Terminal Evaluation of Project   
(Final Report)

DA13 INFF Project 2124A ‘Towards Integrated National Financing Framework’

Report completed on October 7, 2025

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The evaluator extends a note of appreciation to: the evaluation manager, Mr Peter Chowla; the Programme Management Assistant, Mr George Meladze; the Interregional Adviser on Financing for Sustainable Development, Ms Resina Katafono and the many project stakeholders who contributed their time and perspectives during the evaluation.

This report was commissioned by the United Nations Department of Economic and Social Affairs (DESA). The findings, conclusions and recommendations of this report are those of the external evaluator and do not necessarily reflect the views of the United Nations.

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List of Acronyms and Abbreviations

|  |  |
| --- | --- |
| AfDB | African Development Bank |
| AFRODAD | African Forum and Network on Debt and Development |
| ATAF | African Tax Administration Forum |
| AU | African Union |
| CoE | Compendium of Experiences |
| COVID-19 | Coronavirus 2019 |
| DA-PMT | Development Account Programme Management Team |
| DFA | Development Finance Assessment |
| ERG | Evaluation Reference Group |
| ERP | Eurasian Regional Partnership |
| EU | European Union |
| FBR | Federal Board of Revenue |
| FfD | Financing for Development |
| FINS | Support to INFFs in Small Island Developing States |
| FSDO | Financing for Sustainable Development Office |
| GDPR | General Data Protection Regulation |
| HLDF | High-level Dialogue on Financing for Development |
| IATF | Inter-agency Task Force on Financing for Development |
| IBP | International Budget Partnership |
| IFFs | Illicit Financial Flows |
| ILO | International Labour Organisation |
| IMF | International Monetary Fund |
| INFF | Integrated National Financing Framework |
| LDCs | Least Developed Countries |
| LNOB | Leave No One Behind |
| MAPS | Mainstreaming, Acceleration and Policy Support |
| MDAs | Ministries Departments and Agencies |
| MSME | Micro- Small and Medium Enterprises |
| NCLB | No Country Left Behind |
| NDS | National Development Strategy |
| OECD-DAC | Organisation for Economic Cooperation and Development – Development Assistance Committee |
| PIFS | Pacific Islands Forum Secretariat |
| PUNO | Participating United Nations Organisation |
| RCOs | Resident Coordinator’s Office |
| REC | Regional Economic Commission |
| SDGs | Sustainable Development Goals |
| SIDS | Small Island Developing States |
| SROSA | Sub-Regional Office for Southern Africa |
| SROS | Scientific Research Organisation of Samoa |
| ToR | Terms of Reference |
| TJNA | Tax Justice Network Africa |
| UN | United Nations |
| UNCTAD | UN Trade and Development |
| UNDESA | United Nations Department of Economic and Social Affairs |
| UNDP | United Nations Development Programme |
| UNECA | United Nations Economic Commission for Africa |
| UNECE | United Nations Economic Commission for Europe |
| UNECLAC | United Nations Economic Commission for Latin America and the Caribbean |
| UNEG | United Nations Evaluation Group |
| UNESCAP | United Nations Economic and Social Commission for Asia and the Pacific |
| UNESCO | United Nations Educational, Scientific and Cultural Organisation |
| UNESCWA | United Nations Economic and Social Commission for Western Asia |
| UNICEF | United Nations Children’s Fund |
| UNITAR | United Nations Institute for Training and Research |
| USD | United States Dolar(s) |
| VNR | Voluntary National Review |

Executive summary

Overview of DA13 INFF Project 2124A ‘Towards Integrated National Financial Framework’

DA13 INFF Project 2124A ‘Towards Integrated National Financial Framework (INFF)’ was implemented from March 2021 to December 2024 under the 13th tranche of the Development Account (DA). Project implementation and coordination was led by the United Nations Department of Economic and Social Affairs (UNDESA) Financing for Sustainable Development Office (FSDO). The aim of the project was to strengthen the capacities of 10 countries across five regions to mobilise and align financing with their national sustainable development priorities.

Project implementation was decentralised and was conducted by the five Regional Economic Commissions (UNECA; UNECE; UNECLAC; UNESCAP; and UNESCWA); and UN Trade and Development (UNCTAD). The Regional Economic Commissions collaborated with UNDESA-FSDO; UNCTAD; Cooperating Entities from within the UN Secretariat and System; and other Collaborating Entities from the project regions. Activity implementation was conducted in Africa (Burkina Faso and Zambia); Asia and the Pacific region (Pakistan and Samoa); Europe (Belarus and Kyrgyzstan); Latin America and the Caribbean (Costa Rica and the Dominican Republic); and Western Asia (Egypt and Jordan).

The project was relevant for two Sustainable Development Goals (SDGs): SDG17: Partnerships for the Goals and SDG16: Peace, justice and strong institutions. As its target beneficiaries, the project engaged country governments; key decision-makers of public sector ministries; the management and staff of private sector firms; and representatives of State development partners.

Evaluation purpose, objectives, scope and intended users/ audience

The purpose of the evaluation was to ‘uphold accountability and foster organisational learning,’ by conducting a detailed project assessment. There was a primary focus on project achievements and methodological design, to enable the evaluation to: i) contribute towards existing knowledge on INFF implementation; and ii) generate actionable insights and identify commendable practices to optimise strategies for enhanced development outcomes in future projects. As its specific objectives, therefore, the evaluation: i) assessed the relevance, effectiveness, efficiency, sustainability and coherence of project results against goals and objectives; ii) documented the results and achievement in each project element, including synergies across activities; and iii) identified good practices and lessons learned and developed recommendations to improve future interventions.

The scope of the evaluation covered: the entire project timeframe; the 10 target countries; and the evaluation criteria of focus, comprising six OECD-DAC criteria (relevance; coherence effectiveness; efficiency; impact; and sustainability) and three cross-cutting themes (gender equality; human rights; and disability inclusion).

Primary users of the evaluation include: the management and staff of the executing entities. The potential secondary users of the evaluation include: members of the DA Programme Management Team; DA focal points and senior management within the executing entities; the UN General Assembly; and other interested agencies and stakeholders.

Evaluation methodology

The evaluation was theory-based and was supported by: a client-approved evaluation matrix; an inclusive and participatory approach; utilisation-focused principles; mixed-methods; and purposive sampling. All evaluation activities adhered to the international standards of the United Nations Evaluation Group (UNEG) and the General Data Protection Regulation (GDPR). The evaluation also complied with the internal evaluation policies of UNDESA.

Stakeholder consultations by key informant interviews and electronic survey were used to generate required data for analysis. The selection of key informants was based on the use of purposive sampling, involving the engagement of stakeholders who were most appropriate for providing detailed responses to the evaluation questions. This process was supported by a desk review of all relevant documents that were available for in-depth review. As required, additional stakeholders were engaged and additional documents were reviewed throughout the evaluation. An electronic survey was also administered to workshop participants for whom email addresses were available, to extend the reach of the evaluation.

Data analysis was based on the use of qualitative and quantitative methods. Draft versions of all evaluation deliverables were submitted to the evaluation manager at UNDESA-FSDO for internal dissemination and review. Consolidated comments on draft deliverables were used to inform finalisation.

Summary of key findings, conclusions and recommendations

Key findings

**Relevance:** Although the target countries were not engaged during project design, there was evidence of the conceptual relevance of the project to the situation of development financing at the level of the target countries. Project activities were also relevant for the engagement of cooperating UN entities in regional gatherings, to facilitate knowledge exchange and peer-learning on sustainable development financing.

**Coherence:** There was strong evidence of programmatic coherence between the project and similar initiatives on INFF development within the target countries. A similar level of coherence was visible between the project and the international development agenda, including the financing for development agenda. At the level of project complementarity, however, there was some evidence of duplication between INFF project activities and project implementation under the Joint SDG Fund Programme.

**Effectiveness:** There was evidence of increased access by target countries to technical assistance and tailored support for built capacities in sustainable development financing. The acquired capacities are also applicable to national recovery from the COVID-19 pandemic and resilience building for future similar crises. As the project created a regional space for knowledge-exchange and peer-learning on sustainable development financing, it generated requests for contextualised technical assistance by target and non-project countries. In addition to the expertise of the executing entities, the added value of the project has been its responsiveness to these requests for technical assistance in coordination with UN RCOs and UNCTs. There has still been evidence, however, of duplicated efforts between the project and the Joint Programme.

**Efficiency:** In addition to its value added, the project demonstrated value for money and there was evidence of effective collaboration and coordination between the executing entities. There was insufficient clarity, however, of result expectations at the level of expected impact. The effects of emergent geopolitical factors on project activities were also inadequately considered during the risk assessment of the project design phase. Further, although the role of the Project Coordinating Team was clear in relation to project oversight, the management function of UNDESA-FSDO was not immediately evident during project implementation.

**Impact:** The project had an extended reach beyond the 10 target countries. There was significant interest by non-project countries in applying the INFF methodology to their specific country contexts. Given the responsiveness of the UN entities to requests by individual countries for technical assistance, the project built on the momentum of its inception workshops. As emergent results at the level of expected impact aligned with the resolutions of the 2025 Sevilla Commitment, the project has also contributed towards the international development agenda.

**Cross-cutting themes (gender equality; human rights; and disability inclusion):** While there was some evidence of the integration of gender equality; human rights; and disability inclusion into project activities, the approach to integration was not systematic.

**Sustainability:** As the project created a space for knowledge-exchange and peer-learning, target and non-project countries gained indefinite access to resources and tools that can be replicated and disseminated to inform INFF development. This possibility is in keeping with the sustainability plan of the initial project design. The interface that was created by the project between UNCTs and individual countries also allows for further collaboration on sustainable development financing. A critical factor in successful collaboration, however, would be the prioritisation of development financing, including INFF development, by country governments.

Conclusions

The Towards INFF project was an ambitious intervention that was used to build national capacities for development financing, including the alignment of financial flows with national sustainable development priorities. By creating a space for knowledge-exchange; peer-learning; and the sharing of best practices and experiences, target and non-project countries gained access to resources; tools; and development partners, to inform resource mobilisation based on the INFF approach. While there is scope for results sustainability, with emphasis on the uptake of acquired learnings and resources, the process is dependent on national prioritisation.

There have been several emergent good practices from project implementation that can be used to inform next steps. They include:

* **UN RCO interface:** By engaging the UN RCOs in the target project countries, executing entities gained access to key decision-makers at the level of government to support policy uptake of the INFF methodology;
* **Continued engagement:** Executing agencies, as well as country governments, continued to engage with stakeholders to mitigate emergent challenges to project implementation, e.g. low stakeholder responsiveness to contact. The approach was used, with success, to support continued project implementation;
* **Regional workshops:** The regional workshops established a space for stakeholders to learn more about INFF design and implementation, including successes and challenges; and
* **Phased approach:** By using a phased approach to stakeholder engagement, with emphasis on the engagement of country governments, executing entities were able to gradually increase stakeholder understanding about INFF development.

Recommendations

The recommendations of the evaluation have been informed by the main findings and emergent lessons of the exercise. It is recommended that:

1. Project conceptualisation should be preceded by a scoping session and/ or planning meeting between the executing entities and the cooperating entities, to establish synergies; enhance relevance; and minimise risk, including the possibility for and perception of duplicated efforts (**High Priority**);
2. Clarified roles and responsibilities at the level of project management and activity coordination should be established to allow for efficient oversight throughout the implementation timeframe (**High Priority**);
3. Guidance documents on the INFF methodology should provide detailed, step-by-step guidelines that can be easily contextualised by the implementing country (**High Priority**);
4. The FINS project should be scaled up to provide post-project technical assistance to target and non-target countries in response to their requests for context-specific support for INFF implementation (**High Priority**); and
5. A strengthening of the process for finalising and approving the project results framework should be initiated, to ensure that appropriate results targets and performance measurement indicators are established to increase the usefulness of achieved results (**High Priority**).

# Introduction

DA13 INFF Project 2124A ‘Towards Integrated National Financing Framework (INFF)’ (hereafter, the INFF project) was implemented from March 2021 to December 2024 under the 13th tranche of the Development Account. As the lead project executing entity, the United Nations Department of Economic and Social Affairs (UNDESA) collaborated with UN Trade and Development (UNCTAD); the United Nations Development Programme (UNDP); and the five Regional Economic Commissions (RECs), to implement project activities in 10 target countries (see sidebar).

The coordination of project implementation was the responsibility of the UNDESA Financing for Sustainable Development Office (FSDO), which also served as the main project focal point. In support of decentralised project implementation, individual executing entities collaborated with the United Nations (UN) Resident Coordinator System; other UN Agencies; and State development partner organisations in their respective regions (see sidebar).

Evaluation activities were conducted from December 2024 to September 2025 by an external independent consultant to coincide with the completion of the project, including final reporting. The purpose of the evaluation was to ‘uphold accountability and foster organisational learning … to inform the future direction of similar initiatives.’ [[1]](#footnote-2) In line with this objective, the primary users of the evaluation are the management and staff of the executing entities. The potential secondary users of the evaluation include:

* Members of the Development Account Programme Management Team (DA-PMT);
* DA focal points and senior management within the executing entities;
* The UN General Assembly;[[2]](#footnote-3) and
* Other interested agencies and stakeholders.[[3]](#footnote-4)

**Target Countries by Region:**

* **Africa:** Burkina Faso; Zambia
* **Asia and the Pacific:** Pakistan; Samoa
* **Europe:** Belarus; Kyrgyzstan
* **Latin America and the Caribbean:** Costa Rica; Dominican Republic
* **Western Asia:** Egypt; Jordan

**Executing Entities:**

* United Nations Department of Economic and Social Affairs (UNDESA)
* United Nations Economic Commission for Africa (UNECA);
* United Nations Economic Commission for Europe (UNECE)
* United Nations Economic Commission for Latin America and the Caribbean (UNECLAC)
* United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP)
* United Nations Economic and Social Commission for Western Asia (UNESCWA)
* UN Trade and Development (UNCTAD)

**Cooperating Entities within the UN Secretariat and System:**

* UN Resident Coordinator System (RCO)
* United Nations Development Programme (UNDP)
* United Nations Educational, Scientific and Cultural Organisation (UNESCO)
* United Nations Children’s Fund (UNICEF)
* United Nations Institute for Training and Research (UNITAR)

**Other Collaborating Entities:**

* African Union (AU)
* African Development Bank (AfDB)
* African Forum and Network on Debt and Development (AFRODAD)
* African Tax Administration Forum (ATAF)
* Eurasian Development Bank (EDB)
* International Budget Partnership (IBP)
* International Monetary Fund (IMF)
* Tax Justice Network Africa (TJNA)

Source: Project document; Final project report

# Description of the Project

## Background

### Project rationale

The rationale for the INFF project was the [2015 Addis Ababa Action Agenda](https://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA_Outcome.pdf) (the Addis Agenda), which was endorsed by the UN General Assembly[[4]](#footnote-5) and has documented the commitment of UN Member States to an enabling environment for sustainable development at all levels. There has been specific emphasis on the development of cohesive, nationally-owned strategies, to support the operationalisation of the post-2015 development agenda.[[5]](#footnote-6)

To facilitate sustainable development, including the eradication of poverty and hunger, the 2015 Addis Agenda has advocated:

* Strong political commitment and global partnership;
* Inclusive economic growth;
* Environmental protection; and
* Social inclusion

*Source: Addis Ababa Action Agenda, p.1, para.1.*

It has built on the [2002 Monterrey Consensus](https://www.un.org/esa/ffd/wp-content/uploads/2014/09/MonterreyConsensus.pdf) and the [2008 Doha Declaration on Financing for Development](https://www.un.org/esa/ffd/wp-content/uploads/2014/09/Doha_Declaration_FFD.pdf), which have supported the mobilisation and effective use of development finance for an inclusive and equitable global economic system. As a contribution towards this process, the 2015 Addis Agenda has underscored the need for country-led development financing through international capital flows, in particular, to foster national ownership of social and economic development.[[6]](#footnote-7)

Given the persistent challenge of socio-economic inequality at the State-specific and global levels,[[7]](#footnote-8) country-led resource mobilisation has positioned UN Member States to adopt a holistic approach to resource mobilisation, to facilitate the No Country Left Behind (NCLB) principles of the [2030 Agenda for Sustainable Development](https://sdgs.un.org/2030agenda).[[8]](#footnote-9) In line with the 2015 Addis Agenda, the aim has been to align available financial flows with the national trajectory towards sustainable development, with emphasis on national development priorities, policies and strategies.[[9]](#footnote-10) Within this context, country-governments are responsible for leading the targeted replenishment of the national financial reserves. They have an opportunity, therefore, to identify and engage suitable and sustainable sources of development financing.

As the established plan of action for the post-2015 development agenda, the 2030 Agenda for Sustainable Development, including the Sustainable Development Goals (SDGs), has been anchored in collaborative partnerships for poverty reduction; the NLCB principles; and the three dimensions of sustainable development (i.e. the economic; environmental; and social dimensions).[[10]](#footnote-11) By default, the facilitation of nationally-owned development financing is muti-tiered. It is significant, therefore, that UN Member States have been challenged by insufficient access to development financing to facilitate their contributions towards the 2030 Agenda, with a focus on SDG achievement.[[11]](#footnote-12) In 2020, the emergent effects of the COVID-19 pandemic also created challenges for the State-level mobilisation of development financing.[[12]](#footnote-13) The INFF project was developed as a contextual response to the challenge of insufficient development financing across UN Member States, to build capacities for resource mobilisation based on the INFF approach.

### The INFF tool

An INFF is a customised tool for strengthening national planning processes, to enable States to address and ‘overcome existing impediments to [the] financing of sustainable development and the SDGs.’[[13]](#footnote-14) It comprises four components or building blocks (see Exhibit 1) that are used to guide strategic planning; management; and the financing of all dimensions of sustainable development.[[14]](#footnote-15)The process aligns with the 2030 Agenda, including the SDGs, and is State-led and voluntary.[[15]](#footnote-16)

Exhibit 1 The INFF building blocks

A diagram of a diagram

AI-generated content may be incorrect.

*Source:* [*https://inff.org/about/about-inffs#building-blocks*](https://inff.org/about/about-inffs#building-blocks)

The importance of the INFF tool for development financing was established during the Third International Conference on Financing for Development (FFD3), which took place in Addis Ababa, Ethiopia, in 2015.[[16]](#footnote-17) As the major outcome of FFD3, the 2015 Addis Agenda advocated the INFF as the main tool for resource mobilisation and coordination, and the monitoring of national contributions towards SDG achievement. [[17]](#footnote-18)

INFFs are embedded into strategic national processes to support the implementation of the 2015 Addis Agenda. They are used to source the financial resources that States require to achieve the objectives of their strategic national development plans. The INFF tool allows States to:

1. Identify and mobilise all sources of potential financing (i.e. from international; domestic; private; and public sources); and
2. Develop a strategic approach for increased investment; risk management; and the achievement of the national priorities for sustainable development

*Source: Adapted from* <https://inff.org/about/about-inffs>.

As a result, while the INFF concept is transferrable across countries, the INFF tool is not based on a one-size-fits-all approach.[[18]](#footnote-19) The facilitation of the INFF building blocks is based on an iterative process that is informed by country context, with emphasis on national strategies and priorities; capacities and administrative structures (e.g. processes; mechanisms; frameworks; resources; etc.); vulnerabilities and strengths (see Exhibit 2). Each building block is informed by and/ or reinforces the development of the other building blocks.

In 2015, the UN Secretary General convened the Inter-Agency Task Force (IATF) on Financing for Development to monitor State-level progress in facilitating INFFs.[[19]](#footnote-20) The IATF comprises representatives from over 50 UN Agencies, programmes and offices; RECs; and other relevant international institutions. While the IATF has been responsible for annual progress reporting on the implementation of the 2015 Addis Agenda, inter alia, it has also played a major role in providing guidance to States for INFF development. In 2020, for example, the IATF produced [an inception phase guide on starting an INFF](https://inff.org/assets/resource/inff_inception-phase_final-(1).pdf), and [guidance for Building Block 1: Assessment and Diagnostics](https://inff.org/reports/assessment-and-diagnostics).

Exhibit 2 Elements of the INFF process

| Phase/ Building block | Description |
| --- | --- |
| Inception phase | * Scoping exercise to assess the financial landscape * Identification of an institutional home for the INFF process * Development of an INFF roadmap |
| Assessment & diagnostics | * Assessment of:   + Financing needs   + The financing landscape   + Risk   + Policy and institutional binding constraints |
| Financing strategy | * Mobilisation and alignment of domestic public financing with national priorities * Alignment of:   + Private finance and investment with national priorities   + Development cooperation with national priorities * Enablement of environments and non-financial means of implementation |
| Monitoring & review | * Monitoring progress in different financing flows and policy areas * Strengthening coherence among existing monitoring systems and closing gaps in the architecture * Understanding the impact and added value of the financing strategy * Establishment of transparency and accountability mechanisms |
| Governance & coordination | * Oversight by the national body that holds responsibility for the national sustainable development strategy * Application of a range of tools for effective coordination; coherent financing policies; and effective delivery |

*Source:*  <https://inff.org/>

To further support INFF facilitation, the G20 Leaders of [the G20 Framework of Voluntary Support to INFFs](https://dwgg20.org/app/uploads/2021/10/DWG-outcome-document-on-Financing-for-Sustainable-Development.pdf) endorsed the launch of an INFF Facility in 2022. The INFF Facility is a joint initiative of UNDESA; UNDP; OECD; UNICEF; the European Union; and the governments of Italy, Spain and Sweden.[[20]](#footnote-21) It is responsive to State-level demand for technical assistance to develop an INFF. The INFF Facility provides a platform for experience-sharing; learning; and the strengthening of partnerships among States, and brokers technical assistance for INFF development.

### INFF-related experience

A major factor in the selection of the executing entities was the contribution of each entity towards INFF development at the global level, including within the project regions. As the executing entities are all represented on the IATF,[[21]](#footnote-22) they jointly contributed towards the development of the INFF concept.[[22]](#footnote-23) The RECs also had the comparative advantage of: i) significant contextual understanding of development issues within their regions; ii) a working partnership with regional Member States; and iii) expertise in elements of development financing. The nature of the comparative advantage in development financing differed across the executing entities and ranged from specific experience in INFF facilitation, to the provision of capacity-building and technical assistance in supporting areas (see Exhibit 3).

Exhibit 3 Comparative advantage of executing entities

| Executing entity | Comparative advantage |
| --- | --- |
| UNDESA | * Expertise in INFF methodology |
| UNECA | * Expertise on regional macroeconomic policy and economic governance; Financing for Development (FfD); and SDG implementation and monitoring |
| UNECE | * Capacity-building for Public-Private Partnerships * Support for mobilising private sector finance and expertise for improved infrastructure and public service delivery |
| UNECLAC | * Ability to convene regional and national stakeholder meetings * Applied policy research |
| UNESCAP | * Estimation of investment needs to achieve regional goals and develop INFFs |
| UNESCWA | * Expertise in developing customised solutions and diagnostic tools for country-level financing strategies * Facilitation of regional cooperation and knowledge-sharing for SDG financing and achievement |
| UNCTAD | * Capacity-building and technical assistance for accounting and reporting systems strengthening * Entrepreneurship and micro- small and medium-enterprises (MSME) promotion and capacity-building * Expertise on development issues in developing countries * Policy-based research, consensus activities and capacity-building for domestic resource mobilisation |

*Source:* Draft Project document for the 13th tranche of the Development Account[[23]](#footnote-24)

At the level of the target countries, the broader INFF-related work of the executing entities was reflected in the evidence of collaboration between the entities and the government, through government ministries, departments and agencies (MDAs). It also took the form of partnerships between UN Country Teams (UNCTs) and host country governments (see Exhibit 4).

Both sets of collaboration were indicative of the alignment between the INFF project and the sustainable development portfolio of the target countries. Within the context of the project, however, the organisational mandate of individual executing entities did not necessarily involve providing support for INFF development, with a focus on facilitating the INFF building blocks. Yet, by supporting the generation of built national capacities to inform the INFF process, the executing entities made a significant contribution towards the facilitation and management of sustainable development financing at the level of the target countries.

