A. COVER PAGE

1. Fund Name: Joint SDG Fund

2.MPTFO Project Reference Number: *(leave blank / automatically populated in Atlas)*

3.Joint programme title: Support the SDGs-based budgeting in Benin through fiscal space and efficiency enhancement

4.Short title: SDGs-based budgeting and programming

5.Country and region: Benin, West Africa

6. Resident Coordinator: M. Siaka Coulibaly, siaka.coulibaly@one.un.org

7. UN Joint programme focal point :

-M. Janvier P. Alofa, UNDP, janvier.alofa@undp.org ;
- M. Aristide Djossou, RCO, aristide.djossou@one.un.org

8. Government Joint Programme focal point:

-M. Herman O. Takou, Chief of Staff, Ministry of Finance and Economy, herman_orou@yahoo.fr

9. Short description:

Benin's government completed the Development Finance Assessment (DFA) in 2018-2019., Among other issues, the DFA has pointed out the misalignment between the national plan and the budget as well as huge financing gap relating to the National Development Plan (2018-2025) needs. The current situation results in a great waste of public resources and significantly reduces the budget margins for the financing of the SDGs. Analysis of the DFA also reveals the absence of a systematic correlation between orientation of sectoral strategies and the Mid-Term expenditures framework (MTEF).

For this purpose, UNDP, UNICEF, Economic Commission for Africa (ECA) in collaboration with UN Resident Coordinator Office (RCO) will further collaborate to develop a Benin specific model in order to promote budget alignment with SDG-based development planning and facilitate transparency and accountability for resources and development results. This Joint initiative will support the development of integrated and comprehensive tool to effectively manage the programming/budgeting, the analysis and the monitoring of Public investments for the sustainability of the MTEF. In addition , the resources will be used to refine the SDGs costing and update the resource mobilization strategy and expand the model for budget analysis, to integrate broader development issues of the vulnerable groups (women, children, youth and displaced populations) with emphasis on SDGs 3, 4, 5, 6, 12, 13, 14 and 15.

10. Keywords: Development, finance, SDGs costing, fiscal space, MTEF, result-based budgeting, resource mobilization, Integrated national financial framework.

11. Overview of budget

Joint SDG Fund contribution	USD **836, 000.00**
UNDP	USD 100,000.00
UNICEF	USD 50,000
RCO	USD 5 000
Government of Benin	USD 110,000.00
TOTAL	USD **1 106 000**

12. Timeframe:

Start date	**End date**	**Duration** (in months)
June, 2020	December 2021	18

13.Gender Marker: 2

14. Participating UN Organizations (PUNO) and Partners:

14.1 PUNO

- **UNECA :** Mme NGONE DIOP ; diopn@un.org : Tel : + 227 20727326

- **UNDP** : Bouri Jean Victor Sanhouidi, RRa.i. - bouri.sanhouidi@undp.org, Tel : +22951105758 (Cel), +229 21 31 30 45 (Office)

- **UNICEF** : Claude Kamenga, Representative, ckamenga@unicef.org ; Tel + 229 97975101

- **UN RCO**

14.2 Partners (POTENTIAL)

- **National authorities:** Ministry of Economy and finance / Ministry of Development and planning, key sector ministries such as energy, Infrastructure, Investment agency, education, health, foods and agriculture, social protection
- **Civil society organizations** Network of Civil society for SDGs/ National NGOs coalitions for SDGs, Women organization; youth organization
- **Private sector:** Chambers of Commerce;
- **International Financial Institutions:** World Bank Group/ International Monetary Fund / African Development Banks, European Union A

JOINT SDG FUND

SIGNATURE PAGE

<table>
<tr>
<td>Resident Coordinator: Siaka COULIBALY

Date and Signature
BUREAU DU COORDONNATEUR RESIDENT SNU BEN</td>
<td rowspan="4">National Coordinating Authority
Chief of staff to the Minister of Economy and Finance :

Hermann Orou TAKOU

Date 27/03/2020

Signature and seal
République du Bénin – Le Directeur de Cabinet – Ministère de l'Economie et des Finances</td>
</tr>
<tr>
<td>Participating UN Organization (lead/convening)
United Nations Development Programme (UNDP)

Name of Representative: Bouri Jean Victor SANHOUIDI

Date 26/03/2020

Signature and seal
PNUD
Au service des peuples et des nations</td>
</tr>
<tr>
<td>Participating UN Organization
Name of PUNO: United Nations Children's Fund (UNICEF)

Name of Representative: Claudes KAMENGA

Date 26/03/2020

Signature and seal</td>
</tr>
<tr>
<td>Participating UN Organization
Name of PUNO: United Nations Economic Commission for Africa (UNECA)

Name of Representative: Madame Ngone DIOP

Date 24/03/2020

Signature and seal</td>
</tr>
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B. STRATEGIC FRAMEWORK

1.Call for Concept Notes: SDG Financing (2/2019) – Component 1

2. Programme Outcome [pre-selected]: Additional financing leveraged to accelerate SDG achievement (Joint SDG Fund Outcome 2)

3. UNDAF Outcomes and Outputs

3.1 Outcomes *(from UNDAF/Cooperation Framework):* By 2023, Benin's population have equal and inclusive access to effective, transparent and accountable institutions and modern public administration, at all levels, in a climate of peace and security, particularly related to access to justice respectful of human rights.

3.2. Outputs *(from UNDAF/Cooperation Framework):* Capacities developed across the whole government, including local government, to integrate the 2030 Agenda and the Paris Agreement into development plans and budgets, and to analyse progress towards the Sustainable Development Goals (SDGs), using innovative and data-driven solutions.

4.SDG Targets directly addressed by the Joint Programme

SEE BELOW IN SECTION 1.2 page 5

4.1 List of goals and targets

SDGs	Target
SDG16: Promote the creation of peaceful and open societies for sustainable development, ensure access to justice for all and build effective, accountable and open institutions at all levels	16.4 by 2030 significantly reduce illicit financial and arms flows, strengthen recovery and return of stolen assets, and combat all forms of organized crime 16.5 Significantly reduce corruption and bribery in all its forms 16.6 Establish effective, accountable and transparent institutions at all levels 16.7 ensure responsive, inclusive, participatory and representative decision-making at all levels.
SDG 17 : Strengthen and revitalize the means of	17.1 Improve, including through international assistance to developing countries, the mobilization of domestic resources to strengthen national capacities for collecting taxes and other revenues 17.2. Ensure that developed countries honor all of their official development assistance commitments, including the commitment by many to devote 0.7% of their gross national income to aid to developing countries and between 0.15% and 0.20% of aid to

implementing the Global Partnership for Sustainable Development	least developed countries, donors are encouraged to consider setting a target of spending at least 0.20% of their gross national income on aid least developed countries 17.3 Mobilize additional financial resources from a variety of sources for developing countries 17.4 Helping developing countries achieve long-term debt sustainability through concerted policies to promote debt financing, debt relief or restructuring, as appropriate, and reduce over-indebtedness by addressing the debt problem external debt of the highly indebted poor countries 17.5 Adopt and implement mechanisms to encourage investment in the least developed countries 17.9 Provide increased international support for effective and targeted capacity-building in developing countries, thereby supporting national plans to achieve all of the Sustainable Development Goals, including in the framework of North-American cooperation. South and South-South and triangular cooperation 17.13 Strengthening global macroeconomic stability, in particular by promoting coordination and policy coherence 17.14 Strengthening the coherence of sustainable development policies 17.15 Respect the room for maneuver and the authority of each country with regard to the formulation and application of poverty eradication and sustainable development policies 17.17 Encouraging and promoting public partnerships, public-private partnerships and partnerships with civil society, building on the experience acquired and the financing strategies applied in this area

4.2 Expected SDG impact

By providing tool and capacity building of public administration, private sector and Civil Societies to drive reforms that enable economic diversification, accelerate sustainable and inclusive economic growth, increase income, and improve delivery of basic services, strengthening community and citizen participation in formulating and implementing public policies, the Joint Program outcomes will contribute to the achievement of all the Sustainable Development Goals.

