

# TOGO Joint Programme Document

## A. COVER PAGE

- 1. Fund Name:** Joint SDG Fund
- 2. MPTFO Project Reference Number**
- 3. Joint programme title** Improving development financing for the achievement of SDGs in Togo
- 4. Short title :** SDG Financing in Togo
- 5. Country and region:** Togo/Africa
- 6. Resident Coordinator:** Damien Mama [mama@un.org](mailto:mama@un.org)
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Ministère de la planification du développement et de la coopération ;  
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**9. Short description:** The project aims to create the conditions for an increase in resources for the financing of National Development Plan and SDGs, and the efficient use of these resources. This will be achieved through (1) multi-stakeholder dialogue on policy and financing of development priorities, fully involving the private sector and coupled with coherent and coordinated resource mobilization actions for SDGs, (2) alignment of the planning, programming, budgeting, monitoring and evaluation chain with the SDGs, through strengthening the institutional and organizational capacities of all stakeholders and improving transparency and accountability. For the agriculture, health/nutrition and education sectors, specific strategies (integrated into the overall financing strategy) will be developed to unblock private financing, including innovative financing, in order to accelerate the pace at which the related SDGs will be achieved by 2030.

**10. Keywords:** INFF, Gender Budgeting, SDG, Education, Health, agriculture

**11. Overview of budget**

|                                    |                      |
|------------------------------------|----------------------|
| <b>Joint SDG Fund contribution</b> | <b>USD 1 000 000</b> |
| Co-funding UNDP                    | USD 410,000.00       |
| Co-Funding UNICEF                  | USD 200,000.00       |
| <b>TOTAL</b>                       | <b>USD 1,610,000</b> |

**12. Timeframe:**

| Start date | End date  | Duration (in months) |
|------------|-----------|----------------------|
| July 2020  | June 2022 | 24                   |

### 13. Gender Marker: 2

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

#### 14.1 PUNO POTENTIAL

- **Convening agency:** UNDP AND UNICEF

#### 14.2 Partners:

- **National authorities:**

| National Partner                                 | Contacts details   |
|--|--|
| Ministry of finance and Economy                  | M. Sani YAYA, <a href="mailto:secretariat.ministre@finances.gouv.tg">secretariat.ministre@finances.gouv.tg</a> , <a href="mailto:badanam_patoki@yahoo.fr">badanam_patoki@yahoo.fr</a> ; 22 21 35 54 / 22 21 01 38; |
| Ministry of development planning and cooperation | Mme Demba A. TIGNOKPA, <a href="mailto:secretariat.ministre@planification.gouv.tg">secretariat.ministre@planification.gouv.tg</a> , <a href="mailto:micodevat@yahoo.fr">micodevat@yahoo.fr</a> ; 22 20 67 25       |
| Ministry of private sector promotion             | M. Kodjo Sévon-Tépé ADEDZE, <a href="mailto:secretariat.ministre@commerce.gouv.tg">secretariat.ministre@commerce.gouv.tg</a> , 22 21 05 52/22 21 20 25/22 53 53 72   |
| Ministry of gender                               | Mme Tchabinandi KOLANI Epse YENTCHARE, <a href="mailto:secretariat.ministre@actionsociale.gouv.tg">secretariat.ministre@actionsociale.gouv.tg</a> , 22 21 84 68  |
| Ministry of Health                               | Prof. Moustafa MIJIYAWA, <a href="mailto:secretariat.ministre@sante.gouv.tg">secretariat.ministre@sante.gouv.tg</a> , 22 22 42 61  |
| Ministry of Education                            | M. Affoh ATCHA-DEDJI, 22 22 86 05  |
| Ministry of Agriculture                          | M. Koutera BATAKA, <a href="mailto:secretariat.ministre@agriculture.gouv.tg">secretariat.ministre@agriculture.gouv.tg</a> , 22 20 40 20  |
| Ministry of external relations                   | M. Robert DUSSEY, <a href="mailto:secretariat.ministre@diplomatie.gouv.tg">secretariat.ministre@diplomatie.gouv.tg</a> , 22 21 36 01/22 21 29 11/12  |
| Togo Invest                                      | M. Samuel Ekue MIVEDOR, <a href="mailto:ekue.mivedor@togoinvestcorp.com">ekue.mivedor@togoinvestcorp.com</a> ; 22 23 12 80   |

- **Civil society organizations:**

|                                       |  |
|---------------------------------------|--|
| Transparency international Togo- ANCE | Fabrice EBEH, <a href="mailto:info@ancetogo.org">info@ancetogo.org</a> /22 51 34 15  |
| SCO working group on SDGs             | M. Kola Manzama-Esso, <a href="mailto:kolaaugustin@gmail.com">kolaaugustin@gmail.com</a><br><a href="mailto:kolaaugustin@yahoo.fr">kolaaugustin@yahoo.fr</a> / 228-2200112 |

- **-Private sector**

| National Partner               | Contacts details  |
|--------------------------------|---|
| Association of banking         | Dr DOVI Yaovi Benoît, <a href="mailto:contact@cfbtogo.tg">contact@cfbtogo.tg</a> ; Tél : +228 22 26 69 13   |
| Togo Chamber of Commerce       | Mr Essohouna MEBA, <a href="mailto:meba63@hotmail.com">meba63@hotmail.com</a> ; <a href="mailto:ccitogo@gmail.com">ccitogo@gmail.com</a> ; <a href="mailto:ccit@ccit.tg">ccit@ccit.tg</a> |
| Association of Large Companies | M. Clément Mawuli AHIALEY, <a href="mailto:contact@aget-togo.org">contact@aget-togo.org</a> , Tel: +228 22 21 95 85   |
| National Council of Employers  | M. Coami Sedolo TAMEGNON; <a href="mailto:cnptogo@gmail.com">cnptogo@gmail.com</a> <a href="mailto:cnptogo@cnp-togo.org">cnptogo@cnp-togo.org</a> ;                                       |
| Togo Insurers Committee        | M. GBIKPI Daté Y. Claude; <a href="mailto:cat@ca-togo.org">cat@ca-togo.org</a> ;+228 22 21 70 92  |

- **International Financial Institutions:** World Bank Group/ International Monetary Fund / African Development Bank
- **Other partners:** European Union

**SIGNATURE PAGE**

|   |  |
|---|--|
| <p><b>Resident Coordinator: M. Damien MAMA</b></p> <p>Date <b>11 JUIN 2020</b></p> <p>Signature and seal </p>   | <p><b>National Coordinating Authority</b></p> <p><b>Ayawovi Demba TIGNOKPA</b></p> <p>Date <b>11 JUIN 2020</b></p> |
| <p><b>Participating UN Organization: (lead/convening)</b></p> <p>UNDP </p> <p><b>Allou DIA</b></p> <p>Date <b>11 JUIN 2020</b></p> <p>Signature and seal </p>   |  |
| <p><b>Participating UN Organization</b></p> <p>UNICEF </p> <p><b>Dr Aissata BA</b></p> <p>Date <b>11 JUN 2020</b></p> <p>Signature and seal </p>   |  |

## 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

**Outcome 4:** By 2023, public institutions at central and local level increasingly apply the principles of accountability, efficiency and inclusion for quality public services and social cohesion.

**Output 4.7:** The strategic and operational partnerships are established by the United Nations System to improve the financing of SDGs.

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

#### 3.1 List of goals and targets

17. Strengthen the means of implementation and revitalize the global partnership for sustainable development.
  - 17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection
  - 17.3 Mobilize additional financial resources for developing countries from multiple sources
  - 17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resources strategies of partnerships.
2. End hunger, achieve food security and improved nutrition and promote sustainable Agriculture
  - 2.a Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries
3. Ensure healthy lives and promote well-being for all at all ages
  - 3.b Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade-Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all.
4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
  - 4.b By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education,

including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries

#### 5. Achieve gender equality and empower all women and girls

- 5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels

#### 10. Reduce inequality within and among countries

- 10.b Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest, in particular least developed countries, African countries, small island developing States and landlocked developing countries, in accordance with their national plans and programmes.

### 3.2 Expected SDG impact

The expected impact is rapid progress towards achieving the 43 priority targets of the SDGs, through increased funding from diversified, predictable sources channelled through an inclusive multi-stakeholder framework. Positive externalities will be generated by the SDG targets in the areas of agriculture, education and health on other targets. The project will also have the impact of strengthening Togo's resilience and budgetary self-reliance in the proactive management of SDGs financing.

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

The national SDG framework meets the following relevant objectives: (i) placing SDGs at the heart of public policies and the State's partnership with its partners (in particular the private sector, the financial sector, civil society and donors), (ii) having a common framework for monitoring the results of SDGs financing commitments among all stakeholders, (iii) identifying the means of anticipating, mitigating and controlling the costs and budgetary risks inherent in the mobilization of resources for SDGs.

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

The change expected from the implementation of this programme is the increase in resources for the funding of NDP and SDGs and the efficient use of these resources. This will require a multi-stakeholder dialogue on policy and financing of development priorities, fully involving the private sector and coupled with coherent and coordinated resource mobilization actions for SDGs. The planning, programming, budgeting, monitoring and evaluation chain will need to be aligned with the SDGs through institutional and organizational capacity building of all stakeholders. Finally, transparency and accountability will have to be effective. For the agriculture, health/nutrition and education sectors, specific strategies will be developed to unblock private financing, including innovative financing, with a view to accelerating the pace at which the related SDGs will be achieved by 2030.

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

Togo is a member of regional spaces (UEMOA, ECOWAS) with regional and sub-regional action frameworks that can help translate sustainable development policies into concrete measures at the national level. The country could therefore benefit from: (i) the regional coalition responsible for monitoring the implementation of health-related SDGs, led by the West African Health Organization, (ii) UEMOA, which has set up a framework for monitoring SDGs around the PPBSE (Planning, Programming, Budgeting, Monitoring and Evaluation) chain and that operationalizes a monitoring-evaluation mechanism for SDGs and poverty at the regional level; (iii) ECOWAS, which has regional instruments for implementing SDGs.

# C. JOINT PROGRAMME DESCRIPTION

## 1. Baseline and Situation Analysis

### 1.1 Problem statement

Togo's vision is to become by 2030 a middle-income nation that is economically, socially and democratically solid and stable, supportive and open to the world. For the Togolese authorities, achieving the SDGs requires the implementation of the National Development Plan (NDP) 2018-2022 and five-year plans that integrate the 43 priority targets. Implementation of the NDP requires the mobilization of nearly 6 billion Euros, 65% of which is expected from the private sector.

In order to achieve the 43 priority targets of the SDGs over the next ten years, Togo faces a number of constraints that will have to be corrected as soon as possible.

#### 1. **Lack of comprehensive data on financing for development and existing data show a low rate of resource mobilization**

Togo does not have comprehensive and harmonized data on all sources and financing flows for its development (mobilized or mobilizable). Scattered data exist but are not consolidated and analyzed with a view to mastering all existing mechanisms and potentialities. There is no exhaustive information on the need for investments required to achieve the SDGs, in particular the prioritized targets of the SDGs. A recent preliminary analysis reveals the low diversification of partnerships and financing windows in Togo (development aid comes only from 9 key technical and financial partners), the existence of untapped opportunities for financing the NDP 2018-2022 and the low level of pro-SDG public investment expenditure<sup>1</sup>. Referring to data from the 2018-2021 public investment programme, Togo, after 2 years of implementation of the NDP, would mobilize only about a third of the cost of financing the NDP. Moreover, the ratio of public investment expenditure to gross domestic product (GDP) is low<sup>2</sup>.