Exhibit 4 INFF-related work within the target countries

| Region | Target country | Examples of INFF-related work | Project partners |
| --- | --- | --- | --- |
| Africa | Burkina Faso | * **Project/ Activity:** Development Finance Assessment (DFA), 2022 * **Description:** Identification of opportunities for and constraints to development financing mobilisation and management, to inform the INFF roadmap and financing strategy | * Government of Burkina Faso * UNDP; UNCT Burkina Faso |
| Zambia | * **Project/ Activity:** Zambia’s INFF for Sustainable Development, 2020-2022 * **Description:** INFF implementation to enhance SDGs and ensure national and subnational actualisation by aligning annual budgets and medium-term expenditure frameworks with the National Development Plan and its successor | * Government of Zambia * Joint SDG Fund (Donor) * **UNECA SROSA**[[24]](#footnote-25); UNDP; UNICEF; ILO; UNFPA |
| Asia and the Pacific | Pakistan | * **Project/ Activity:** SDG Investments and Climate Financing Facility, 2024 * **Description:** Mobilisation of private sector investments and the promotion of the FfD portfolio to leverage structural transformation for a sustainable economy | * Government of Pakistan * UNDP |
| Samoa | * **Project/ Activity:** UN Joint Programme on Ecosystem Services: Building Forward Better by Safeguarding Natural Capital and Ecosystem Services, 2022-2023 * **Description:** Local research for policy; planning; data collection and the validation of ecosystem services to inform future reporting against SDGs 11-15 and build a case for investment in ecosystem services | * Government of Samoa * Joint SDG Fund (Donor) * **UNESCAP**; UNEP; UNESCO |
| Europe | Belarus | * **Project/ Activity:** Promoting SDG Performance-based Budgeting that Prioritises Vulnerable Populations in Belarus, 2020-2022 * **Description:** Identification of budgeting gaps and contribution towards a better focus on the long-term priority expenditures of national SDG targets | * Government of Belarus * Joint SDG Fund (Donor) * UNDP, UNICEF, UNFPA; UN Women |
| Kyrgyzstan | * **Project/ Activity:** Enhanced Financing Opportunities and Alignment with National SDGs through an INFF for Kyrgyzstan, 2020-2022 * **Description:** Support for the improved use of public funds and governance of private finance, for the National Development Strategy and the SDGs through an integrated financing strategy | * Government of Kyrgyzstan * Joint SDG Fund (Donor) * UNDP; UNICEF |
| Latin America and the Caribbean | Costa Rica | * **Project/ Activity:** Strengthening the SDG Financing Architecture in Costa Rica by Aligning Resources with National Objectives and Improving Public Spending in the Education Sector, 2020-2022 * **Description:** INFF development involving close collaboration of public and private actors to support results-based budgeting for public education and the fulfilment of Agenda 2030 | * Government of Costa Rica * Joint SDG Fund (Donor) * Civil Society * UNICEF; UNESCO; UNFPA |
| Dominican Republic | * **Project/ Activity:** Support toINFFs in Small-island Developing States (SIDS) / Financing for SIDS, 2022-2024 * **Description:** Targeted support for financing sustainable development | * Government of the Dominican Republic * **UNDESA-FSDO** |
| Western Asia | Egypt | * **Project/ Activity:** UN Joint SDG Fund Support to Egypt Integrated SDGs Financing 2020-2022 * **Description:** Investment in key sectors, including accelerators, through SDG-aligned development financing, to achieve the objectives and SDG targets of the National Agenda for Sustainable Development by 2030 | * Government of the Arab Republic of Egypt * Joint SDG Fund (Donor) * UNDP; **UNCTAD**; UNICEF; UN Women; ILO |
| * **Project/ Activity:** National SDG-costing Dashboard, 2019-2021 * **Description:** Assessment of the cost of achieving nationally-defined SDGs | * Government of the Arab Republic of Egypt * **UNESCWA** |
| Jordan | * **Project/ Activity:** Accelerating Jordan’s Progress towards SDGs by Establishing building blocks of an Integrated Financing Framework/ Enabling SDG Financing Ecosystem, 2020-2022 * **Description:** Establishment ofan integrated, gender-responsive SDG financing framework, with strengthened linkages between planning, budgeting and climate financing, to accelerate progress towards the SDGs | * Government of the Hashemite Kingdom of Jordan * Joint SDG Fund (Donor) * UNDG; UNICEF; UN Women |

*Source: Multiple sources[[25]](#footnote-26)*

## Project objectives and outcomes/results

### Project objectives

The primary objective of the INFF project was to strengthen the capacities of 10 States/ countries across five regions ‘to mobilise and align financing with national sustainable development priorities.’ [[26]](#footnote-27) There was a contextual focus on the impact of COVID-19 ‘on SDG-related financing needs’ and the availability of public and private financing to address related expenditure and investment.[[27]](#footnote-28)

As its secondary objective, the INFF project was used to ‘foster regional and global knowledge-exchange … to better link global policy processes to national and regional implementation.’ [[28]](#footnote-29) There was a focus on facilitating peer-learning at the regional level and knowledge transfer at the global level, [[29]](#footnote-30) creating a visible link to the primary project objective.

### Project outcomes/ results

To support the achievement of the project objectives, the theory of change for the INFF project established two expected outcomes.

#### Outcome 1 Strengthened national capacity of target countries in developing financing strategies that align with their national development plans and mitigate the impact of COVID-19

There was an expectation that the target/project countries would develop strengthened national capacities in development financing, to ensure alignment between financial flows and national strategies. It was further anticipated that built country capacities in development financing would be used to mitigate the impact of the COVID-19 pandemic. [[30]](#footnote-31)

The measure of achievement for Outcome 1 comprised evidence of:

* The development and application of ‘targeted global guidance material’ at the level of the target countries and regions;
* A sound understanding of the contextual value of INFFs by 75 percent of the participants of national trainings; and
* The development of an INFF methodology by each target country, followed by the commencement of implementation

*Source: Project theory of change/ Results framework*.

#### Outcome 2 Increased knowledge-exchange and peer-learning on applying INFF concepts among target countries and inform wider implementation efforts of INFFs in other countries and UN support to this effect

Target countries were expected to gain access to increased opportunities for knowledge-exchange and peer-learning from their project engagement. Project implementation was also expected to inform the wider implementation of INFFs in non-target countries, with support for this phase of implementation by UN Entities.

At the level of Outcome 2, achievement was measured as evidence that:

* The exchange with peer countries generated positive end-of-workshop survey responses from 75 percent of the participants;
* Target countries advanced INFF implementation in at least one building block, based on lessons learned from the regional workshop;
* The global knowledge-exchange benefitted at least 75 percent of the participants, including representatives from the target countries and other stakeholders; and
* The number of countries that initiated the design and implementation of an INFF was greater than the baseline of 10 target countries and included additional countries that receive support from the Joint SDG Fund

*Source: Project theory of change/ Results framework*.

## Project strategies and key activities[[31]](#footnote-32)

The main project strategy involved structuring implementation activities around five sequential steps to facilitate a cluster of key project activities. An overview of the project implementation steps, including the activities that were conducted under each step, is presented in the sub-Sections that follow.

### Step 1: Preparation of targeted global guidance material and facilitation of a baseline assessment

Targeted global guidance material was developed to build on the work of the Inter-agency Task Force on Financing for Development (IATF)[[32]](#footnote-33) on the development and implementation of INFFs.[[33]](#footnote-34) There was a focus on standardised modules (i.e. assessment and diagnostics; and financing strategy), to support training and knowledge-exchange, as well as two emergent themes from the pre-project country analysis (i.e. mobilisation for productive investments, infrastructure and services; and policy alignment with the SDGs).[[34]](#footnote-35)

In accordance with the INFF methodology, the guidance material was informed by three cross-cutting principles (gender equality; risk; and the Leave No One Behind (LNOB) principle of the 2030 Agenda) to facilitate their mainstreaming during INFF development and implementation. Directives for post-pandemic recovery were also incorporated into the global guidance material, to allow countries to address the new challenges in development financing that had emerged from the pandemic.

The guidance material was developed to complement existing material at the level of the executing entities and inform inception workshops to sensitise target countries on INFFs. A baseline study was also conducted to establish the baseline measure for the expected project outcomes.[[35]](#footnote-36) The baseline report was used to inform project implementation (including the application of project tools), as well as results monitoring and reporting.

### Step 2: Country-level diagnostic exercises

Country-level assessments/ diagnostic exercises were informed by the pre-project country analyses that were used to select the target countries. The pre-project analyses provided a generalised overview of the situation of development financing in each country, including the link between national development priorities and the SDGs, and country-level experience with INFFs.

To build on these analyses, the executing entities were required to assess country-level capacities in development financing, to identify the capacity gaps that needed to be addressed. The results of the assessments were used to inform project delivery, with emphasis on the format and content of implementation activities (e.g. in-person workshops; webinars; introduction to development financing tools; etc.).

### Step 3: Technical assistance and trainings

Technical assistance and trainings were facilitated at the country level, to guide target countries towards the contextual application of the INFF methodology. The guidance material of Step 1 of the project, combined with existing guidelines at the level of the executing entities, were used to facilitate workshops and trainings. As the country-specific activities responded to the results of the diagnostic exercises, they were designed to address identified capacity-gaps for the development and implementation of INFFs by the target countries.

### Step 4: Regional exchange

Regional workshops were incorporated into the project to support knowledge-exchange and peer-learning at the level of each project region. They were used to convene key decision-makers from the target countries and other interested stakeholders from non-project countries with portfolios that were linked to INFF development. As a result, the main participants at the regional workshops were government officials; private sector representatives; and development partners from the target countries and non-project countries within each region who were working on or interested in developing INFFs.

In line with the exchange of knowledge and information to facilitate peer-learning, the regional workshops were designed to support the sharing of experience and lessons learned on the application of the INFF methodology. This element of the workshops was used to support the identification of additional capacity needs in the target countries, as well as to explore the potential for a wider application of the INFF methodology (i.e. beyond the target countries).

### Step 5: Global knowledge-exchange

As an extension of the regional workshops, global workshops and publications were incorporated into the project design to extend the dissemination of information; knowledge; experience; and lessons learned to a global audience. The intended workshop participants and audience for published material comprised key actors at the level of intergovernmental processes on Financing for Development (FfD). In support of this objective, the main publication of the global knowledge-exchange component of the project was a compendium of experiences (CoE). The purpose of the CoE was to provide a detailed overview of the application of the INFF methodology within the project context, including experiences; lessons learned; and good practices at the level of the target countries, and actionable recommendations to inform INFF development and implementation by policymakers.

## Target countries and beneficiaries

### Target countries

Ten countries from five regions were selected as target countries for project engagement (see Exhibit 5). Three main criteria were used to select two countries from each region:

1. Demonstrated interest in the implementation of INFFs;
2. Selection of a diverse set of countries, reflecting a regional balance that also included vulnerable countries; and
3. An existing working relationship on integrated financing or a related thematic area with one or more of the executing entities

*Source: Adapted from Draft Project document, Section 2.3, p.9.*

The target countries each met one or more of the selection criteria and comprised: two least developed countries; three landlocked developing countries; one low-income country; five lower-middle income countries; and four upper middle-income countries.[[36]](#footnote-37)

Exhibit 5 Target countries[[37]](#footnote-38)

| Region | Country | Status |
| --- | --- | --- |
| Africa | Burkina Faso | * Least developed country * Landlocked developing country * Low-income country |
| Zambia | * Least developed country * Landlocked developing country * Lower middle-income country |
| Asia and the Pacific | Pakistan | * Lower middle-income country |
| Samoa | * Lower middle-income country |
| Europe | Belarus | * Upper middle-income country |
| Kyrgyzstan | * Landlocked developing country * Lower middle-income country |
| Latin America and the Caribbean | Costa Rica | * Upper middle-income country |
| Dominican Republic | * Upper middle-income country |
| Western Asia | Egypt | * Lower middle-income country |
| Jordan | * Upper middle-income country |

*Source: World Economic Situation and Prospects: Statistical Annex, 2022.*

### Beneficiaries

A stakeholder analysis and capacity assessment during project development was used to identify the target beneficiaries of the INFF project. The target project beneficiaries comprise: country governments; key decision-makers and senior staff of public sector ministries; the management and senior staff of private sector firms; and representatives of State development partners. These categories of project stakeholders are actively involved in development financing in target countries, as well as non-project countries that have an interest in INFF implementation.

Annex 3 presents an overview of the target project beneficiaries, including their role in development financing and the capacity gaps in their organisations that were identified for project support.

## Key partners and other key stakeholders

Based on its role as the Lead Executing Agency for the project, UNDESA-FSDO was responsible for coordinating project implementation, and leading the development of the INFF methodology. In collaboration with the IATF on Financing for Development (FfD), UNDESA developed the global guidance material for the project to inform the implementation of the main project activities.

The implementation/ execution of project activities was the joint responsibility of the five RECs and UNCTAD. In coordination with UNDESA-FSDO, the project executing agencies conducted inception meetings and/ or trainings to introduce the INFF methodology to the target countries. To support the application of the methodology within the target countries, the executing agencies were responsible for providing targeted technical assistance in the form of country-specific workshops and exchange. They were also responsible for facilitating regional workshops and supporting the facilitation of the global end-of-project workshop. These workshops were designed to facilitate the exchange of knowledge and the sharing of experience; lessons learned; and good practices on the development and implementation of INFFs by the target countries. The executing agencies were further responsible for supporting the development of a compendium of experiences on the INFF project, to inform future uptake of the INFF methodology.

In coordination with the executing entities, UNDESA-FSDO also engaged cooperating entities from within the UN Secretariat and System,[[38]](#footnote-39) to facilitate elements of project implementation. At the level of the executing entities, the RECs also engaged other collaborating entities from within the project regions to support the implementation of project activities.[[39]](#footnote-40)

## Resources

A budget of USD $2,321,000 was allocated to the INFF project (see Exhibit 6). At 38.73 percent, the largest percentage of the budget was allocated to the engagement of consultants and experts to support project implementation (e.g. production of guidance material; facilitation of diagnostic exercises; preparation and facilitation of workshops; etc.). This was followed by the allotments for workshops (21.95 percent of the project budget) and contractual services[[40]](#footnote-41) (13.78 percent).

In response to ongoing project evolvement, the allotments for each budget class were reviewed and revised, as required. This process did not lead to a budget overrun, but resulted in revised allotments for each budget class (see Exhibit 6). There was an increase in the allocation for consultants and experts, which continued to account for the largest percentage of the budget (45.03 percent). This aggregate was again followed by the allotment for workshops, although it accounted for a reduced percentage of the budget (17.89 percent).

Exhibit 6 Budget vs expenditure

|  |  |  |  |
| --- | --- | --- | --- |
| Budget class | Project budget vs expenditure (USD $) | | |
| **Budget/ Allotments**  **(%of total budget)** | **Revised allotments**  **(%of total allotment)** | **Total expenditure**  **(% of total expenditure)** |
| Other staff costs – General temporary assistance | 180,000  (7.75) | 191,627  (8.36) | 173,286.63  (8) |
| Consultants and experts | 899,000  (38.73) | 1,031,797  (45.03) | 1,121,065.31  (51) |
| Travel of staff | 284,800  (12.27) | 313,856  (13.70) | 235,816.99  (11) |
| Contractual services | 319,840  (13.78) | 240,541  (10.50) | 319,330.97  (14) |
| General operating expenses | 128,000  (5.51) | 102,234  (4.46) | 95,643.71  (4) |
| Supplies and materials | .. | 768  (0.03) | 738  (0.03) |
| Furniture and equipment | .. | 423  (0.02) | 939.10  (0.04) |
| Workshops/ Study tours (Grants and contributions) | 509,360  (21.95) | 409,752  (17.89) | 270,170.85  (12) |
| Total | 2,321,000 | 2,290,998 | **2,216,991.56**  96.76% of revised allotment |
| Unspent balance | | | **74,006.12**  3.23% of revised allotment |
| Returned funds | | | **30,002**  1.29% of original budget |

Source: Final budget report, March 2025.

At 13.7 percent, staff travel accounted for the third highest allotment, replacing contractual services. This development was logical, given the upfront costs that are associated with the provision of contractual services, as opposed to the fluctuating costs of air travel (and in-country accommodation), in particular during post-pandemic recovery. It is of interest, however, that the total expenditure on contractual services surpassed the revised allotment for this budget class, amounting to 14 percent of the total project expenditure.

Total project expenditure accounted for 96.76 of the revised allotment. There was an unspent balance that amounted to 3.23 percent of the revised allotment. This figure included funds that were returned by one target country as a result of delayed project start-up[[41]](#footnote-42). The engagement of consultants and experts accounted for the largest percentage of the total project expenditure (51 percent), and was followed by contractual services (14 percent) and workshops (12 percent). Notably, the revised allotment for consultants and experts was significantly greater than the original allotment for this budget class. This was also reflected in the total expenditure for consultants and experts. The total expenditure on contractual services has also shown that the original allotment for this budget class was more accurate than the revised allotment. Although in-kind resources accounted for less than one percent of the total project expenditure, it is to be noted that an associated estimate was not included in the original project budget.

## Link to the Sustainable Development Goals (SDGs)

As the project design was informed by the 2015 Addis Agenda, there was a direct link between project implementation and the SDGs. The 2015 Addis Agenda is underpinned by a documented commitment to the post-2015 development agenda, namely the facilitation of the 2030 Agenda for Sustainable Development, including the achievement of the SDGs[[42]](#footnote-43).

In line with the focus on development financing through multiple stakeholder collaboration, there was a link between the INFF project and SDG17, including Targets 17.1; 17.3; 17.9; and 17.14 (see Exhibit 7). The aim of SDG17 is to strengthen the modalities/ means of implementation that can be used to facilitate sustainable development at the country level and restore the collaborative global partnerships that are needed for a successful outcome.

Targets 17.1 and 17.3 highlight the importance of resource mobilisation during this process. Target 17.9 further identifies capacity-building and inter-regional exchange as modalities for knowledge-exchange; informational transfer; and experience-sharing among project stakeholders to support peer-learning. Within the project context, the reference is applicable to the target beneficiaries. The need for coherent policy environments at the global and national level, as documented within the Addis Agenda, is addressed by Target 17.14.

The link between project implementation and SDG16, including Target 16.6 (see Exhibit 7) was indicated by the emphasis on efficient infrastructure. SDG focuses focus on societal inclusiveness; transparent processes; and institutional accountability, to support goal achievement based on effective process.

Exhibit 7 Project linkage to SDGs and targets

| Project objectives | Associated SDGS and targets |
| --- | --- |
| * Mobilise and align financing with national sustainable development priorities * Foster regional and global knowledge-exchange to better link global policy processes to national and regional implementation | **SDG17: Strengthen the means of implementation and revitalise the global partnership for sustainable development** |
| **Target 17.1** Strengthen domestic resource mobilisation, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection |
| **Target 17.3** Mobilise additional financial resources for developing countries from multiple sources |
| **Target 17.9** Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the SDGs, including through North-South, South-South and triangular cooperation |
| **Target 17.14** Enhance policy coherence for sustainable development |
| **SDG16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels** |
| **Target 16.6** Develop effective, accountable and transparent institutions at all levels |

Source: Informed by Draft Project document and <https://sdgs.un.org/>.

## Innovative elements

The INFF methodology is an innovative approach to development financing that was introduced to each of the 10 target countries. Its underlying concept was advocated by the 2015 Addis Agenda, to facilitate the 2030 Agenda at the country level, including national contributions towards the SDGs. INFFs had not been incorporated, however, into the resource mobilisation landscape of the target countries. The results of the country analyses (at the pre-project and country-replacement stages) showed that the target countries were committed to sustainable development, but varied in their knowledge and understanding of INFFs.

# Evaluation objectives, scope and questions

## Purpose and objectives

The purpose of the evaluation was to ‘uphold accountability and foster organisational learning,’ by conducting a detailed assessment of the Towards INFF Project.[[43]](#footnote-44) With a primary focus on project achievements and methodological design, the evaluation was used to: i) contribute towards the existing knowledge on implementing INFFs; and ii) ‘generate actionable insights and identify commendable practices’ to optimise strategies for enhanced development outcomes during future similar initiatives. [[44]](#footnote-45)

Based on ToR specifications, the specific objectives of the evaluation were to:

1. Determine, as systematically and objectively as possible, the relevance, effectiveness, efficiency, sustainability and coherence of the project results in light of its goals and objectives;
2. Document the results and achievements in each of the elements of the project, including synergies built across activities of implementing agencies; and
3. Identify good practices and lessons learned from the project and formulate action-oriented forward-looking recommendations addressed to the executing entities, for improving future interventions

*Source: ToR, sub-Section C1, p.7*

## Evaluation scope, criteria and questions

The scope of the evaluation covered three areas:

1. **Project duration:** The period of focus for the evaluation was the entire duration of the project (March 1, 2021 – December 31, 2024);
2. **Geographic area:** The geographical scope of the evaluation comprised the 10 target countries (Belarus; Burkina Faso; Costa Rica; Dominican Republic; Egypt; Jordan; Kyrgyzstan; Pakistan; Samoa; and Zambia);
3. **Evaluation criteria:** In line with the ToR, the evaluation examined six OECD-DAC[[45]](#footnote-46) criteria (relevance; coherence; effectiveness; efficiency; impact; and sustainability); and three cross-cutting themes (gender; human rights; and disability inclusion);

The effectiveness criterion was used to assess overall project performance against the stated objectives and the expected results of the project Theory of Change/ Results Framework.[[46]](#footnote-47) A parallel study on the broader application of the project tools in non-target countries, as well as by project partners and other organisations, also informed the assessment of the sustainability criterion.[[47]](#footnote-48)

Annex 6 presents the detailed client-approved evaluation matrix, which outlines the key questions and examples of sub-questions that were used to guide the evaluative exercise. The key questions were conceptualised under the main evaluation criteria.

# Methodology

## Technical approach

The technical approach to the evaluation was theory-based and was guided by a client-approved evaluation matrix. It was also supported by an inclusive participatory process/approach; utilisation-focused principles; mixed-methods; and purposive sampling. The underlying rationale for the technical approach is described in the sub-sections that follow.

### Theory-based evaluations and the Evaluation matrix

ToR specifications highlighted a need for the evaluation to ‘uphold accountability and foster organisational learning; … generate actionable insights; and identify commendable practices … [to] inform the future direction of similar initiatives.’[[48]](#footnote-49) In response to this requirement, the theory-based approach to the evaluation was used to facilitate a logic of enquiry that was structured around the theory of change / results framework of the project. This process was used to test the theory of change, to determine whether identified contextual factors contributed towards or impeded results achievement, irrespective of whether the achieved results were positive; negative; expected; or unanticipated.

To facilitate the theory-based approach, a UNDESA-FSDO-approved evaluation matrix was developed to conceptualise the evaluation under the six main evaluation criteria (relevance; coherence; effectiveness; efficiency; impact; and sustainability) and the three cross-cutting issues of focus (gender; human rights; and disability inclusion).[[49]](#footnote-50) The evaluation matrix articulated the key evaluation questions and sub-questions under each evaluation criterion, and outlined the means by which the emergent responses would be verified (data sources; performance indicators; and data collection tools).

The OECD-DAC criteria and cross-cutting themes were combined with a lessons learned criterion to conduct a summative evaluation of project performance. A recommendations criterion was further used to facilitate a formative component of the evaluation. In combination, the summative and formative components of the evaluation responded to the need for accountability and organisational learning.

### Inclusive participatory process

By engaging all categories of relevant project stakeholders during stakeholder consultations, the facilitation of an inclusive participatory process allowed for a pragmatic evaluation. The inclusive participatory process was used to respect and draw on the knowledge and experience of the project stakeholders, as the key informants of the project experience. This approach was also ethical, based on the recognition of the inherent right of the project stakeholders/ key informants to: i) share their views on the activities in which they had been engaged; and ii) contribute towards related decision-making and programming for future similar interventions.