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

National priority: one of the strategic objectives of the National development Plan (2018-2025) and pillar 1 of Government Action Plan 2016-2021– is to Consolidate democracy, the rule of law and good governance.

National priority: Pillars 2, 3, 4, 5and 6 of PC2D 2018-2021: Improving governance/Consolidation of the macroeconomic framework and its stability/Strengthening basic social services and social protection/improving educational performance/strengthening basic social services and social protection (include, gender equality and women's empowerment, youth employment)/ Environment protection and sustainable development (include promotion of the sustainable management of natural resources, promotion of a healthy, sustainable environment resilient to climate change).

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

The Theory of Change (ToC) of the Joint Program is based on the fact that by supporting the Government to create innovative platform for programming, budgeting, analysis and monitoring of public and private investments should increase the efficiency and effectiveness of public expenditures and widen the fiscal space for better consideration of priorities of the SDG targets. On the other hand, carrying out the self-assessment of the Public Expenditure Framework should increase credibility and budgetary transparency which should lead to more resource mobilization for the financing of SDG programs. Ultimately, the Integrated Financing Framework should be strengthened and create the space for partnership and dialogue necessary to increase resources mobilization from traditional and non-traditional.

7. Trans-boundary and/or regional issues

C. JOINT PROGRAMME DESCRIPTION

1. Baseline and Situation Analysis

1.1 Problem statement (max 2 pages)

Benin[1] achieved strong annual economic growth of 5.5% on average between 2013 and 2018, largely driven by agriculture, public investment and services sectors. Despite this progress, poverty remains high at 40.1% in 2015 compared to 36.2% in 2011. Poverty mostly affects rural areas with 43.6% against 35.8% in urban areas. Non-monetary poverty affects women-headed households (36.3%) compared to men (27.1%). The unemployment rate affects 3% of young men aged 15-34 years against 4.3% of young women, and 16% of young graduates. According to the Global Human Development Report 2019, Human Development Index (HDI) for Benin is 0.52 ranking the country at 163 out of 189 countries, which is less than the average of 0.523 for Sub-Saharan Africa. The HDI adjusted for inequality (IDHI) is 0.327. This results in an overall loss of 37.1%. Thus, in Benin, 37.1% of the potential level of human development is lost, due to inequalities. The loss observed is greater than that estimated for sub-Saharan Africa (30.6%) and all the classified states (20.1%). Large inequalities persist in education (43.0%) and health (34.9%) and income (32.0%). The Gender Inequalities Index (GII) calculated for Benin stood at 0.613 (or 61.3%). Gender inequality in Benin is therefore higher than the average observed across sub-Saharan Africa (57.3%). Analysis of the dimensions of the GII shows that reproductive health is the most contributing factor to gender inequality in Benin.

The persistence of poverty and inequality is also the result of the poor quality of governance and inadequate social protection systems for vulnerable groups and marginalized people. In Benin, the constraints to improving economic governance and the effectiveness of development policies stem from the poor quality of the institutions, the key institutions in terms of budgeting allocation, implementation and for monitoring public investment spending (IMF, 2017). This analysis is corroborated by the Country Policy and Institutional Assessment (CPIA) of World Bank for Benin, which has stagnated at 3.6 out of 6 for ten years. Thus, since 2014, the Public Expenditure and Financial Accountability assessment hasn't been made. In general, the low quality of institutions is expressed in terms of weakness of the mechanisms for coordinating policies as well as the weakness of skills and human resources. There is also the poor use of ICT in public administration, the lack of modern equipment, tools and instruments for managing the development process.

Benin has proven to be fully engaged in the implementation of the 2030 Agenda and its Sustainable Development Goals (SDGs). With the support of the UN Country Team, the Government of Benin has endorsed since 2016 a roadmap for the domestication of the SDGs. Doing so, the Government has designed and implemented a comprehensive National Development Plan (NDP 2018-2025) which intend to operationalize the National Long-Term Vision (*Alafia 2025*) and the SDGs, through the Government Action Program (PAG 2016-2021) that aims to "sustainably revive the economic and social development of Benin". UNCT provided technical and financial support to the Government to carry out SDGs priority targets, SDGs needs assessments and costing, SDGs Localization, SDGs Monitoring (e.g. national SDGs Reports; scorecards, NGOs alternative SDGs's Report). Particularly, the costing of the actions to achieve the SDGs by 2030 indicates unprecedented financial and technological resource needs. Total amount is about *XOF* 42,451.6 billion, around 74.5 billion US Dollars. This represents an average annual cost of around 5.7 billion US Dollars, or 60.8% of GDP

[1] National Authorities (Bilan biennal 2017-2018 de la mise en œuvre des ODD)

while domestic fiscal resources barely reach 18% of GDP per year (*Benin Costing report, 2018*).

Consequently, the government has initiated public finance reforms. The reform provides, among other things, for the transition towards result-based budgeting and the systematization of multiannual programming tools, at the global and sectoral level. These reforms aim to strengthen the integrated national financing framework (INFF), to widen the tax base and to increase the efficiency of public expenditures. Benin's government completed the Development Finance Assessment (DFA) in 2018-2019. It emerges from the mapping of financing for development in Benin a clear preponderance of the public sector, driven by domestic revenue and strong demand from the financial market of the West African Economic and Monetary Union region representing 63% of the total recorded in 2016. Domestic financing of the private sector (bank credit, bank pre-financing, outstanding micro-finance loans to private individuals, market capitalization), etc. represents 37% mainly drawn by bank credit which represents nearly 82% of private domestic financing. External financing from the private sector of XOF 196.16 billion in 2016 represents 4% of total financial flows. External public financing represents 23% of total flows and it is carried mainly by external debt (94% of external public flows and 4% for donations). Apart from investments in sovereignty, most of the resources mobilized were directed towards infrastructure (26.5% of the PIP), water & electricity (11.3%) and Agriculture (10.6%) over the period 2011-2015

The DFA has also pointed out, among other issues, the misalignment between the national plan and the budget and the need to ensure better coherence and alignment between the development planning and the budget programming process. The current situation results in a great waste of public resources and significantly reduces the budget margins for the financing of the SDGs. Analysis of the DFA also reveals the absence of a systematic correlation between orientation of sectoral strategies and the Mid-Term expenditures framework (MTEF). Also, technical, logistical and financial shortcomings appear in the process of the monitoring and evaluation stage of programs and projects. Indeed, the current public investment programming system does not allow better information to assess the impact of the project on major development problems and its alignment with the country's international commitments (Agenda 2030, African Union Agenda 2063, Climate Agenda...).The IMF report on public investment management (IMF, February 2020) points to significant weaknesses in the investment management chain. In particular, project selection and exante and expost evaluation are not systematic and the procedures applied need to be thoroughly overhauled. This situation results in low quality projects which, as a result, encounter significant difficulties in the execution phase and in the availability of funding and management of implementation. However, investments in the priority sectors that are identified as vectors for the country's economic and social development.

Considering all above, UNDP, UNICEF, ECA and UN Resident Coordinator Office will further collaborate to develop a Benin specific model in order to promote budget alignment with SDG-based development planning and facilitate transparency and accountability for resources and development results. The Joint initiative will support the development of integrated and comprehensive tool to effectively manage the programming/budgeting, the analysis and the monitoring of Public investments for the sustainability of the MTEF. In addition, the resources will be used to refine the SDGs costing and update the resource mobilization strategy and also expand a model for budget analysis, to integrate broader development issues and vulnerable groups (women, children, youth and displaced populations) with emphasis on SDGs 1,3, 4, 5, 6, 12, 13, 14, 15 and 16.