#### 1. **Absence of financing strategy for SDGs**

The lack of reliable and comprehensive data on NDP and SDGs funding has hampered the momentum towards strategy development. Nevertheless, scattered but very active resource mobilization and partnership initiatives are underway. Significant progress has been made in improving the business climate, but much remains to be done to effectively engage the private sector - from which NDP funding of 65% is expected. The contribution of FDI is very low (2% of GDP) and the significant contribution of the diaspora (around 9% of GDP in 2019) is for current consumption purposes and not for structuring and transformative projects in favor of SDGs. Bank credit granted to the private sector, which is essentially short and medium-term,

<sup>1</sup> Public Investment Management Assessment (PIMA), May 2016, IMF

<sup>2</sup> Public Investment Management Assessment (PIMA), May 2016, IMF

is not the appropriate financing profile for implementing SDGs. Moreover, the Public-Private Partnership (PPP) policy is still very embryonic in Togo and lacks sufficient structuring to support projects that are essential to achieving the priority targets of SDGs. Public sector agents do not always have the necessary technical knowledge to understand the needs and expectations of private sector actors. For its part, the private sector is not always aware of financing opportunities in the SDGs, particularly in the health/nutrition, education and agriculture sectors.

## **2. Poor monitoring**

Togo does not have a formal framework for monitoring the financing of its NDP. This weakness is reflected in particular in the inexistence of a centralized tool for recording and monitoring all funding (public, private, domestic, external) of the NDP and the SDGs and a lack of means to capture the potential of tax revenues and explore new niches of funding, especially innovative ones, as well as the opportunities of vertical funds and those from foundations. The training needs are not sufficiently covered to bring the structures empowered to monitor and capture the financing of SDGs. Similarly, the planning, programming, budgeting and monitoring-evaluation tools and processes are not adapted to the SDGs challenges and require greater coherence to optimize the allocation of resources towards inter-sector priority targets, including specifically those of reducing gender inequalities. Moreover, the Strategic Environmental Assessment (SEA) provided for by the NDP and consisting of taking into account social and environmental concerns in investments is not effective.

## **3. Poor governance and oversight mechanisms**

The oversight and coordination function of the SDGs is not sufficiently assumed. There is no declared leadership capable of sharing a common vision on SDGs and of leading the consultation, ownership, monitoring and coordination of financing for SDGs. The institutional framework is not organized enough to produce a common results framework that would federate actions to mobilize financing for SDGs. Among the reasons are the existence of a legal framework that is not adapted to the SDGs issue, the fragmentation of responsibilities between several structures involved in financing the NDP and the SDGs and the absence of a formal institutional coordination that is sustainable and ensures the coherence of national initiatives and activities to mobilize resources. Finally, as another obstacle, the consultation mechanisms between the State and its partners (private sector, civil society, diaspora, TFPs, financial sector) are inoperative.

## **4. Current investment, apart from being weak, does not promote the development of human capital and the structural transformation of the economy**

The structural transformation of the economy targeted by the NDP cannot be achieved without the development of human capital and the modernization of the agricultural sector, which contributes more than a third of GDP and affects 65% of the working population. Through strategic axes 2 and 3, the NDP places the agricultural sector and the development of human capital, particularly education and health, at the heart of the priorities for the period 2018-2022. The development of the agricultural sector has the potential to irradiate all the SDG it with its cover to put your swimsuit, towel, blanket and other supplies on it. Moreover, the SDGs targets for the education and health/nutrition sectors, which also radiate other SDGs, may not be met if the current trend continues.

The COVID-19 pandemics, far from alleviating the situation, will have a lasting impact on the financing of development as a whole, and that of the social sectors and the primary sector in particular. In addition to the specific health funding that will necessarily have to increase over the next few years to cope with COVID-19 and future epidemiological crises, the social protection budget will also have to increase considerably in 2020 and the following years as

a result of the measures taken to combat the pandemic (containment, travel restrictions, closure of small businesses). The education sector has been hard hit, with the closure of schools and the specter of a blank year looming on the horizon. The impact on small agricultural producers is considerable. They will have difficulties in obtaining seeds and other inputs, but also in selling their production. The private sector, long neglected in the planning of the health and education sectors, will have to play a leading role in the future.

In order to solve these problems, it is necessary to clarify leadership, control the information circuit, set up functional coordination frameworks and rehabilitate the public investment programming-budgeting circuit by making the PIP a decision-making tool. For the development of human capital, the aim will be to work on the evidence and identify ways of mobilizing more resources for the health/nutrition, education and social protection sectors. The same will apply to the agricultural sector. In order to reduce inequalities and structurally transform the economy, substantial investments in agriculture and the social sectors are essential. The COVID-19 pandemic is a reminder of the low priority given in the previous decade to health and these other key sectors, without which no development is possible.



## 1.2 SDGs and targets

| <i>SDGs</i>   | <i>Targets</i>  | <i>Indicators</i>  | <i>Baseline</i>          | <i>Methods of measurement</i>            |
|---|---|--|--------------------------|--|
| 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development. | 17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.   | 17.1.2 Proportion of domestic budget funded by domestic taxes  | 44% (2018)               | TOFE et Rapport d'exécution budgétaire   |
|   | 17.3 Mobilize additional financial resources for developing countries from multiple sources.  | 17.3.2 Volume of remittances (in United States dollars) as a proportion of total GDP   | 5,58% (2018)             | Rapport BOP/BCEAO                        |
|   |   | 17.3.1 a) Foreign direct investments (FDI), b) official development assistance and c) South-South Cooperation as a proportion of total domestic budget | 12,3% (2018)             | Rapport BOP/BCEAO                        |
|   | 17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resources strategies of partnerships.   | 17.17.1 Amount of United States dollars committed to (a) public-private partnerships and (b) civil society partnerships                                | NA                       | Budget execution report                  |
| 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture               | 2.a Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries | 2.a.1 The agriculture orientation index for government expenditures  | NA                       | Budget execution report                  |
|   |   | 2.a.2 Total official flows (official development assistance plus other official flows) to the agriculture sector                                       | NA                       | Budget execution report                  |
| 3. Ensure healthy lives and promote well-being for all at all ages  | 3.b. Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which             | 3.b.2. Total net official development assistance to medical research and basic health sectors  | US\$ 37,7 million (2018) | Report on development cooperation (2018) |

|   |   |  |                           |  |
|---|---|--|---------------------------|--|
|   | affirms the right of developing countries to use to the full the provisions in the Agreement on Trade-Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all   |  |                           |  |
| 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all | 4.b By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries | 4.b.1 Volume of official development assistance flows for scholarships by sector and type of study   | US\$ 36,1 million         | Report on development cooperation (2018) |
| 5. Achieve gender equality and empower all women and girls  | 5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels   | 5.c.1 Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment  | No system exist in Togo   | Budget execution report                  |
| 10. Reduce inequality within and among countries.   | 10.b Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest, in particular least developed countries, African countries, small island developing States and landlocked developing countries, in accordance with their national plans and programmes.  | 10.b.1 Total resource flows for development, by recipient and donor countries and type of flow (e.g. official development assistance, foreign direct investment and other flows) | 3,67 milliards US on 2018 | Rapport BOP/BCEAO                        |

*b) Brief analysis of interlinkages amongst the SDGs and opportunities for systemic change.*

The main objective of this programme is, through the establishment of a National Integrated Financing Framework (NIFF/CNFI) and targeted actions, to increase funding for all SDGs (17) and specifically for the reduction of inequalities (10), including gender inequalities (5.c.1), for SDGs in the health (3.b.2), education (4.b.1) and agriculture (2.a.1 and 2.a.2) sectors. This framework will make it possible to increase domestic resources (17.1.2), official development assistance (10.b.1), Foreign Direct Investment (17.3.1), strengthen public-private partnership and various models of joint ventures and take advantage of South-South cooperation in the areas of SDGs (17.17.1), increase and channel diaspora remittances towards pro-South SDG investments (17.3.2). The mobilization of all sources of financing and the increase in flows will have an impact on the achievement of all SDGs in Togo.

### **1.3 Stakeholder mapping and target groups (max 2 pages)**

All the actors and beneficiaries of development in Togo are concerned by the architecture of development financing. They are: the public sector, the private sector, the financial sector, civil society organizations, technical and financial partners, the National Assembly and oversight bodies. For the CNFI, it is not a question of creating other structures, but of building on what already exists in order to achieve coherence in interventions, correct institutional dysfunctions and strengthen the capacities of actors.

#### ***Public Sector Stakeholders:***

- Two key ministries will be at the heart of the mechanism for formulating, implementing and monitoring a financing strategy aligned with the SDGs and national development priorities, given their role in the planning, programming, budgeting, monitoring and evaluation of development: (i) The Ministry of Economy and Finance, which negotiates and signs financing agreements and ensures macroeconomic stability, (ii) The Ministry of Development Planning and Cooperation, which ensures the formulation, monitoring and evaluation of national development strategies and plans, investment programming, monitoring of development cooperation and mobilization of grants. They will play a leading role in the establishment of the CNFI.
- The Ministry of Foreign Affairs, African Integration and Togolese Abroad, which will activate the leverage of economic diplomacy to mobilize funding through partnerships and the active participation of the diaspora in financing development. The High Council of Togolese Abroad as a participant in the CNFI will provide expertise and funding to the projects.
- The sector ministries will help identify and implement the necessary reforms in their areas in order to attract compatible funding so as to have more resources and partnerships for the achievement of their sector objectives. The ministries in charge of health/nutrition, education and agriculture will play a more active role in attracting resources to achieve the objectives set.
- The Presidency of the Republic through: i) the Business Climate Unit (CCA), in charge of improving the business climate, whose role in the CNFI will be to report on the reforms necessary to mobilize financing, ii) the Presidential Unit for the Implementation and Monitoring of Priority Projects (CPESPP) in charge of the structuring projects of the NDP and Togo Invest SA, in charge of mobilizing private financing for the priority projects of the NDP, will play a key role in accelerating the actions, measures and reforms to be undertaken to mobilize resources.

#### ***Private and Financial Sector Stakeholders:***

- Through the CNFI, the private sector (Chamber of Commerce and Industry of Togo, the Employers' Association, the Association of Large Enterprises) will be able to seize the business opportunities generated by SDGs, revitalize its dialogue with the State and advocate for the acceleration of the implementation of the public-private partnership

framework. The private sector will contribute to the identification of reforms and policy measures conducive to private financing. It is a major player in the CNFI.

- As Togo is a financial hub of the sub-region, the association of banking and financial institutions-including insurance companies and pension fund managers-will be represented within the CNFI on the types and modalities of financing of enterprises, especially small and medium enterprises and SDGs.

**Civil Society Organizations:** The CSO Working Group on SDGs, a coalition of civil society organizations contributing to the formulation, implementation and oversight of development priorities aligned with SDGs, has a role of advocacy, monitoring and citizen control within the CNFI, but also as a capacity provider for the state. This group will ensure that the principles of "leaving no one behind" and gender are taken into account.

**Technical and Financial Partners (TFPs):** The United Nations system is responsible for the permanent mobilization and participation of technical and financial partners, including bilateral partners, in the CNFI as well as the coordination of technical assistance necessary for its functioning. The group of technical and financial partners will be represented within the CNFI and will ensure the alignment of their development cooperation with the SDGs and facilitate the mobilization of other public and private funding. The participation of TFPs in the CNFI should above all make it possible to remove the bottlenecks to the consumption of public investment credits and, more generally, to the low resource absorption capacity, when this is the case for certain projects.