The overall advantage of the inclusive participatory process was the opportunity that was created for generating better-quality data, to inform reliable results and appropriate recommendations. There is, by extension, increased potential for the policy uptake of the evaluation results. [[50]](#footnote-51)

### Utilisation-focused principles

Based on ToR requirements, it was important for the evaluation to meet the expressed needs of its primary and secondary users.[[51]](#footnote-52) The ToR indicated that the evaluation should generate lessons learned and identify good practices to inform ‘the future direction of similar initiatives.’[[52]](#footnote-53) Utilisation-focused principles were used to ensure that the evaluation was conducted for and by its end-users. The rationale for the approach was the need to facilitate an evaluation that was useful to its intended users.

By encouraging the end-users of the evaluation to own the evaluative process, including the results and recommendations that are generated, there is increased potential for policy uptake to enhance future programming. As the evaluation was conducted by an external independent evaluator, however, the results of the exercise have been impartial.

### Mixed methods

Mixed methods, comprising qualitative and quantitative techniques, were used during the evaluation to generate the type of data and results that were required. The use of a mixed-methods approach was informed by the ToR, as well as the results framework of the project, which indicated that the evaluation would have generated qualitative and quantitative data. As its main advantage, the mixed-methods approach supported data triangulation across multiple sources. Data triangulation increased the potential for accurate datasets to inform reliable evaluation results.

### Purposive sampling

Purposive sampling, supported by a sequential approach, was used to respond to the diversity that existed across project documents and stakeholder categories. As the process is structured around the main evaluation criteria and questions, it was also used to mitigate a generic limitation of all evaluations, insufficient resources to engage all individual sources of data. Purposive sampling allowed for the identification and engagement of the key informants who were most suitable for providing detailed responses to the evaluation questions. The incorporation of a sequential approach ensured that additional data generation was conducted throughout the evaluation, as required, to support data completeness.

The identification of relevant project documents and stakeholders was informed by a preliminary desk review and initial stakeholder consultations during the inception phase of the evaluation. All documents (and websites) that were of relevance to the project and were accessible to the evaluation were selected for in-depth review. Project stakeholders who were most appropriate for providing detailed responses to the evaluation questions, given their level of project engagement, were also selected for key informant consultations. Access to relevant project documents and stakeholders was facilitated by the executing entities through the provision of documents and the contact details of project stakeholders.

Purposive sampling was also used to select one country from each project region to inform five case studies.[[53]](#footnote-54) The inception phase desk review and stakeholder consultations indicated that most of the target countries had made notable progress towards the achievement of expected results. There was some variation, however, in the availability of reference documents on results achievement for each target country. As a result, the main criterion for selecting the case study countries was the availability of detailed, comprehensive reporting on results achievement. Preliminary evidence of actions taken to facilitate the INFF methodology at the country level was used as a secondary criterion for country selection. This latter criterion also considered challenges to the process.

Based on this approach, the case study countries, by region, are:

1. **Africa:** Zambia;
2. **Asia and the Pacific:** Pakistan;
3. **Europe:** Kyrgyzstan;
4. **Latin America and the Caribbean:** Dominican Republic; and
5. **Western Asia:** Egypt.

### Integration of cross-cutting issues: gender, human rights and disability inclusion

In line with ToR requirements, the evaluation assessed three cross-cutting issues that are of relevance to UNDESA-FSDO: gender equality; human rights; and disability inclusion. The assessment focused on the extent to which considerations for each cross-cutting issue were integrated into the project at all levels, including project design; activity implementation; and results monitoring, in relation to each evaluation criterion. This approach was supported by the disaggregation of data by sex, where available.

## Methods

The evaluation was conducted across four phases: Phase 1: Inception; Phase 2: Data generation; Phase 3: Data analysis and results synthesis; and Phase 4: Reporting. An overview of each phase of activity is presented in the sub-Sections that follow.

### Inception

The Inception Phase of the evaluation was an interface for clarifying the elements of the evaluation ToR and methodology, as required. It commenced with a start-up discussion and planning meeting between UNDESA-FSDO and the external evaluator.

UNDESA-FSDO facilitated evaluator access to key project documents for preliminary review, as well as the project focal points within the executing entities. Virtual consultations between the evaluator and the project focal points, supported by the preliminary desk review, provided contextual information on the project that was used to inform the draft inception report. This document was submitted to UNDESA-FSDO for internal dissemination and review by the Evaluation Reference Group (ERG). ERG feedback was used to finalise the inception report, for use as the client-approved guide for the evaluation.

### Data generation

Data generation was based on three methods: i) an in-depth desk review of relevant documents and the literature; ii) key informant consultations; and iii) an electronic survey. Purposive sampling based on a sequential approach was used to select potential sources of data, including key informants and documents (see Exhibit 8). The approach facilitated follow-up data generation from additional sources throughout the evaluation, as required. Each method of data generation was also informed by the client-approved evaluation matrix.

Exhibit 8 Key sources of primary and secondary data

| Data source | Description |
| --- | --- |
| Primary sources | Relevant project stakeholders from:   * UNDESA (FSDO and other relevant offices/ units) * The 10 target countries, with emphasis on all agencies that engaged in project activities * The Executing entities * Co-operating entities from within the UN Secretariat and System * Other relevant project partners |
| Secondary sources | Relevant project documents and literature:   * Conceptual project documents (project document; results framework; etc) * Strategic documents at country level (national plans; strategies; etc.) * Project management reports (progress/ results monitoring reports; financial reports; meeting minutes; etc.) * Project implementation documents (workshop agenda; presentations; proceedings; etc.) * Assessment reports (Financing for development study report; etc.) * Other relevant documents, as applicable |

#### Desk review

An in-depth review of secondary data, comprising relevant project documents and the literature, was guided by the key questions and sub-questions of the client-approved evaluation matrix. All available reference documents that were relevant to the evaluation were included in the desk review sample. The relevant documents included, but were not limited to, the project document; the project results framework; the project work plan; progress reports; the Financing for Development study report; and other relevant data/ information.[[54]](#footnote-55) Additional documents were sourced for in-depth review throughout the evaluation, as required.

#### Key informant consultations

Key informant consultations were conducted with individuals or small groups of stakeholders as virtual semi-structured interviews.[[55]](#footnote-56) All consultations were guided by data generation protocols that were tailored to each category of key informants. The consultations were used to explore the project experience of each key informant, as well as delve deeper into the emergent issues and themes of the desk review.

Consultations were held with 40 stakeholders, comprising 18 women and 22 men. Exhibit 9 provides an overview of the stakeholders who were engaged during key informant consultations. The names and designations of these stakeholders are provided in Annex 7.

Exhibit 9 Overview of stakeholder engagement

| Affiliation | No. of stakeholders | Sex |
| --- | --- | --- |
| Target beneficiaries 14; 7 females, 7 males) | | |
| Africa: | | |
| Burkina Faso | 2 | male |
| Zambia | 1 | male |
| Asia and the Pacific: | | |
| Pakistan | 2 | 1 female/ 1 male |
| Samoa | 1 | male |
| Europe: | | |
| Belarus | 1 | female |
| Kyrgyzstan | 1 | male |
| Latin America and the Caribbean: | | |
| Costa Rica | 1 | male |
| Dominican Republic | 1 | female |
| Western Asia: | | |
| Egypt | 4 | female |
| Executing Entities (24; 10 females/ 14 Males) | | |
| UNDESA | 7 | 4 females/ 3 males |
| UNECA | 4 | 2 females/ 2 males |
| UNECE | 2 | male |
| UNECLAC | 3 | male |
| UNESCAP | 1 | male |
| UNESCWA | 2 | 1 female/ 1 male |
| UNCTAD | 5 | 3 females/ 2 males |
| Cooperating Entities (2; 1 Female/ 1 Male) | | |
| UNDP | 2 | 1 Female/ 1 Male |

#### Electronic survey

An electronic survey was administered through the Survey Monkey platform to extend the reach of the evaluation. The target group for the survey comprised project stakeholders who had participated in the workshops that had been delivered by UNCTAD.[[56]](#footnote-57) In support of stakeholder engagement, the survey was administered in three languages: English; French; and Russian. To further encourage stakeholder participation, the deadline for survey completion was extended and three reminders were issued to potential survey respondents.

At seven percent, the response rate to the survey was low (11 completed surveys from a target group of 155 potential survey respondents). As the survey was not used to generalise the responses of individual respondents/ project participants, the completed responses provided important contextual information on the project experience of individual workshop participants.

#### Parallel study

A parallel study on the broader application of the project tools was conducted by an independent FfD expert. This study was commissioned by UNDESA-FSDO in January 2025 and was used to assess the actual and potential application of the project tools by partner organisations and other entities, with a focus on non-target/ non-project countries.

The focal enquiry of the assessment was the extent to which the Towards INFF project has informed the wider implementation of INFFs in other countries, including with the support of UN agencies. As this level of enquiry aligned with two evaluation criteria, impact and sustainability, the findings and recommendations of the parallel study were used to inform the results of the evaluation under these criteria, where applicable.

### Data analysis and results synthesis

The analysis of the evaluation data was based on five methods: i) descriptive; ii) content; iii) quantitative; iv) comparative; and v) case study analyses (see Exhibit 10). A combination of descriptive and content analyses was used to analyse the qualitative data. This process was strongly supported by the analysis of quantitative data.

A comparative analysis was used to analyse the results of the qualitative and quantitative analyses to inform report development. Based on ToR requirements, a case study analysis was further used to highlight notable elements and outcomes of the project. The case study analysis informed case study vignettes, which are short, descriptive, summary examples of project execution.[[57]](#footnote-58) Although they do not reflect overall project impact, they have been used to provide contextual data on project implementation within a sample of five target countries.

Exhibit 10 Methods of data analysis

| Analytical method | Description |
| --- | --- |
| Descriptive | * Development of descriptive overview of project |
| Content | * Identification of common themes/ trends and diverging views/ trends across qualitative datasets |
| Quantitative | * Use of Microsoft Excel to generate summary statistics from quantitative datasets |
| Comparative | * Examination of findings across emerging themes * Identification of good practices/ innovative approaches/ lessons learned |
| Case study | * Compilation of vignettes as examples of project impact; lessons learns and good practices from project design and implementation |

### Reporting

A summary document on the initial results of the evaluation were submitted to the evaluation manager at UNDESA-FSDO for internal dissemination and review. As this approach was informed by the use of utilisation-focused principles, it was used to validate the emerging results of the evaluation. Consolidated feedback from UNDESA-FSDO; the ERG; and other relevant project stakeholders was used to inform the development of the draft evaluation report, which was resubmitted to the evaluation manager for internal dissemination and review. Consolidated feedback from this process informed the final evaluation report. The structure of the draft and final evaluation reports was based on the annotated Development Account evaluation report template.

### Ethical standards and Assignment management

All evaluation activities and products complied with the international norms and standards of the Unted Nations Evaluation Group (UNEG), with emphasis on the 2020 UNEG Ethical Guidelines for Evaluation[[58]](#footnote-59) and the UNEG Code of Conduct.[[59]](#footnote-60) OECD-DAC guidelines were further used to define the main evaluation criteria.

The evaluation adhered to UNDESA organisational standards and data protection principles to maintain stakeholder confidentiality and ensure the impartiality and integrity of the exercise. Significantly, the evaluator has also refrained from reproducing the evaluation data and outputs for personal purposes.

### Limitations and mitigation measures

There was one limitation to the evaluation: non-response by project stakeholders to requests for consultation by key informant interview and/ or electronic survey.[[60]](#footnote-61) As a mitigation measure, detailed consultations were held with stakeholders who were available for engagement. This process was strongly supported by an in-depth desk review of relevant project documentation. It was also supported by the third-party review of all expected deliverables by the ERG and other relevant project stakeholders, to inform the final evaluation report.

# Findings

In the sub-Sections that follow, the main findings of the evaluation are discussed under the six OECD-DAC criteria of focus for the exercise (relevance; coherence; effectiveness; efficiency; impact; and sustainability). In response to ToR requirements, the discussion has also been used to examine the three cross-cutting themes: gender; human rights; and disability inclusion.[[61]](#footnote-62) Data generation for the evaluation comprised an in-depth desk review of relevant project documents and the literature, and key informant consultations by interview and electronic survey. Significantly, the analysis in this section is not based on the isolated assessment of results under each evaluation criteria. In the interest of providing a holistic assessment of the project, the analysis has been informed by the existing synergies between evaluation criteria (e.g. a key factor in assessing project effectiveness was the relevance of the project to its key stakeholders, including but not limited to, stakeholders in the target countries).

## Relevance

Project relevance was measured as the responsiveness of the project objectives and design to the needs; policies; and priorities of the target beneficiaries. The assessment included an examination of the extent to which there was continued evidence of project responsiveness during emergent changes in circumstances. To facilitate this objective, the evaluation was used to determine whether the project was sensitive to the contextual conditions in which activity implementation took place (i.e. conditions pertaining to the socio-economic; political; environmental; capacity; and equity contexts of implementation). Significantly, the focus has been on conceptual relevance and project responsiveness to the stated needs of the target beneficiaries. The extent to which the project contributed towards the generation of relevant results will be addressed under the assessment of the effectiveness criterion.

The results of the evaluation have shown that **although the target countries were not engaged during project design, the project was conceptually relevant to the situation of development financing within the target countries. Project activities were designed to address the need for enhanced capacities in the mobilisation of development financing and the alignment of financial flows with national priorities for sustainable development. The project was also relevant for the engagement of cooperating UN entities in regional gatherings for knowledge-exchange and peer-learning on sustainable development financing, including the INFF methodology. These activities were supported by the strategic and functional alignment of the mandates of the UN entities with the objectives of the INFF project.**

**Finding 1:** From a conceptual standpoint, the INFF project responded to a gap in capacities for resource mobilisation within the 10 target countries, including the alignment of development financing with the national sustainable development agenda.

The selection of eight of the ten target countries was informed by the results of a country-by-country analysis of development financing during proposal development.[[62]](#footnote-63) A rapid assessment of the country-specific situation of development financing was used to select the remaining two countries.[[63]](#footnote-64) The final selection of all target countries was based on the established country selection criteria for the project.[[64]](#footnote-65)

All of the target countries met at least one of the three selection criteria. The element of commonality across all 10 countries was the existence of capacity gaps in development financing. There were identifiable gaps in the capacity for resource mobilisation and/ or the alignment of the process with the national sustainable development strategy. The implication of the observed gaps was a limited capacity by individual target countries to facilitate the 2030 Agenda, including national contributions towards the SDGs.

Exhibit 11 provides an overview of the main capacity gaps that were identified within target countries during the pre-project stage and prior to the engagement of the replacement countries.

Exhibit 11 Capacity gaps by target country

| Region | Target country | Capacity gap |
| --- | --- | --- |
| Africa | * Burkina Faso | * Operational deficit in the mobilisation of internal and external resources * Strategic deficit in the alignment of national development priorities with the national budget, including the allocation of resources by sector |
| * Zambia | * Limited financial resources to achieve national development objectives (including SDG contributions) because of a persistent and growing fiscal deficit * Challenge in sourcing financing from domestic and international sources as a result of tight liquidity |
| Asia and the Pacific | * Pakistan | * Contextual constraints[[65]](#footnote-66) to the financing of national priorities, including the SDGs * Limited SDG investment by financial institutions and business companies because of inadequate understanding about sustainability-oriented investment |
| * Samoa | * Insufficient measures for fiscal sustainability to align financing flows with national development goals and the SDGs |
| Europe | * Belarus | * Limited scope for increasing public financing * Lack of a clear medium-term fiscal planning strategy to manage and diversify public finances |
| * Kyrgyzstan | * Lack of a systematic and strategic alignment between national development plans[[66]](#footnote-67) and the national budget |
| Latin America and the Caribbean | * Costa Rica | * Insufficient public revenue to finance investments that are necessary for SDG achievement |
| * Dominican Republic | * High proportion of national budget committed to interest payments as a result of public debt growth |
| Western Asia | * Egypt | * Lack of a national estimate for the financing and achievement of nationally-defined SDGs |
| * Jordan | * Widening public sector deficit * Lack of a detailed action plan for contributions towards SDG achievement, including no budget for these contributions |

*Source: Draft Project document; Voluntary National Review, Dominican Republic, 2021; DFA, Samoa, 2019*

Inadequate financial resources and/ or the lack of alignment between development financing and national development priorities were recurrent issues across the documented capacity gaps. The pre-project situation analysis of development financing indicated that these issues were not limited to the target countries, as they are general challenges to national contributions towards SDG achievement.[[67]](#footnote-68) National budgeting processes were especially affected by the COVID-19 pandemic, which reduced the gross domestic product of most countries because of the loss of revenue from domestic and international sources.[[68]](#footnote-69)

As the alignment of development financing with national development commitments is a requirement for effective country-level contributions to the SDGs, [[69]](#footnote-70) the INFF project has presented as a conceptually relevant intervention. The objectives of the project [[70]](#footnote-71) responded to the identified need for built capacities in development financing at the level of the target countries.

It is to be noted, however, that the project document was informed by desk research and was supply-driven (i.e. the project was not developed in response to a request/ demand from the target countries).[[71]](#footnote-72) Both of the replacement countries were also engaged after the project had been designed. The emphasis, here, is not on whether the target countries were invited to participate in the INFF project, but rather, whether they contributed towards the project design. Country-level stakeholders were only engaged during the diagnostic exercises that followed the development of guidance material to support activity implementation.

The approach to proposal/ project document development is pragmatic within the institutional and divisional context of UNDESA-FSDO. Specifically, the process is responsive to resource availability; donor requirements; time limitations; etc. This does not negate, however, the contribution of the executing entities during the process. Each REC was responsible for selecting two target countries from its region using the established selection criteria.[[72]](#footnote-73) For the selection of at least one replacement country, however, there was close collaboration between the REC and UNDESA-FSDO prior to final selection.[[73]](#footnote-74)

As the Voluntary National Reviews (VNRs) of the target countries were also included in the pre-project desk review, the project was designed to address contextual issues in development financing that were relevant to these countries. Given the need for country-level ownership of project implementation and generated results, however, the stated needs of project stakeholders were not adequately reflected at the level of project development.

**Finding 2:** As the project aligned strategically with the mandates of the executing entities, it supported inter-agency collaboration that was relevant for the engagement of stakeholder entities at the country and regional levels.

Project activities were implemented through the coordinated action of three tiers of project executing entities: UNDESA-FSDO (Tier 1); the RECs and UNCTAD (Tier 2); and Cooperating Entities within the UN Secretariat and System (Tier 3).[[74]](#footnote-75) There was evidence of alignment between the main objectives of the INFF project and the strategic direction of individual entities within each tier of project implementation.

At the Tier 1 level, the UNDESA capacity-building mandate aligned directly with the primary objective of the project, involving the facilitation of strengthened capacities for development financing within target countries.[[75]](#footnote-76) UNDESA provides country-level support to strengthen government capacity to operationalise the high-level decisions of intergovernmental processes, including the 2015 Addis Agenda and the 2030 Agenda.[[76]](#footnote-77) Country governments gain access to technical assistance and advisory, as well as relevant knowledge; information; tools; etc. to inform national integration. The approach to capacity-building was also reflected in the secondary objective of the project, given the focus on knowledge-exchange and the national application of global policy processes.[[77]](#footnote-78)

There was a similar alignment between the project objectives and the strategic programming of the Tier 2 entities. Project implementation aligned with established areas of programming across all six executing entities, thereby contributing to the identified work portfolios and, by extension, the mandates of the executing entities. Given their comparative advantage in the project regions, reflected in programming expertise and extensive collaboration with country governments and development partners, the support of the executing entities was also relevant for project implementation.

Exhibit 12 provides an overview of the alignment between identified programme areas of the Tier 2 entities and the objectives of the INFF project. [[78]](#footnote-79)

Exhibit 12 Overview of strategic programming - Executing entities

| Entity | Area of programming | Objectives |
| --- | --- | --- |
| UNECA | * Sub-programme 1: Macroeconomic policy and governance | * Accelerate economic transformation and inclusive growth through:   + Effective development planning   + Improved macroeconomic management   + Economic governance   + Better mobilisation and allocation of domestic and international public finance |
| * Sub-programme 3: Private sector development and finance | * Support to countries for:   + Accelerated job creation   + Sustained economic growth   + Prosperity:     - By leveraging the role and resources of the private sector     - Promoting innovative financing solutions     - Creating the environment for viable private sector investments |
| * Sub-programme 7: Activities for development | * Effective tackling of development challenges for Component 2 (West Africa) and Component 5 (Southern Africa) |
| UNECE | * Sub-programme 4: Economic Cooperation and Integration | * Strengthen policies on innovation, competitiveness and PPPs to:   + Increase the expertise of governments to identify; negotiate; manage; and implement successful PPP projects |
| UNECLAC | * Sub-programme 3: Macroeconomic Policies and Growth | * Foster sustainable and inclusive growth by strengthening the capacity of policymakers and other stakeholders to:   + Analyse current and emerging macroeconomic and development finance issues   + Evaluate; design; and implement development-centred macroeconomic and development financing policies based on comparative policy analysis |
| UNESCAP | * Sub-programme 1: Macroeconomic Policy; Poverty Reduction; and Financing for Development | * Strengthen country capacity to achieve stable; inclusive; and sustainable economic development through:   + A balanced and multidimensional approach beyond the primary focus on economic growth   + The transformation of economies in a manner that is consistent with the 2030 Agenda   + Particular attention to the impact of COVID-19   + The strengthening of domestic resources mobilization through:     - Tax cooperation and public expenditure management     - The enhancement of quality infrastructure investment, taking into account all aspects of economic, social and environmental sustainability     - An increase in the effectiveness of financial markets in supporting sustainable development |
| UNESCWA | * Cluster 3: Shared Economic Prosperity | * Achieve a basic standard of living for all people in the Arab region through sustained and integrated economic development involving:   + Detailed diagnostic and analysis of the financing for development landscape to overcome identified financing challenges   + Support to policymakers to maximise the efficiency of public spending and make the transition to SDG-centric budgeting   + Attention to financing insolvencies, with a focus on domestic resource inefficiencies and tax-related illicit financial flows; work on the potential impacts of global tax reforms; and policy options and recommendations   + Access to a suite of nationally-tailored dynamic tools to improve funding shortfalls   + The development of INFFs to address fiscal space constraints   + Country-tailored financing simulations to address debt overhangs |
| UNCTAD | * Sub-programme 2: Investment and enterprise | * Advance inclusive growth and sustainable development through investment and enterprise development for productive capacity-building; economic diversification and job creation |
| * Sub-programme 4: Technology and logistics | * Harness innovation and technology, including e-commerce and the digital economy * Improve trade logistics * Increase human capacities, for inclusive and sustainable trade and development in developing countries and economies in transition |
| * Sub-programme 5: Africa; LDCs; and Special programmes | * Enhance the effective integration of Africa; the LDCs; and other groups of countries in special situations into the global economy, by fostering structural transformation and developing domestic productive capacities in the targeted groups |

*Source: Multiple sources[[79]](#footnote-80)*

At the level of the Tier 3 entities, there was alignment between the strategic direction of each entity and the main objectives of the project. To illustrate, given the elements of focus for the UNDP strategic portfolio, the UNDP mandate was relevant to the objectives of the INFF project.

First, the UNDP mandate involves supporting countries in six core development areas,[[80]](#footnote-81) to build their capacity to achieve the SDGs.[[81]](#footnote-82) In response to this objective, UNDP forms partnerships with country government and the private sector (and other agencies, as required), to align development financing with the SDGs and mobilise funding at scale[[82]](#footnote-83) (i.e. to the maximum amount required).