Further, the resources will be used to create inclusive spaces for public accountability mechanisms within media and civil society organizations, to ensure budget efficiency, effectiveness and accountability.

1.2 SDGs and targets (max 2 pages)

The Joint Program targets as a priority the Sustainable Development Goal (SDG) 16 which aims to promote the advent of peaceful and inclusive societies for sustainable development, ensure access to justice for all and establish, at all levels, effective, responsible and inclusive institutions. In Benin, prioritization work made it possible to select five (05) targeted priorities and 23 indicators for this SDG.

However, given its cross-cutting nature, SDG 16 maintains a causal link with the other SDGs namely SDG 1 – No poverty, SDG 3 -Good health and wellbeing, SDG 4 – Quality Education, SDG 5 -Gender equality, SDG 6 – Clean water and sanitation, SDG 7 – investment in clean and renewable energy SDG 9 – financing for infrastructure, SDG 10 – growth in ODA and other financing in line with national plans, SDG 15 – financing for biodiversity, ecosystems and forest management

Good governance enables the increase of income, meanwhile an increased income contributes to improve governance. Good governance is therefore important for economic growth which is essential for the creation of jobs and opportunities for poverty reduction. The establishment of effective institutions and the improvement of governance are a key factor in improving the social services for the populations such as health, education, access to drinking water and basic infrastructure.

For these main SDGs, the situation is as follows: In Benin, more than 4 persons out of 10 are in poverty situation as they do not have resources necessary to meet their basic needs. Thus, only 3.3% of the population benefits from the social protection. From 2015 to 2017, there has been a clear increase in the volume of production per unit of work in Benin, from 6.61 in 2015 to 6.92 in 2016 and then to 7.25 in 2017. In fact, the indicator of food insecurity dropped by 1.4 points in four years, going from 11% to 9.6% from 2013 to 2017.

In the health area, malaria remains the leading cause of consultations (42.8%) and hospitalization (52.3%). Regarding the health of the mother, about 1 out of 4 woman dies during last seven years because of pregnancy. The rate of maternal mortality in Benin in the period 2007-2017 was estimated at 347 death out of 100,000 live births. About 41.6% of children under the age of one year have received all the Expanded Immunization Program, the prevalence of stunting (moderate and severe) is 34.0% (36% in boys and 32% among girls, 38% for rural areas and 29% for urban areas), infant and child mortality is 115 ‰ (Urban: 99 ‰; Rural: 128%)[2].

In terms of education, more than 60% of the active population is illiterate. Benin is making satisfactory progress in terms of access to the formal education system. There is a gross rate of access (141%) to the primary education with only 74% of students who reach the end of the first cycle of secondary education and less than 20% in the final year. However, the system had to face the problems of unequal access, the weakness of the mechanism of continuous training and the insufficiency of means (financial, human) and infrastructures.

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[2] The statistics is provided by *Multiple Indicator Cluster Survey (MICS)*

Women represent 51.2 per cent of the population, with 79.3 per cent under 35.[3] Despite the promulgation of several laws protecting and promoting women and girls' rights,[4] and the adoption of a national gender policy and an action plan to fight gender-based violence, the rate of gender-based violence was at 79.5 per cent per year according to the 2014 annual report from listening and referral centres, and the gap between women and men persists, at 61.3 per cent in terms of living conditions and participation.[5] Employed women are paid 19 per cent less than men. Reproductive health and socio-cultural issues, along with poor education, are the major causes of these gaps. In 2015, 15.8 per cent of women had completed secondary education (and 30.8 per cent of men). Progress made in women's representation in the decision-making bodies is limited; in 2017, the proportion women in the National Assembly was 8.4 per cent, versus the African Union target of 30 per cent.[6] Continuation of this trend would hinder sustainable development.

Linked to sustainable development and resilience, climate change has negative socio-economic effects, leading to high vulnerability to natural disasters. During the 2005-2015 period, about 1,468 inhabitants per million were deprived of shelter each year due to natural disasters.[7] The major causes are: weak ownership and implementation of national policies and legislation; low awareness of climate and environmental risks; and unsustainable production and consumption patterns. Low availability of and accessibility to diversified sources of renewable energy for households remain environmental risks and poverty factors. In 2015, the share of renewable energy in the overall energy consumption was 3.4 per cent, against the 50 per cent by 2030 target. Plant cover was threatened, with a depletion rate of 25.2 per cent[8] in 2015. Urbanization, at 44 per cent[9] in 2015, has been accelerating, leading to challenges related to urban mobility, pollution, housing, and land management.

1.3 Stakeholder mapping and target groups (max 2 pages)

The main stakeholders at the center of the implementation of the Joint Programme are the Ministry of Economy and Finance, Ministry of Planning and Developpement and Sectoral Ministries. These include the Office of Budget planning, Office of monitoring and evaluation of the Public Investments Programme, the SDG monitoring department and Offices of the planning and Prospective of sectoral Ministries.

Within the context of the transparency initiative by the platform of civil society organizations, the private sector and the National Association of Municipalities of Benin also have an important role to play. Especially, capacities of private sector will be reinforced in the management of innovative financing product. Through improved budgeting and targeting process and better, interventions will benefit the extremely poor and vulnerable groups such as people living below the national poverty line, people living in multidimensional poverty, women, young people, children of all backgrounds, people in prison and minorities made up of the elderly, people with disabilities and people living in border areas.

3 Fourth Benin population census
4 Convention on the Elimination of All Forms of Discrimination against Women, Maputo Protocol
5 Human Development Report, 2016
6 Fourth Benin population census
7 Human Development Report, 2016
8 Ibid.
9 African Economic Outlook, 2016

2. Programme Strategy

2.1. Overall strategy (max 2 pages)

The overall objective of the Joint Programme is to accelerate the achievements of SDGs targets, through the increase and improved use of public resources at national and local levels. Focusing the Joint Programme on the Budget and the Mid-term Expenditure framework is transformational because of its role for the implementation of public policies in terms of distributing of economic growth, reducing inequalities and eradicating poverty.

So, the strategy is to provide some technical assistance, capacity development and systems strengthening support to the stakeholders of the Planning, Programming, Budgeting chain. In this way, the strategy of the Joint Program is not to just mobilize more money by expanding the fiscal space but shifting the way current money is invested and spent to align with national development priorities and the SDGs. Furthermore, the strategy is to ensure that National Development Priorities / SDGs are at the heart of all finance policy not just domestic budgets and aid - Putting the SDGs at the heart of the financing system. The Strategy of the Joint Program is to broadening constituencies for reform - generating a national dialogue around financing priorities beyond a narrow set of finance experts and decision makers. Building extra momentum for key reforms. This program also targets SDG 17 to promote and mobilize resources to accelerate the implementation of the SDGs and therefore aims at support National Development Plan strategy financing.

In the context of results-based budgeting, the country does not have a modern tool enabling it to program public investments. In the choice of development projects, there is no instrument for analyzing, selecting and measuring the impact of development projects. Put in place an innovative platform for Budget programming is an alternative approach to make more relevant and efficient the public expenditure framework. More generally, the SDGs are not yet sufficiently integrated in the budget and therefore it is not easy to monitor the level of funding and spending on the priority SDGs. Developing tools to ensure the integration of the SDGs in the budget and their monitoring and reporting will enable the country to assess the public expenditure devoted to achieving the SDGs.

The Public Expenditure and Financial Accountability (PEFA) framework is now used by all major development agencies working with PFM systems, either as a tool to support the design and monitoring of Public Finance Management (PFM) reforms or as a key element of fiduciary risk assessment processes. It has been adopted by many governments to inform the design of PFM reforms, to help monitor the progress of PFM reforms over time and to assess the quality of PFM at sub-national levels. The PEFA framework has thus been established as a viable and useful brand. So, it builds a common approach different areas of financing policy as well as across various actors public and private. It the first time that the UN system (including the WB and IMF) and Development Partners come on board together, bringing all its tools and services to implement the recommendations of the Addis Ababa Action Agenda.

