGs.
Development Finance Assessment for Niue	June 2023, published	Policy	The United Nations Development Programme (UNDP) assisted the Niue Government to commission this Development Finance Assessment (DFA) to take forward policy and institutional reforms to enable more integrated management of a broader set of finance flows to support the implementation of Niue national priorities and the SDGs.
Half-Day Hybrid Gender Responsive Budgeting Results Workshop of the MOF, MWCS, MCIL, MAF and MNRE with UN Women.	April 2022	Training material	The report presents the final results of GRB work under the Joint Project: "Developing Integrated National Financing Frameworks for Cook Islands, Niue and Samoa". The workshop was facilitated by UN Women.

Title of the document	Date (month; year) when finalized	Document type (policy/strategy, assessment, guidance, training material, methodology etc.)	Brief description of the document and the role of the JP in finalizing it
Gender Responsive Budgeting Results Workshop Report	April 2023	Evidence generation	The final GRB Results Workshop was held (virtually) on Friday April 29th to share the GRB assessment results, consider the recommendations, identify possible GRB tools to be used in Samoa, and develop a GRB financing strategy for each Ministry. The report was developed by UN Women based on collaborative effort with
Ministry of Agriculture and Fisheries Gender-Responsive Budget Assessment Final Analysis Report	March 2022	Assessment	The report makes an assessment of the gender responsive budgeting position for the Ministry and this was championed by UNIFEM
Ministry of Commerce, Industry, and Labour Gender-Responsive Budget Assessment Final Analysis Report	March 2022	Assessment	The report makes an assessment of the gender responsive budgeting position for the Ministry and this was championed by UNIFEM
Ministry Of Women, Community And Social Development Gender-Responsive Budget Assessment Final Analysis Report	March 2022	Assessment	The report makes an assessment of the gender responsive budgeting position for the Ministry and this was championed by UNIFEM
Gender Budget Assessment Of The National Budget FY 2019/2020	March 2022	Assessment	This report presents the first analysis of the Samoa national budget from a gender perspective for the national budget of the fiscal year 2019/2020. A joint effort by UN Women and the Samoa Ministry of Finance
Samoa Cruise Tourism strategy FY 2021/2022 to FY 2026/2027	November 2022, published	Policy/Strategy	The Samoa Cruise Tourism Strategy ¹ (Strategy) outlines the Policy and Strategic Response for cruise tourism for the period 2021/2022 to 2026/2027 and is the first Strategy for the sub-sector. The overall Strategic objective is "Ensuring Samoa's readiness for resumption of cruises to facilitate tourism recovery and enhance economic impact of cruise tourism. Prepared in partnership with UN Economic and Social Commission for Asia and the Pacific managed Joint SDG Fund project, through consultancy support from KVA Consult Ltd.
Private Sector Development Framework For Samoa	October 2022	Policy/strategy	The strategic framework seeks to improve financial flow management and to mobilize new, innovative financial instruments that will fund development needed to achieve the 2030 Agenda. It also seeks to link budget allocations with national priorities and SDGs to support evidence-based financial management. UNDP Samoa led the process to

Title of the document	Date (month; year) when finalized	Document type (policy/strategy, assessment, guidance, training material, methodology etc.)	Brief description of the document and the role of the JP in finalizing it
			develop a private sector development (PSD) strategy for Samoa
Feasibility and Costing Study for The Establishment of the Samoa Tourism Resilience Asset Protection (STRAP) Facility Final Feasibility Report.	May 2022	Policy/Strategy	The Feasibility Report outlines the analysis for the proposed Samoa Tourism Resilience Asset Protection (STRAP) Facility including the latest macroeconomic and financing trends through Government of Samoa (GoS), private sector and development partner sources which underpin the development of the conceptual framework for the Facility. Implementation was led United Nations Economic and Social Commission for Asia and the Pacific by (UN-ESCAP)and the Samoa Tourism Authority
Impact of COVID-19 and climate change on debt of Pacific island countries	June 2023	Policy/Evidence Generation	This policy brief outlines the impact of the COVID-19 pandemic, together with climate change, on the debt profile of the Pacific Island Countries (PICs). It proposes measures that the PICs could adopt to avert the impact of unsustainable debt levels. The policy brief draws on the findings of background papers and presentations delivered at the Pacific Regional Debt Conference, held in April 2022. The implementation was led by UN-ESCAP.
Fiscal governance and debt sustainability in Pacific island countries	June 2023	Policy/Evidence Generation	The policy brief discusses the role of fiscal governance in ensuring that debt sustainability remains at prudent levels. The policy brief draws on the findings of background papers and presentations delivered at the Pacific Regional Debt Conference, held in April 2022 and the development was led by UN-ESCAP.
GRB Online Course final PowerPoint presentation	December 2022	Training material	These are training materials for the Gender Responsive budgets online course prepared by UN Women.
UN Women IL ICT Gender Responsive Budgeting Online Course list of participants (November 21 to December 16, 2022)	December 2022	Evidence generation	These provides the list of participants for the online course and notes that the course was attended by 19 participants and 16 were female and 3 were male. The course was organized by UNIFEM