Second, the UNDP mandate involves managing [the Joint SDG Fund](https://www.jointsdgfund.org/sites/default/files/2025-04/Joint%20SDG%20Fund%20Strategy.pdf), which has been identified by UN Member States as the ‘pre-eminent joint financing mechanism for development.’[[83]](#footnote-84) By supporting collaboration across the UN System, through the UN Resident Coordinators and the UNCTs, the Joint SDG Fund contributes towards: i) integrated policy; and ii) investment strategies and financing solutions for accelerated sustainable development that aligns with national priorities.[[84]](#footnote-85) The Fund was further designed to strengthen the leadership and convening roles of the UN Resident Coordinator and the UNCTs.[[85]](#footnote-86)

Third, in support of INFF facilitation, UNDP has been responsible for providing leadership and technical expertise to Member States. The aim has been to support INFF development that responds to the sustainable development context of each Member State.[[86]](#footnote-87)

Of note, the UNDP mandate and the INFF project objective both facilitated country access to technical assistance on the INFF methodology, to support design and implementation at the country level. They differed, however, in the nature of the technical assistance that was provided at the outset. The UNDP mandate has been structured around technical assistance on the INFF building blocks, to support contextual country-level application. Conversely, the INFF project provided access to generalised capacity-building and trainings (i.e. non-context-specific) based on the areas of specialisation of the executing entities. This does not negate follow-up support to target countries in response to specific requests for technical assistance. While the executing entities provided support for built country-level capacities for INFF development, the topics that were covered during workshops/ trainings did not all relate directly to the INFF building blocks. They were of use, however, in aiding preparations at the level of the target countries for INFF design and implementation (i.e. through capacity-building).

The engagement of the Tier 3 entities was of greater relevance for the project in the area of targeted coordination and logistical organisation. While the role of the Tier 2 RECs involves promoting regional development, including through the convening of high-level discussions with country governments and State development partners, the Tier 3 entities function at the country-specific level. They are positioned for closer collaboration with stakeholder entities in-country, including MDAs. The relevance of the Tier 3 entities for project implementation, therefore, was their capacity to facilitate access to country-based stakeholders. Each Tier 3 entity functioned as a liaison between the project and the target country in which it was located. As the responsibilities of the UN Resident Coordinator includes leading the UN Country Team (UNCT) in consultations with the host country government, inter alia, support by the Resident Coordinator Office (UN RCO) was relevant for project start-up. The facilitation of inception activities with MDAs within the target countries (high-level discussions and meetings; and workshops) was necessary to provide country-level stakeholders with an overview of the project, including INFFs, to secure their ownership of project activities and expected results. UN RCOs contributed to this process by identifying key stakeholders for initial project engagement. The RCO was a critical first point of contact by Tier 2 entities to gain access to key decision-makers at the governmental level, to initiate (and encourage) the engagement of MDAs in project activities.

Examples of the collaborative actions that were facilitated with the support of Tier 3 entities include:

* Four-day workshop on Open Budgets for Sustainable Development in Africa jointly organised by UNECA, **UNDP**, **UNICEF**, International Budget Partnership and UNDESA (September 2022);
* Three-day online training workshop on *INFFs and the Alignment of SDG Planning and Budgeting*, organised by UNESCAP with the support of **UNDP**, **UNITAR** and UNDESA, as a side event at the *2021 Asia-Pacific Forum on Sustainable Development* (March 2021) for countries in the region;
* Establishment of a Joint National Task Force for the statistical measurement of illicit financial flows (IFFs) in Egypt, based on collaboration between UNESCWA; **UN RCO**; and UNCTAD;
* Collaboration between UNECA; **UNICEF**; **UNESCO**; **UNDP**; UNCTAD; and UNDESA to leverage partnerships for the co-organisation of regional workshops and the facilitation of peer-learning;
* Discussions on financing strategies between UNECLAC and **UN RCO** Costa Rica, to address a request from the Costa Rica Ministry of Finance;
* Effective cooperation between UNCTAD and **UN RCO** Belarus, to engage additional participants, local agencies and UN entities, and provide logistical support for project implementation
* UNESCAP Engagement with the Samoan Government through **UN** **RCO** and the Ministry of Finance in 2022, to include Samoa as a replacement target country

*Source: Final project report, March 2025.*

The strategic alignment between the project and institutional mandates across the three tiers of executing entities contributed towards collaboration between entities, as well as collaboration across tiers.

## Coherence

The coherence criterion was measured as the compatibility of the INFF project with similar development interventions in the target countries, including at the sector-specific and institutional levels, as applicable. Based on the results of the evaluation **there was strong evidence of programmatic coherence between the project and similar initiatives on INFF development within the target countries. There was an equivalent evidence of alignment between the project and the international development agenda, including the FfD agenda, as signified by the 2025 Sevilla Commitment. In light of the commitment of individual target and non-project countries to the 2030 Agenda for Sustainable Development, project activities also contributed towards a conducive environment for knowledge-exchange and peer-learning on development financing. There was some evidence of duplication, however, between INFF project activities and project implementation under the Joint SDG Fund Programme.**

**Finding 3:** While the INFF project complemented parallel initiatives on INFF development at the target country level, there was some evidence of duplication with project activities that were implemented under the Joint SDG Fund Programme.

At the level of the target countries, parallel projects on INFF development built on the outcomes of the 2019 High-level Dialogue on Financing for Development (HLDF).[[87]](#footnote-88) During the 2019 HLPF, 16 countries committed to pioneer the implementation of the INFF methodology.

The parallel implementation of INFFs within identified target countries can be categorised under: i) donor funded initiatives; ii) support to countries through the INFF facility; and iii) financial partnership with the Joint SDG Fund (the Joint Programme). Project examples from each of these categories are identified in the sub-sections that follow.

*Donor-funded initiatives:*

[*Support to INFFs in Small-island Developing States, 2022-2024*](https://financing.desa.un.org/capacity-development/topics/fins) (the FINS project)is a parallel initiative that has been managed by UNDESA-FSDO, with funding from the Government of Italy.[[88]](#footnote-89) The FINS project has built on the momentum of the INFF project, to address the identified need for national capacity strengthening to facilitate the INFF methodology. It has involved providing technical assistance to SIDS for the development and implementation of INFFs, by assigning an embedded consultant to a counterpart/ participating government ministry. As of March 2025,[[89]](#footnote-90) an embedded consultant has been assigned to a government department in one target country, the Sustainable Development Department of the Ministry of Economics, Planning and Development in the Dominican Republic.

Technical assistance to the Dominican Republic under the FINS project has been complementary to, but distinct from, the support that was provided to target countries under the INFF project. While there have been elements of commonality with the INFF project, the FINS project has centred on contextual INFF implementation. It has provided targeted support for sustainable development and SDG financing in small-island developing States (SIDS) and includes tailored mentoring and training. Although its training component has been provided at the global level, the project has been designed to address the specific needs of individual SIDS.[[90]](#footnote-91)

In contrast, the INFF project provided general support on INFF development to target countries, in the form of capacity-building; trainings; knowledge-exchange; and peer-learning. As an example, the global guidance documents that were developed for the INFF project were generalisable across countries and did not accommodate contextual application.[[91]](#footnote-92) In response to requests from individual countries, however, the project addressed issues that were of contextual relevance to each country (e.g. the digitalisation of tax administration within the Pakistan Federal Board of Revenue, based on a request for technical assistance in this area). While this allowed the project to support the development of knowledge products on these issues, it did not facilitate specific contextual guidance for INFF design and implementation.

A common element of the INFF and FINS projects, however, has been the use of knowledge-exchange and peer-learning to disseminate best practices and implementation experience on the INFF methodology (including best practices; challenges; lessons learned; etc.). INFF project implementation has used a hybrid approach to trainings/ workshops/ capacity-building, to engage participants from the target countries and regions, and has supported the production and dissemination of resources (tools; guidance material; analytical documents; etc.) for INFF development. The final global workshop was also used to share information and experience on the development of the INFF tool. A virtual Knowledge Platform has also been used as an informational repository on the INFF methodology. There has been similar support for knowledge sharing and peer-learning under the FINS project, at both the regional and global levels, including through the use of a virtual *FINS Xchange* platform.[[92]](#footnote-93)

In line with the dual focus on capacity strengthening; knowledge-exchange; and peer-learning, there has been some measure of overlap between the two projects. Within the context of the Dominican Republic, however, the FINS project has not duplicated the support that was provided by the INFF project, but has provided complementary activities. From the outset, project implementation under the FINS project has been driven by the need for an INFF that is contextually informed by the situation of development financing in the Dominican Republic. Given the contextual focus of the FINS project, however, a question emerges on the added value of the INFF project to the Dominican Republic, in terms of whether there was need for an INFF project in this country. A reiteration of the rationale for the involvement of the Dominican Republic in the INFF project is required, here, i.e. it was necessary to replace a target country within the region using the project selection criteria. The Dominican Republic was selected because it met one or more of the selection criteria. Further to the replacement process, the FINS project has built on the work of the INFF project in the Dominican Republic. As of June 2025 the Dominican Republic has commenced INFF development.[[93]](#footnote-94)

*INFF Facility-supported programming:*

The INFF Facility is a joint initiative of the UN (UNDP; UNDESA; UNICEF); the European Union (EU); the Governments of Italy, Spain and Sweden; and the OECD.[[94]](#footnote-95) It was established in 2019 as an outcome of the HLDF and has been informed by the 2015 Addis Agenda and the deliberations of the IATF. Secretariat services for the Facility are provided by the UN and the OECD.

In support of the transformation of national financing systems for accelerated contributions towards the SDGs, the INFF is managed in coordination with UNCTs. The approach of the Facility involves brokering and providing access to technical assistance and knowledge-exchange on INFF implementation, in response to country demand.[[95]](#footnote-96) As a major feature of this process, INFF development and implementation is country-led. The INFF Facility has produced guidance material and a virtual INFF Knowledge Platform to inform this process.[[96]](#footnote-97)

At the level of the target countries, Burkina Faso was included among the 16 countries that had expressed interest in pioneering the INFF methodology.[[97]](#footnote-98) As of project start-up, Burkina Faso had already accommodated a Mainstreaming, Acceleration and Policy Support (MAPS) country mission in November 2017.[[98]](#footnote-99) MAPS country missions are facilitated by UNDP to support country-level achievement of the SDGs based on a multidimensional approach.[[99]](#footnote-100) By December 2020, Burkina Faso had developed a roadmap that included an overview of the strengths of the national institutional framework and the areas that were in need of strengthening. The aim was to identify the main drivers of accelerated national contributions for SDG achievement, and establish a trajectory for the process.

To facilitate accelerated contributions to the SDGs, the Government of Burkina Faso recommended a merging of social; economic; and humanitarian drivers. The government also identified a need to revisit the national development plan, based on joint planning across stakeholder entities, to develop a framework for medium-term implementation and results achievement. Further to the commencement of the INFF project, therefore, the Government of Burkina Faso finalised the national development plan[[100]](#footnote-101) and established a National Committee for INFF Development. A development finance assessment (DFA) for Burkina Faso was also completed in December 2022 with the support of UNDP.[[101]](#footnote-102)

Although the [2022 Burkina Faso DFA](https://inff.org/assets/rapport-dfa-_-pnud-burkina-faso-24-12-2022-vf.pdf) can be categorised under the Inception Phase of the INFF building blocks, it is identified within the current analysis as a parallel programme activity, as it was not conducted as part of the INFF project. The results of the DFA highlighted gaps in public and private development financing as major challenges to SDG achievement in Burkina Faso. There was also an acknowledgement that the DFA was important for: i) identifying opportunities for and constraints to the mobilisation and management of development financing; and ii) developing an INFF roadmap and financing strategy.[[102]](#footnote-103)

Based on this context, there was evidence of coherence between the objectives of the INFF project and the goals of the 2022 DFA. The project also fitted logically into the national sustainable development landscape, given the investment by the government in strategic assessment and planning, to inform national contributions towards the SDGs. This was an also indication of the complementarity between the project and strategic national directives for development financing, with emphasis on INFF design and implementation.

The element of complementarity was further demonstrated in the responsiveness of the project to the gap in country level capacity for development financing. To illustrate, the Government of Burkina Faso requested support from UNECA and UNCTAD to strengthen the national capacity to detect; measure and combat illicit financial flows.[[103]](#footnote-104) This request emerged in response to national workshops in Ouagadougou, which were facilitated under the INFF project in 2022: i) an inception workshop/ training for the National Steering Committee for INFF Development; and ii) a workshop to validate the DFA and the INFF implementation roadmap. A coordinated response by UNECA and UNCTAD, to the request from the government, allowed Burkina Faso to gain access to workshops on: i) measuring and addressing illicit financial flows, including within the extractive sector (to mitigate terrorism and financing risks); and ii) trade gap analysis. [[104]](#footnote-105) Collaboration between the project and UNDP also contributed towards a commitment by UNDP to finance the development of the INFF financing strategy for Burkina Faso.

*Joint SDG Fund support:*

There are several examples of parallel projects within the target countries, which were funded by the Joint SDG Fund.[[105]](#footnote-106) In the following examples of parallel projects, each project was led by the government of the target country, with the support of the UNCT. The grants that were provided for these projects supported activity implementation over the period 2020-2022. Executing entities for the INFF project were also included among the project partners for three of these projects, i.e. UNCTAD and UNESCWA (Egypt); UNECA (Zambia); and UNESCAP (Samoa).

Egypt:

A grant of USD $0.924 million to Egypt under the Joint Programme[[106]](#footnote-107) was used to support the achievement of the national goals for sustainable development and secure multi-year development financing that was ‘adaptable; predictable; and resilient.’[[107]](#footnote-108) The Joint Programme for Egypt was implemented within a challenging socio-economic environment, which emerged from the effects of multiple external crises (e.g. the COVID-19 pandemic and the Ukraine war) and domestic vulnerabilities on the Egypt economy (e.g. domestic inflation; debt accumulation; etc.). [[108]](#footnote-109) An analysis of the status of the SDGs in Egypt also concluded that although the government had established measures for economic resilience to future shocks, national progress towards SDG achievement was not uniform across all SDGs.[[109]](#footnote-110)

As a result of its involvement in the Joint Programme, Egypt gained access to: knowledge; partnerships; and resources (tools; analyses; best practices; shared experiences; institutional arrangements; etc.), to strengthen its approach to development financing and institutionalise the impact of the programme.[[110]](#footnote-111) A common element between the Joint Programme and the INFF project in Egypt was the use of the capacity-building and peer-learning modalities during activity implementation. The Joint Programme placed greater emphasis, however, on contextual support for INFF development, and the formation of strategic partnerships to guide this process. To illustrate, the Government of Egypt engaged UNESCWA as a strategic partner for the costing and methodological review of the SDGs, although the executing entity was not identified as a participating UN Organisations (PUNOs) within the Joint Programme Agreement. UNESCWA was also represented on the FfD Task Team for the Joint Programme. As UNCTAD was one of the PUNOs of the Joint Programme, it also provided support for online meetings; trainings; capacity-building; and resource development in the specialised area of illicit financial flows[[111]](#footnote-112)

Of interest, one of the challenges to the involvement of Egypt in the INFF project was an inability of stakeholders from the participating ministry[[112]](#footnote-113) to distinguish between INFF project activities and the activities of the Joint Programme. [[113]](#footnote-114) As this implied that there was a duplication of activities, there were implications for progress reporting by the ministry on achieved milestones under each initiative. To illustrate, the SDG costing activity by UNESCWA was common to the Joint Programme and the INFF project. As the costing exercise for the INFF project was conducted in response to a specific request by Egypt, the responsiveness of the INFF project to the needs of the target countries is noted (i.e. the project addressed the need for tailored technical assistance at the country level further to the inception workshop). Yet, this development has provided evidence of reduced complementarity between the INFF project and the Joint Programme. The issue of focus goes beyond progress reporting at the level of MDAs. An emergent question is whether the duplicated activities were reported under the Joint Programme and the INFF project simultaneously, as results/ milestones that had been achieved by the executing entity. While this level of results reporting is not necessarily inaccurate, it raises an issue of whether greater coordination is needed to minimise duplication (e.g. by establishing distinct project activities) or whether increased efficiencies during project implementation are attainable if project activities were to be implemented across projects (e.g. joint implementation as an alternative to project-specific implementation).

Kyrgyzstan:

Kyrgyzstan received a grant of USD $0.975 million from the Joint Programme to develop an INFF that aligned with its National Development Plan, and improved the use of public funds and the governance of private finance.[[114]](#footnote-115) As an INFF pioneering country,[[115]](#footnote-116) Kyrgyzstan had completed several INFF-related activities prior to its involvement in the INFF project, including the development and launch of the [2018-2040 National Development Strategy](https://adam.kg/media/uploads/2022/04/15/national-strategy-of-kyrgyz-republic-2018-2040.pdf) (NDS)[[116]](#footnote-117). There was a gap in available funding to support implementation, however, and a need for diversified sources of funding from the public and private sectors.[[117]](#footnote-118) As a result, the 2018 MAPS report for Kyrgyzstan included a recommendation for the mobilisation of new sources of funding. [[118]](#footnote-119) At the 2019 UN General Assembly, therefore, the Government of Kyrgyzstan committed to the development and implementation of an INFF to support the achievement of its national development objectives.[[119]](#footnote-120)

Two points should be reiterated. First, there was an identified contextual need for new sources of development financing to support the implementation of the National Development Strategy in Kyrgyzstan. Second, there was a strong recommendation for the mobilisation of development financing from the public and private sectors. Within this context, there was evidence of coherence between the Joint Programme and the INFF project as they were each responsive to the stated requirements (i.e. the need to mobilise development funding and the source the required funds from the public and private sectors). Indeed, the initiatives had elements in common, such as having completed a baseline study and situation analysis prior to implementation, as well the use of a capacity-building modality. As a area of distinction, however, the Joint Programme provided context-specific technical assistance in identified intervention areas (budget planning; fiscal management; cross-sectoral stakeholder engagement; and monitoring and oversight), in support of the National Development Strategy and the SDG agenda.[[120]](#footnote-121) In contrast, the INFF project facilitated access to a specialised tool for evaluating Public-Private Partnerships (PPP) and infrastructure projects, to support alignment with the SDGs.[[121]](#footnote-122) In effect, the INFF project built on and was complementary to the Joint Programme. The question that should be addressed, however, is whether there was need for two separate initiatives to inform the country-level uptake of the INFF methodology. The issue of focus is not about complementarity, but rather, resource efficiency.

Samoa:

A grant of USD $ 0.71 million to Samoa under the Joint Programme targeted the need to safeguard natural capital and ecosystem services. [[122]](#footnote-123) As the Lead National Coordinating Authority for the Joint Programme, the Scientific Research Organisation of Samoa (SROS) collaborated closely with national partners and PUNOs, the latter of which included UNESCAP. [[123]](#footnote-124)

Based on the results of the [2019 DFA for Samoa](https://inff.org/assets/resource/undp-rbap-development-finance-assessment-samoa-2020.pdf), strategic national planning was structured around well-articulated priorities and results that were aligned to the SDG agenda. As Samoa has used tax revenue as a significant source of development finance, however, there has been scope for financial flows from diversified sources and a more effective use of mobilised funding.[[124]](#footnote-125) The potential benefits to Samoa include, inter alia, an increase in the predictability and volume of development financing, to accelerate national contributions towards the SDGs. These benefits are significant because Samoa is economically reliant on the protection of its ecosystem, amidst continuous environmental degradation.[[125]](#footnote-126)

The Joint Programme supported local research on natural resources and ecosystem services and contributed towards policy development and planning in these areas. Emergent results from these activities are important for targeted investment; national SDG contributions; and reporting against the SDGs. Based on the recognition that a healthy ecosystem has a positive impact on human well-being, a whole-of-society approach was used to engage all categories of relevant stakeholders and organisational entities in addressing the need for sustainable ecosystem management in Samoa.[[126]](#footnote-127)

As the INFF project also facilitated research on development financing for ecosystem management in Samoa, there was evidence of coherence between the project and the activities of the Joint Programme. A partnership between UNESCAP and the Government of Samoa was formed during the INFF project to conduct a study on enhanced financing opportunities for climate action and nature-based solutions in Samoa.[[127]](#footnote-128) This study built on and has been complementary to the activities of the Joint Programme. Yet, a factor to consider in the assessment of complementarity is resource scarcity within the Samoan public sector. One of the challenges to activity implementation under the INFF project was the low staff to existing workload ratio in public administration. There were implications for the project that took the form of delayed implementation. The focal issue, here, does not pertain to programmatic coherence, but rather, the issue of allocative efficiency. There has been an expectation of public sector engagement in project activities, but there has also been an inadequate understanding of internal resource limitations to effective project participation.

Zambia:

Zambia received a grant of USD $1 million under the Joint Programme, to develop and operationalise an INFF that integrated the SDG agenda into national budgeting and development planning.[[128]](#footnote-129) The need for this approach was informed by the results of the [2023 DFA for Zambia](https://inff.org/assets/resource/development-finance-assessment-for-zambia.pdf), which identified a weak linkage between national budgeting and planning. This was one of the major challenges to the implementation of the [Eight National Development Plan, 2022-2026](https://www.cabinet.gov.zm/newsite/wp-content/uploads/2023/12/8NDP-2022-2026.pdf) and the facilitation of national contributions towards the SDG agenda. The DFA highlighted a similar challenge at the level of data quality and data availability, as limitations in these areas reduced the capacity for evidence-based decision-making. It follows that the DFA underscored the need for innovative and diversified sources of development financing, with emphasis on the application of the INFF methodology.

In response to these contextual challenges, the Joint Programme was used to identify and address the constraints to strategic and sustainable national development. This process involved providing support for the mobilisation of development financing from domestic and international sources.[[129]](#footnote-130) As one of the PUNOs, UNECA-SROA contributed strategic technical assistance for the identification and establishment of sustainable development financing. The comparative advantage of the executing entity during this process was its expertise in several issues of relevance to development financing in Zambia (e.g. domestic resources mobilisation; public sector and economic governance reform; SDG data and costing; etc.). [[130]](#footnote-131)

As the implementation of the Joint Programme and the INFF project both addressed challenges to development financing, there was some measure of programmatic coherence between these initiatives. Yet, the facilitation of capacity-building workshops on similar topics of interest (e.g. illicit financial flows) implied a duplication of efforts. There continued to be a marked difference in the overall focus of each initiative, however, as the Joint Programme provided tailored technical assistance for INFF design and implementation. In contrast, INFF project implementation centre on generalised guidance on the INFF methodology (supported by knowledge-exchange and peer-learning) and specialised workshops; trainings in response to country-level requests.

While the examples of parallel projects under the Joint Programme demonstrated programmatic coherence with the INFF project, there was variation in the evidence of complementarity. This does not negate the difference between the contextual approach to activity implementation under the Joint Programme and the generalised approach of the INFF project. Instead, it highlights the challenges that emerged from the follow-up country-specific activities of the INFF project. Indeed, these follow-up activities responded to the expressed needs of identified MDAs within target countries. As the activities were contextually informed, however, there was an increased likelihood that they would have duplicated activities that were being implemented under the Joint Programme. In some instances, therefore, a perception of duplication contributed towards: i) latent tensions at the level of project implementation; and ii) a degree of confusion at the level of progress reporting on milestone achievement, with implications for accountability and accuracy in results reporting.[[131]](#footnote-132)

The evaluation notes, however, that there was ongoing collaboration between UN entities throughout the INFF project, to ensure effective coordination. There was similar evidence of collaboration between participating MDAs and the Tier 1/ Tier 2 entities of the INFF project. As an example, UNECE was consistent in providing updates on project implementation to UN RCO Belarus and Kyrgyzstan. UNESCWA also resolved challenges to project coordination by facilitating several meetings with project stakeholder agencies, including inter-agency meetings.

*Global agenda for development financing*

As the international development agenda includes a specialised focus on development financing, the periodic International Conference on Financing for Development (FfD) is based on an evolving process for addressing global financial needs and development challenges.[[132]](#footnote-133) Between 2002 and 2015, the FfD Conferences have resulted in the 2002 Monterrey Consensus; the 2008 Doha Declaration; and the 2015 Addis Agenda. The main outcome document of the [Fourth FfD Conference (FFD4)](https://financing.desa.un.org/about-ffd4) is the [Sevilla Commitment](https://docs.un.org/en/A/CONF.227/2025/L.1), which has built on the resolutions of the previous conferences.