Explore the potential of the country to use the mechanisms of resource mobilization such as Public Private Partnership (PPP), which have been successfully implemented elsewhere will enable to increase the level of financing of the prioritized SDGs. Despite the interest in PPPs, very little progress seems to have been made at this level in the social sectors. The PPP debates have focused mainly on other sectors. It would be useful to open the debate on experiences and good practices in the social sectors in order to identify the most promising projects which could receive support from the government, development partners and private sector participation. The possible options must consider the formulas for the delegation of public services (DPS) which, without being strictly speaking PPPs, can be easily implemented even by local authorities with the participation of the private sector. Beyond PPPs, the private sector can also be a major player in the education / health / social affairs sector, if, however, appropriate regulations allow certain segments to be more open to intervention by the private sector. Another innovation in recent years in the social field concerns investments with social impact.

By aligning existing and mobilizing additional resources for national development priorities and the SDGs. Having an innovative tool for analyzing project and program will increase efficiency and effectiveness of public expenditure; through SDG financing strategy increase tax revenues whilst also increasing the positive impact of tax policy on the SDGs; identify and mobilize further domestic resources through SDG aligned debt instruments; identify opportunities for aligning and mobilizing further private capital for the SDGs...

UN will bring together their respective agency tools as well as those of the International Financial Institutions and other partners to support a comprehensive approach to Integrated National Financing Framework (INFF) related reforms with the government. The UN will bring the SDGs into the heart of the discussion while putting the SDGs also at the heart of the financing systems in Benin around finance reform ensuring that all finance policy and budget includes a consideration of the implications for impact on the SDGs. *Bringing together tools and methodologies from different UN agencies that relate to specific SDGs can support government in looking across Agenda 2030 as well as at specific SDG related policy areas and potential SDG accelerators.*

Broadening the dialogue around finance reform to be more inclusive and to draw together a broader set of constituencies for reform will also be at the heart of the UN approach. Promoting transparency, accountability and participation will be integrated through the work.

The Joint Program is in line with national priorities define in the National Development Plan (NDP 2018-2025) and the outcome n°3 of UNSDCF 2019-2023 ". By 2023, Benin's population have equal and inclusive access to effective, transparent and accountable institutions and modern public administration, at all levels, in a climate of peace and security, particularly related to access to justice respectful of human rights" and the output 4 "Capacities developed across the whole government, including local government, to integrate the 2030 Agenda and the Paris Agreement into development plans and budgets, and to analyse progress towards the Sustainable Development Goals (SDGs), using innovative and data-driven solutions".

The UNSDCF is supporting the financing strategy, modernization of administration and economic reforms through output 3: National, local institutions and civil society organizations have increased technical, operational and financial capacities to effectively conduct modernization, administrative, economic institutional reforms and promote participation and accountability.

The implementation of the Joint Program will be placed under the existing Subsystem 2 of the national mechanism for the implementation, monitoring and evaluation of the Growth and Sustainable Development Program under the National Development Plan. This monitoring framework already exists and includes subsystem 2 in charge of the monitoring of the achievements physical and budgetary projects and programs. The Subsystem 2 include the Office of the Programming and monitoring of public investments, the Office of the government

Budget, the Office of the Coordination and monitoring of the SGDs, the Special Advisor of Head of The State, Local development office and Civil society.

Additional resource will be mobilized and aligned behind national development priorities and the SDGs; policy and institutional reforms will have been implemented to better integrated planning and financing, and medium-term actions will be articulated for further scaling up finance for national development priorities and the SDGs.

2.2 Theory of Change

The Theory of Change (ToC) of the Joint Program is based on the fact that by supporting the Government to create innovative tool for programming, budgeting, analysis and monitoring of public investments should increase the efficiency and effectiveness of public and private expenditures and widen the fiscal space for better consideration of priorities of the SDG targets. On the other hand, carrying out the self-assessment of the Public Expenditure and Financial Analysis should increase credibility and budgetary transparency which should lead to more resource mobilization for the financing of SDG programs. Ultimately, the Integrated National Financing Framework should be strengthened and create the space for partnership and dialogue necessary to increase resources mobilization from traditional and non-traditional partners.

The Joint Program is part of the global vision of Acceleration of achievements of SDGs targets, through the increase and improved use of public resources at national and local levels. The transformational pathways are twofold:

(1) Improved efficiency, effectiveness and equity of resources allocated to social sectors/climate & environment through (i) the design an innovative tool for programming, managing and monitoring public investments by introducing tools (ii) provide capacity development support to Program-based budgeting.

(2) Strengthened policies and capacity for investing in social sectors/climate & environment through the design of the PEFA and increased resource mobilization.

Thus, the implementation of the programmatic tool should help carry out an ex-ante impact analysis of public projects and programs, selection of projects with a strong knock-on effect on the targets of the priority SDGs for Benin. The tool will also help to make a sectoral and geospatial analysis of public projects and programs. As part of the operationalization of the tool, the technical and operational capacities of managers will be strengthened on programing budgeting and monitoring tools. Ultimately, this should lead to a better allocation of public resources to priority sectors, limit unproductive spending and strengthen the efficiency of public spending and reduce current disparities and inequalities. In addition, the design of PEFA assessment provides a thorough, consistent and evidence-based analysis of PFM performance, the last one was undertaken in 2014. As a key element of fiduciary risk assessment processes, the PEFA will facilitate harmonization of the dialogue on Public Finance Management performance, reform needs and donor support between government and donors around a common PFM performance assessment and therefore contribute to reduce transaction costs for partner governments. So, it will contribute to the government public finance reform process by determining the extent to which reforms are yielding improved performance and by increasing the ability to identify and learn from reform success, and ultimately expand the fiscal space and reinforce the Integrated National Financing Framework. Therefore, new resources will be mobilized and the impact of financing on sustainable development outcomes will be achieved. The reinforcement of the national integrated financial framework and financing strategy will also support better resource mobilization. Hence, the accountability framework and participation of key factors such as Civil Society and Private sector will be empróved.