**Oversight bodies:** These are in the field of political, administrative and jurisdictional control and play a crucial role in ensuring accountability and transparency. The National Assembly can accompany and expedite new laws to facilitate the mobilization of public and private resources and advocate internally and internationally to highlight the importance of SDGs and the funding gaps necessary for their implementation. Specifically, the sub-committee on gender promotion in the National Assembly will be equipped to promote and monitor gender budgeting. Administrative control is mainly carried out by the General Inspectorate of Finance (IGF) and the General State Inspectorate (IGE), while jurisdictional control is exercised by the Court of Auditors, which has a rather independent external audit status. Their field of intervention (control, audit, study, advice and evaluation) is very broad and has consequences on the correction to be made to the quality of public policies, procedures and management. Their contribution in the CNFI will be to advocate for the establishment of a legal framework of accountability and transparency and to be used for monitoring and auditing purposes on activities or mechanisms that could hinder the process of achieving the SDGs.

## Programme Strategy

### 2.1. Overall strategy (max 2 pages)

In order to ensure sustainable financing for development and more specifically for SDGs, taking into account Togo's particular situation, the programme will focus on four (4) strategic approaches:

#### **1. An assessment of resource mobilization opportunities and constraints and capacity needs**

The assessment of the opportunities and constraints for resource mobilization will be done through a coherent set of studies that will make it possible to design the architecture of SDGs financing. These include the Evaluation of Financing for Development, the estimation of the cost of SDGs, investment strategies in the health/nutrition, education and agriculture sectors, and the analysis of innovative private financing tools for their adaptation to investment opportunities in the social sectors. These studies will provide a real situation of the state of financing of SDGs and the gap to be mobilized - globally and for sectors related to human capital (education, health) and to the structural transformation of the economy (agriculture). The impact of COVID-19 will be analyzed in terms of constraints but also opportunities for development based on an anticipated response to emerging risks and giving sufficient space to the social sectors and agriculture.

#### **2. Formulation and implementation of a sustainable financing strategy**

The principle of "leaving no one behind" will be at the heart of the financing strategy, which aims to align resource mobilization strategies with the achievement of the SDGs by emphasizing an enabling environment (financing policies, regulatory frameworks, and reforms).

The financing strategy will increase the vertical and horizontal coherence of policies, instruments and financing flows, as well as non-financial means of implementation. It will determine the costs involved in achieving the objectives assigned to it. It will specifically address the financing of the social sectors and agriculture and take into account the impact of COVID-19 on the financing of these sectors and on financing for development in a comprehensive manner.

#### **3. Strengthening the integration of SDGs in development strategies, monitoring and evaluation of development financing**

Although public finance reforms in WAEMU have been under way for more than eight years, there are still bottlenecks in the alignment of the budget with national priorities, and thus of the SDGs, and the transition from an input budget to an output budget has not yet taken place. The CNFI will support this shift. The programme will focus on the agriculture, health and education sectors. Ministries will be supported in the transition from the input budget to the programme budget. Similarly, gender budgeting will be promoted and supported.

This will involve (i) promoting full control of information flows, through a mechanism for disseminating data on financing needs and on financing policies and strategies, and (ii) making the Ministry of Development Planning and Cooperation and the Ministry of Economy and Finance responsible for monitoring programme performance using structured indicators, disaggregated (by gender and geographical location) in a logical framework matrix that identifies target outputs or outcomes and (iii) to indicate the responsibility of sector ministries in carrying out the necessary reforms and sharing information in real time with the two ministries mentioned above.

#### **4. Strengthening governance and institutional coordination through advocacy and advisory support and capacity building of actors**

In view of the lack of leadership in the achievement of the SDGs, and the inexistence of a coordinated framework for the implementation of the NDP, the United Nations System, as chair of the group of development partners, will advocate (i) at the highest level of government on the need to operationalize a CNFI based on the NDP and the SDGs, (ii) with development partners to align their cooperation with the SDGs, and (iii) with civil society organizations for their participation in the CNFI.

In addition, a capacity-building programme will be implemented and will focus on: (i) an exhaustive assessment or inventory of support needs (technical, technological, legal, etc.), (ii) an assessment of all the risks and institutional and operational constraints limiting the resource mobilization process, (iii) recourse to technical assistance to support Togo in the process of mobilizing and financing SDGs on the basis of the CNFI mechanism that will be in place, and (iii) a training plan updated annually. Capacity building will take into account the implications of the COVID-19 pandemics in order to influence the types of needs the country will have in the coming years.

*b) how it is different from conventional and/or alternative approaches*

The aim is to decentralize the policy of mobilising funding. The approach is to create a framework for dialogue between all development actors based on a Strengths, Weaknesses, Constraints and Opportunities approach to the financing framework, including those arising from the impact of COVID-19. This will result in a strategy that integrates all sources of funding (private, national and international financial), all risks and promotes accountability for the achievement of the SDGs.

*c) how it contributes to accelerate the progress on achieving the SDGs;*

This approach is a lever for more financing, effectiveness and efficiency of the investments mobilized. It decentralizes financing opportunities for the private and public sectors and promotes a mutual understanding between the public sector and the private and financial sector on policies, strategies and reforms (fiscal, debt, etc.) consistent with sustainable development and accountability to be put in place and implemented.

*d) what the added value of the UN will be*

The agencies of the United Nations system are providing coordinated support and complementary tools for the operationalization of the CNFI so that the sustainable development agenda is at the heart of the dialogue on financing policies and reforms in Togo. All sources of funding are coordinated and their impacts on the achievement of the integrated SDGs are taken into account. The sectors of agriculture, health/nutrition, education, social protection and gender promotion will be supported by the UN agencies to decentralize public and especially private funding in their favor and enable gender specificities to be taken into account in the PPBSEC chain.

*e) how it relates to UN and national priorities and initiatives;*

The establishment of a CNFI is aligned with **outcome 4** "By 2023, public institutions at central and local levels increasingly apply the principles of accountability, efficiency and inclusion for quality public services and social cohesion" of the UNDAF and specifically **output 4.7** "Strategic and operational partnerships are established by the United Nations system to improve financing for development goals". It enables the achievement of the 43 prioritized SDGs targets included in the 2018-2022 NDP and integrates the NDP funding strategy.

*f) how government will lead the joint programme and sustain and/or further scale its results*

The Government, as lead agency of the CNFI, will build on the frameworks and mechanisms already in place, taking into account their missions, responsibilities and initiatives. High-level leadership will contribute to giving credit to the framework, the commitment of all stakeholders, the sustainability of the framework and the sustainability of its results. The Government will enact legislation, as appropriate, to include the CNFI in its organizational and operational framework and will include a budget for its operation in the State budget.

*g) what is the expected situation after the joint programme is completed.*

At the end of the joint programme, it is expected that there will be an increase in partnerships and funding, that funding gaps will be controlled, that the planned governance, coordination and monitoring-evaluation mechanisms will be operationalized, that a conducive environment for Public Private Partnership will be established and that the private sector will become aware of investment opportunities in the various sectors of the economy (in the broad sense, including health/nutrition, social protection and education). The grievances of the private sector and the financial sector will be better taken into account in the legal and regulatory corpus. The state budget will be a pro-SDG budget. Gender mainstreaming in the state budget will be real. The programme budget will be effective, with annual budgets aligned with both the MTEFs and the NDP. TFPs and civil society organizations will contribute more effectively to the achievement of the MDGs through the alignment of their resources and their participation in the dialogue. The impact of COVID-19 on financing for development, in particular the social sectors, social protection and agriculture is taken into account.



## 2.2 Theory of Change

### a) Summary

It is expected that:

- if a multi-stakeholder dialogue on policy and development financing takes place with the effective participation of government, private sector, international partners and civil society organizations,
  - If resource mobilization efforts are well coordinated and based on data and evidence;
  - If the national planning, programming, budgeting, monitoring and evaluation chain is aligned with the SDGs through strengthened institutional and organizational capacities of all stakeholders.
  - If transparency and accountability mechanisms and the key legal and policy frameworks are in place;
- then**
- Resources flows for the financing of SDGs will increase;
  - The private sector share in development financing (65% of the Togolese national development plan) will be achieved;
  - The impact of COVID-19 will be minimized the country's development pathway for the achievement of SDGs will be maintained.

### b) Detailed explanation of the ToC

The desired change through this programme is an increase in resources for NDP and SDGs funding and their efficient use. To achieve this will necessarily require:

- **Establish multi-stakeholder dialogue on policy and financing for development priorities.** The way to make this dialogue possible is to set up a CNFI that will adopt a proactive and non-routine organizational attitude of all stakeholders to support the process of change through the reforms to be undertaken and a systematic and common self-assessment of resource mobilization capacities.
- **Coordinate resource mobilization actions in favour of SDGs.** The coordination instrument consists of a results measurement and monitoring framework guided by the logic of interventions backed by the CNFI, and which describes the actions that Togo will have to undertake to achieve its strategic objectives which are: (i) to stimulate official development assistance, (ii) to promote PPPs and private sector financing, (iii) to develop partnership with CSOs and (iv) to strengthen its capacity to control its own domestic resources. This results measurement framework facilitates "managing for results" during the resource mobilization process.
- **- Strengthen the planning, programming, budgeting, monitoring and evaluation chain of resource mobilization.** This involves preparing an action plan for the strengthening of analytical and advisory capacities in the financing of SDGs through the optimal and efficient use of planning tools, and the development and implementation of a training and advisory plan with a method for assessing organizational impacts.
- **Integrate accountability and transparency in the SDGs financing process.** A good organization of information flows between the different actors in the resource mobilization chain and within the CNFI stakeholders will require clear procedures for monitoring,

control, communication and dissemination of information on SDGs financing modes through publications (reports, newsletters, etc...) in several physical and electronic media.

- **Focusing on improving human capital and reducing poverty and inequality as well as structural transformation of the economy** through diversification and efficiency of financing in the health/nutrition, education and agriculture sectors and addressing the effects of the COVID 19 pandemics.

**The desired change should result in:**

- **A better visibility of public and private actors on the traceability of funding flows allocated to SDGs and on the impact of the reforms undertaken by Togo.** The multi-stakeholder dialogue will produce the following main results: (i) the designation of national leadership on issues of resource mobilization for SDGs, (ii) an integrated data recording and accounting system enabling all stakeholders to master in real time exhaustive information on resource mobilization, (iii) a coordinated methodology for the joint implementation of reforms aimed at removing bottlenecks to resource absorption and rules of transparency and accountability.
- **Greater multi-year predictability of financial resources for financing SDGs.** The coordination of funding mobilization actions within the CNFI will ensure in Togo multi-year predictability of the resources of all stakeholders and their alignment with the funding of its pro-SDG budget. The major change would concern the use by stakeholders for the benefit of Togo of hedging mechanisms against possible exogenous shocks that could hinder the achievement of SDGs targets and NDP projects.
- **A diversified SDGs financing portfolio, specifically in the education, health/nutrition and agriculture sectors, and a strengthening of Togo's medium and long-term budgetary self-financing capacities.** The expected impact is Togo's access to a diversified offer of financing modes combining windows with different financing modalities (joint ventures, mixed and innovative financing, PPP models backed by technology transfer formulas, etc.), and an approach to cost and budgetary risk management that is completely different from what it had known. The country could draw inspiration from projects initiated in other countries, such as portable solar systems to power sanitary facilities, private clinics mounted in containers or social impact bonds (Global Fund). The expected impact in the medium and long term is a reduction in Togo's dependence on external financing in favour of controlling its own domestic budgetary resources to finance SDGs for budgetary resilience.
- **Development planning that integrates the short- and medium-term effects of COVID-19** and gives the health, education, agriculture and social protection sectors the place they deserve, while increasing the power of attraction of the private sector and the financial sector towards these high-potential sectors.