Action Areas of the Sevilla Commitment:

1. Domestic public resources
2. Domestic and international private business and finance
3. International development cooperation and development effectiveness
4. International trade as an engine for development
5. Debt and debt sustainability
6. International financial architecture and systemic issues
7. Science, technology, innovation and capacity-building

Source: Sevilla Commitment, July 2025

FFD4 took place after the INFF project had ended. There was a noted alignment, however, between INFF project activities and the action areas of the Sevilla Commitment. The Sevilla Commitment advocates seven action areas for supporting a renewed global FfD framework (see textbox). As Action Area C has highlighted the importance of INFFs for the strengthening of nationally-owned sustainable development strategies,[[133]](#footnote-134) the entire INFF project portfolio can be categorised under this action area. There is evidence, however, of an alignment between identified project activities in the target countries, with emphasis on thematic focus, and other action areas of the Sevilla Commitment.

As an example, a collaboration between UNECA and UNCTAD was used to strengthen the capacity of Burkina Faso to measure and address illicit financial flows (IFFs).[[134]](#footnote-135) A technical workshop based on the Partner Country Trade Gap Method for detecting IFFs was used to train national experts in trade gap calculations; product selection; and data analysis techniques to track IFFs. The process was also supported by an applied data workshop that was delivered in coordination with the Burkina Faso National Institute of Statistics and a Technical Working Group.[[135]](#footnote-136) The support to Burkina Faso aligned with Action Areas A and F of the Sevilla Commitment.

The UNCTAD [Accounting and Development Tool](https://unctad.org/publication/accounting-development-tool-building-accounting-development) (ADT) is a voluntary technical aid for assisting policymakers and other stakeholders to strengthen their accounting and reporting infrastructure. ADT is supported by guidance material[[136]](#footnote-137) and is used to generate high-quality and internationally comparable corporate reporting. UNCTAD trainings on ADT for stakeholders in target and non-project countries aligned with Action Areas B and G.

UNECLAC facilitated a side event at the global workshop on [Transforming Economies through INFFs](https://financing.desa.un.org/events/transforming-economies-through-integrated-national-financing-frameworks-inffs). As the workshop centred on the sharing of experiences on INFF implementation, the UNECLAC event was used to engage Colombia in a discussion on the INFF implementation process, including examples of success and emergent challenges. The discussion highlighted the role of INFFs in offering an opportunity to attract non-traditional players in development financing, such as credit rating agencies.[[137]](#footnote-138) Based on the content of the discussion and the contribution towards knowledge-exchange, the UNECLAC side event aligned with Action Area D.

In Belarus and Kyrgyzstan, UNECE facilitated a sub-project activity on the enhancement of sustainable infrastructure development. Implementation was based on the [Public-Private Partnership (PPP) Infrastructure Evaluation and Rating System](https://unece.org/ppp/em) (PIERS) methodology. The approach supports the alignment of PPP and infrastructure projects with the SDGs, to attract sustainable investments for long-term societal and environmental benefits. PIERS is promoted as a methodological approach that has the potential to increase investor confidence and attract sustainable financing. The sub-project aligned with Action Areas D and G of the Sevilla Commitment.

The alignment between project activities and the Sevilla Commitment is significant. It provides evidence of the potential for the project to contribute towards the international development agenda, including the global agenda for FfD. It follows that there is additional potential for the uptake of the INFF methodology by target and non-project countries.

**Finding 4:** State-levelcommitment to the 2030 Agenda within target and non-project countries informed thematic complementarity between the project and national development strategies, and contributed towards a conducive environment for knowledge-exchange and peer-learning on the INFF methodology.

The commitment of UN Member States to the 2030 Agenda has manifested as an investment in national strategies and supporting policies that are anchored in sustainable development. Prior to the start of the INFF project, all 10 target countries had completed at least one VNR that provided a detailed overview of national contributions towards SDG achievement and the intended direction for continuity. As of the project end-date, five target countries had completed a development finance assessment (DFA) to inform the development and/ or refinement of their INFF strategy.[[138]](#footnote-139) These advancements have signified the incorporation of INFF project activities into the national development landscape of the target countries, including an alignment with national sustainable development strategies.

Although outreach to non-project countries was included in the project results framework,[[139]](#footnote-140) the responsiveness of non-project countries to project activities also reflected country-level commitment to the 2030 Agenda. It highlighted the interest by non-project countries from the target regions in the opportunities for knowledge-exchange and peer-learning that had been created through the project. In effect, the project established a conducive environment for participation by stakeholders from non-project countries, as indicated in the following examples of stakeholder engagement:

* **Africa:** Three-day online training INFF inception workshop (August 2021) attended by 685 participants from 62 African countries, including 49 UNECA Member States;
* **Europe:** Regional workshop on Implementing Sustainability-focused Normative Tools in Eastern Europe, Western Balkans, the Caucasus and Central Asia (March 2024),[[140]](#footnote-141) with participation by government officials from 13 UNECE programme countries;
* **Asia and the Pacific:** Workshop on Regional Knowledge-exchange on Financing for Sustainable Development in Asia-Pacific in Times of Volatility and Uncertainty, with participation by government officials from 20 countries within the region;
* **Latin America and the Caribbean:** Interchange between high-level Ministry of Finance officials from Costa Rica and Mexico on sustainable sovereign bond frameworks, to build on Mexican experience in this area; and
* **Western Asia:** High-level regional two-day workshop in Cairo, Egypt, in December 2021, back-to-back with the Inter-governmental Committee on Financing for Development, with attendance by 45 officials from 13 ESCWA Member States

*Source: Final project report, March 2025.*

## Effectiveness

Project effectiveness was measured as the extent to which the INFF project achieved its objectives and expected results, as articulated within the project results framework. The assessment was also used to determine whether there were any differentials in achievement across identified groups. As two of the target countries (Colombia and Indonesia) were replaced during the inception stage of the project, they have not been included in the analysis in terms of whether expected results were achieved. The engagement of these countries during identified project activities, however, has been acknowledge where appropriate.

**There has been** **evidence of increased access by target countries to technical assistance and resources, and tailored follow-up support to build national capacities for sustainable development financing. Acquired capacities are of use in supporting national recovery efforts from the effects of the COVID-19 pandemic and building national resilience to mitigate the effects of future similar crises. As the project created a regional space for knowledge-exchange and peer-learning on sustainable development financing, it contributed towards a demand for contextualised technical assistance on elements of development financing from target and non-project countries. In combination, coordination between the executing entities and the strategic engagement of UN RCOs and UNCTs supported an effective response by the project to requests for technical assistance. Although the added value of the project has been its responsiveness to country-level requests for technical assistance, along with the areas of expertise of the executing entities, there was still evidence of a duplication of efforts between the project and the Joint Programme.**

**Finding 5:** Project implementation facilitated target country access to technical assistance and resources for the strengthening of national capacities for sustainable development financing. Built country-level capacities will not be limited, however, to mitigating the effects of COVID-19, but will support country-level resilience to unforeseen socio-economic shocks.

The expected result at the level of Project Outcome 1 was strengthened national capacities within each target country, to develop financing strategies that aligned with national development plans and mitigated the impact of the COVID-19 pandemic (see Exhibit 9). Outcome achievement was measured against three indicators of project performance: i) evidence of the development and application of targeted global guidance material in the target countries and regions; ii) a sound understanding of the contextual value of INFFs by the participants of national trainings; and iii) INFF methodology developed by all 10 target countries, followed by evidence of the commencement of implementation (see Exhibit 9).

As project activities were implemented by several executing entities, there were noted differences in the format and availability of the guidance material at project baseline. Specifically, guidance material had not yet been developed for two target countries. In addition, the seven target countries for which guidance material had been developed had not yet engaged in contextual application. At baseline, project conceptualisation was also still in process in one target country, as the project had not yet been defined (see Exhibit 13).

Further to their participation in national training workshops, more than 80 percent of the participants indicated, on average, that they had gained a sound understanding of the INFF methodology. This result surpassed the established target of 80 percent. Participant feedback was acquired from a post-workshop survey. As a baseline survey had not been administered, there was no benchmark to establish the knowledge levels of participants prior to the workshops. Based on the results of the pre-project country analyses, however, the target countries generally had limited knowledge about and capacities in the INFF methodology at the start of the project. [[141]](#footnote-142)

There has been evidence of the steps that were taken by the target countries to apply the INFF methodology in their national contexts. The role of the executing entities during this process was well-documented and involved the development and dissemination of guidance material; the facilitation of trainings/ capacity-building/ knowledge-exchange/ peer-learning; etc. As the INFF project was implemented in parallel with similar UNDP-supported interventions (through the Joint SDG Fund),[[142]](#footnote-143) the project can be described as having contributed towards strengthened capacities for INFF development and implementation.[[143]](#footnote-144)

Within this context, the target countries have differed in the extent to which they have developed a national INFF methodology and commenced implementation. Results reporting for Outcome 1 has appropriately shown that ‘capacities and integrated policies/ systems/ processes’ are in place in all target countries. There has also been an indication that INFF implementation activities will continue in each target country to support the ongoing responsiveness of the INFF methodology to country context and the refinement of implementation activities. As an example of country-level progress, Egypt launched its INFF Strategy in March 2025.[[144]](#footnote-145) The Egypt INFF Strategy document highlights the national approach to SDG financing to support accelerated contributions towards the SDGs. There will be an ongoing refinement of the strategy during the implementation process. Both actions will be led by the Egypt Ministry of Planning, Economic Development and International Cooperation.[[145]](#footnote-146)

UNESCWA, through the INFF project, also contributed extensively towards the development of the Egypt INFF Strategy document. The contribution of UNESCWA included, inter alia:

* Development of the first evidence based INFF strategy for Egypt, [Towards an Evidence-based INFF: Blueprint for Sustainable, Resilient and Transformational Inclusive Growth-led SDG-Centric Financing](https://www.unescwa.org/sites/default/files/inline-files/integrated-national-financing-strategy-egypt-info-graphics-english.pdf), 2024;
* Contribution to the [Financing Sustainable Development in Egypt](https://publications.unescwa.org/projects/fsde/index.html) report, 2021;
* Organisation of technical workshops, meetings and consultations to provide technical advisory;
* Support for the establishment of a National Task Force, in collaboration with UN RCO and UNCTAD, for the statistical measurement of illicit financial flows; and
* Conducted a mapping of national sustainable development targets and thresholds in the national sectoral developments for the previous 20 years to establish the baseline for the SDG costing and financing exercise

Source: Final project report, March 2025.

In the most recent VNR report for each target country, there was an acknowledgement of the disruptive effect of the COVID-19 pandemic on the national economy. Country governments resolved to invest further in sustainable development to build national resilience for future similar crises and other emergent shocks. As the INFF project contributed towards enhanced development financing across the target countries, it supported the national capacity to: i) accelerate contributions towards the SDGs; ii) build resilience to exogenous crises; and iii) mitigate the effects of the COVID-19 pandemic on sustainable development at the country level. As an example of a targeted project output for pandemic recovery, Zambia contributed towards the finalisation of guidance material for post-COVID-19 resource mobilisation.[[146]](#footnote-147) A manual developed by UNECA, in consultation with the Zambia Ministry of Finance and National Planning, provides an impact assessment of the pandemic in relation to domestic resource mobilisation, as well as recommendations for post-pandemic fiscal recovery.

Exhibit 13 Summary of results – Outcome 1

| Outcome | Indicator | Status of indicator | |
| --- | --- | --- | --- |
| Baseline | Endline |
| OC1: Strengthened national capacity of target countries in developing financing strategies that align with their national development plans and mitigate the impact of COVID-19 | **IA1.1**: Targeted global guidance material is developed and applied in target countries and regions | * Guidance not yet developed for **two** target countries (**support being provided by entities in parentheses**):   + Costa Rica (UNECLAC)   + Zambia (UNECA) * Guidance exists but has not been applied yet in **seven** target countries (**support being provided by entities in parentheses**):   + Belarus (UNECE; UNCTAD)   + Kyrgyzstan (UNECE; UNCTAD)   + Egypt (UNESCWA)   + Jordan (UNESCWA)   + Burkina Faso (UNECA; UNCTAD)   + Zambia (UNCTAD)   + Pakistan (UNCTAD) * Not applicable/ project activities not yet defined in **one** target country (**support being provided by entities in parentheses**):   + Pakistan (UNESCAP) | * **Achieved:** Guidance material developed and applied in all target countries and regions |
| **IA1.2:** 80% of participants in national trainings have a sound understanding of the value of INFF in their country context | * Not applicable | * **Achieved:** More than 80% of the participants of national INFF inception/ training workshops where surveys were conducted indicated a sound understanding of the value of INFF in their country context |
| **IA1.3:** 10 target countries developed and commenced implementation of INFF methodology for their country | * No capacity/ policies/ systems/ processes in place in focus area in **five** target countries (**support being provided by entities in parentheses**):   + Belarus (UNECE; UNCTAD)   + Kyrgyzstan (UNECE; UNCTAD)   + Egypt (UNESCWA)   + Jordan (UNESCWA)   + Costa Rica (UNECLAC) * Some capacity/ policies/ systems/ processes in place in focus area, but scope remains to strengthen them and/or enhance their integration in **four** target countries (**support being provided by entities in parentheses**):   + Belarus (UNECE; UNCTAD)   + Kyrgyzstan (UNECE; UNCTAD)   + Burkina Faso (UNECA; UNCTAD)   + Zambia (UNECA; UNCTAD) * Not applicable/ project activities not yet defined in **one** target country (**support being provided by entities in parentheses**):   + Pakistan (UNESCAP; UNCTAD) | * **Achieved:** Capacity and integrated policies/ systems/ processes in place in focus area in all target countries |

*Source: Final project report, March 2025*

**Finding 6:** By creating regional and global spaces for knowledge-exchange and peer-learning on the INFF methodology, the project contributed towards a demand for technical assistance by target and non-project countries, and a visible role for the strategic engagement of UN entities.

At the level of Outcome 2, the expected result of the project was increased evidence of knowledge-exchange and peer-learning within the target countries, to facilitate the application of INFF concepts. There was a further expectation that the Tier 3 Cooperating UN Entities would support the wider implementation of these concepts in non-project countries (see Exhibit 14).

Four performance indicators were used to measure the achievement of Outcome 2: i) positive end-of-workshop reviews, with a focus on workshops that were used to engage peer countries; ii) the advancement of INFF implementation in at least one building block by target countries, following their participation in regional workshops; iii) evidence that target country representatives and other relevant stakeholders benefitted from the global knowledge-exchange; and iv) the number of countries that initiated the design and implementation of an INFF needed to be greater than the combined number of target countries and additional countries that receive support from the Joint SDG Fund (see Exhibit 14).

As a core element of the project, implementation activities were used to establish a space for regional and global knowledge-exchange and peer-learning on the INFFs. Stakeholders were engaged through regional workshops and a final global workshop,[[147]](#footnote-148) with participation by stakeholders from across sectors (i.e. the public, private and non-governmental sectors; academia; and the international development sector). The workshops were used to facilitate the sharing of knowledge and experience on the INFF methodology, as well as lessons learned from pilot activities and project implementation by individual target countries. The sub-Sections that follow identify project results under the indicators of project performance.

Exhibit 14 Summary of results – Outcome 2

| Outcome | Indicator | Status of indicator | |
| --- | --- | --- | --- |
| Baseline | Endline |
| OC2: Increased knowledge-exchange and peer-learning on applying INFF concepts among target countries … inform wider implementation efforts of INFFs in other countries and UN support to this effect | **IA2.1**: 75% of participants submitted positive end-of-workshop surveys from the exchange with peer countries | * Not applicable | * **Achieved:** More than 75% of the participants of regional workshops where surveys were conducted submitted positive end-of-workshop surveys on the exchange with peer countries   (Similar positive review were submitted at the end of national workshops) |
| **IA2.2:** Target countries advance INFF implementation in at least one building block, based on lessons learned at the regional workshop | * No capacity/ policies/ systems/ processes in place in focus area in **five** target countries (**support being provided by entities in parentheses**):   + Belarus (UNCTAD)   + Kyrgyzstan (UNCTAD)   + Egypt (UNESCWA)   + Jordan (UNESCWA)   + Costa Rica (UNECLAC) * Some capacity/ policies/ systems/ processes in place in focus area, but scope remains to strengthen them and/or enhance their integration in **four** target countries (**support being provided by entities in parentheses**):   + Belarus (UNECE)   + Kyrgyzstan (UNECE)   + Burkina Faso (UNECA; UNCTAD)   + Zambia (UNECA; UNCTAD) * Not applicable/ project activities not yet defined in **one** target country (**support being provided by entities in parentheses**): * Pakistan (UNESCAP; UNCTAD) | * **Achieved:** Capacity and integrated policies/ systems/ processes in place in focus area in all target countries |
| **IA 2.3:** 75% of participants, including target country representatives and other stakeholders, benefited from the global knowledge-exchange | * Not applicable | * **Achieved:** INFF survey results indicated that over 75 % of participants at the global workshop, including target country representatives and other stakeholders, benefited from the global knowledge-exchange |
|  | **IA 2.4:** Increase in the number of countries that initiate design and implementation of an INFF, over and above the baseline of 10 target countries and additional countries that receive support from the Joint SDG Fund | * 79 countries | * 86 countries as of March 2025 |

*Source: Final project report, March 2025*

*Participant feedback on regional and global knowledge-exchange (IA 2.1/ IA 2.3)*

In addition to the global workshop, 15 regional workshops were conducted across the target regions, for in-person; virtual; and hybrid participation, as applicable.[[148]](#footnote-149) The regional workshops engaged over 2,093 participants[[149]](#footnote-150) and the global workshop engaged 33 participants from 16 countries (11 women and 22 men). As there have been gaps in the availability of participant feedback on the regional workshops, the results of the end-of-workshop survey for the global workshop has been used as a proxy for participant feedback across the project regions. The discourse refers to participant feedback at the regional level, where available, as an example of feedback received at this level.

Global workshop: [Transforming economies through INFFs](https://financing.desa.un.org/events/transforming-economies-through-integrated-national-financing-frameworks-inffs)

Workshop sessions were facilitated under three thematic areas:

1. **Advancing resilient and inclusive economies through INFFs** – highlights of INFFs as tools for advancing resilient and inclusive economies;
2. **Strengthening national capacity to mobilise domestic resources** – an overview of country-level experience in domestic resource mobilisation to support national priorities; and
3. **Harnessing the potential of the private sector for sustainable development** – an exploration of the potential contribution of PPP; infrastructure evaluation tools; and entrepreneurship training to sustainable development

Source: Global workshop programme.

Feedback from the participants of the global workshop was generally positive and was provided by all 33 participants. Survey respondents indicated that they had valued the opportunity for exchanging ideas and experiences. They stated that they had gained insight into the experiences of other countries, including challenges to INFF facilitation. From a participant perspective, the most useful session was Session 2: *Strengthening national capacity to mobilise domestic resources*, as indicated by 79 percent of respondents. This was followed by Session 1: *Advancing resilient and inclusive economies through INFFs*, as identified by 73 percent of the workshop participants.An aggregate 67 percent of the workshop participants indicated a preference for Session 3: *Harnessing the potential of the private sector for sustainable development*, in terms of usefulness. (see Exhibit 15).

Key take-aways from the project, as identified by the participants, included an understanding of:

* The importance of aligning development plans with budget/ finance plans;
* Support for the dynamic risk management agenda;
* The need to promote transparency and citizen participation;
* The harnessing of private investment;
* Sustainability reporting; and
* The role of the private sector in localising projects to achieve the SDGs

Source: Final project report, March 2025.

Exhibit 15 Participant perception of the most useful session



*Source: End-of-workshop survey report, Final Global workshop, April 2024*

Eighty-two (82) percent[[150]](#footnote-151) of the workshop participants identified a likelihood for INFF strategies and approaches to be incorporated into the development plans of their countries based on acquired project learnings (see Exhibit 16).

Exhibit 16 Likelihood of incorporating INFF strategies or approaches into country development plans



*Source: End-of-workshop survey report, Final Global workshop, April 2024*

Africa regional workshops:

In August 2021, UNECA facilitated a three-day online training inception workshop, in coordination with UNDESA; UNDP; and UNITAR. The workshop engaged 685 participants from 62 African countries, including 49 UNECA States.[[151]](#footnote-152) As its main purpose, the workshop aimed to strengthen the knowledge of government officials and other relevant stakeholders within the African region on INFFs. To facilitate this objective, the workshop created a space for learning and the sharing of knowledge; experience; and best practices, to support the achievement of the SDGs and Agenda 2063 of the African Union. [[152]](#footnote-153)

An end-of-workshop survey was completed by 127 workshop participants, reflecting a response rate of 18 percent. For 59 percent of the survey respondents, the information that was presented in the training was new to them. At 85 percent, the majority of the survey respondents were of the view that the content of the training was relevant to their job. Eighty-two (82) percent of the survey respondents also indicated that it was likely that they would use acquired learnings in their jobs (see Exhibit 17).

Exhibit 17 Participation perception of training relevance – INFF inception workshop, Africa region



*Source: Evaluation report, Inception workshop, Africa region, August 2021*

*Initiation of INFF Building Block implementation by target and non-project countries (IA 2.2/ IA 2.4[[153]](#footnote-154))*

There has been evidence of progress towards INFF implementation at the level of target and non-project countries, with emphasis on contributions towards the INFF building blocks. *[[154]](#footnote-155)* Given the difference in country contexts (e.g. knowledge about the INFF methodology; resource availability; etc.), the target countries were at different stages of INFF implementation at the end of the project. Based on their project engagement, however, they have all advanced beyond the baseline measures, which ranged from undefined project activities to some evidence of required capacities. Brief examples of achieved results by region and target country are presented in the sub-Sections that follow:

Africa:

In addition to the online training inception workshop, UNDESA facilitated three regional events:

1. [INFFs and Open Budgets for Sustainable Development in Africa](https://www.uneca.org/sites/default/files/MGD/INFFSept2022/Event%20report%20INFF%20and%20open%20budgets%20workshop_24.12.2022.pdf) (September 2022, Abuja Nigeria);
2. Regional Workshop on INFF, co-organised by UNECA; UNDP; and UNDESA, (June 2024, Addis Abada, Ethiopia); and
3. INFF side event at the [Africa Regional Consultation on Financing for Development](https://www.uneca.org/eca-events/regional-consultation-fourth-international-conference-financing-development-africa) (November 2024, Addis Ababa, Ethiopia)

The events coincided with country-level technical support to Burkina Faso and Zambia for the contextual application of the INFF methodology.

As a follow up to the regional inception workshop, the Government of Burkina Faso, through the National INFF Steering Committee, led the completion and validation of a Development Finance Assessment (DFA) and the INFF implementation roadmap in 2022. The process was complemented by a search for potential sources of funding, with a stated commitment by UNDP to provide financial support to develop an INFF strategy.[[155]](#footnote-156) Government MDAs in Burkina Faso have actively engaged with UNECA to acquire ongoing support to implement the INFF building blocks. In April 2022, with the support of a Technical Working Group, the National Institute of Statistics collaborated with UNECA and UNCTAD to organise an applied data workshop on trade gap analysis.[[156]](#footnote-157) An additional workshop on illicit financial flows (IFFs) in the extractive sector was held in February 2023[[157]](#footnote-158) and was used to inform a technical report by the Extractive Industries Transparency Initiative Department on IFFs.[[158]](#footnote-159)

In Zambia, UNECA and UNCTAD facilitated three workshops to build the capacity of counterpart MDAs in critical elements of INFF development and implementation:

1. [Capacity building workshop on domestic resource mobilization (DRM) and Illicit Financial Flows (IFF) in Zambia](https://unctad.org/meeting/capacity-building-workshop-domestic-resource-mobilization-and-illicit-financial-flows), March 2022;
2. [Workshop on impact investing in Zambia and corporate sustainability reporting for the implementation of SDGs in Africa](https://unctad.org/meeting/workshop-impact-investing-zambia-and-corporate-sustainability-reporting-implementation-sdgs), March 2023; and
3. [Capacity-Building Workshops on Public-Private Partnerships (PPP) in Zambia](https://unctad.org/meeting/capacity-building-workshops-public-private-partnerships-zambia), February 2024.