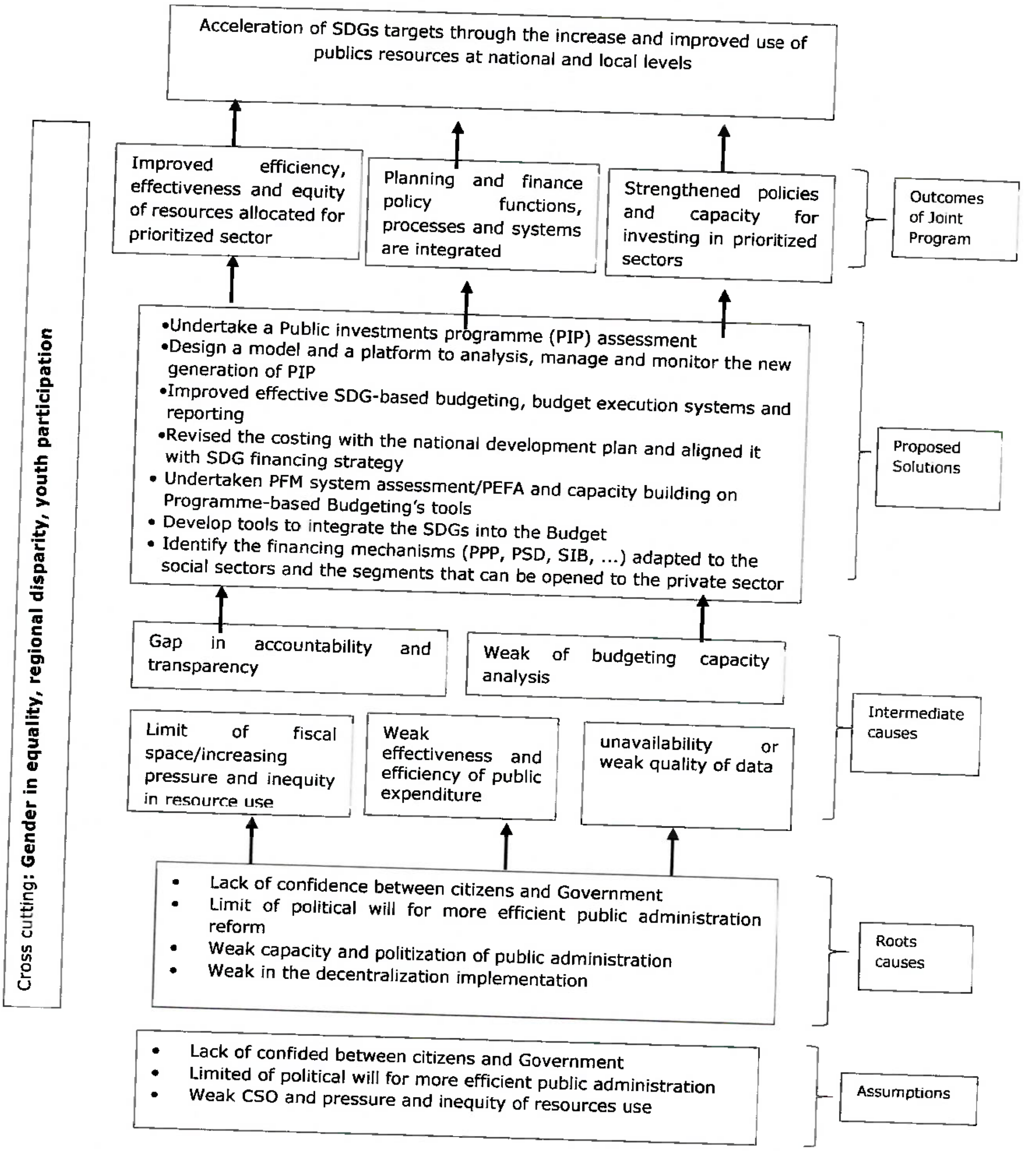
ToC assumptions:

- Franck collaboration between the main stakeholders from the Ministry of Planning/Development and the Ministry of Economy and Finance.

- Public policies for diversification of sources for inclusive growth, redistribution, service delivery and structural transformation improved.

Graphical representation of ToC.

Theory of change



2.3 Expected results by outcome and outputs

Outcome 1. Efficiency, effectiveness and equity of resources allocated to SDGs are systematically improved

- Output 1.1. Undertake a Public Investments Program (PIP) and private investments assessment to identify the current status and prospects of the resource allocation efficiency, effectiveness and equity and suggest a roadmap of key programming solutions to be taken forward.
- Output 1.2. Design a model and a platform to analysis, manage and monitor the new generation of PIP, disaggregated by gender, regions and localities and targeted left behind persons.

Outcome 2. Planning and finance policy functions, processes and systems are Integrated

- Output 2.1. National Integrated Financial framework (INFF) is reinforced through the costing of the National Development Plan and the design of suggested financing solutions ;
- Output 2. 2. The governance mechanisms that align policies and annual budgets to the national development plan are strengthened; this work Implies building effective budgeting, budget execution and reporting systems disaggregated by gender, regions and localities and targeted left behind persons.
-

Outcome 3: Strengthened policies and capacity for investing in social and priorities sectors

- Output 3.1. Legal, institutional and policy framework leading to attract sustainability, transparency and accountability are improved;
- Output 3.2. Technical and process-related capacities of key actors from public, but also from private side, are strengthened (skills to manage the new financing Instruments), include women and youth.

The Joint Program is further expected to promote the alignment of national plans to budgets and facilitating transparency, equity and accountability for resources and development results. This project also intends to broaden engagement and participation on budget, promoting, transparency and equity.

The results achieved by this joint program will contribute to improve the level of the targeted SDGs 16 and 17, indirectly improve the framework of the implementation of all the other SDGs.

The implementation of this program will allow Benin to have the tools for a better mobilization of resources and especially the optimization of resources in order to accelerate the implementation of the SDGs. The capacities of the various actors in budget implementation will be strengthened for the sustainability of the program's achievements. Thus, the effects of the program will relate to the social and priority sectors which will see their allocation of resources improved and better executed.

This program aims to improve resources in the social and priority sectors. The main targets are vulnerable people who are children, women, the elderly and people with disabilities. The preparation of the gender sensitive PEFA evaluation report will make it possible to target interventions for a better allocation of resources for vulnerable groups. The tools designed will improve the quality of operational choices for spending and, more generally, public policies and the quality of monitoring of decisions and policy measures in favor of vulnerable groups.

2.4 Budget and value for money (max 2 pages)

The Country currently engages in numerous long-term financial planning practices and applies several financial strategies; however, a formal long-term financial sustainability process is required. The Joint Program will support the government conduct this process. The implementation of a framework will guide the UN system in making decisions necessary to help realize the Country's long-term goals and objectives. It will also guide the country in making decisions necessary to plan for financial sustainability, while maintaining a level of adaptability, in order to help achieve the prioritized SDGs. The creation of the framework is a key step in planning for financial sustainability and financing strategy, in order to help achieve the National Development plan's objectives. The framework will be used as a reference in all financial decision-making in the country. This includes informing master-planning, capital planning, budgeting processes, financing mobilization reference as well as other emergent financial issues.

The framework will: (i) Identifies financial sustainability principles and the considerations and impacts to be deliberated in financial decision-making; and (ii) outlines significant financial planning areas and associated financial strategies to be followed. The framework identifies future strategy areas based on current knowledge, where further work may be warranted to refine current financial strategies and/or create new financial strategies. The framework establishes a collaborative long-term financial sustainability process that will complement the National Development Plan.

The process will: (i) create long-term financial forecasts and scenarios to illustrate future financial challenges and facilitate a long-range perspective for decision-makers; and (ii) use the long-term financial forecasts and scenarios to help illustrate the need for financial strategies, guide which current strategy areas may need to be refined and/or identify the need for the creation of new strategies.

The Country must be financially sustainable to have the capability to achieve long-term strategic goals. The framework serves as a complement to the strategic plan by communicating financial strategies and principles to be referenced in decision-making. These strategies and considerations help lead to the financial sustainability of the Country.

The Joint Program will support the country to observe the financial sustainability principles. The principles will be applied in all financial decision-making. This principles are: (i) to be financially sustainable now and in the future by providing and maintaining programs at acceptable levels of taxation; (ii) to maintain a degree of financial flexibility to be able to adapt to changing circumstances; (iii) to minimize vulnerability by considering the reliance on sources of funding outside Country control or influence, and by strategically allocating funding sources in a sustainable manner.

Additional principles will also be observed and they are related to : (i) make financial decisions that are aligned with the National Development Plan priorities; (ii) provide services in an efficient manner with the resources available; (iii) provide services at an equitable amount (services are provided at a rate that reflects the value and level of services provided, the greatest extent possible, those who benefit from the services pay for the services ; and (iv) to be transparent with key stakeholders by clearly communicating key challenges and considerations in financial decisions

The initiative promotes gender mainstreaming through the financing systems, with the ultimate intention to address gender inequalities in the means of implementation of the development priorities/interventions. Through the INFF initiative one concrete entry is the SDG budgeting, as such, beyond gender budgeting, we should promote, we can ensure that the aim of the proposal is to anchor the SDGs into the budgetary systems/process (public budget reviews, but also ensuring SDGs targets are part of the COA of the public budget). Another suggested approach, connected with mainstreaming gender through private sector related work, is related to the Gender Seal. SDG aligned frameworks for the issuance of bonds or monitoring business practices will include gender. Gender disaggregated impact analysis of proposed tax reforms etc.