2.2 Strategic documents to which the JP directly contributed to

Title of the document	Date (month; year) when finalized	Document type (policy/strategy, assessment, guidance, training material, methodology etc.)	Brief description of the document and the role of the JP in finalizing it
Samoa Project Cycle Manual 2022 Edition -Final Version for learning by the Government learning facilitators	December 2022	Guidance and Methodology	The manual guides the project cycle in Samoa and is used in the preparation and management of projects for Government Ministries and Agencies (M&A) with projects funded through the Government budget from all sources. The initiative was implemented by the United Nations Economic and Social Commission for Asia and Pacific, Pacific Operations Centre (UN-EPOC)
Development Finance Assessment for Cook Island.	October 2022, published	Policy	The United Nations Development Programme (UNDP) assisted the Cook Islands Government to commission this Development Finance Assessment (DFA) to take forward policy and institutional reforms to enable more integrated management of a broader set of finance flows to support the implementation of Cook Islands national priorities and the SDGs.
Development Finance Assessment for Niue	June 2023, published	Policy	The United Nations Development Programme (UNDP) assisted the Niue Government to commission this Development Finance Assessment (DFA) to take forward policy and institutional reforms to enable more integrated management of a broader set of finance flows to support the implementation of Niue national priorities and the SDGs.

Annex 3. Communications materials

3.1 Human interest story

The Acting CEO of MOF, Leiataua Henry Ah Ching opened the workshop by acknowledging the co-hosts, the MOF, MWCSO and UN Women. He noted that the GRB work is part of the Joint UN Project to develop IFFs to help Pacific countries identify the financing requirements and sources of financing to implement and achieve national priorities and achieve the SDG. Specifically, the Pathway for the Development of Samoa (PDS) aims to empower communities, build resilience and improve access to opportunities for all especially for women and youth.



Participants of the workshop. Gender Responsive Budgeting Results Workshop welcomed participants from MOF, MWCSO, MAF, MCIL and MNRE, UN Women

The outcome for the discussions will bring together existing government policies for gender equality and empowerment of women. The GRB work and Results Workshop is a reflection of government's commitment to make the necessary steps to achieve its national and international gender equality objectives through national budgets that reflect the principles of inclusiveness, ownership, accountability and transparency. The Acting CEO wished the participants good discussions and looked forward to the final recommendations on how to improve GRB in Samoa.

The piece underscores the need for more comprehensive policies and processes for gender quality and empowerment of women and ensuring financial discipline, accountability, and transparency, all of which constitute the foundations for achieving gender responsive budgets and contributing to the achievement of the SDGs. Further, it noted that the critical investment by the JP and PUNOs in building sustainable financing for the 2030 agenda and a specific focus on ensuring programmes and budgets provide specific focus on women and youth.

3.2 Communication products

Title of the document	Date when finalized (MM/YY)	Brief description and hyperlink (if it exists)
Workshop for Debt for Climate Swaps	March 2022	This was a call to participate in a pre-event for a Pacific regional debt conference. <ol style="list-style-type: none"> 1) https://www.unescap.org/events/2022/workshop-debt-climate-swaps 2) Workshop on Debt for Climate Swaps, 16 March 2022 - YouTube
Workshop paper Debt for Climate Swaps in the Pacific SIDS	March 2022	This is an advance copy of a paper to be distributed to participants of the Pacific Regional Debt Conference to be held online on 5-8 April 2022. https://www.unescap.org/sites/default/d8files/event-documents/DFCS%20advance%20copy_15%20March%202022_webpage.pdf
Pacific regional debt conference addressing debt sustainability in the pacific in the aftermath of covid19.	April 2022	Pacific regional debt conference links <ol style="list-style-type: none"> 1) https://www.unescap.org/events/2022/pacific-regional-debt-conference-addressing-debt-sustainability-pacific-aftermath-covid 2) Let's Talk About Debt: Pacific Debt Sustainability in the face of COVID and Climate Change - YouTube 3) https://www.unescap.org/sites/default/d8files/event-documents/
Multi Country Joint Steering Committee (Cook Islands, Niue, Samoa, Tokelau) 30 August 2021 (Cook Islands, Niue) / 01 September 2021 (Samoa, Tokelau)	August to September 2021	These are the minutes of the joint multi country steering committee meetings that indicate the process of joint implementation across PUNOs, programmes and countries. <ol style="list-style-type: none"> 1. 30 August 2021 - Link to Documents for Meeting on Day One. 2. 1 September 2021 - Link to meeting documents for Day Two: Samoa Joint Programmes