The means to be used to make these factors or triggers timely include:

1. Studies and evaluations that consider the effects of COVID-19
  - an assessment of development financing (DFA)
  - an assessment of the costs of financing SDGs

- case investments and budget space analyses (health/nutrition, education and agriculture)
- a study on innovative investments in the health/nutrition, education and agriculture sectors

2. A funding framework and tools for coordination and capacity building, taking into account the impact of COVID-19

- a national integrated financing framework
- gender responsive budgeting tools
- tools for stakeholder coordination and capacity building

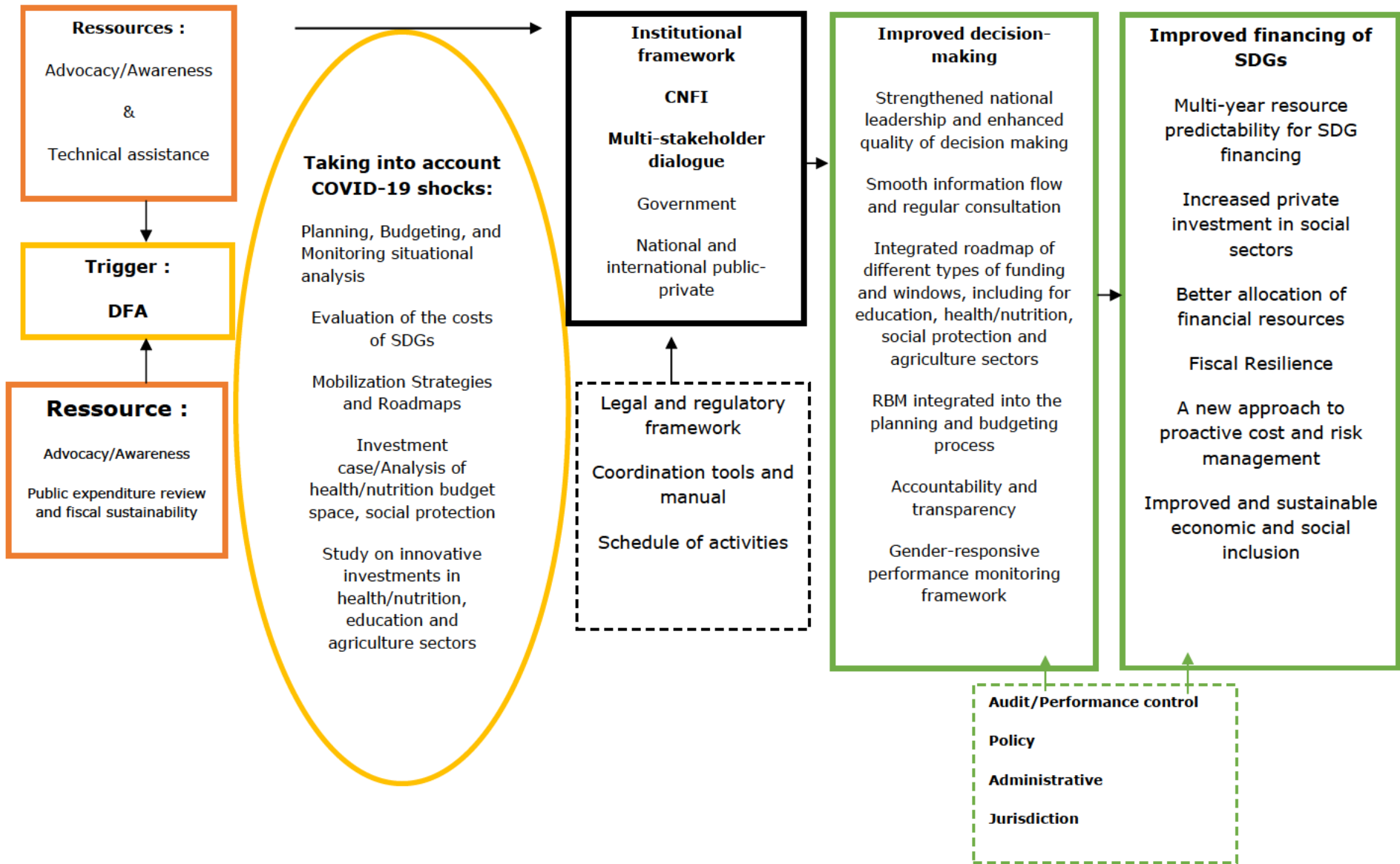
*c) ToC assumptions*

To achieve the result described by the theory of change, the Government will have to provide leadership, the state budget will have to be aligned with the SDGs, stakeholders including the World Bank, IMF, EU, AfDB and other donors will play their role and the private and financial sector will be open to opportunities for its better involvement in financing development and SDGs.

Similarly, the desired transformations and changes presuppose as a condition the achievement of an appropriate legal and institutional framework and strengthened national capacities for the design and implementation of public investment projects and PPPs.

Finally, the impacts of COVID-19 on the economy and society will have been analyzed and provisions will have been made to gradually take them into account in the budget and in the sustainable financing of the social sectors, social protection and agriculture.

**d) Graphical representation of ToC**



## 2.3 Expected results by outcome and outputs

### **Outcome 1: A strategy for mobilizing sustainable financing supported by an institutional mechanism and taking into account the effect of COVID-19 is developed and implemented:**

- Output 1.1. An assessment of development financing in Togo takes stock of the current status of financing and its mobilization prospects, proposing a road map for each type of financing to be sought.
- Output 1.2. An evaluation of the cost of financing SDGs in Togo is carried out.
- Output 1.3. Financing plans for the health, education and agriculture sectors are developed and implemented, supported by investment cases and analyses of the budget space.
- Output 1.4. A financing strategy for SDGs is developed.

It will be developed on the basis of the assessment of development financing and the evaluation of the cost of financing SDGs in Togo. It will take into account all the actions and reforms necessary for the integration of systems, plans and instruments for planning and financing, resource mobilization and diversification of sources and partnerships, diversification of institutional and operational risks in the chain of financing mobilization.

- Output 1.5. The CNFI, a platform for national multi-stakeholder dialogue on financing SDGs as a framework for coordination, advocacy and awareness-raising on financing for sustainable development, is in place.

It has coordination manuals/tools, a comprehensive legal and institutional framework and is responsible for coordinating the implementation of the financing strategy. The CNFI is the steering body for the implementation of the financing for development strategy.

### **Outcome 2: Planning and financing systems, plans and instruments are integrated**

- Output 2.1. The costed sustainable financing plan is taken into account in the multi-year budget and economic programming (DPBEP), the multi-year expenditure programming (DPPD) and the annual State borrowing and treasury plan, which are integrated into the process of formulating the budget act.
- Output 2. The three-year public investment policy for SDGs and the NDP and the budgeting and budget execution system are aligned with the results-based management approach and the medium-term expenditure framework, with a focus on the health/nutrition, education, social protection and agriculture sectors.
- Output 2.3. Cooperation frameworks with partners, private investor investment plans and the annual State investment budget are predictable and aligned with the NDP and the SDGs within a framework for measuring results and strengthening absorptive capacity.
- Output 2.4: Gender responsive budgeting is effective.

### **Outcome 3: Private resources - national and international - are mobilized to meet the financing needs of SDGs and NDP.**

- Output 3.1. A national SDGs oriented domestic resource mobilization action plan is defined and implemented.
- Output 3.2. A policy of diversification of financing sources and instruments (green bonds, mixed and alternative or innovative financing, diaspora bonds, etc.) and PPP formulas is implemented in the NDP's SDGs and flagship programmes, including those in the agriculture, education and health/nutrition sectors.
- Output 3.3. A regularly updated mapping of investors and financing opportunities on SDGs investments is integrated into a policy of strategic intelligence on business opportunities and financing of projects in the sector that have an impact on SDGs.
- Output 3.4. A communication policy in the form of a road show is established between investors and the Government and targeted mechanisms to encourage the promotion of strategic investments are discussed within the State-private sector consultation framework and the CNFI.

**Outcome 4: Institutional and operational risks in the financing mobilization chain are well identified and controlled.**

- Output 4.1 An integrated information system that allows the recording of data on financial flows in both the public and private sectors with reduced time lags is available in a web-based or virtual and secure version.
- Output 4.2 A mapping of operational risks in the financing mobilization chain is carried out and leads to the implementation of an operational continuity plan.
- Output 4.3 The technical capacity of public and private stakeholders is strengthened through a training and capacity development plan on resource mobilization strategies and techniques, particularly in the health/nutrition, education, social protection and agriculture sectors.
- Output 4.4 Transparency and accountability rules are integrated into the work processes of the funding chain and are reported and published on functional and accessible websites.

The programme will seek synergy of action with the Economic Governance Support Project (EU\_WB), the Targeted Support Project for steering the execution of the National Development Plan (AfDB) and the Support Project for the Implementation of the 2018-2022 National Development Plan and the SDGs, which are involved in the entire chain of Planning, Programming, Budgeting, Monitoring, Evaluation and Control and strengthen the coordination of development actions. The same will apply to the health/nutrition, education, social protection and agriculture sector programmes.

## **2.4 Budget and value for money (max 2 pages)**

The analysis of the situation in Togo shows that there is a lack of predictability and visibility on the achievement of the SDGs in 2030, mainly due to a lack of both internal and external funding, although many scattered and uncoordinated resource mobilization actions are being undertaken. The analysis also shows that Togo's full potential for mobilizing funding and establishing partnerships is not being exploited because of the weakness of the national capacities in this context. Therefore, the highest priority is to provide the country with a financing strategy for SDGs and support it in its implementation. This strategy will also serve to mobilize resources for the financing of the 2018-2022 National Development Plan, given the nearly total adequacy between the NDP and SDGs. The implementation of the financing strategy will only be effective if its development is participatory and inclusive with the involvement of all stakeholders and if these stakeholders are responsible for the implementation and monitoring of actions and reforms, hence the need for the establishment of a CNFI.

Any other use of Joint Programme resources would be partial and reductive. It would not allow an overview of the financing of the SDGs and would miss the constraints faced by some Objectives for their financing.

The development and implementation of a financing strategy for SDGs will enable the country to make the implementation of its SDGs implementation plan sustainable, with (i) a better understanding of the current situation and financing gaps and (ii) a strategy to fill these gaps with recourse to both private and public financing as well as innovative financing. The mechanisms put in place and the strengthening of the capacities of national actors, both public and private, will facilitate the establishment of effective PPPs, which will last well beyond the completion of the project. The strategy will identify the most promising niches for national and international private financing. At the same time, it will map the potential investors in each of the identified niche markets.

The budget of this programme is an investment that will make it possible to mobilize the financing necessary for the implementation of SDGs in Togo.

The financing will leave a great deal of room for gender, by making it possible to create financing mechanisms adapted to the needs of men and women, by anchoring the growth of certain productive sectors such as agriculture or livestock farming in the economic sphere of the poor, and by facilitating equal access for women and men. Inclusive finance, which offers opportunities in this area, will be promoted and developed.

It will take into account the needs of strategic sectors such as health/nutrition, education, social protection and agriculture. These sectors remain poorly financed from the state budget and private funding. However, in addition to their interest in the development of human capital, food and nutrition of the population, these sectors have a potential that can be attractive to the private sector.

Given the holistic and inclusive nature of CNFI's funding strategy, the reforms and actions that will need to be implemented will require the involvement of all stakeholders who will be required to fund part of it. Several partners, including the World Bank and the European

Union, are already involved in the Planning, Programming, Budgeting, Monitoring and Evaluation chain. They will be asked to readjust their assistance and/or make a financial effort so that the actions planned under their projects, in particular the Economic Governance Support Project, are aligned with the reforms that will be mutually agreed upon in the strategy or in the framework of the dialogue within the CNFI.