The co-financing is the tool within three elements (sustainability, transition, and cofinancing) for better investing external financing and catalyzing domestic resources to achieve prioritized SDG. It also allows to support countries to address critical sustainability and transition challenges, in order to maintain and scale up social services coverage and accelerate the realization of the SDGs. To meet the growing needs of the Beninese populations, the United Nations agencies involved in the joint programme will work in synergy with international development agencies (IMF, WB, ...), multilateral (EU) and bilateral institutions (GIZ), the private sector and other emerging development partners to fund activities that will contribute to the achievement of the SDGs priority targets.

The Joint Program will consider: (i) the co-financing as a means for greater impact; (ii) a focus on results and sustainability of interventions; (iii) the complementarity with other relevant interventions and financing; (iii) a strengthened institutional support; (iv) a country-specific approach
The main strategies and actions to leverage co-financing include:

a) **Identify key co-financing opportunities at global and country levels**: (i) sound country context analyses to sustain discussions between government and partners; (ii) undertaken a mapping of potential co-financers at country and global levels to identify priority intervention areas; (iii) design a "resource partner matrix" to allow for comparison among potential co-financers based on the costs, benefits and risks to prioritize and select key cofinancing partners; (iv) identify the most suitable types of funding agreements or funding facilities compatible with UN rules and procedures; (v) enhance focus on cofinancing (domestic or international) at earliest stage of program/project design (of the PIP) and during the rereview phase; (vi) disseminate information on cofinancing targets, discuss internal challenges, enable peer learning on engagement plans to reinforce capacity for resource mobilization

b) Engage with selected partners at multiple levels through effective dialogue to sustain systematic partnerships : (i) develop engagement plans for key selected partners to accompany existing MoUs (and it will seek to develop others where relevant) at institutional and national levels; (ii) enhance importance of cofinancing with governments involving all relevant ministries such as economy, finance and planning; (iii) include cofinancing as a topic of discussion in existing MDB working groups.

c) Adopt a single, unified approach to measuring and monitoring cofinancing at different program/project phases: (i) incorporate relevant aspects of measurement, monitoring and reporting of cofinancing; (ii) agree at design stage on joint requirements for reporting, audits, financial statements in order to overcome procedural bottlenecks; (iii) implement the MDB methodology for tracking of climate finance.

d) Communicate, on a targeted and strategic basis, successful results achieved from cofinancing partnerships and Joint Programme interventions to motivate donors' commitment and maintain good relations: (i) showcase successful examples of cofinancing externally at global and national events and internally; (ii) prepare and disseminate evidence-based analysis of the impact projects to support dialogue at country level; (iii) ensure external participation (development partners) at corporate stocktaking events where results achieved through financing partnerships are highlighted; (iv) to sustain a systematic approach and increase Joint program presence and visibility in key partners' operations and events.

2.5 Partnerships and stakeholder engagement (max 2 pages)

Based on the favorable context, the structures and actors (include private sector and civil society) of the budgeting chain and those of the INFF will be mobilized for the implementation of the Joint Program. Partnerships with the private sector (local and national) to promote sustainable development will be strengthened, notably within the framework of innovative financing mechanisms. South-South and triangular cooperation will be a key driver. Regarding Fiscal space expanding and the INFF experiences, the best practices and lessons learned from other countries will be expanded.

UN organizations involved in this joint program will use their respective expertise and their network of partnership to achieve the results of the Joint Program. During the implementation phase, partnerships with world Bank, IMF, Africa Development Bank (AfDB) and the European Union, particularly within the framework of public expenditure review, Mid-Terme expenditure framework and SDGs-based planning will be strengthened.

Each agency of the United Nations system will commit its skills according to its roles and responsibilities in the implementation of the joint program. If necessary, these agencies will seek the expertise and skills available at their regional offices or at their headquarters. In addition, bilateral (GIZ, EU) and multilateral (BM, IMF, AfDB...) partners who support the government in the area of mobilization and effective and efficient use of resources or who will engage in activities of the joint program will also make their experts available. In case of specific need, partnerships will be established with its specialized institutions with proven skills

Consultation with all PTF present in the country will be held at each step of the implementation of the joint program. Theses consultations will allow to inform on the progress of the implementation and ensures that the objective are reached.

Opportunity in particular to reference and build on the global EU partnership

Based on the global partnership between UN and EU, the UNCT is collaborating with the European Union for the implementation of the joint program. This joint program is in accordance with the agreement between EU and UN on 2030 Agenda for Sustainable Development implementation.

3. Programme implementation

3.1 Governance and implementation arrangements (max 3 pages)

Coordination:

The implementation of the Joint Programme will be placed under the existing Steering Committee of the national mechanism for the implementation, monitoring and evaluation of the Growth and Sustainable Development Program (PC2D) under the National Development Plan. This structure will serve as Steering Committee to oversee and provide overall direction and guidance to the Joint Programme. The Steering Committee will meet every six months and a final review will be held at the end of the Joint Programme in December 2021. The Steering Committee will be placed under the lead of the Minister of Economy and Finance (according to the mechanism for the PC2D) and the UN Resident Coordinator will act as the co-lead

The members are the Head of UN agencies involved in the Joint Program, National structures as mentioned in the PC2D, including the Office of the Programming and monitoring of public investments, the Office of the government's Budget, the Office of the Coordination and monitoring of the SDGs, the Special Advisor of Head of The State, Private Sector, Local development office and Civil society.

Management and implementation arrangements:

A program Coordinating Unit will be established and will be composed of each participating UN Agency focal point, Resident Coordinator Office, the Head of the Office of the Programming and monitoring of public investments, the Office of the government's Budget, Unit of Monitoring of Economic and Financial programs.

The UN RCO will coordinate the implementation of the joint Program in line with the focal point of the Joint Program (UNDP). This core team will be responsible for the overall day-to-day management of the Joint Program.

UNDP as lead agency of the joint program, will have overall responsibility of the Joint Program management. In its role, UNDP will work closely RCO to ensure effective coordination and implementation of JP activities. Each UN Agency will be responsible for the implementation and delivery of specific activity or component as outlined in the multi-year work plan.

3.2Monitoring, reporting, and evaluation

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

- *Annual narrative progress reports*, to be provided no later than. one (1) month (31 January) after the end of the calendar year, and must include the result matrix, updated risk log, and anticipated expenditures and results for the next 12-month funding period;
- *Mid-term progress review report* to be submitted halfway through the implementation of Joint Programme[10]; and
- *Final consolidated narrative report*, after the completion of the joint program, to be provided no later than two (2) months after the operational closure of the activities of the joint programme.

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

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

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

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

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

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

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

After completion of the Joint program, a final, *independent and gender-responsive*[11]*evaluation* will be organized by the Resident Coordinator. The cost needs to be budgeted, and in case there are no remaining funds at the end of the joint program, it will be the responsibility of PUNOs to pay for the final, independent evaluation from their own resources.