Source: Final project report, March 2025.

UNECA also developed several guidance documents with the support of MDAs in Zambia to inform the INFF process in the country:

* [Infrastructure Public-Private Partnership Diagnostic Study Report on Zambia](https://repository.uneca.org/handle/10855/49964), February 2023
* [Enhanced Domestic Resource Mobilisation in Zambia](https://repository.uneca.org/entities/publication/7d2a5d4e-c3f1-4d5b-a5ee-4d91754c13f9), 2024 (in collaboration with the Ministry of Finance and National Planning, to support post-COVID-19 recovery); and
* A Handbook on innovative finance for promoting inclusive industrialization and private sector development in Zambia in 2024

Source: Final project report, March 2025.

A technical partnership between UNECA and Zambia also led to a Joint SDG Fund project, [Zambia’s Integrated Financing Framework for Sustainable Development](https://www.jointsdgfund.org/programme/zambias-integrated-financing-framework-sustainable-development).

In line with the INFF building blocks methodology, Burkina Faso and Zambia have engaged in activities under the Inception Stage and Building Block 1: Assessment and Diagnostics. Both countries have completed a DFA (Burkina Faso, 2022; Zambia, 2023), involving the assessment of their financing needs for INFF implementation, as well as the identification of sources of funding. To the extent that Burkina Faso has established a National INFF Steering Committee, it has also made an initial contribution towards Building Block 4: Governance and Coordination, in relation to the joint development and implementation of the INFF.

Asia and the Pacific:

UNESCAP organised two regional events in 2021 and 2023.

1. [INFFs and the alignment of SDG planning and budgeting](https://inff.org/event/training-workshop-or-integrated-national-financing-frameworks-inffs-and-budgeting-for-the-2030-agenda-financing-sustainable-and-inclusive-recovery), March 2021 (co-organised with UNITAR; UNDP; and UNDESA); and
2. [Financing Sustainable Development in Asia-Pacific Region in times of Volatility and Uncertainties](https://www.unescap.org/events/2023/regional-knowledge-exchange-financing-sustainable-development-asia-pacific-region-times), June 2023 (co-organised with UNDP; UNDESA; the EU and the INFF Facility)

Source: Final project report, March 2025.

At the country level, as stakeholders in Pakistan did not have prior knowledge about INFFs at project baseline, UNESCAP also conducted an in-country inception workshop in December 2022 that built on the regional workshop.[[159]](#footnote-160) It was used to engage counterpart MDAs in a discussion on the elements of the INFF methodology that could be prioritised for implementation. There was a focus on the strengthening of national financial policies to facilitate national contributions to the SDGs.[[160]](#footnote-161)

Further to the regional workshops, UNESCAP received a follow-up request from the Pakistan Federal Board of Revenue (FBR), for technical support to strengthen the national taxation system, with a focus on digitalisation. FBR identified four intervention areas: i) e-invoicing; ii) e-withholding taxes; iii) point-of-sale-systems; and iv) track-and-trace systems.[[161]](#footnote-162) The FBR request was informed by a recognition of the role of improved tax compliance for increased tax revenues in Pakistan.

UNESCAP organised three technical workshops in Pakistan, and developed guidance material to inform the digitalisation of the taxation system:

1. [International conference on digitalization of taxes in Pakistan](https://www.unescap.org/events/2023/international-conference-digitalization-taxes-pakistan), June 2023
2. [Capacity Building Workshop on Data Analytic Tools to Enhance Tax Compliance through E-invoicing, Track and Trace Systems, E-withholding taxes, and POS Systems](https://www.unescap.org/events/2023/capacity-building-workshop-data-analytic-tools-enhance-tax-compliance-through-e), October 2023;
3. [Training Workshop on Public Finance for SDGs in Pakistan: An Integrated National Financing Framework Approach](https://www.unescap.org/events/2024/training-workshop-public-finance-sdgs-pakistan-integrated-national-financing-framework), February 2024;
4. Guidance material 1: [Advancing Tax Compliance through Digital Solutions: Best Practices, Tools, and Possible Strategies for Pakistan](https://www.unescap.org/sites/default/d8files/event-documents/Pakistan%20digital%20tax%20report_1.pdf); and
5. Guidance material 2: [Towards an Integrated National Financing Framework for Pakistan](https://www.unescap.org/kp/2024/towards-integrated-national-financing-framework-pakistan)

Source: Final project report, March 2025.

In Samoa, UNESCAP facilitated a workshop in coordination with the Ministry of Natural Resources and Environment to discuss financing opportunities for climate change within the framework of INFF:

* [SDG Acceleration and Integrated National Financing Frameworks](https://www.facebook.com/samoa.mnre/posts/pfbid02DuEnbCeYADdz71eYshU5y5cFTMehggERm64zthW1QWKnPDuzcG7232gR1RCDx5wHl), June 2023

This was followed by consultations with government officials and key stakeholders of the INFF methodology (e.g. financial institutions; and development partners), which informed a technical report on enhancing financing opportunities for climate action and nature-based solutions. The report was shared with the Government of Samoa in 2024.

The combination of workshops and guidance material in Pakistan and Samoa is applicable to the Inception Phase of the INFF methodology. As UNESCAP also conducted a rapid assessment of the state of SDG financing in Pakistan,[[162]](#footnote-163) this activity qualifies as a contribution towards Building Block 1. At the end of the project, however, the authorities in Pakistan had not made a final decision on developing an INFF.[[163]](#footnote-164) As Samoa completed DFAs in 2018 and 2022, the country had already contributed towards Building Block 1 at the time of its project engagement.[[164]](#footnote-165)

Europe:

UNECE conducted two regional workshops to present key tools for the mobilisation of development financing, with a focus on the [UNECE PIERS methodology](https://unece.org/ppp/em), including the [PIERS digital platform](https://piers.unece.org/):

1. [Towards INFFs: Implementing sustainability focused normative tools in Eastern Europe, Western Balkans, the Caucasus, and Central Asia](https://unece.org/info/events/event/387893); and
2. [Sustainable Public-Private Partnerships in support of Integrated National Financing Frameworks](https://unece.org/media/economic-cooperation-and-integration/Public-Private-Partnerships-(PPP)/news/397928)

Source: Final project report, March 2025.

The PIERS methodology is a platform that evaluates and scores PPPs and infrastructure projects based on 22 criteria and 95 indicators. It is used to assess projects and infrastructure at all stages of development, to inform improvements during design and implementation and create SDG alignment.[[165]](#footnote-166)

At the country level, UNECE and UNCTAD conducted several trainings/ workshops that engaged national stakeholders from the public and private sectors. Both entities also developed post-workshop guidance material to strengthen private finance mobilisation for sustainable development within the context of an INFF. The following activities were conducted:

* Practical training on the use of the PIERS methodology in Belarus (April 2023) and Kyrgyzstan (October 2022);
* Report to government officials on recommendations from the identification and selection of 8 infrastructure projects (Belarus/ Kyrgyzstan, 2023);
* National workshop to present the results of the training (Belarus, November 2023); (Kyrgyzstan, September 2023);
* Initial meeting on the Accounting Development Tool (ADT) facilitated by UNCTAD (Belarus, May 2023); (Kyrgyzstan, November 2022);
* ADT workshop and assessment by UNCTAD (Belarus, October 2023); (Kyrgyzstan, March 2023) followed by comprehensive reporting, including recommendations that were adopted at the national level
* Final ADT consultation meeting (Kyrgyzstan, December 2024);
* Training-of-Trainers workshop on [Accounting and Financial Reporting Guidelines for SMEs](https://unctad.org/publication/accounting-and-financial-reporting-guidelines-small-and-medium-sized-enterprises-1) (Belarus, December 2023); (Kyrgyzstan, June 2022);
* National capacity-building workshop to strengthen understanding of sustainability and SDG impact reporting (Belarus, June 2023); and
* Training session on the contribution of the private sector to SDG implementation (Kyrgyzstan, May 2022).

Source: Final project report, March 2025.

Based on its completion of a DFA in 2023, Kyrgyzstan has contributed towards INFF Building Block 1. As Belarus received funding from the Joint SDG Fund (2020-2022) to conduct a DFA, the facilitation of the exercise has also indicated a contribution to INFF Building Block 1.

Latin America and the Caribbean:

UNECLAC facilitated a bilateral technical workshop during the Global INFF Workshop in April 2024. The timing of the bilateral workshop was informed by the final selection and engagement of the target countries from the region.[[166]](#footnote-167)

At the request of the Dominican Republic, the workshop was used to engage Colombia in a discussion on its experience in INFF development and implementation. The discussion was used to explore INFF tools for measuring and analysing financing flows based on three key issues: i) the cost of development; ii) the alignment of spending with development planning priorities; and iii) how to ensure efficient financing.[[167]](#footnote-168)

At the country level, UNECLAC worked in coordination with the Ministry of Economy, Planning and Development of the Dominican Republic to support the development of an INFF. This process also included:

1. Collaborating with UNDESA through its embedded consultant at the ministry;
2. Facilitating an inception meeting with national authorities and UNCT;
3. Conducting an analysis of country progress on the National Development Strategy and the SDGs; and
4. Exploring innovative financing tools and reviewing legal frameworks; international experiences; tax exemptions; and public management recommendations

Source: Final project report, March 2025.

A report was developed at the end of each scoping exercise and was submitted to the national authorities. The main results were disseminated to a broader audience of policymakers; private sector representatives; and public institutions.

UNECLAC also delivered a Sustainable Development Bond Framework to the national authorities in Costa Rica. The process was informed by the DFA that had been conducted by Costa Rica using funds that were received from the Joint SDG Fund for 2020-2022.

Costa Rica and the Dominican Republic have taken steps to facilitate the INFF building blocks and have contributed towards Building Block 1. Based on the development of the Sustainable Development Bond Framework, Cosa Rica has also contributed towards Building Block 2: Financing Strategy.

Western Asia:

UNESCWA organised two regional workshops for high-level officials from target and non-project countries in December 2021 and April 2024. The workshops were conducted back-to-back with the sessions of the Inter-governmental Committee on Financing for Development in the Arab Region.[[168]](#footnote-169) All supporting documents were provided in Arabic. UNESCWA led discussions on the main financing risks within the region, and presented the tools that were accessible through its virtual platform, the [Arab Financing for Development Gateway](https://ffd.unescwa.org/),[[169]](#footnote-170) to support INFF development and implementation.

In Jordan, technical assistance from UNESCWA built on country level efforts to establish a financial ecosystem, to support the national vision for economic modernisation.[[170]](#footnote-171) Technical assistance to Egypt centred on the development of [Egypt’s Integrated National Financing Strategy](https://www.undp.org/sites/g/files/zskgke326/files/2025-03/final_key_messages_1c_16-3-2025.pdf), which was launched in March 2025. The UNESCWA approach to technical assistance was based on a coordinated approach involving:

* Strategic dialogue and technical discussions (e.g. discussions with RCO and UNCTs, to foster a cohesive approach to technical assistance);
* Development of technical reports and manuals;
* Technical workshops, to build the capacity of counterpart MDAs in INFF development and implementation; and
* Contributions to the analysis and validation of DFAs

Source: Final project report, March 2025.

Examples of specific country-level developments include:

Egypt:

1. Establishment of a joint team with the Ministry of Planning and Economic Development to assess key tools and advance the blueprint for an INFF, and validate actions related to SDG costing; financing; budgeting; and localisation;
2. National INFF workshop to cultivate a shared understanding of the methodologies; empirical assessments; and values required to support the national financing strategy;
3. Development of [Towards an Evidence-based INFF](https://www.unescwa.org/publications/integrated-national-financing-strategy-egypt-policy-brief), findings from more than 30 empirical financing assessments, to inform a country-owned financing strategy; and
4. Development of a machine-learning Budget Intelligence Tool (BIT) to support INFF implementation and SDG-centric budgeting in accordance with 2022 integrated finance law.

Jordan:

1. Development of an SDG costing manual and report that outlines methods and tools for national sustainable development strategies; sectoral plans; and the economic modernisation vision;
2. Contribution to the DFA initiative (i.e. development of comprehensive worksheets for assessing financing streams, sources and challenges; participation in the validation workshop; etc.);
3. Strategic dialogue with UNRCO and UNCT, including a workshop in May 2023,[[171]](#footnote-172) to enhance the coordination of UN support for INFF; and
4. Comprehensive series of over 10 technical discussions with UNRCO Jordan and UNDP Jordan to synchronise their recommendations for the Government of Jordan

Source: Final project report, March 2025.

Egypt and Jordan each contributed towards Building Block 1, given the assessments that were conducted to determine the cost of INFF implementation. The establishment of teams of stakeholders, with oversight of various elements of INFF development, was a recognition of the need for a coordinated approach and the importance of stakeholder input. This is an initial contribution to Building Block 4: Governance and Coordination.

*Engagement of UN Entities*

The designated role of the Tier 2 Entities involved demystifying the INFF methodology and providing technical assistance to support application within the target countries. There was some evidence of collaboration between the Tier 2 entities, for example, UNECE worked in coordination with UNCTAD to deliver trainings and workshops in Belarus and Kyrgyzstan. UNCTAD also collaborated with UNECA to facilitate workshops in Zambia.[[172]](#footnote-173)

There was also evidence of collaboration between the Tier 2 and Tier 3 Entities,[[173]](#footnote-174) with emphasis on the strategic engagement of identified Tier 3 Entities, to support project implementation. Further to its regional workshops, for example, UNESCWA continued to highlight the INFF methodology in regional meetings and events.[[174]](#footnote-175) This approach was supplemented by follow-up, high-level discussions with UNRCOs and UNCTs, to ensure transparency and cohesiveness during INFF project implementation, as well as parallel programming by UN Entities. The process was further supported by a region-wide webinar in April 2023, which was used to introduce UNRCOs and UNCTs to the online tools that had been developed to support INFF development in the region. These tools are accessible through the [Arab Financing for Development Gateway](https://ffd.unescwa.org/). The ongoing engagement of the UN Secretariat and System was used to minimise the effects of duplication and enlist the support of UNRCOs, in particular, to facilitate policy dialogue with country governments.[[175]](#footnote-176)

As the project was designed without the direct engagement of the target countries, it is significant that the Tier 2 entities were approached by target countries to: i) provide further information and technical assistance at the country level, to inform the application of the INFF methodology; and ii) develop context-specific guidance material for the INFF process. In response to these requests for assistance, the Tier 2 entities provided the target countries with the level of support they required to proceed with the development of INFF building blocks.

In light of the outreach to non-project countries within the target regions, the interest of these countries in the INFF methodology was an added development that enhanced results achievement. Based on the regional workshops that were conducted by UNESCWA, for example, there has been collaboration between UNESCWA and eight non-project countries from the Western Asia region.[[176]](#footnote-177) Three of these countries (Oman; the Kingdom of Saudi Arabia; and Tunisia) issued requests for assistance to facilitate INFF implementation, including the application of the INFF tools, after having participated in the second regional workshop.

Across the target regions, there was also an increase in the number of countries that had commenced INFF development (beyond the target countries and countries that had received support through the Joint SDG Fund). As of March 2025, the figure had increased from 79 countries at baseline (March 2021) to 86 countries.

While there has been evidence of the achievement of expected results, a question remains as to the added value of the INFF project. The response to this question is critical as it will be useful for the enhancement of future similar initiatives and it will address the issue of duplication with Joint Programme activities. Several factors should be reiterated, here. First, the follow-up support to target countries under the INFF project was highly regarded by the target beneficiaries, as it addressed their context-specific needs upon request. Second, the Joint Programme provides contextual support to States for the INFF design and implementation, including monitoring and oversight. Third, the target countries indicated that the global guidance material that was provided under the INFF project was not contextually applicable. Fourth, the executing entities did not all specialise in INFF development, although they all had expertise in INFF-related areas. In light of these factors, the comparative advantage and, in effect, the added value of the INFF project was its responsiveness to requests for technical assistance by the target countries, combined with the specialities of the executing entities.

Recommendations proposed in the report on illicit financial flows in the extractive sector, developed thanks to training received from UNCTAD, were taken into account in the new mining code of Burkina Faso, adopted in July 2024

Source: Workshop participant, Burkina Faso

An additional advantage of the INFF project was the strength of its outreach efforts, which extended beyond the 10 target countries to include non-project countries within the target regions. The question for consideration, therefore, is whether future programming will involve close collaboration with the Joint Programme at the project design stage, to avoid a duplication of efforts. Alternatively, the issue to be addressed is whether a future partnership across the executing entities will continue to provide context-specific support to States based on the combined areas of expertise.

## Efficiency

As a measure of project efficiency, the evaluation was used to assess whether the INFF project delivered its expected results in an economic and timely way. The focus was on whether project resources were converted into expected results within the anticipated timeframe, [[177]](#footnote-178) as well as whether the quality of the process and the results that were generated was at the required level. [[178]](#footnote-179)

**While there was evidence of the added value of the project to target and non-project countries, and a contribution towards project value for money, the impact level target of the project results framework was lacking in sufficient clarity on results expectations. The risk assessment that was used to inform project implementation also did not take into account the extensive disruptions to project activities that can be generated by geopolitical factors.**

**At the level of project oversight, although the role of the Project Coordinating Team was clear, the management function of UNDESA-FSDO was not immediately evident. As a result of the interface that was created through the project, however, there was effective collaboration and coordination between the executing entities for the joint delivery of project activities.**

1. **Finding 7:** While the results framework for the project established a logical trail of activities for achieving expected outcomes, there was limited clarity of expectations at the level of the anticipated project impact.

Given the focus of the efficiency criterion on how well project resources were used to generate expected results, it is pragmatic to commence the assessment of efficiency with an analysis of the project design. In effect, a comprehensive project design supports the efficient allocation and use of scarce project resources for the effective implementation of activities and positive results delivery (i.e. the delivery of expected results and, as applicable, positive unintended results).

As a contribution towards expected project outputs, the results framework presented a logical link between the intended activities; the anticipated outputs; and outcome level results. Performance indicators for each outcome were informed by the baseline measures that were documented at project inception. The assessment of Outcome 1 was measured by an appropriate set of indicators to document the availability of capacity-strengthening guidance material; stakeholder receptiveness to training; and the practical application of acquired learnings.

Although Outcome 2 was equally supported by suitable indicators of performance, the articulation of the outcome level result could have been divided into two separate outcomes. This approach would have allowed for greater clarity in the establishment of the results targets, as well as a simplified link between the indicators of performance and the target outcomes. Specifically, Outcome 2 targeted two related but distinct items: i) increased knowledge-exchange and peer-learning on applying INFF concepts among target countries; and ii) wider implementation efforts on INFFs in other countries and UN support to this effect. The separation of these issues would also have allowed for the refinement of the indicators of performance to allow results monitoring to better document the effects of project implementation. As there was also an interest in the contribution of knowledge-exchange and peer-learning to ‘wider implementation efforts on INFFs,’ this element could have been incorporated into Item ii), in simple diction, to support results reporting that documents the actual contribution of the identified project activities.

At the level of project impact, the expectations from the project were less clear. As articulated, the expected project impact was a close repetition of Outcome 1. The expected impact of an intervention is an advancement over the outcomes level results, as it is meant to highlight the transformation that is generated after outcomes are achieved. As an illustration, if Outcome 1 focused on strengthened capacities, it would have been useful for the expected project impact to focus on the application of the INFF methodology (e.g. evidence of the development of an INFF strategy in a non-project country; a continuation of building block implementation; etc.). These items were incorporated into the indicators of performance for results achievement at the outcomes level.

1. The articulation of the project results framework did not deter the achievement of expected results. [[179]](#footnote-180) As indicated, however, refinement would have allowed for increased accuracy in the targeting of expected results, as well as monitoring and reporting on the same.
2. **Finding 8:** To the extent that the project budget was adequate for the achievement of expected results and project activities provided added value to the target and non-project countries, there was evidence of project contribution towards value-for-money.
3. Project implementation was funded under the 13th tranche of the Development Account based on a budget of USD $2.321 million.[[180]](#footnote-181) The timeframe for implementation and the achievement of expected results was March 2021 – December 2024.
4. There has been evidence of the achievement of expected results within budget. At the end of the project, the rate of expenditure was 96.76 percent with an unspent balance of 3.23 percent. [[181]](#footnote-182) Project implementation accounted for the majority of the total project expenditure, in the form of the engagement of consultants and experts (51 percent of total project expenditure); contractual services (14 percent of total project expenditure); and workshops (12 percent of total project expenditure). Although there was no evidence of a budget overrun, the final expenditure by class of activity indicated that the original allocation for consultants and experts (38.73 percent of the budget) was significantly below the amount that was required. Conversely, the original allocation for workshops (21.95 percent) was in excess of the amount that had been spent by the end of the project (12 percent of total expenditure).[[182]](#footnote-183)
5. Evidence of the maximisation of impact from money spent, combined with the added value of the project to the target project beneficiaries was used to assess project value for money.[[183]](#footnote-184) Project participants from the target and non-project countries were appreciative of opportunities that were created by the project for knowledge-exchange; peer-learning and the acquisition of resources and tools on INFFs.[[184]](#footnote-185)

I represent my organisation on the PPP technical committee and hence the training and knowledge gained will be informing my participation in committee meetings

Source: Regional workshop participant

1. They further indicated that the added value of the project has been their new ability to contribute further to the work portfolios of their organisations. This development was corroborated by the level of participation in regional and country-specific workshops, as well as the final global workshop, and the follow-up requests for technical assistance by non-project countries.[[185]](#footnote-186)
2. As there has been evidence of the efficient management of the project budget and the provision of added value to target and non-project countries, the project is rated as having contributed towards value for money

**Finding 9:** Although project implementation was informed by a risk assessment and mitigation plan, there was an underestimation of the disruptive effect of geopolitical factors on project activities.

As a critical element of project conceptualisation, anticipated risks to results achievement and measures to support mitigation were used to inform project implementation. There were three foreseen risks to results achievement: i) extended restrictions from the COVID-19 pandemic; ii) variation in the willingness of governments to participate in the project; and iii) changes in the security situation in the target countries and regions.[[186]](#footnote-187) The proposed mitigation measures were feasible and involved virtual engagement; outreach to relevant stakeholders who were external to central government; and the use of alternative event venues during socio-political upheavals. At the time of operationalisation, however, they were overly simplistic and generalised.

The mitigation measures did not address challenges in relation to: i) coordination and collaboration between UN entities; and ii) INFF awareness and government engagement in project activities. There was also a significant underestimation of the effects of geopolitical factors on project implementation.

In general, there was evidence of collaboration between the Tier 2 entities to deliver regional workshops and follow-up with country-specific events. There was noted collaboration, for example, between UNCTAD and UNECA, as well as UNCTAD and UNECE, to facilitate workshops in Africa and Europe, respectively. Individual RECs also collaborated with UN entities that were external to the project; government agencies; regional associations; and international organisations, to develop specialised guidance material; facilitate regional events; and engage in policy discussions.