Another readjustment, probably even more important, is dictated by the COVID-19 pandemic. It is imperative that the financing strategy take into account the contingency plans put in place by the country to seriously improve the capacity of the health sector, to respond to the social effects of the pandemic on the weaker social categories and to cope with the impact on the country's economy.

## **2.5 Partnerships and stakeholder engagement**

A Steering Committee co-chaired by the Resident Coordinator, the Ministry of Economy and Finance, the Ministry of Development Planning and Cooperation and bringing together representatives of key Ministries, including the Ministries of Health, Education, Social Protection and Agriculture, technical and financial partners, civil society, the diaspora and the participating agencies, UNICEF and UNDP, will be set up. It will also include participants from the private and financial sectors. The terms of reference of the Steering Committee will be developed in consultation with all the members to reflect the diversity of views. Periodic meetings (at least two per year) will be held to ensure the smooth running of activities, correct errors and reorient towards the expected outcomes. The first meeting will provide an opportunity to share with the Steering Committee members the objectives, tools, expected outcomes and strategies that will be used to achieve them. During this first meeting, the programme document will be validated. Minutes of the meeting will be shared with all the members.

### *a) The unique contribution of PUNO and broader UNCT;*

The main participating agencies, namely UNDP and UNICEF, will support the State agencies responsible for implementing the joint programme with a view to: 1) establish coordination structures, governance mechanisms and platforms; and 2) build the capacities of the administrations mainly of the sector of PPP, public assistance coordination and internal revenues improvement.

They will provide technical supervision of the expertise that will be recruited using the widest possible networks and rosters, both within and outside the country. The most appropriate combinations of national and local experts will be sought in order to benefit from the best specialists in the different areas of expertise. The aim will be to ensure that this expertise provides evidence for the development of an appropriate financing strategy and inputs to facilitate the creation of dynamic links between the private and public sectors.

In addition to UNICEF and UNDP, the expertise of other agencies will be sought, as appropriate. UNDP, as lead agency, will coordinate all agency assistance.

### *b) Strategic contributions from other partners;*

The views on this proposal of several technical and financial partners including the World Bank, the European Union and the IMF have been sought and taken into account. The same has been done with operators from the private and financial sectors. These partners will



continue to be solicited during the implementation phase of the joint programme in order to benefit from their expertise in the field and their commitment.

### 3. Programme implementation

#### 3.1 Governance and implementation arrangements

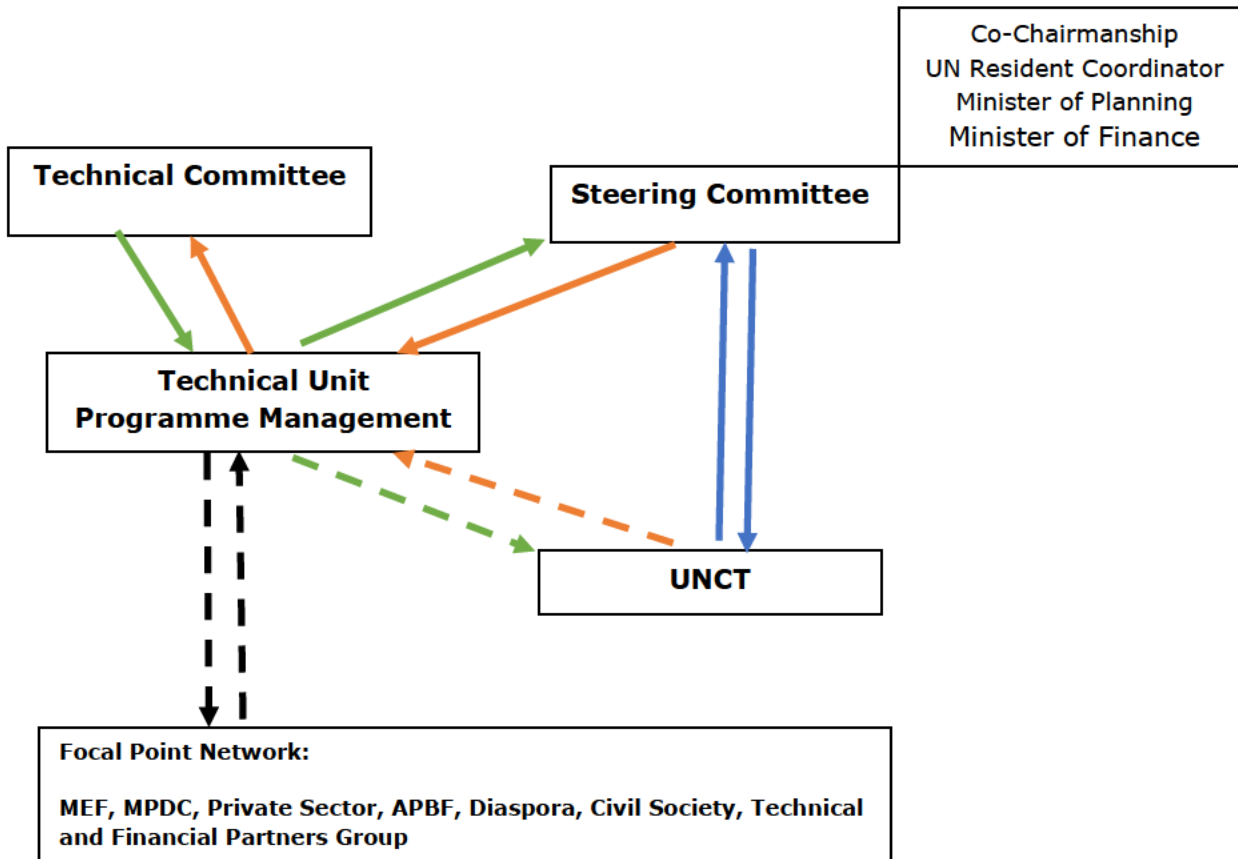
The Resident Coordinator co-chairs the above-mentioned Steering Committee and ensures that all stakeholders, including the private and financial sectors and civil society, are adequately represented in any coordinating bodies. The Resident Coordinator, the Ministry of Economy and Finance and the Ministry of Development Planning and Cooperation will organize at least one high-level meeting to discuss with the private and financial sectors the general orientations for the implementation and monitoring of the joint programme. It will meet twice a year. The Steering Committee will be supported by the UNCT in the decision-making process with the inclusion of an item on the agenda of the UNCT meetings on the implementation of the programme each quarter.

A Technical Management Unit (TMU) will be established to monitor the implementation of programme activities and will be linked to focal points with terms of reference designated by all the stakeholders: the coordinator's office, the technical and financial partners group, the state institutions involved, the private sector, the financial sector and civil society organizations, and diaspora.

The TMU will report to the steering committee and provide regular updates to the UNCT. It is responsible for:

- 1) The regular and permanent coordination of the programme;
- 2) Ensuring coherence in the management of the programme between stakeholders;
- 3) Organizing and coordinating the network of focal points.
- 4) The implementation of the monitoring-evaluation mechanism provided for in the programme;
- 5) Reporting based on required quality standards and their submission to the UNCT and the Steering Committee and their publication;
- 6) Taking into account the comments and recommendations of the UNCT and the Steering Committee (SC);
- 7) Coordination of technical and financial issues related to the activities planned in the programme.

In addition, the programme TMU will report quarterly to a technical committee composed of a representative of the Ministry of Economy and Finance, the Ministry of Development Planning and Cooperation, the Ministry of Foreign Affairs, UNDP, and UNICEF. This committee will have recourse, when necessary, to any other stakeholder. It is responsible for validating business plans and quarterly reports.



The sustainability of the programme will come from the fact that the financing strategy for SDGs to be developed and implemented will give prominence to dialogue with the public and private sectors and to taking their concerns into account in the development of the strategy and its implementation. The strategy will allow i) a better knowledge of the current situation and the financing gaps of the SDGs and the directions of the National Development Plan and ii) to fill these gaps with a recourse to private and public financing by giving an important part to innovative financing. The mechanisms put in place and the capacity building of national stakeholders, both public and private, will facilitate the establishment of effective PPPs, which will last well beyond the completion of the project. The strategy will identify the most promising niches for national and international private financing. At the same time, it will need to map the potential investors in each of the identified niche markets. The Government will support the sustainability of the joint programme through the new incentives that will be given to the private sector and the place that will be given to PPPs to finance development projects aimed at achieving the SDGs.

### 3.2 Monitoring, reporting, and evaluation

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

- *Annual narrative progress reports*, to be provided no later than one (1) month (31 January) after the end of the calendar year, and must include the result matrix, updated risk log, and anticipated expenditures and results for the next 12-month funding period;
- *Mid-term progress review report* to be submitted halfway through the implementation of Joint Programme<sup>3</sup>; and
- *Final consolidated narrative report*, after the completion of the joint programme, to be provided no later than two (2) months after the operational closure of the activities of the joint programme.

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

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

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

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

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

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

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

After completion of a joint programme, a final, *independent and gender-responsive*<sup>4</sup> *evaluation* will be organized by the Resident Coordinator. The cost needs to be budgeted, and in case there are no remaining funds at the end of the joint programme, it will be the responsibility of PUNOs to pay for the final, independent evaluation from their own resources.

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<sup>3</sup> This will be the basis for release of funding for the second year of implementation.

<sup>4</sup> [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 Groups (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 programmes stakeholders and partners. Evaluation results will be disseminated amongst government, development partners, civil society, and other stakeholders. A joint management response will be produced upon completion of the evaluation process and made publicly available on the evaluation platforms or similar of PUNOs.

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

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

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

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

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

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

PUNOs and partners must comply with Joint SDG Fund brand guidelines which include 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 (UNDP)  
Agreement title: Standard Basic Assistance Agreement (SBAA)  
Agreement date: 21 march 1977

Agency name: UNICEF  
Agreement title: Accord de Base régissant la coopération entre la République Togolaise et le Fonds des Nations Unies pour l'Enfance (Basic Cooperation Agreement Between the Government of Togo and UNICEF)  
Agreement date: 25 September 2003

## D. ANNEXES

### Annex 1. List of related initiatives

| Name of initiative/project  | Key expected outcomes   | Links to the joint programme   | Lead organization               | Other partners         | Budget and funding source | Contact person (name and email)        |
|---|---|--|---------------------------------|------------------------|---------------------------|--|
| INFF Initiative   | SDG financing strategy  | The strategy itself, the partners involved and the key pillars of the strategy are the outcomes of the JP  | UNDESA,<br>UNDP technical<br>EU |                        |                           |  |
| Short-term resource mobilization and partnership action plan                                  | Additional resources are being mobilized for the implementation of the 2018-2022 National Development Plan. | This action plan provides for the capacity building of the actors, the review of the institutional framework for resource mobilization and the harnessing of the quick wins of Togo's resource mobilization potential.   | UNDP                            | BCR<br>IMF             | USD 200 000<br>UNDP       | Mactar Fall<br>Mactar.fall@undp.org    |
| Project to support the implementation of the 2018-2022 National Development Plan and the SDGs | SDGs are integrated into policies, strategies, development plans and the State Budget.                      | For the integration of the SDGs into the State planning and budget, this project will strengthen the planning and monitoring capacities as well as the development cooperation framework. Within this framework, clear synergies will have to be sought between the two interventions. | UNDP                            | UNICEF<br>UNFPA<br>IMF | USD 3 600 000<br>UNDP     | Mactar Fall<br>Mactar.fall@undp.org    |
| Economic Governance Support Project   | Results-based programming and budgeting are improved.   | This project addresses Programming and Budgeting and therefore links to the joint programme which must ensure that the financing and planning/programming and budgeting systems are integrated.  | World Bank                      | EU                     | USD 20 000 000            | Atama Djamena<br>charleatama@gmail.com |
| Targeted support project for steering the implementation of the NDP                           | The capacity to coordinate and steer the implementation of the NDP is strengthened.                         | The capacities building to coordinate the implementation of the NDP will contribute to the strengthening of resource mobilization capacities and facilitate the establishment of the INFF/CNFI. There are synergies to be sought between the joint programme and this project.         | BAD                             | UNDP                   | USD 500 000               | o.manlan@afdb.org                      |
|   |   |  |                                 |                        |                           |  |