[10] This will be the basis for release of funding for the second year of implementation.
[11] How to manage a gender responsive evaluation, Evaluation handbook, UN Women, 2015

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

3.3 Accountability, financial management, and public disclosure

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

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

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

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

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

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

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

3.4 Legal context

Agency name: **United Nations development Programme**
Agreement title: Basic Agreement between the Government of the Republic of Dahomey (Benin) and UNDP
Agreement date: 18 January 1974

Agency name: **United Nations International Children's Emergency Fund**
Agreement title: Basic agreement governing cooperation between the Government of the Republic of Benin and the United Nations Children's Fund
Agreement date: 25 July, 1996

Agency name: **United Nations Economics Commission of Africa (UNECA)**

Agreement title:
Agreement date:

D. ANNEXES

Annex 1. List of related initiatives

Complete the table below

Name of initiative/project	Key expected results	Links to the joint programme	Lead organization	Other partners	Budget and funding source	Contract person (name and email)
Development Finance Assessment	- link national development strategies with financing and partnerships from a broad range of actors, domestically and internationally	The joint program of SDG fund will allow the implementation of the recommendation of DFA	UNDP	UNICEF, ECA	UNDP	Janvier.alofa@undp.org
Joint Program on DATA and SDG	- the establishment of an efficient framework for producing adequate quality statistical data for monitoring and evaluating and the 2030 Agenda and the SDGs..	The joint program on Data allows to get quality statistical data for monitoring this joint program	UNDP, UNICEF, UNFPA WFP	UNICEF, ECA	UNDP	Janvier.alofa@undp.org

Annex 2. Results Framework

2.1. Targets for Joint SDG Fund Results Framework

Set targets in the tables below, if relevant

Joint SDG Fund Outcome 2: Additional financing leveraged to accelerate SDG achievement
(set the targets, if relevant)

Indicators	Targets	
	2020	2021
2.1: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scope[12]		
2.2: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scale[13]		

Joint SDG Fund Output 4: Integrated financing strategies for accelerating SDG progress implemented
(set the targets, if relevant)

Indicators	Targets	
	2020	2021
4.1:#of integrated financing strategies that were tested (disaggregated by % successful / unsuccessful)		
4.2: #of integrated financing strategies that have been implemented with partners in lead[14]		
4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate progress on SDGs made operational		

Joint SDG Fund Operational Performance Indicators
(do not change or add – this is for information only so that teams know what they will be assessed against)

- Level of coherence of UN in implementing programme country[15]
- 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

[12] Additional resources mobilized for other/ additional sector/s or through new sources/means
[13] Additional resources mobilized for the same multi-sectoral solution.
[14] This will be disaggregated by (1) government/public partners (2) civil society partners and (3) private sector partners
[15] Annual survey will provide qualitative information towards this indicator.

- 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 deaw 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

2.2. Joint programme Results framework

Complete the table below –add rows as needed.

Result / Indicators	Baseline	2020 Target	2021 Target	Means of Verification	Responsible partner
Outcome 1: **Efficiency, effectiveness and equity of resources allocated to social and priorities sectors are systematically improved**					
Percentage of public resources allocated to social and priority sectors	32.5 (2019)	36.7	36.7	Rapport d'avancement du PIP	DGB/DGPSIP
Rate of execution of social and priority spending for persons vulnerable and left behind[16]	86.3 (2018)	95	95	Rapport d'avancement du PIP	DGPSIP
Output 1.1: Undertake a Public investments programme (PIP) assessment to identify the current status and prospects of the resource allocation efficiency, effectiveness and equity and suggest a roadmap of key programming solutions to be taken forward.					
PIP evaluation report validated	No	yes partially	Yes		DGPSIP

[16] This indicator is include in the IMF program in Benin

Roadmap is developed for Programming solutions	No	Yes	Yes		
Output 1.2: Design a model and a platform to analysis, manage and monitor the new generation of PIP.					
Integrated PIP analysis and management model designed	No	yes			
PPBS chain staff are trained on the PIP monitoring platform	0%	20%			
Outcome 2: Planning and finance policy functions, processes and systems are Integrated					
implementation of the integrated development financing framework	Yes partially	Yes			CSPEF
					DGB
Output 2.1. The national development plan are costed, and suggested financing solutions are proposed through the SDG financing strategy					
The evaluation National Development Plan costing	No	Yes, partially	Yes		DCSODD/DGPD
The national strategy for financing the SDGs is finalized	NO	Yes, partially	Yes		DGCSODD
Output 2.2. The governance mechanisms that align policies and annual budgets to the national development plan are strengthened; this work Implies building effective budgeting, budget execution systems					
New format of the MTEF based on SDG is established	No	Yes, partially	yes		DGB/DGPSIP
Outcome 3: Strengthened policies and capacity for investing in social and priorities sectors					
Rate of increase in investment spending in the social and priority sectors based on the SDGs					MEF/DGB/DGPSIP
Outcome 3 indicator					
Output 3.1. Legal, institutional and policy framework leading to attract sustainable, transparency, accountable are improved					

PEFA evaluation report (including chapter on gender equality) prepared	The last available report is for 2014	yes , partially	yes		
Output 3.2. Technical and process-related capacities of key actors from public, but also from private side, are strengthened (skills to manage the new financing Instruments)					
PPBS chain staff are trained on the the new financing Instruments	0	66	100		
Number of private sector actors trained on new financing instruments	0	100	100		
Number of NGO trained on new financing instruments	0	10	10		

Annex 3. Gender marker matrix

Complete the table below, using the instruction for gender marker provided separately.

Indicator		Score	Findings and Explanation	Evidence or Means of Verification
N°	*Formulation*			
1.1	Context analysis integrate gender analysis	**2**	The context shows gender analysis with data on poverty, on unemployment. Gender inequality index is also available, and the main factor of inequality has been analyzed.	Emicov, HDI report
1.2	Gender Equality mainstreamed in proposed outputs	**2**	Gender equality is included in the output 3.1 because an assessment of gender responsive public financial management will be made	CCA, UNSDCF 2019-2023
1.3	Programme output indicators measure changes on gender equality	**2**	8 outputs indicators are Gender sensitive within 13	responsive PEFA is one of indicator of output 3.1
2.1	PUNO collaborate and engage with Government on	**2**	For the CCA and UNSDCF 2019-2023, UNCT had collaborated with such organizations	CCA, UNSDCF 2019-2023

	gender equality and the empowerment of women			
2.2	PUNO collaborate and engages with women's/gender equality CSOs	**1**	Not specifically for the JP. But UNCT collaborate for designing UNSDCF and its CCA	CCA, UNSDCF 2019-2023
3.1	Program proposes a gender-responsive budget	**2**	The Budget has integrated gender gap	Multi Year Work Plan
Total scoring		**2**		

Annex 4. Budget and Work Plan

Outcome 1																
Output	**Annual target/s**		**List of activities**	**Time frame**								**PLANNED BUDGET**				**PUNO/s involved**	**Implementing partner/s involved**
	2020	**2021**		**Q1**	**Q2**	**Q3**	**Q4**	**Q1**	**Q2**	**Q3**	**Q4**	**Overall budget description**	**Joint SDG Fund (USD)**	**PUNO Contributions (USD)**	**Total Cost (USD)**		
Output 1.1:Undertake a Public investments programme (PIP) assessment to identify the current status and prospects of the resource allocation efficiency, effectiveness and equity and suggest a roadmap of key programming solutions	**100 %**	**0 %**	Diagnosis and analysis of the public investment management framework		X	X	X					National consultant; Special events; printing costs	93 000	10 000	**103 000**	**UNDP**, UNICEF, RCO	Ministry of Planning/ Ministry of Economy and Finance
	90 %	10 %	Public Investment Program Review			X	X	X				National consultant, Special events, printing costs	35 000	12 000	**47 000**	UNDP, UNICEF ,RCO	Ministry of Planning/ Ministry of Economy and Finance
	35 %	70 %	Develop a national minimum priority action focused on the			X	X	X	X			International consultant, National consultant, equipm	45 000	0	**45 000**	**ECA**, UNDP, RCO	Ministry of Planning/ Ministry of Economy and Finance

to be taken forward.			accelerator SDGs									ent, mission costs, rental charges					
Output 1.2:Design a model and a platform to analysis, manage and monitor the new generation of PIP with disaggregation by department, commune and arrondissement	**70 %**	**30 %**	Design of integrated and geo-referenced model of analysis and management of PIP by department, municipality, arrondissement			X	X	X	X	X		International consultant, National consultant, equipment, mission costs, rental charges	136 000	10 000	**146 000**	**UNDP,** ECA, RCO	Ministry of Planning/ Ministry of Economy and Finance
	70 %	**30 %**	Design of the integrated and dynamic database of projects by department, municipality and arrondissment			X	X	X	X	X		International consultant, National consultant, equipment, mission costs, rental charges	47 000	0	**47 000**	**UNDP,** ECA, RCO	Ministry of Planning/ Ministry of Economy and Finance