To illustrate, UNECLAC collaborated with Banco Popular Dominicano and the Dominican Republic Stock Market to support enhanced private sector engagement in development financing in the Dominican Republic. UNECLAC also engaged high-level government representatives from the Ministry of the Economy, Planning and Development, and the Ministry of the Presidency, as well as representatives from UN RCO and UNDP during the end-of-project event in the Dominican Republic. [[187]](#footnote-188)

UNECE partnered with the Eurasian Development Bank to hold a roundtable discussion in Belarus on financing opportunities for infrastructure projects. These projects had all been assessed using the PIERS methodology. To support efforts for enhanced financial integrity and the combatting of illicit financial flows (IFFs), UNCTAD also collaborated with the United Nations Office on Drugs and Crime (UNODC) to develop IFF projects in Burkina Faso and Zambia. [[188]](#footnote-189)

UNECA engaged with several regional and international partners throughout the project, including UNDP; the African Union; and the African Forum on Debt and Development, to hold policy discussions on domestic resource mobilisation and debt sustainability. Partnerships between UNECA, Tax Justice Network Africa and the African Tax Administration Forum, were further established to strengthen policy dialogue on taxation and revenue mobilisation. UNECA also engaged the International Budget Partnership and the International Monetary Fund to discuss public financial management, transparency and accountability.[[189]](#footnote-190)

There was some measure of discord, however, between Tier 2 entities and UNDP, which contributed towards collaboration and coordination challenges. The underlying issue was the overlap between project activities and projects that were funded under the UNDP-managed Joint SDG Fund Programme. These projects also supported INFF implementation and were also located within identified target countries.[[190]](#footnote-191) Within this context, challenges to coordination and collaboration occurred in the Dominican Republic; Egypt; and Jordan. UNECLAC and UNESCWA engaged UNDP; UN RCO; and other relevant stakeholder agencies in meetings; consultations; and project events to support effective mitigation, with measured success.

Efforts to facilitate a similar level of collaboration in Indonesia were unsuccessful. Indonesia was initially selected as a target country, but was replaced by Samoa in 2023 as limited collaboration by UNCTs delayed project start-up. As Samoa had met the project selection criteria, the rationale for the replacement was sound. The choice of replacement country created a new challenge for the project, however, as Samoa was a small-island developing State with low human resource capacity in public administration.

At the level of awareness and government engagement, the Tier 2 entities facilitated ongoing dialogue through regular stakeholder meetings and engagement activities to raise and sustain stakeholder awareness about the INFF methodology.[[191]](#footnote-192) In Pakistan, however, a low awareness about INFFs contributed towards a lack of governmental buy-in for the project. Although UNESCAP engaged the Federal Board of Revenue (FBR) in project activities, delays to implementation resulted from a disconnection with the project focal points.[[192]](#footnote-193) As of the end of the project, FBR had also not taken a decision to proceed with INFF development.

While the challenges of coordination/ collaboration and awareness/ government engagement were resolved during the first two years of the project, the challenge of a volatile geopolitical climate persisted throughout the project. [[193]](#footnote-194) Political instability challenged project implementation in six target countries (Belarus; Burkina Faso; Colombia; Costa Rica; Jordan; and Pakistan), four of which were conflict-affected (Belarus; Burkina Faso; Jordan; and Pakistan). As Pakistan was also affected by flooding, it was challenging for UNESCAP to engage some project stakeholders.

Virtual interface was used successfully to mitigate travel restrictions to conflict-affected target countries. During the development of guidance material and the facilitation of assessments, each process was supported by desk review, as applicable. It was necessary, however, for UNCTAD to cancel two workshops in Pakistan because of social unrest during the 2024 general elections. In Colombia, as the level of instability resulted from a change of government and was in the form of delayed implementation, the project engaged the Dominican Republic as a replacement country.[[194]](#footnote-195)

The selection of the Dominican Republic was appropriate, as the country had met the project selection criteria. Significantly, although the Dominican Republic was already being supported through the UNDESA FINS project, there was no element of duplication as the projects were complementary.[[195]](#footnote-196) The selection of the Dominican Republic was also largely informed by the interest of the country in INFF implementation, as well as its experience with this process through the FINS project. Based on the late replacement of Colombia, however, the project continued to face implementation delays. To further support project implementation, however, the Dominican Republic engaged Colombia during the regional event at the final global workshop, to learn more about their experience with INFFs. The interface between the countries was arranged in collaboration with UNECLAC.

Project implementation in Costa Rica was also challenged by delays that resulted from a change of government. Meetings between UNECLAC and high-level government officials at the Ministry of Finance contributed towards mitigation. This led to the timely completion of project activities.

As there is a change of government in Latin American countries during each five-year electoral cycle, there are conceivable implications for the engagement of countries from the region in future similar projects. Indeed, the change in the electoral cycle is not unique to the Latin American and Caribbean region. Significantly, however, the implications of the change include delayed activity implementation and, by extension, results achievement, given the need for executing agencies to establish a relationship with the new government. At the level of project design, therefore, a major contributing factor towards results achievement would be the project implementation timeframe and timing/ scheduling of activities.

Although they were not foreseen during project conceptualisation, there were emergent challenges to the project at the level of financial management. In Burkina Faso, the cost of conducting the DFA was higher than anticipated. UNDP supported the mitigation of this challenge by contributing towards the cost of the DFA exercise.

In Zambia, project funds in the amount of USD $15,000 were reallocated by UNECA-SRO, to fund non-project related technical cooperation activities and urgent requests from UNECA States. This led to the cancellation of a project activity for policymakers. Stakeholder consultations at the level of UNECA -SRO, supported by document review, have indicated that the reallocation of the funds was approved by the UNECA Budget Office and the funding was replenished in 2024.[[196]](#footnote-197) The issue for consideration, here, is the decentralised approach to project management, including the management of the budget allotment. There has been some measure of flexibility for the Tier 2 entities to develop and implement project activities that align with the project results framework. While a decentralised approach to budget management supports this process, there are questions around efficiency of process given the implications of flexible budget management on the implementation of scheduled project activities (e.g. activity cancellation because of budget re-routing).

**Finding 10:** While theProject Coordination Team had a designated responsibility to monitor the progress of project implementation, the complementary and leading role of UNDESA in managing project implementation was not immediately identifiable.

Project management was the responsibility of a small team within UNDESA-FSDO, comprising a project coordinator and a project management assistant. The project coordinator was responsible for the successful implementation of the project at the global level. To fulfil this function, the project coordinator worked in coordination with the focal point at each executing entity. The project management assistant was responsible for administrative duties that supported efficient project management and coordination.

While the project coordinator and the project focal points had joint responsibility for implementing global project activities, project implementation at the regional and country-specific levels was decentralised to the executing entities. Included among the responsibilities of the project coordinator, however, was the formulation of project activities in coordination with the project focal points of the executing entities.[[197]](#footnote-198)

A Project Coordination Team (PCT) was established to support the monitoring of project implementation, including activity facilitation; the achievement of expected results; and results monitoring and reporting. In addition to the project coordinator, the PCT comprised the project focal points; and representatives from UN RCOs and UNDP in the target countries. The UNDESA Capacity Development Programme Management Office (CDPMO) also provided programme support and oversight during project implementation.[[198]](#footnote-199)

The small size of the project team at UNDESA-FSDO was a challenge to the management of global project activities. At the time of project implementation, the project coordinator had technical responsibilities as an inter-regional adviser, and the project management assistant worked on multiple projects and tasks. As activity implementation was decentralised, the project team was largely responsible for project coordination (e.g. organising regional events; collating annual progress reports; facilitating quarterly PCT meetings; etc.). Although additional administrative support was available to the team from the UNDESA-FSDO General Administrative Desk, this facility was not project specific (i.e. it provides administrative support to the entire office).

At the level of the PCT, the REC focal points were also responsible for: i) participating in project coordination activities; ii) sharing information and providing timely updates to UN RCOs and UNDP; and iii) facilitating synergies by ensuring complementarity between project activities and related activities at the country-specific and regional levels.[[199]](#footnote-200) The contribution of the PCT to results monitoring and reporting was also reflected in the availability of annual progress reports on project implementation.

There was less evidence of the contribution of UNDESA-FSDO to project management, as opposed to project coordination. Specifically, project activities were not harmonised across the executing entities. Each entity facilitated project activities that were linked to their area of specialisation. While there was a focus on elements of development financing that were pertinent to the INFF methodology, management oversight by UNDESA-FSDO to inform a harmonised and quality-assured approach (e.g. the approach to facilitation; the areas of activity focus; the establishment of a link to the INFF building blocks; etc.) was lacking.

Limited management oversight by UNDESA-FSDO can be attributed, in part, to the decentralised approach to project implementation. Decentralisation had the advantage of providing each executing entity with the flexibility to develop and facilitate project activities based on its own institutional approaches/ specialities, as a contribution towards INFF development. Conversely, limited management oversight contributed towards the delayed finalisation of the INFF guidance documents. As a result, there were differences in the pace of project implementation, as well as the thematic focus of project activities, across the executing entities. Stakeholders at the level of the target countries (i.e. representatives of the institutions that were engaged as target project beneficiaries) further indicated that the guidance documents did not easily allow for contextual application at the country-level. The guidance material did not provide the level of contextual detail that was required to inform the country-level implementation of the INFF building blocks.[[200]](#footnote-201)

Significantly, there was no indication of a designated project management function for UNDESA-FSDO within the project document. There were guidelines for the lead executing entity to assume a coordinating function during project implementation. The issue to be addressed, therefore, relates to the project design, including whether there was need for (as well as value in) harmonised implementation, as opposed to a decentralised, approach. Indeed, the project document specified a need for contextual synergies at the country-specific and regional levels, to support coordinated implementation by the executing entities. Focal points were required to coordinate ‘complementary country and regional activities and make use of synergies where possible.’[[201]](#footnote-202) Three points are worth noting.

First, the establishment of contextual synergies aligned with the INFF methodology, which builds on existing infrastructure within target countries (e.g. strategic priorities; national policies; capacities; etc.), to support the identification and operationalisation of financial solutions for sustainable development.[[202]](#footnote-203) Second, the INFF methodology is designed for country-specific application, to encourage national ownership, as there is no one-size-fits-all approach to INFF facilitation. [[203]](#footnote-204) Regional opportunities for built national capacities in INFF facilitation (workshops; trainings; etc.) have the potential to create synergies in the form of momentum/ interest across participating countries, to support country-level uptake of learnings across the target regions. Third, while the aim of the project was to support the mobilisation and alignment of development financing with national development priorities,[[204]](#footnote-205) by design, project implementation was structured around ‘the design and implementation of INFFs,’ inter alia. [[205]](#footnote-206) During actual project implementation, however, there was a significant focus on the mobilisation of development financing.

In light of these three observations, a harmonised approach to implementation would have allowed for greater control by the lead implementing agency over: i) the pace of the project; and ii) a uniform understanding of the INFF methodology. As a result of the delayed dissemination of the INFF guidance material, project implementation did not commence with a shared overview of the guidelines that should have informed project activities at the regional level and INFF facilitation at the country level. The evaluation acknowledges that as the guidance material was generalised and not context-specific, there was still need for contextualisation to facilitate effective uptake by the target countries. There was also variation in the familiarity of the executing entities with the INFF methodology, including experience in supporting country-level implementation. A harmonised approach to project implementation would have contributed towards increased efficiencies at the level of coordination, without eschewing the need for the contextual facilitation of the INFF process at the level of the target countries. There would have been greater uniformity in the approach to implementation (e.g. a focus on tailored support for implementing the INFF building blocks), and a more streamlined approach to the use and management of resources.

**Finding 11:** The interface between executing entities during project implementation led to effective collaboration for the coordinated development and facilitation of joint project activities.

Although project activities were largely implemented based on a decentralised approach, there was evidence of effective collaboration between executing entities to jointly facilitate identified project activities.[[206]](#footnote-207) In addition to creating a platform for knowledge-exchange and peer-learning at the level of the target beneficiaries, the project established an interface for collaboration between the executing entities.

As an example, the collaboration between UNESCWA and UNDESA resulted in the integration of innovative financing tools from the Arab FfD Gateway into global INFF guidance, which is accessible through the [INFF Knowledge Platform](https://inff.org/). In combination with the UNESCWA iBIT machine-learning tool, the financing tools were recognised in the [2023 Financing for Sustainable Development Report](https://desapublications.un.org/publications/financing-sustainable-development-report-2023). They are used to enhance budget credibility and advance SDG-aligned budgeting and programming.

During November 2022 – February 2023, UNECA and UNCTAD jointly delivered hybrid workshops in Burkina Faso. They were structured around measuring IFFs in the extractive sector to mitigate terrorism financing risks. The workshops contributed towards a technical report, [Study on Illicit Financial Flows in the Extractive Sector in Burkina Faso](https://eiti.org/sites/default/files/Rapport%20FFI%20Burkina%20Faso_13-08-24.pdf?hash=1758794400), the development of which was led by the Burkina Faso Extractive Industries Transparency Initiative Department.

While there were reports of coordination challenges between entities, these challenges were usually between executing entities and other collaborating UN entities. As an example, UNESCAP experienced communication challenges during its efforts to engage UNCTS in Indonesia. As the challenges contributed towards a delay in project start-up, Indonesia was replaced by Samoa as a target project country.[[207]](#footnote-208)

## Impact

The assessment of project impact measured the extent to which the INFF project generated higher-level effects, whether positive; negative; expected or unintended. As distinct from the measurement of project effectiveness, the assessment of project impact extended beyond the implementation timeframe to broaden the scope of analysis (i.e. the focus of analysis was the extended reach of the INFF project, in terms of its transformative effect (e.g. changes to norms and/ or systems). The results of the evaluation have shown that **project results at the level of expected impact have shown that the reach of the project extended beyond the target countries to several non-project countries within the target regions. There was significant interest by MDAs in non-project countries in the contextual application of the INFF methodology. UN entities, including the RECs; UNCTAD; UN RCOs; and UNCTs, were responsive to the requests of individual countries and, and built on the momentum of the inception workshops. Relatedly, although the 2025 Sevilla Commitment emerged after the project ended, emergent results at the level of project impact aligned with its resolutions, thereby contributing towards the international development agenda.**

**Finding 12:** By facilitating access by target and non-project countries toopportunities for strengthened capacities in development financing, the project has contributed towards the international development agenda, including the 2025 Sevilla Commitment.

The expected impact of the INFF project was strengthened capacities within selected countries to mobilise and align financing with sustainable development priorities.[[208]](#footnote-209) In line with the project results framework, the focus on selected countries referred to both target and non-project countries.

As project impact extends beyond capacity strengthening, it addresses the question of whether transformative change has occurred (i.e. whether the intervention has contributed to change that matters to the target beneficiaries).[[209]](#footnote-210) This includes the potential for the scalability and/ or replicability of achieved results.[[210]](#footnote-211) The analysis has found, however, that the results target for Outcome 2, including the performance indicators for INFF implementation (IA 2.2/ 2.4), would have been more appropriately placed as the expected target at the level of project impact.[[211]](#footnote-212) Based on this context and the observation that the target countries are at different stages of INFF implementation, a proxy for determining project impact has been evidence of: i) follow-on activities by non-project countries, further to their introduction to the INFF methodology during regional events; and ii) the potential for non-project countries to facilitate the action areas of the 2025 Sevilla Commitment, the main outcome document of FFD4, as a contribution towards the international development agenda.[[212]](#footnote-213)

INFF project activities facilitated access by target and non-project countries to capacity-building; resources and tools; and opportunities for knowledge-exchange and peer-learning, to support enhanced development financing at the country level.[[213]](#footnote-214) The formal introduction to the project, including the INFF methodology, was during a regional event that was delivered by at least one Tier 2 entity. All regional events were open to target and non-project countries. By the end of the project timeframe, 30 non-project countries had engaged in project events. As these events took place at the regional level, they were usually open to participation by interested stakeholder entities irrespective of country of origin. Notably, some regional project activities were facilitated as side activities at non-project regional events. The dissemination of information on the INFF project during these events extended outreach of the project, and thereby contributed towards increased participation by non-target countries. The following events are examples of project outreach that contributed towards increased participation by non-project countries:

* Three-day online training workshop by UNESCAP , organised as a side event at the Asia Pacific Forum on Sustainable Development (March 2021);
* Arab Regional Workshop, organised by UNESCWA back-to-back with the Inter-governmental Committee on Financing for Development in the Arab region (December 2021);
* Region-wide webinar by UNESCAP for UN RCOs and UNCTs (April 2022);
* High-level Plenary for Ministers of Planning and Finance during the Arab Forum on Sustainable Development (March 2022/ 2023); and
* INFF Side Event organised by UNECA at the Africa Regional Consultation on Financing for Development (November 2024)

Source: Final project report, March 2025.

There has been significant evidence of interest by non-project countries in the INFF methodology further to the introductory events. The impact of these regional events has been twofold. First, MDAs within non-project countries requested contextualised in-country support on the INFF methodology to inform policy uptake. Second, contextual support to non-project countries has contributed towards the initial stages of INFF building block implementation in both sets of countries (i.e. inception stage activities at the country-level, involving a contextual introduction to resources and tools, as well as an exploration of INFF applicability).

To illustrate, UNESCWA delivered a series of regional workshops and sessions for government ministers and senior government officials within the Arab sub-region between 2021 and 2024.[[214]](#footnote-215) These events were conducted during independently scheduled timeframes or were back-to-back and/ or in parallel with regional discussions on development financing (e.g. the high-level plenary sessions for finance ministers in 2022 and 2023 during the [Arab Forum on Sustainable Development](https://www.youtube.com/watch?v=gC1YFbZANCQ); a follow-up session with government officials during the UNESCWA 8th Executive Committee Meeting in 2021; workshops during the meetings of the Intergovernmental Committee on FfD in 2021 and 2024; etc.). To complement these events, UNESCWA also facilitated a region-wide webinar for RCOs and UNCTs, which introduced online policy tools for support INFF implementation across the Arab sub-region.

As an emergent impact of the regional events, UNESCWA received several requests for technical assistance from individual countries (see Exhibit 18). Government ministries from four countries (Algeria; Mauritania; Oman; and Tunisia) requested technical assistance to deepen their understanding of the INFF methodology and facilitate its application. Each request for technical assistance led to additional convenings (in the form of meetings/ workshops/ trainings/ discussions) at the individual country level, to further explore the contextual applicability of the INFF methodology.

Exhibit 18 Impact of UNESCWA regional events in the Arab sub-region

| Examples of project impact – Western Asia (Arab sub-region) |
| --- |
| * Formal request by Ministry of Finance, Algeria for a virtual webinar for policymakers on the operability of UNESCWA INFF tools and the iBit (May 2024)   + Follow-up meeting conducted in 2025 Q1   + Contextualisation of tools and iBIT to enhance public finance sustainability and improve developmental returns on public spending   + National training workshop for officials on the features and application of the tools |
| * Collaboration with RCO Bahrain to advance the financing of the sustainable development agenda   + Meetings conducted and material shared for scheduled workshop |
| * Joint project proposal by RCO Lebanon; UNCT Lebanon; and UNESCWA to establish an INFF |
| * Discussions between RCO Mauritania and UNESCWA in 2023 to initiate the INFF process and apply UNESCWA tools to the national context   + Request for an INFF inception workshop from the Ministry of Economy and Sustainable Development, Mauritania |
| * National workshop in Oman (2022)   + Request from Ministry of Economy, Oman in 2023 for a proposal to evaluate the 10th Five-year Development Plan (2021-2025) to:     - Estimate the cost of achieving national indicators and targets; and     - Develop a framework for an INFF to inform the 11th Five-year Development Plan (2026-2030) in alignment with Oman Vision 2040 |
| * National workshop in Oman (2024) to present and validate the findings of the FfD tools with national stakeholders   + Request from Ministry of Finance, Oman to assess the impact of economic and social policies[[215]](#footnote-216) and share a results report with stakeholders of the ministry |
| * Collaboration with RCO in the Kingdom of Saudi Arabia to assess the applicability of INFF tools   + Webinar facilitated by UNESCWA in January 2025 to present INFF costing; financing and budgeting tools for accelerated SDG financing and the advancement of Saudi Vision 2030 |
| * Request from Tunisia to conduct a virtual workshop in February 2025 to:   + Discuss the operability of INFF tools within the national context   + Develop the Budgeting Network Heatmap; Compass; and iBIT   + Facilitate a national workshop to validate the findings with stakeholders |

Source: Final project report, March 2025

At the level of UNECE and UNCTAD, the impact of a jointly facilitated regional workshop was the emergence of new opportunities for regional interface on the applicability of key INFF tools. In March 2024, UNECE and UNCTAD conducted a workshop on practical tools for the mobilisation of private finance for sustainable development at the country level. [Towards INFFs: Implementing sustainability focused normative tools in Eastern Europe, Western Balkans, the Caucasus, and Central Asia](https://unece.org/sites/default/files/2024-03/Programme%20-%20UNECE%20UNCTAD%20Regional%20Event%20on%20INFF%20-%2021%20March%202024.pdf)) was delivered in hybrid format[[216]](#footnote-217) and engaged 11 non-project countries, as well as the two target countries for the region (i.e. Belarus and Kyrgyzstan). The aim of the workshop was to enhance the understanding of government officials on how the tools could be used to facilitate INFFs and the SDGs.[[217]](#footnote-218) There was a specific focus on the UNECE PIERS methodology, including the PIERS digital platform.

As the introduction to the PIERS methodology supported country-level compliance with international standards,[[218]](#footnote-219) the launch of the [Eurasian Regional Partnership on Sustainability and SDG Reporting](https://unctad.org/isar/areas-of-work/regional-partnership-in-eurasia) at the regional workshop was an unanticipated but pertinent impact of the regional workshop. The Eurasian Regional Partnership (ERP) was informed by the 2023 [Report of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting](https://unctad.org/system/files/official-document/ciiisard107_en.pdf) (ISAR), which advocates UNCTAD-ISAR regional partnerships. Within the context of the INFF project, ERP was established to strengthen national reporting infrastructure and enhance the quality; comparability; and reliability of reports on environmental; social; and governance issues. ERP has also allowed for the sharing of best practices and lessons learned.

As a further reflection of project impact, UNECE/ UNCTAD conducted two follow-up regional events to build on the launch of ERP. The events were used to facilitate further discussions on the contextual applicability of the INFF tools, in the interest of country-specific application. In October 2024, UNCTAD facilitated a regional meeting of ERP, in hybrid format. The meeting engaged over 70 stakeholders from national institutions; public sector ministries; professional associations; banks; and international organisations.[[219]](#footnote-220) The countries that were represented at the meeting included: Azerbaijan; Kazakhstan; Russia; Turkmenistan; Uzbekistan, as well as Belarus and Kyrgyzstan. As a core element of the agenda, the meeting supported experience-sharing on ADT assessments and participants gained access to key updates on global reporting requirements from international associations (e.g. the International Sustainability Standards Board; the International Federation of Accountants; the International Auditing and Assurance Standards Board; the International Ethics Standards Board for Accountants; and the International Public Sector Accounting Standards Board). The meeting was also used to address governance and administrative matters in relation to the establishment of ERP. Representatives from the participating countries expressed an interest in additional opportunities for the exchanging of best practices; stronger regulations on corporate reporting; and infrastructure for sustainability disclosure.[[220]](#footnote-221)

UNECE conducted a follow-up regional workshop on PPPs in November 2024, which engaged government officials from 10 programme countries, including Belarus and Kyrgyzstan. [Sustainable Public-Private Partnerships in support of Integrated National Financing Frameworks](https://unece.org/media/economic-cooperation-and-integration/Public-Private-Partnerships-(PPP)/news/397928) was used to present the UNECE PIERS methodology. As an advancement over the initial introduction to the methodology to regional stakeholders, the workshop focused on the potential for the PIERS methodology to contribute towards region-wide infrastructural development and investment.