## Annex 2. Results Framework (SDG 10b & 17)

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

**Joint SDG Fund Outcome 2:** Additional financing leveraged to accelerate the SDGs achievement

| Indicators   | Targets |      |
|--|---------|------|
|  | 2020    | 2021 |
| 2.1: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scope <sup>5</sup> | 9%      | 11%  |
| 2.2: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scale <sup>6</sup> | 12%     | 15%  |

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

| Indicators   | Targets |      |
|--|---------|------|
|  | 2020    | 2021 |
| 4.1: #of integrated financing strategies that were tested (disaggregated by % successful / unsuccessful)                         | 1       | 1    |
| 4.2: #of integrated financing strategies that have been implemented with partners in lead <sup>7</sup>                           | 0       | 1    |
| 4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate progress on SDGs made operational | 0       | 1    |

#### Joint SDG Fund Operational Performance Indicators

- Level of coherence of UN in implementing programme country<sup>8</sup>
- 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 outcome at the outcome level

<sup>5</sup>Additional resources mobilized for other/ additional sector /s or through new sources/means

<sup>6</sup>Additional resources mobilized for the same multi-sector solution.

<sup>7</sup> This will be disaggregated by (1) government/public partners (2) civil society partners and (3) private sector partners

<sup>8</sup> Annual survey will provide qualitative information towards this indicator.

- 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 outcomes/output 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

| Outcome / Indicators  | Baseline            | 2020 Target  | 2021 Target  | 2022 Target | Means of Verification                                      | Responsible partner  |
|---|---------------------|--|--|-------------|--|--|
| <b>Outcome 1: A strategy for mobilizing sustainable financing supported by an institutional mechanism is developed and implemented.</b> |                     |  |  |             |  |  |
| Output 1.1 : A for Development Financing Assessment (DFA) is completed  | Not available (N/A) | DFA including an available and validated INFF/CNFI implementation roadmap            | Continuous flow of the roadmap   |             | Annual Programme Report/<br>Development Cooperation Report | UNDP   |
| Output 1.2: An evaluation of the cost of financing the SDGs in Togo is carried out.   | Not available (N/A) | SDGs costing document available and validated  | Method and process for integrating costs into the budget developed and implemented   |             | Annual Programme Report/<br>Development Cooperation Report | UNDP/UNICEF  |
| Output 1.3: Financing plans for the health, education and agriculture sectors are designed and implemented.                             | Not available (N/A) | Complete review of expenditures in the sectors in question carried out and validated | Financing plans for the sectors in question developed, approved and implemented      |             | Annual Programme Report/<br>Development Cooperation Report | UNICEF-<br>health,<br>nutrition,<br>social<br>protection<br>and education<br>sectors<br><br>UNDP-<br>agriculture<br>sector |
| Output 1.4: A financing strategy for the SDGs is developed.   | Not available (N/A) | Not available (N/A)  | The financing strategy for the SDGs and its action plan available and implemented    |             | Annual Programme Report/<br>Development Cooperation Report | UNDP   |
| Output 1.5: The INFF/CNFI, a platform for national multi-stakeholder dialogue on financing the SDGs is in place and operational.        | Not available (N/A) |  | The INFF/CNFI has the tools at its disposal and carries out its activities normally. |             | Annual Programme Report/<br>Development Cooperation Report | UNDP/UNICEF  |

| Outcome 2 : Planning and financing systems, plans and instruments are integrated  |   |  |   |  |             |
|---|---|--|---|--|-------------|
| Output 2.1: The quantified sustainable financing plan is taken into account in the multiannual budget and economic programming (DPBEP), the multiannual expenditure programming (DPPD) and in the State's annual borrowing and cash flow plan.                                    | DPBEP and DPPD not aligned with the SDGs                            | BPEDP and SPPDs aligned with the SDGs  | Annual budget consistent with DPBEP and DPPD  | Annual Programme Report/<br>Development Cooperation Report | UNDP        |
| Output 2.2: The three-year public investment policy for the SDGs and NDP and the budgeting and budget execution system are aligned with the results-based management approach and the medium-term expenditure frameworks.   | Non-exhaustive PIP  | Methodological framework of the rehabilitated PIP  | More comprehensive PIP, aligned with the SDGs and taking into account the financing strategy and the cost of achieving the SDGs | Annual Programme Report/<br>Development Cooperation Report | UNDP/UNICEF |
| Output 2.3 : The frameworks for cooperation with partners, and the investment plans of private investors and the annual State investment budget are predictable and aligned with the NDP and the SDGs in a framework for measuring outcomes and strengthening absorption capacity | Cooperation frameworks and financing plan not aligned with the SDGs | Cooperation frameworks and investment plans are aligned with the NDP and the SDGs<br><br>Outcome Measurement Framework Operational for the INFF/CNFI |   | Annual Programme Report/<br>Development Cooperation Report | UNICEF      |
| Output 2.3: Gender-responsive budgeting is effective  | Not implemented   | Gender-responsive budgeting approach adopted   | Budgets are gender-responsive   | Annual Programme Report/<br>Development Cooperation Report | UNDP        |

| Outcome 3 : Private and public resources are mobilized to finance the SDGs.  |                     |  |  |   |             |
|--|---------------------|--|--|---|-------------|
| Output 3.1 : A national SDGs oriented domestic resource mobilization action plan is defined and implemented  | Not available (N/A) | A national SDGs oriented domestic resource mobilization action plan is defined and implemented |  | Annual Programme Report/ Development Cooperation Report | UNDP        |
| Output 3.2: A policy of diversification of financing sources and instruments (green bonds, blended and alternative or innovative financing, Diaspora bond, etc.), and PPP formulas is carried out as part of the SDGs and NDP flagship projects.                                       | Not available (N/A) | Identification and mapping of innovative and alternative sources of financing carried out      | Programme of action for the diversification of financing set up and implemented  | Annual Programme Report/ Development Cooperation Report | UNDP/UNICEF |
| Output 3.3 : A regularly updated mapping of investors and financing opportunities on the SDGs investments is integrated into a policy of strategic intelligence on business opportunities and financing of projects in the sector that have an impact on the SDGs.                     | Not available (N/A) | Mapping feasibility terms of reference and monitoring policy designed and approved             | Business intelligence unit and up-to-date mapping of investors and financing opportunities in the SDGs are operational | Annual Programme Report/ Development Cooperation Report | UNDP        |
| Output 3.4: A communication policy in the form of a road show is established between investors and the government and targeted incentive mechanisms for the promotion of strategic investments are discussed within the State-private sector consultation framework and the INFF/CNFI. | Not available (N/A) | Communication plan developed and approved  | Road shows are organized between the State and investors and financial market stakeholders.                            | Annual Programme Report/ Development Cooperation Report | UNICEF      |
|  |                     |  |  |   |             |

| <b>Outcome 4 : Operational and institutional risks are better identified</b>   |   |  |  |  |           |
|--|---|--|--|--|-----------|
| Output 4.1: An integrated information system allowing the recording of data on financial flows in the public and private sectors with reduced time lags is available in a web or virtual and secure version. | Not Available (N/A)   | Approved and validated terms of reference  | An integrated information system for recording data on all financial flows is available, operational and accessible.               | Annual Programme Report/<br>Development Cooperation Report | UNICEF    |
| Output 4.2: A mapping of operational risks in the financing mobilization chain is carried out and gives rise to the implementation of an operational continuity plan.  | Not Available (N/A)   | Risk management document is approved and validated   | The Business Continuity Plan for the PPBSE chain is periodically tested and updated.   | Annual Programme Report/<br>Development Cooperation Report | UNDP      |
| Output 4.3: The technical capacities of both public and private stakeholders are built through a training and capacity development plan on resource mobilization strategies and techniques.                  | Number of stakeholders structures: 0<br><br>No capacity development plan on resource mobilization strategies and techniques available | Recipients identified<br><br>Capacity development plan on resource mobilization strategies and techniques elaborated | 16 private and public stakeholders trained   | Annual Programme Report/<br>Development Cooperation Report | UNDP/UNIC |
| Output 4.4: Transparency and accountability rules are integrated into the work processes of the funding chain and are reported and published on operational and accessible websites.                         | Transparency and accountability rules not integrated into work processes  | Regulatory framework on transparency and accountability is developed and validated                                   | Transparency and accountability framework and publication obligations integrated into the work plans of the PPBSE chain structures | Annual Programme Report/<br>Development Cooperation Report | UNDP/UNIC |

### Annex 3. Gender marker matrix

| Indicator            |  | Score    | Findings and Explanation  | Evidence or Means of Verification                      |
|----------------------|--|----------|---|--|
| N°                   | Formulation  |          |   |  |
| 1.1                  | Context analysis integrates gender analysis  | 2        | The analysis of the context showed that the State Budget is not gender-responsive.  | See « Problem Statement »                              |
| 1.2                  | Gender Equality mainstreamed in proposed outputs   | 2        | Gender-responsive budgeting is one of the programme outputs. Moreover, with the "leave no one behind" principle, gender aspects will be integrated into the other output. There is a specific target, that of output 2.3, which relates to gender. Also, the monitoring of the impact of the programme on the target "5.a of the SDGs will be done. | See item 1.2 on SDG Targets, 2.3, outcomes and outputs |
| 1.3                  | Programme output indicators measure changes on gender equality                               | 2        |   |  |
| 2.1                  | PUNOs collaborate and engage with Government on gender equality and the empowerment of women | 3        | The Ministries of Economy and Finance and the Promotion of Women are fully committed to gender-responsive budgeting.  | See 1.3 Stakeholders                                   |
| 2.2                  | PUNOs collaborate and engages with women's/gender equality CSOs                              | 3        | Civil society organizations in charge of gender issues are stakeholders in the Integrated National Financing Framework for Development.   | See 1.3 Stakeholders                                   |
| 3.1                  | Program proposes a gender-responsive budget  | 3        | Yes, output 2.3 is specific to the gender responsive budget.  | See 2.3, outcomes and outputs                          |
| <b>Total scoring</b> |  | <b>2</b> |   |  |

## Annex 4. Budget and Work Plan

### 4.1 Budget per UNSDG categories

| UNDG BUDGET CATEGORIES   | PNUD                 |                         | UNICEF               |                         | TOTAL                |                         |
|--|----------------------|-------------------------|----------------------|-------------------------|----------------------|-------------------------|
|  | Joint SDG Fund (USD) | PUNO Contribution (USD) | Joint SDG Fund (USD) | PUNO Contribution (USD) | Joint SDG Fund (USD) | PUNO Contribution (USD) |
| 1. Staff and other personnel                                   | 40 000               | 410 000                 | 30 000               | 200 000                 | 70 000               |                         |
| 2. Supplies, Commodities, Materials                            | 0                    |                         | 0                    |                         |                      |                         |
| 3. Equipment, Vehicles, and Furniture (including Depreciation) | 12 000               |                         | 0                    |                         |                      |                         |
| 4. Contractual services  | 313 000              |                         | 274 579              |                         |                      |                         |
| 5. Travel  | 0                    |                         | 0                    |                         |                      |                         |
| 6. Transfers and Grants to Counterparts                        | 180 000              |                         | 85000                |                         |                      |                         |
| 7. General Operating and other Direct Costs                    |                      |                         | 0                    |                         |                      |                         |
| <b>Total Direct Costs</b>                                      | <b>545 000</b>       |                         | <b>389 579</b>       |                         |                      |                         |
| 8. Indirect Support Costs (Max. 7%)                            | 38 150               | 27 271                  | 65 421               |                         |                      |                         |
| <b>TOTAL Costs</b>   | <b>583 150</b>       | <b>410 000</b>          | <b>416 850</b>       | <b>200 000</b>          | <b>1 000 000</b>     | <b>610 000</b>          |
| <b>Year 1</b>  | 291 575              | 135000                  | 208 425              | 50 000                  | <b>500000</b>        | 185000                  |
| <b>Year 2</b>  | 291 575              | 275000                  | 208 425              | 150 000                 | <b>500000</b>        | 425000                  |

The project activities will be implemented over 2 years from July 2020. They will be financed to a minimum of USD 1,610,000, of which 62% from the SDG Fund and 38% from PUNOs (25% from UNDP and 13% from UNICEF). Direct technical assistance plays a major role in the project and nearly 30% of the budget is devoted to it. Direct transfers of USD 265,000, i.e. 16% of the budget, will be made to support the operationalization of the INFF. The project provides funding for analyses and the development of strategies, investment cases and programmes up to 36% of its budget.