	30 %	70 %	Strengthen national experts capacity on Integrated planning and reporting (National development plan, SDGs and Agenda 2063				X	X	X	X		International consultant, National consultant, equipment, mission costs, rental charges	40 000	0	**40 000**	**ECA,** UNDP, RCO	Ministry of Planning/ Ministry of Economy and Finance
Outcome 2																	
Output	**Annual target/s**		**List of activities**	**Time frame**								**PLANNED BUDGET**				**PUNO/s involved**	**Implementing partner/s involved**
	2020	**2021**		**Q1**	**Q2**	**Q3**	**Q4**	**Q1**	**Q2**	**Q3**	**Q4**	**Overall budget description**	**Joint SDG Fund (USD)**	**PUNO Contributions (USD)**	**Total Cost (USD)**		
Output 2.1:The national development plan are costed, and suggested financing solutions are	**40 %**	**60 %**	Diagnostic and analysis of the consistency between planning and budgeting process			X	X	X	X	X	X	National Consultant, Specials events	37 000	12 500	**49 500**	UNDP,UNICEF, RCO	Ministry of Planning/ Ministry of Economy and Finance

proposed through the SDG financing strategy			integrating gender														
	45 %	**55 %**	Review of norms methods and standrads of budgeting planning an the mainstreaming of SDGs taking into account the spatialization of priority targets of the SDGs			X	X	X	X	X	X	National Consultant, Specials events	27 000	0	**27 000**	UNDP,UNICEF	Ministry of Planning/ Ministry of Economy and Finance
	35 %	**65 %**	Realize a study to identify the financing mechanisms (PPP, PSD, SIB, ...) adapted to the social sectors (education, health,			X	X	X	X	X		National Consultant , Specials events, printing costs	46 000	10 000	**56 000**	UNICEF , UNDP	Ministry of Planning/ Ministry of Economy and Finance

			social affairs) and the segments that can be opened to the private sector														
	40 %	**60 %**	Support the update of the resource mobilization document with emphasize on the priorities SDGs 3, 4, 6, 12, 13,14, 15 and 16			X	X	X	X	X		national Consultant, Specials events, printing costs, various	60 000	12 000	**72 000**	UNICEF, UNDP	Ministry of Planning/ Ministry of Economy and Finance
Output 2.2: TGovernance mechanisms that align annual policies and budgets with the national development plan are strengthened and take	**35 %**	**65 %**	Review and update of new format of the MTEF /Develop tools to integrate the SDGs into the Budget and produce SDG financing			X	X	X	X	X		National Consultant; Special events; printing costs	30 000	43 500	**73 500**	UNDP,UNICEF ; RCO	Ministry of Economy and Finance

gender into account; this work Implies building effective budgeting, budget execution systems			baseline report														
	40 %	60 %	Support the diagnostic evaluation of the implementation of the deconcentration of the function of the ordinator			X	X	X	X	X		Internat ional Consult ant , national consulta nt, Special events, mission costs, printing costs	15 000	0	**15 000**	UNDP,UNICEF	Ministry of Economy and Finance
	35 %	65 %	Capacity building of national and local actors on new gender-sensitive budget management tools			X	X	X	X	X		national Consult ant, Special events, printing costs, mission costs	40 000	0	**40 000**	UNDP, UNICEF	Ministry of Economy and Finance
Outcome 3			**List of activities**	**Time frame**								**PLANNED BUDGET**				**PUNO/s involved**	**Implementing partner/s involved**
Output	**2020**	**2021**		**Q1**	**Q2**	**Q3**	**Q4**	**Q1**	**Q2**	**Q3**	**Q4**	**Overall budget**	**Joint SDG**	**PUNO Contribu**	**Total Cost (USD)**		

												descrip tion	Fund (USD)	tions (USD)			
Output 3.1:Legal, institutional and policy framework leading to attract sustainable, transparency, accountable are improved	**40 %**	**60 %**	Support the implementation of the Public Expenditure Review and Financial Accountability Assessment Program (PEFA)			X	X	X	X	X		National Consultant, mission costs, Special events, printing costs, various	75 000	150 000	**225 000**	**UNDP,** UNICEF, UNECA, RCO	Ministry of Economy and Finance
	10 %	**90 %**	Capacity buikding on PFM 's tools			X	X	X	X	X		National Consultant, mission costs, Special events, printing costs, various	68 000	0	**68 000**	**UNDP,** UNICEF	Ministry of Economy and Finance
	30 %	**70 %**	Develop a fiscal policy adapted to the Sustainable Development Goals			X	X		X	X		National Consultant, Special events, various	42 000	0	**42 000**	**UNICEF,** UNDP; RCO	Ministry of Economy and Finances/Plan

Output 3.2: Technical and process-related capacities of key actors from public, but also from private side, are strengthened (skills to manage the new financing Instruments)	**45 %**	**55 %**	Capacity building of national and local actors on innovative financing instruments			X	X	X	X	X		National Consultant, Mission costs, Specials events, various	52 000	0	**52 000**	**UNICEF,** UNDP, RCO	Ministry of economy and Finance/Plan
	45 %	**55 %**	Advocacy and implementation of the joint program			X	X	X	X	X		National Consultant, Mission costs, Specials events, various	0	5 000	**5 000**	**RCO,** UNDP,	Ministry of economy and Finance/Plan
												TOTAL	**836 000**	**270 000**	**1 106 000**		
												UNDP	586 000	100 000			
												UNICEF	150 000	50 000			
												UNECA	100 000	0			
												RCO	-	10 000			
												Government Cost Sharing (Gvt-CS)	-	110 000			

Annex 5. Risk Management Plan

Describe the overall risk management strategy (max 2 pages). Emphasize a systematic and structured risk management approach that is integrated into the processes and internal decision making and tailored to specific joint programme. It should include, besides identification of potential risks, assessment of their impact and likelihood, and design of mitigation measures also a rigorous process for documentation, evaluation and revision of the risksWhen relevant, add aspects based on agency-specific approach (e.g. consideration of social and environmental standards and risks of UNDP)

Complete the Risk matrix table below

Risks	**Risk Level:** (Likelihood x Impact)	**Likelihood:** Certain - 5 Likely - 4 Possible - 3 Unlikely - 2 Rare – 1	**Impact:** Essential – 5 Major - 4 Moderate - 3 Minor - 2 Insignificant - 1	**Mitigating measures**	**Responsible Org./Person**
Contextual risks					
The organization of municipal elections in 2020 and presidential elections in 2021 can disrupt the good delivery of activities on time	16	4	4	Reducing this risk by defining, in conjunction with national recipient structures, periods to accelerate activities before the appropriate periods defined for the organization of elections.	National Director of the program: implementing agent
Programmatic risks					
Unavailability of specific profiles of consultants, in particular for in-depth analysis of and design of the platform and other specific aspects of programming.	9	3	3	Organize a specific profile consultant identification session at the beginning of the program	Focal point and National Director of the program and team leaders
Institutional risks					
Delay in the process of identifying providers	3	1	3	Identify in time the facilities for engagement with the procurement department	Focal Point of the Program at the Agency Lead

Fiduciary risks					
The bad estimates of some activities costs	6	3	2	Acceptance: Forecasting some resource reserves of up to 15% of the program's budget.	Focal Point of the Program at the Agency Lead
Unavailable resources on time by UN agencies	3	3	1	High-level advocacy with the heads of UN agencies.	United Nations System Coordinator
unavailability of Government resources on time	6	3	2	High advocacy commitment to the highest authorities of the Government to make the resource available.	United Nations System Coordinator and Lead Agency of the program

See further instruction below (and then delete the photo before finalizing the ProDoc)