#### 4.2 Budget per SDG targets

| SDG TARGETS |                             | %   | USD       |
|-------------|-----------------------------|-----|-----------|
| 2           | No hunger                   | 11  | 105 000   |
| 3           | Health and wellbeing        | 8   | 80 000    |
| 4           | Quality education           | 8   | 80 000    |
| 5           | Gender equality             | 4   | 35 000    |
| 17          | Global partnership for SDGs | 55  | 552 579   |
|             | Staff and furnitures        | 8   | 82 000    |
|             | Indirect support cost       | 7   | 65 421    |
| TOTAL       |                             | 100 | 1 000 000 |

- o **Work plan** Use the table template in excel and, after finalizing it, insert it here.

| Outcome 1 : A strategy for mobilizing sustainable financing supported by an institutional mechanism is developed and implemented.   |   |  |   |   |            |    |      |    |    |    |      |    |                            |                      |                          |                  |                 |  |  |
|---|---|--|---|---|------------|----|------|----|----|----|------|----|----------------------------|----------------------|--------------------------|------------------|-----------------|--|--|
|   | Annual target/s   |  |   | List of activities                          | Time frame |    |      |    |    |    |      |    | PLANNED BUDGET             |                      |                          |                  | PUNO/s involved | Implementing partner/s involved  |  |
|   | 2020  | 2021   | 2022  |   | 2020       |    | 2021 |    |    |    | 2022 |    | Overall budget description | Joint SDG Fund (USD) | PUNO Contributions (USD) | Total Cost (USD) |                 |  |  |
|   |   |  |   |   | Q3         | Q4 | Q1   | Q2 | Q3 | Q4 | Q1   | Q2 |                            |                      |                          |                  |                 |  |  |
| An Expert on Financing for Development supports the establishment and operation of the INFF/CNFI and actions to mobilize financing. | An Expert on Financing for Development supports the establishment and operation of the INFF/CNFI and actions to mobilize financing. |  |   | The development finance expert takes office |            |    |      |    |    |    |      |    |                            | salaries             | 0                        | 400 000          | 400 000         | UNDP   | Ministry of Economy and Finance, Ministry of Develop-men Planning and Cooperation                        |
| Output 1.1: A Development Financing Assessment (DFA) is completed   | DFA including an INFF/CNFI implementation roadmap available and validated   | Continuous flow of the roadmap   | Experts recruitment   |   |            |    |      |    |    |    |      |    |                            | Contractual services | 76 000                   |                  | 76 000          | UNDP   | Ministry of Economy and Finance, Ministry of Development Planning and Cooperation all other stakeholders |
|   |   |  | DFA performance   |   |            |    |      |    |    |    |      |    |                            |                      |                          |                  |                 |  |  |
|   |   |  | DFA validat on  |   |            |    |      |    |    |    |      |    |                            |                      |                          |                  |                 |  |  |
| Output 1.2: An evaluation of the cost of financing the SDGs in Togo is completed.   | SDGs costing document available and validated   | Method and process for integrating costs into the budget developed and implemented | Experts recruitment   |   |            |    |      |    |    |    |      |    | Contractual services       | 40 000               |                          | 40 000           | UNDP            | Ministry of Economy and Finance, Ministry of Development Planning and Cooperation all other stakeholders |  |
|   |   |  | Evaluat on  |   |            |    |      |    |    |    |      |    |                            |                      |                          |                  |                 |  |  |
|   |   |  | Evaluat on validat on   |   |            |    |      |    |    |    |      |    |                            |                      |                          |                  |                 |  |  |
| Output 1.3: Financing plans for the health, education and agriculture sectors are   | Complete review of expenditures in the sectors in question  |  | Development of investment cases and analyses of the tax space in the health and |   |            |    |      |    |    |    |      |    | Contractual services       | 80 000               | 100 000                  | 180 000          | UNICEF          | Ministry of Economy and Finance and Ministries of Health and Educat on                                   |  |



|   |   |   |  |  |  |  |  |  |  |  |                      |        |        |        |  |  |
|---|---|---|--|--|--|--|--|--|--|--|----------------------|--------|--------|--------|--|--|
| designed and implemented  | completed and validated   |   |  | education sectors  |  |  |  |  |  |  |                      |        |        |        |  |  |
|   |   |   |  | Development of investment cases and analyses of the tax space in agr culture                       |  |  |  |  |  |  | Contractual services | 50 000 | 0      | 50 000 | UNDP   | Ministry of Economy and Finance and Ministry of Agr culture  |
|   | Financing plans for the concerned sectors developed, approved and implemented |   | Development and implementation of health and education sectors financing plans |  |  |  |  |  |  |  | Contractual services | 20 000 | 30 000 | 50 000 | UNICEF   | Ministries of economy and Finance, Development Planning and Ministries of Health and Education           |
|   |   |   | Development and implementation of agr culture financing                        |  |  |  |  |  |  |  | Contractual services | 15 000 | 0      | 15 000 | UNDP   | Ministries of Economy and Finance, Development Planning and Ministry of Agr culture                      |
| Output 1.4: A financing strategy for the SDGs is developed and implemented                          | 0   | The SDGs financing strategy and its action plan available       |  | Expert recruitment   |  |  |  |  |  |  |                      |        |        |        |  |  |
|   |   |   |  | Drafting of the strategy and actions plan  |  |  |  |  |  |  | Contractual services | 30 000 | 0      | 30 000 | UNDP   | Ministry of Economy and Finance, Ministry of Development Planning and Cooperation all other stakeholders |
|   |   |   |  | Strategy and actions plan validation   |  |  |  |  |  |  |                      |        |        |        |  |  |
|   |   | The financing strategy for SDGs and its action plan implemented |  | Strategy implementation  |  |  |  |  |  |  | Transfers            | 55 000 | 0      | 55 000 | UNDP   | Ministry of Economy and Finance, Ministry of Development Planning and Cooperation all other stakeholders |
|   |   |   |  | Strategy implementation  |  |  |  |  |  |  | 30 000               | 20 000 | 50 000 | UNICEF | Ministry of Economy and Finance, Ministry of Development Planning and Cooperation all other stakeholders |  |
| Output 1.5: The INFF/CNFI, a platform for national multi-stakeholder dialogue on the SDGs financing |   | The decree and the legal texts of the INFF/CNFI taken           |  | Development and validation of governance tools, work plan and monitoring in line with the strategy |  |  |  |  |  |  | Transfers            | 55 000 | 0      | 55 000 | UNDP   | Ministry of Economy and Finance, Ministry of Development planning and Cooperation all                    |

|   |   |  |   |  |  |  |  |  |  |                      |         |           |        |                    |  |
|---|---|--|---|--|--|--|--|--|--|----------------------|---------|-----------|--------|--------------------|--|
| is in place and operational   |   | The INFF/CNFI has the tools at its disposal and carries out its activities normally  | Work plan implementation  |  |  |  |  |  |  |                      |         |           |        | other stakeholders |  |
|   |   |  | Work plan monitoring  |  |  |  |  |  |  |                      |         |           |        |                    |  |
| <b>TOTAL Outcome 1</b>  |   |  |   |  |  |  |  |  |  | 451 000              | 550 000 | 1 001 000 | 0      | 0                  |  |
| <b>Outcome 2 : Planning and financing systems, plans and instruments are integrated</b>   |   |  |   |  |  |  |  |  |  |                      |         |           |        |                    |  |
| Output 2.1: The three-year public investment policy in favor of the SDGs and NDP and the budgeting and budget execution system are aligned with the RBM approach and the medium-term expenditure framework. |   | DPDEP and DPPD aligned with the SDGs   | Definition of a methodology for the consideration of the SDGs in DPDEP and SPPD<br><br>Development of the DPBEP and DPPD aligned SDGs |  |  |  |  |  |  | Contractual services | 10 000  | 0         | 10 000 | UNDP               | Ministry of Economy and Finance                  |
| Output 2.2: The three-year public investment policy in favor of the SDGs and NDP and the budgeting and budget execution system are aligned with the RBM approach and the medium-term expenditure framework. | Methodological framework of the rehabilitated PIP | More comprehensive PIP, aligned with the SDGs and taking into account the financing strategy and the cost of achieving the SDGs. | Integration of costing into budget programming tools  |  |  |  |  |  |  | Contractual services | 10 000  |           | 10 000 | UNDP               | Ministry of Development Planning and Cooperation |

|  |  |  |   |  |  |  |  |  |  |  |  |  |               |               |               |        |        |        |        |   |                                 |        |
|--|--|--|---|--|--|--|--|--|--|--|--|--|---------------|---------------|---------------|--------|--------|--------|--------|---|---------------------------------|--------|
| Output 2.3 :<br>The cooperation frameworks with partners, and the investment plans of private investors and the annual investment budget of the State are predictable and aligned with the NDP and the SDGs in a framework for measuring results and strengthening the absorption capacity |  | Cooperation frameworks and investment plans aligned with the NDP and the SDGs                  | Review and alignment of cooperation frameworks and investment plans with the NDP and SDGs |  |  |  |  |  |  |  |  |  |               |               |               | 0      | 0      | 0      | UNICEF | Ministry of Development Planning and Cooperation                |                                 |        |
|  |  |  | Develop a framework for measuring the results of public and private funding.              |  |  |  |  |  |  |  |  |  |               |               |               |        |        | 5 000  |        |   | 0                               | 5 000  |
|  |  |  | Implement and monitor the funding results measurement framework                           |  |  |  |  |  |  |  |  |  |               |               |               |        |        | 10 000 |        |   | 0                               | 10 000 |
| Output 2.3: Gender-responsive budgeting is effective   | Gender-responsive budgeting approach adopted | Budgets are gender-responsive  | Capacity-building in gender-responsive budgeting  |  |  |  |  |  |  |  |  |  |               |               |               | 35 000 | 10 000 | 45 000 | PNUD   | Ministry of economy and Finance and Ministry of women promotion |                                 |        |
| <b>Total Outcome 2</b>   |  |  |   |  |  |  |  |  |  |  |  |  | <b>70 000</b> | <b>10 000</b> | <b>80 000</b> |        |        |        |        |   |                                 |        |
| <b>Outcome 3 : Private and public resources are mobilized to finance SDGs.</b>   |  |  |   |  |  |  |  |  |  |  |  |  |               |               |               |        |        |        |        |   |                                 |        |
| Output 3.1: A national SDGs oriented domestic resource mobilization action plan is defined and implemented   |  | A national SDGs oriented domestic resource mobilization action plan is defined and implemented | Expert recruitment  |  |  |  |  |  |  |  |  |  |               |               |               |        | 15 000 | 0      | 15 000 | UNDP  | Ministry of economy and Finance |        |
|  |  |  | Programme development   |  |  |  |  |  |  |  |  |  |               |               |               |        |        |        |        |   |                                 |        |
|  |  |  | Program Implementation  |  |  |  |  |  |  |  |  |  |               |               |               |        |        | 45 000 | 0      |   |                                 | 45 000 |



|   |  |   |  |  |  |  |  |  |  |  |  |  |                      |                      |                |               |                |   |  |
|---|--|---|--|--|--|--|--|--|--|--|--|--|----------------------|----------------------|----------------|---------------|----------------|---|--|
| <b>Output 3.4 : A communication policy in the form of a road show is established between investors and the government and targeted incentive mechanisms for the promotion of strategic investments are discussed within the State-private sector consultation framework and the INFF/CNFI</b> | <b>Communication Plan developed and approved</b> | <b>Road shows are organized between the State and investors and financial market stakeholders</b>                     | Organization of road shows between the State and investors and financial market stakeholders |  |  |  |  |  |  |  |  |  |                      | Contractual services | 49 579         | 0             | <b>49 579</b>  | UNICEF  | Ministry of Economy and Finance, Ministry of Development Planning and Cooperation all other stakeholders |
| <b>Outcome 3 Total</b>  |  |   |  |  |  |  |  |  |  |  |  |  |                      |                      | <b>229 579</b> | <b>50 000</b> | <b>279 579</b> | <b>0</b>  | <b>0</b>   |
| <b>Outcome 4 : Operational and institutional risks are better identified</b>  |  |   |  |  |  |  |  |  |  |  |  |  |                      |                      |                |               |                |   |  |
| <b>Output 4.1 : An integrated information system allowing the recording of data on financial flows in the public and private sectors with reduced time lags is available in a web or virtual and secure version</b>   | <b>Terms of reference approved and validated</b> | <b>An integrated information system of a data record of all financial flows available, Operational and accessible</b> | Drafting of Terms of Reference for the accounting and monitoring of financial flows          |  |  |  |  |  |  |  |  |  |                      | PM                   | 0              | 0             | UNICEF         | Ministry of economy and Finance, Ministry of Development planning and Cooperation |  |
|   |  |   | Acquisition of an integrated tool for accounting and monitoring financial flows              |  |  |  |  |  |  |  |  |  | Contractual services | 50 000               | 0              | <b>50 000</b> |                |   |  |
|   |  |   | Financial flow monitoring  |  |  |  |  |  |  |  |  |  | PM                   | 0                    | 0              |               |                |   |  |

|  |  |   |  |  |  |  |  |  |  |  |  |                      |           |        |        |        |   |
|--|--|---|--|--|--|--|--|--|--|--|--|----------------------|-----------|--------|--------|--------|---|
| Output 4.2 : A mapping of operational risks in the financing mobilization chain is carried out and gives rise to the implementation of an operational continuity plan            | Risk management document approved and validated                  | The business continuity plan for the PPBSE chain is periodically tested and updated |  | Operational Risk Mapping   |  |  |  |  |  |  |  | Contractual services | 2 000     | 0      | 2 000  | UNDP   | Ministry of Economy and Finance, Ministry of Development Planning and Cooperation |
|  |  |   |  | Development, testing and updating of the PPBSE business continuity plan                    |  |  |  |  |  |  |  | Contractual services | 5 000     | 0      | 5 000  |        |   |
| Output 4.3 : The technical capacities of both public and private stakeholders are built through a training and development plan on resource mobilization strategy and techniques | Recipients identified and training budget available and approved | All the stakeholders in the development finance chain trained                       |  | Design of a comprehensive training plan for actors in the financing chain in Togo          |  |  |  |  |  |  |  | Contractual services | 5 000     | 0      | 5 000  | UNDP   | Ministry of economy and Finance, Ministry of Development planning and Cooperation |
|  |  |   |  | Implementation of the training plan  |  |  |  |  |  |  |  | Transfers            | 25 000    | 0      | 25 000 |        |   |
|  |  |   |  | Implementation of the training plan  |  |  |  |  |  |  |  |                      | Transfers | 25 000 | 0      | 25 000 |   |
| Output 4.4: Transparency and accountability rules are integrated into the work processes of the funding  |  | Regulatory framework on transparency and accountability is developed and validated  |  | Development and validation of the regulatory framework for transparency and accountability |  |  |  |  |  |  |  |                      | PM        | 0      | 0      | UNDP   | Ministry of Economy and Finance, Ministry of Development planning and Cooperation |



## **Annex 5. Risk Management Plan**

Risk management will be one of the most important challenges Togo will have to take up in order to guarantee the substantial mobilization of the financing needed to achieve the MDGs. The NDP refers to certain risks that could hamper its implementation and which are related to (i) the security situation in the sub-region; (ii) socio-political instability; (iii) financing; (iv) climatic hazards; (v) capacity shortfalls; (vi) administrative, social and economic instability relating to the implementation of decentralization; (vii) human rights issues; (viii) exogenous shocks. But the risk that the country did not expect and whose effects are likely to be catastrophic is linked to the advent of the coronavirus. The good disposition of multilateral cooperation should make it possible to reduce the risk of non-financing the impacts of COVID-19. It is nevertheless important to integrate this risk into all planning and responses for emergency and development. The integration of risk issues into the management of development financing requires Togo to:

- 1) Develop a systematic approach to risk management consisting in regularly recording and assessing all the risks that determine the success of resource mobilization and use a quantitative tool in the form of an integrated platform for monitoring all levels and categories of risk or a table that identifies five types of risk: Programmatic and Performance; Financial and Fiduciary; Programme/Project Services and Products; Governance, Monitoring and Management, natural disasters and epidemics. These five categories would contain about ten identified risks, themselves determined by a list of factors that will give rise to the definition of an action guide or an operational continuity plan to be implemented to limit the risks identified in the various programmes.
- 2) Have a risk map for each resource mobilized and provide for specific risk mitigation measures to be put in place through the definition of a "minimum standard" on both programmatic and financial aspects. The gaps identified must be filled before the start of a project or before the actual mobilization of resources. And when this is not possible, mitigation measures are put in place (change of implementation clauses, subcontracting or outsourcing of certain functions such as financial management, procurement, etc.).
- 3) Develop a prevention and operational continuity plan to reduce the exposure of stakeholders involved in the INFF/CNFI to operational risks resulting from inadequate internal procedures, failing systems, lack of staff qualification.
- 4) Examine the possibility of setting up an office responsible for compliance and risk management. It would be advisable to provide training programmes that would ensure the development of staff capacity (including in the area of procedure development) so that they can ensure business continuity where necessary.
- 5) Have a database with a comprehensive and secure management information system, available on a shared, stable, protected network and administered via a server maintained in a restricted area. It should be comprehensive, consistent and allow for



the recording, monitoring, settlement, and accounting of government transactions, reporting, and meeting the analytical needs of the overall resource portfolio.

| <b>Risks</b>   | <b>Risk Level:</b><br>(Likelihood x Impact) | <b>Likelihood:</b><br>Certain - 5<br>Likely - 4<br>Possible - 3<br>Unlikely - 2<br>Rare - 1 | <b>Impact:</b><br>Essential - 5<br>Major - 4<br>Moderate - 3<br>Minor - 2<br>Insignificant - 1 | <b>Mitigating measures</b>  | <b>Responsible Org./Person</b> |
|--|---|---|--|---|--------------------------------|
| <b>Contextual risks</b>                                  |   |   |  |   |                                |
| Quality of governance                                    | 20  | 4   | 5  | Establishing a good governance charter  | INFF/CNFI                      |
| Risk management capacity                                 | 20  | 4   | 5  | Designing a prevention and operational continuity plan  | INFF/CNFI                      |
| Political turmoil  | 10  | 2   | 5  | Political and social dialogue   | Government/Mediators           |
| Security (terrorism)                                     | 5   | 1   | 5  | Building capacity of Defense forces and conducting an awareness campaign  | ECOWAS                         |
| Climatic epidemic risks (Floods, epidemics etc.)         | 25  | 5   | 5  | Having rapid response mechanisms and awareness/training<br>Assessing the economic and social impact of the risks<br>Developing and putting in place contingency plans | Government<br>INFF/CNFI        |
| <b>Programmatic risks</b>                                |   |   |  |   |                                |
| Unreliable and non-exhaustive data                       | 25  | 5   | 5  | Database interconnected with existing applications  | INFF/CNFI                      |
| Low quality and relevance of projects                    | 16  | 4   | 4  | Capacity building plan and development of manuals and guides  | MPDC/MEF                       |
| Deficient monitoring and evaluation system               | 16  | 4   | 4  |   | MPDC/MEF                       |
| Resource mobilization outcome and impact targets not met | 16  | 4   | 4  | Establishing the INFF/CNFI  | MPDC/MEF                       |
| Resource mobilization targets not met                    | 16  | 4   | 4  |   | MPDC/MEF                       |
| Low effectiveness/effectiveness of ODA                   | 16  | 4   | 4  | Strengthening the predictability of resources and dialogue with TFPs  | INFF/CNFI                      |
| <b>Institutional risks</b>                               |   |   |  |   |                                |
| Key person risk  | 20  | 4   | 5  | Having item descriptive records   | Oversight bodies               |

|   |    |   |   |  |   |
|---|----|---|---|--|---|
|   |    |   |   | set of procedures manuals  |   |
| Independence/quality of control/audit                         | 20 | 5 | 4 | PRC of oversight bodies and reviewing their status   | Oversight bodies and INFF/CNFI                          |
| Incomplete or non-compliant legal framework                   | 16 | 4 | 4 | Updating the legal framework for financing for development   | National Assembly                                       |
| Low human resource capacity                                   | 20 | 4 | 5 | Developing a national training plan  | Ministry of the Public Service                          |
| Non-harmonization/No coordination                             | 25 | 5 | 5 | Making the Coordination frameworks and INFF/CNFI functional  | INFF/CNFI   |
| <b>Fiduciary risks</b>  |    |   |   |  |   |
| Corruption/fraud and misappropriation of non-financial assets | 15 | 3 | 5 | Awareness-raising campaign and strengthening of the means of fight   | GIABA, HAPLUCIA   |
| Credit risks  | 12 | 3 | 4 | Making the Credit Bureau operate optimally   | BCDEAO/APBEF and MEF                                    |
| Markets risks   | 16 | 4 | 4 | Putting in place coverage mechanisms   | UE/IMF and WB/BAD                                       |
| Level of absorption of commitments                            | 16 | 4 | 4 | Identifying bottlenecks and reduce the level of procedural complexity of the TFPs and State procurement code | DNCMP/MEF and the Office the Presidency of the Republic |
| Financial management and reporting                            | 20 | 4 | 5 | Capacity building plan and training  | INFF/CNFI   |
| Timeliness of payment/recovery                                | 15 | 3 | 5 | Strengthening the cash flow forecasting plan   | DGTCP/MEF   |