In line with the provision of follow-up technical support to countries within Asia and the Pacific region,[[221]](#footnote-222) UNESCAP held a regional consultation with the [Pacific Islands Forum Secretariat](https://forumsec.org/) (PIFS), to gain a better understanding of regional perspectives on access to climate finance. PIFS serves as a collective regional voice for political and economic cooperation that is informed by the [PIFS 2050 Strategy for the Blue Continent](https://forumsec.org/sites/default/files/2023-11/PIFS-2050-Strategy-Blue-Pacific-Continent-WEB-5Aug2022-1.pdf). The regional consultation aligned with one of the key thematic areas of the 2050 Strategy, namely, Climate Change and Disasters. As the main impact of the consultation, PIFS requested technical assistance from UNESCAP to develop a report on this issue. The draft version of *Options for the Pacific SIDS to Enhance Access to Climate Finance through a Regional Programmatic Approach* was completed in January 2024 and was shared with PIFS. [[222]](#footnote-223)

Although project implementation ended before the [Fourth International Conference on FfD](https://financing.desa.un.org/ffd4) (FFD4) took place, follow-on project activities have aligned with the resolutions of the [2025 Sevilla Commitment](https://docs.un.org/en/A/CONF.227/2025/L.1), the main outcome document of FFD4.[[223]](#footnote-224) There has been a documented commitment by signatory States to ‘multi-stakeholder collaboration and partnerships,’ including with civil society and the private sector.[[224]](#footnote-225) States have also acknowledged that they have been ‘falling short’ in the area of climate action,[[225]](#footnote-226) and have reaffirmed the need for accelerated action in this area.

The requests for technical assistance that emerged from the regional workshops highlighted the interest of non-project countries in the contextual application of the INFF methodology. Follow-up activities by Tier 2 UN entities further identified their role in providing opportunities for knowledge-exchange and peer-learning, to clarify elements of INFF facilitation. This supporting role has involved collaboration with Tier 3 entities, comprising UN RCOs and UNCTs. There are two significant issues here.

First, there was an extension of the project reach based on the momentum that was generated by project implementation at the regional level. This has contributed towards the potential for transformative impact from the contextual application of the INFF methodology in non-project countries. Second, the emergent results of the project at the level of expected impact can be subsumed under Action Area C of the Sevilla Commitment, given its focus on international development cooperation and development effectiveness. Action Area C has highlighted the necessity of collaborative partnerships; knowledge-exchange; and innovative financing; inter alia, to support effective development and sustainable impact.[[226]](#footnote-227) There has been a specific reference to the role of INFFs in supporting country-led strategies for sustainable development.[[227]](#footnote-228)Action Area C has also identified a need for simplified access by developing countries to climate funds, to address national priorities in the area of climate change and the environment. [[228]](#footnote-229)

The level of alignment between project impact and Action Area C provides evidence of the contribution of the project to the realisation of the Sevilla Commitment. This development is significant, given the renewed resolution of signatory States to realise the international development agenda.

## Cross-cutting themes

In response to ToR requirements, the evaluation assessed three cross-cutting themes: i) gender; ii) human rights; and iii) disability inclusion. There is an inextricable link across the three cross-cutting themes. The themes can also be merged under human rights. The approach of the evaluation, however, has been to assess the extent to which there was evidence of the integration of each theme into project design and implementation.

Gender equality was assessed as the extent to which the project facilitated equal rights, including equal delegation of responsibilities and equal access to opportunities for women and men. Similarly, the integration of the human rights theme was assessed as the extent to which the project incorporated measures to ensure that all stakeholders were accorded the respect that was due to all human beings. Disability inclusion was further assessed as the extent to which the project facilitated the meaningful participation of persons with disabilities at all project stages (i.e. design through to implementation). Based on the results of the evaluation, **there has been some evidence of the integration of the three cross-cutting themes of focus during project implementation. The need for systematic integration was not, however, incorporated into the project design.**

**Finding 13:** Given the alignment between the project objective and the 2030 Agenda for Sustainable Development, project implementation supported open participation by all interested parties based on the Leave No One Behind (LNOB) principle. There were no directives, however, to facilitate gender equality; a rights-based approach; and/ or disability inclusion.

To support country-level contributions towards the 2030 Agenda, including SDG achievement, a core element of the INFF project document was the definitive link between project implementation and the SDGs.[[229]](#footnote-230) By design, the project was linked to SDG17 and SDG16, with a specific focus on targets 17.1; 17.3; 17.9; 17.14; and 16.6. It is significant, therefore, that all project activities were open to participation by all interested parties at the level of country governments; the private sector; civil society organisations; and development partners within the target and non-project countries.[[230]](#footnote-231)

Key informant consultations across all categories of project stakeholders, including the target beneficiaries, indicated that there were no barriers to participation in project activities. In theory, therefore, the INFF project supported gender equality; a rights-based approach; and disability inclusion. The directives for developing guidance material on the INFF methodology specified the need to mainstream considerations for gender equality and LNOB as ‘key cross-cutting principles,’ to inform assessments/ diagnostics and financing strategy decisions.[[231]](#footnote-232) By design, the project was also informed by the recognition that a good practice for INFF development is the alignment of financing policies with national priorities and the SDGs, to facilitate the LNOB principles and promote gender equality, including the empowerment of women and girls.[[232]](#footnote-233)The evaluation notes, therefore, that resources and tools that were used during the project were informed by considerations on gender equality; human rights; and the environment. There was also evidence of specific project activities that facilitated discussion on at least one of the cross-cutting themes.

In Zambia, for example, a collaboration between UNCTAD and UNECA was used to engage senior government officials[[233]](#footnote-234) and members of the PPP Council in a high-level meeting in February 2024. A discussion on the gender dimension of PPP for infrastructure development contributed to a recommendation for the incorporation of gender into the PPP for infrastructure development work portfolio.

The tools that are available through the [Arab Financing for Development Gateway](https://ffd.unescwa.org/) are used to conduct data-driven assessments that provide an in-depth analysis of development financing.[[234]](#footnote-235)As a contribution towards informed and strategic decision-making, the tools have been used to support gendered analyses in target countries. The budgeting tool was used in Egypt, for example, to track the extent to which established budget lines contribute towards the SDGs. This process also involved estimating the contribution of women and the socio-economic cost of violence against women.

There has been limited evidence of project participation by persons with disabilities.[[235]](#footnote-236)The evaluation acknowledges, however, that project participants were nominated by their respective agencies based on their specialised knowledge in development financing and/ or level of seniority. One Tier 2 executing entity has indicated that all event registrants were asked to indicate whether they required special accommodation to facilitate their project participation.[[236]](#footnote-237) An inherent element of the PIERS methodology involves evaluating and measuring projects to ensure alignment with and contributions to the SDGs. As this process includes stakeholder engagement, it is designed to take the needs of vulnerable groups into consideration during the development/ refinement of infrastructure projects.[[237]](#footnote-238)

While there has been some evidence of the incorporation of the focal cross-cutting themes into project activities, they were not systematically integrated into the project design. The project theory of change/ results framework did not include any targets or indicators on gender. There was also no uniformity in the inclusion of gender disaggregated data during results monitoring (i.e. gender disaggregated data was provided by selected entities, for identified activities).

## Sustainability

As a measure of project sustainability, the evaluation was used to assess whether the net benefits of the INFF project are expected to continue beyond the project end-date. The results of the evaluation have shown that **there is scope for the sustainability of achieved project results given the incorporation of sustainability planning into the project design. As the project facilitated access to a space for knowledge-exchange and peer-learning, target and non-project countries gained access to key resources and tools that can be replicated and disseminated to inform INFF development. The interface that was created by the project between UNCTs and individual countries also allows for further collaboration, including the development of contextualised guidance material for individual countries. Significantly, however, a central element of the collaborative process will be the national prioritisation of sustainable development financing, with emphasis on the uptake of the INFF methodology.**

**Finding 14:** The incorporation of sustainability planning into the project design has created scope for the replication of the INFF methodology in non-project countries beyond the project timeframe. INFF implementation will be dependent, however, on the prioritisation of uptake by individual country governments and their capacity to facilitate the process.

By design, the INFF project was informed by considerations for sustainability planning to allow target countries, in particular, to build on achieved results. The initial selection of target countries prioritised countries that were already involved in the application of the INFF methodology to their national contexts. In combination with the country selection criteria for the project,[[238]](#footnote-239) this conditionality was used to engage countries that were predisposed to implement the INFF building blocks post-project. As a contribution towards this process, project implementation provided strong support for capacity-building for key decision-makers in development financing at the national level, as well as other relevant stakeholders; increased access to resources and tools on the INFF methodology; training of trainers; and the creation of platforms and opportunities for knowledge-exchange; peer-learning; and the sharing of experiences and best practices.[[239]](#footnote-240) In line with this approach, one of the main outputs of the project has been a *Compendium of Experiences*,[[240]](#footnote-241) which has focused on the design and implementation of INFFs and provides actionable recommendations for policy uptake at the national level.

To further support results sustainability, post-project activities have included a parallel study on the scalability of the tools and resources that were used during project implementation.[[241]](#footnote-242) The specific focus of the study was on the replication of INFF project tools and resources in non-project countries. It was equally informed by the expectations for results sustainability that were incorporated into the project design.[[242]](#footnote-243)

Requests by target and non-project countries for technical assistance to support INFF development have demonstrated their interest in results sustainability. The availability of resources; tools; and acquired capacities on the INFF methodology provides additional support for its contextual application. Notably, the results of the parallel study on scalability have indicated that the individual tools and resources have medium to high potential for replication (see Exhibit 19). A rating of medium or medium-high was applied to tools that required more technical infrastructure or contextual interpretation. The need for technical infrastructure would be applicable to digitalised tools. Similarly, the need for contextual interpretation would be applicable to the tools that require practical application (e.g. policy uptake).[[243]](#footnote-244)

Although there is a general potential for results sustainability, a major factor in this process is the national context. Included among the selection criteria for target countries was a demonstrated interest in INFF implementation.[[244]](#footnote-245) While there is logic to the establishment of this criterion from a project perspective, interest in INFF implementation does not function in isolation at the country level. National sustainable development priorities for policy uptake are informed by several factors, including but not limited to, resource availability; socio-political environment; etc.

To illustrate, Samoa completed two DFAs before being selected as a replacement target country for Indonesia. [[245]](#footnote-246) The country had also been under consideration for INFF funding under the UNDESA FINS project.[[246]](#footnote-247) A major challenge to project implementation in Samoa, however, was the human resource limitation within the public sector.[[247]](#footnote-248) The coordination of multiple capacity-building projects for development agencies, including bilateral donors; multilateral development banks; and UN Agencies was the responsibility of a small administrative team. The late engagement of Samoa by the project was a further constraint to effective project implementation.

A similar challenge emerged in Pakistan when there was a change of leadership and staff turn-over at the Federal Board of Revenue (FBR). UNESCAP was unable to advance discussions with FBR given the reassignment of the Director General, who had requested technical assistance to digitalise the tax system. The project focal point at the working level had also taken a leave of absence from the agency. As there was no support for the project by the new leadership, the finalisation and publication of guidance material was only possible upon the return of the focal point to office. The focal point also facilitated a connection between the project and the new Director General.

In Colombia and Costa Rica, there was evidence of the national prioritisation of development financing through domestic resource mobilisation, and a consequent interest in the INFF methodology.[[248]](#footnote-249) As a result of a change of government in both countries, however, there were delays to project implementation. While project implementation was able to recover in Costa Rica, allowing for timely completion, the new government in Colombia was unable to identify the priority areas for technical assistance within the required timeframe. This delay led to the engagement of the Dominican Republic as a replacement target country for Colombia. The issue for consideration pertains to the likelihood for consequent delays to national contributions to the SDGs as a result of a change of administration. As this development contradicts the potential for accelerated contributions through an INFF, it is also a challenge to results sustainability.

Exhibit 19 Adoption potential of INFF project tools

| Tools/ Focus area | Relevance | Replicability | Adaptability | Accessibility | Integration with global standards | Evidence of impact |
| --- | --- | --- | --- | --- | --- | --- |
| Global guidance material and Foundational assessments | High | High | High | High | High | High |
| Diagnostic and Financing gap analysis | High | High | High | Medium  - High | Medium | High |
| Capacity-building and Technical assistance | High | High | High | Medium  - High | Medium  - High | High |
| Reporting and Monitoring | High | High | High | High | High | High |
| Publications and Knowledge resources | High | High | High | High | High | High |

Source: Parallel study on tool scalability, July 2025.

**Finding 15:** Although follow-up technical assistance to countries post-project is not guaranteed, the project facilitated knowledge-exchange and peer-learning to inform results sustainability through national ownership of INFF facilitation.

Requests from non-project countries for technical assistance during project implementation provide an initial indication of the potential for the replication of achieved results beyond the target countries. These requests also reflect the interest in the INFF methodology that has been generated by project activities. Consultations at the level of the target countries have also indicated their interest in follow-up technical support post-project, to further support the application of the INFF methodology in their respective national contexts.

The INFF project was time-sensitive and was funded through a limited budget. As a result, there is no guarantee of resource availability for a second phase of project activities, involving follow-up technical assistance to countries and/ or the engagement of a new set of target countries. At least two target countries (Dominican Republic and Samoa) will gain access, however, to technical assistance for INFF implementation through the UNDESA FINS project.[[249]](#footnote-250) UNECE has also secured funding (under the 16th Tranche of the Development Account) to support the dissemination of the PIERS Digital Platform in the UNECA/ Africa and UNECLAC/ Latin American and the Caribbean regions. This follow-up support provides scope for results sustainability in these countries and regions, including the application of resources and tools that were acquired through the INFF project. Two issues should also be considered.

First, the INFF project served as a platform that created opportunities for knowledge-exchange on the INFF methodology. It further supported peer-learning on the experiences of countries at the regional and global levels in facilitating INFF development. Both target and non-project countries also gained access to UN entities that provided specialised support; UN RCOs; and technical assistance and guidance to inform their capacity to apply the INFF methodology. Within this context, the national ownership of the INFF process contributed towards actions that were taken at the country level to implement the INFF building blocks. This level of national ownership is equally important for continued interface by target and non-project countries with UNCTs and UN RCOs post-project, to sustain achieved results, with a view towards continued INFF development.

Second, the requests from target countries for follow-up technical assistance have been informed, in part, by the generalised format of the global INFF guidance material that was provided through the project. Although the guidance material provides enumerated guidelines for the implementation process, they have not been tailored to individual country contexts. The availability of generalised guidelines on INFF implementation is rational, given the contextual differences across countries and regions. It does not negate, however, the need for contextualised technical assistance by individual countries to ensure effective implementation. Significantly, the challenge of a lack of access to contextualised guidance material is not insurmountable, given the connections that were established through the project during peer-learning and collaboration with UNCTs.

# Conclusions

The Towards INFF project was an ambitious intervention that was used to afford selected countries the opportunity to gain increased capacities to mobilise development financing through the INFF methodology. Project implementation built on country-level commitments to the international sustainable development agenda, to support national contributions to the SDGs. The project established a space for knowledge-exchange; peer-learning; and the sharing of best practices and experiences, to equip countries with the resources; tools; and know-how for aligning national sustainable development priorities with the SDGs. Project implementation also facilitated collaboration among the cooperating executing entities, as well as between the executing entities and country governments; cross-sectoral agencies; and development partner organisations, including other UN Agencies.

There has been evidence of the extended reach of the project to non-project countries, as well as a potential for sustainable impact through the policy uptake of the INFF methodology. Although a follow-up phase of project activities is unconfirmed, participating countries gained access to UN RCOs and UNCTs, in addition to the executing entities, to inform follow-up interface for the contextualisation of guidance material on the INFF building blocks.

Relatedly, there is scope for the strengthening of future similar interventions, to ensure that target results and supporting measures of performance are adequate to accurately document the transformative effects of project implementation. During this process, there will be is a conceivable role for the lead executing entity to assume greater managerial responsibility. This will allow for harmonised implementation as a contribution towards achieved results.

The conclusions of the evaluation are presented under the main assessment criteria to inform the next steps for programming.

**Relevance:** The Towards INFF project was conceptually relevant to the situation of development financing within the target countries. Project activities addressed the need for enhanced capacities in development financing, to support resource mobilisation and create alignment with national priorities for sustainable development. There was also evidence of a strategic and functional alignment between the mandates of the executing entities and the core objectives of the project **(Related to Findings: #1 and #2).**

**Coherence:** There was strong evidence of coherence between the project and similar initiatives in INFF development within the target countries, as well as an alignment with the international development agenda, including the agenda for FfD. In line with the commitment of States to the 2030 Agenda, project activities contributed towards a conducive environment for knowledge-exchange and peer-learning across target and non-project countries. There was some evidence, however, of activity duplication between the INFF project and projects that were implemented under the Joint SDG Fund Programme **(Related to Findings #3 and #4).**

**Effectiveness:** Target countries gained increased access to technical assistance, including tailored resources, to strengthen their national capacities for sustainable development financing. The acquired capacities are useful for national recovery from the effects of COVID-19 and resilience to mitigate the effects of future similar crises. By creating regional spaces for knowledge-exchange and peer-learning on INFFs, the project contributed towards strengthened national capacities, as well as a demand for contextualised technical assistance on INFFs from target and non-project countries. The strategic engagement of UN RCOs and UNCTs has also contributed towards an effective response by the project to these requests **(Related to Findings #5 and #6).**

**Efficiency:** The project provided added value to target and non-project countries and contributed towards value for money. There was a lack of sufficient clarity, however, in results expectations at the level of project impact. Project conceptualisation also underestimated the disruptive effects of geopolitical factors on project implementation. Although there was effective collaboration between the project executing entities and a clearly articulated role for the Project Coordination Team, the management function of UNDESA-FSDO was not clarified **(Related to Findings #7 - #11).**

**Impact:**

The project has had an extended reach beyond the target countries to non-project countries, in which there has been significant interest in the contextual application of the INFF methodology. Relatedly, the responsiveness of UN entities to country-level requests for technical assistance has built on the momentum of the inception workshops. Although the 2025 Sevilla Commitment emerged post-project, achieved results at the level of project impact have aligned with its resolutions **(Related to Finding #12).**

**Gender, disability inclusion and human rights:** There was some evidence of the integration of considerations for gender equality; human rights and disability inclusion into project activities. A systematic approach to integration was not, however, evident **(Related to Finding #13).**

**Sustainability:** Based on the incorporation of sustainability planning into the project design, there is scope for the sustainability of achieved results. The project facilitated access to resources and tools that can be replicated and contextualised, as applicable, to inform INFF development. Project implementation also created an interface between UNCTs and individual countries that allows for further collaboration. Central to the collaborative process, however, is the national prioritisation of sustainable development financing, including the use of the INFF **(Related to Finding #14 and #15).**

# Recommendations

The recommendations of the evaluation have emerged from the main findings and conclusions of the exercise. They are presented as optional actions to inform the next steps for programming. As it is unconfirmed whether there will be a second phase of the project, each recommendation has been broadly assigned to the most suitable parties, based on the roles that were associated with the evaluated project.

**Recommendation 1:** Project conceptualisation should be preceded by a scoping session and/ or planning meeting between the executing entities, and the cooperating entities, to establish synergies; enhance relevance; and minimise risk, including the possibility for and perception of duplicated efforts. **(Related to Findings #3; #9; and #14).**

The project design was informed by a situation analysis and country assessment of the context of development financing in prospective target countries. This exercise was conducted by desk review and provided reliable but incomplete information. First, the role of UNDP in supporting INFF development was not factored into the project document. As UNDP was providing INFF-related support to identified target countries during the project, there were instances of latent tension, as well as confusion, because of a perception of duplication. Second, because of the possible implications for results achievement, it was necessary to replace two target countries. While Samoa met the criteria for selection as one of the replacement countries, it is known to be challenged by human resource constraints in public administration. Third, although it is not possible to accurately foresee emergent risks, the workings of the electoral system in Latin America and the Caribbean, with emphasis on changes in government (although not unique to the region), are known to the REC for the region. The REC is further aware that a change in government administration is likely to contribute towards delayed project implementation and results achievement while project implementers build a relationship with new governments. A scoping exercise, involving consultations with the executing entities (within this context, the RECs); a proposal planning meeting with UNDP; and the identification of potential replacement countries with the capacity for effective project engagement, could have been used to minimise the challenges to results achievement. The combination of scoping exercise and planning meeting would have informed the establishment of a project timeframe that was in parallel with the administrative term of sitting governments.

|  |  |  |
| --- | --- | --- |
| Responsible party | Priority | Estimated resource requirements |
| Proposal writer/ Project Manager | High | Low - Medium |

**Recommendation 2:** Clarified roles and responsibilities at the level of project management and activity coordination should be established to allow for efficient oversight throughout the implementation timeframe **(Related to All Findings).**

The role of the Project Coordination Team, including the specific responsibilities of identified members, was clearly articulated within the project document. There was no specific indication, however, of the designated responsibilities for project management, which are distinct from project coordination. As a result, the level of management oversight that was required to address inherent challenges to the project was lacking. These challenges included, inter alia, limited human resources within the core project team; and decentralised implementation that countered the facilitation of a harmonised approach to capacity-strengthening on the INFF methodology. A clearly defined project management role would have allowed UNDESA-FSDO to control the pace and format of project implementation.

|  |  |  |
| --- | --- | --- |
| Responsible party | Priority | Estimated resource requirements |
| UNDESA  (Proposal writer/ Responsible Party for proposal approval) | High | Low |

**Recommendation 3:** Guidance documents on the INFF methodology should provide detailed, step-by-step guidelines that can be easily contextualised by the implementing country.

A major component of the INFF project was the development and dissemination of guidance documents on the INFF methodology to target and non-project countries, to inform country-level application. The project facilitated stakeholder access to guidance documents in several thematic areas that provided an overview of key issues in INFF design and implementation, including a link to the INFF building blocks. As the guidance documents have global applicability, they were not designed to suit individual country contexts. A guidance document that provides step-by-step guidelines would allow for easier contextualisation and implementation by individual countries. Stakeholders within the target countries have requested this level of assistance **(Related to Finding #15).**

|  |  |  |
| --- | --- | --- |
| Responsible party | Priority | Estimated resource requirements |
| UNDESA-FSDO | High | Medium |

**Recommendation 4:** The FINS project should be scaled up to provide post-project technical assistance to target and non-target countries in response to their requests for context-specific support for INFF implementation **(Related to Findings #6 and #12).**

Further to the regional and country-specific workshops, the executing agencies received several requests for technical assistance from target, as well as non-project countries. These requests were based on a perceived need for further guidance on the contextual implementation of INFFs. The UNDESA FINS pilot project has provided individual States with specialised technical assistance for INFF implementation, with emergent evidence of progress towards INFF development. In support of post-project follow-up, it would be feasible for UNDESA to scale-up the FINS project to support the contextual implementation of INFFs at the country-level.

|  |  |  |
| --- | --- | --- |
| Responsible party | Priority | Estimated resource requirements |
| UNDESA-FSDO | High | High |

**Recommendation 5:** A strengthening of the process for finalising and approving the project results framework should be initiated, to ensure that appropriate results targets and performance measurement indicators are established to increase the usefulness of achieved results **(Related to Finding #7).**

While the targets and indicators of the project results framework were realistic and measurable, they required refinement to accurately document the effect of project activities on target and project countries. As considerations for cross-cutting themes should be applied to all UNDESA projects, the project results framework should also be designed to measure the extent to which each theme was integrated into project design and implementation, including results monitoring. This activity should be linked to a quality assurance process that assesses the logic of the results framework.

|  |  |  |
| --- | --- | --- |
| Responsible party | Priority | Estimated resource requirements |
| UNDESA  (Proposal writer/ Responsible Party for proposal approval) | High | Low |

# Lessons learned and good practices

## Lessons learned

The lessons that have been acquired from the project will be useful for future similar interventions and/ or another phase of project implementation. The key lessons of the project are as follows:

1. **The project development phase needs to be reliably informed by a detailed assessment of risk; parallel interventions; and the contextual situation in the countries of intervention focus.**

* Project design should be informed by a situational assessment of the targeted intervention countries to allow project implementation to be guided by the country-level context. This approach supports the identification of possible risks to results achievement and the establishment of a mitigation plan. The process should also take account of parallel programming to minimise possible conflict and a duplication of efforts.

1. **Efficient project oversight is dependent on a clarified overview of roles and responsibilities at the level of project management.**

* In support of increased efficiencies during project oversight, there is need for clearly articulated roles and responsibilities at the level of project management. This approach would allow for the effective management of project resources and the facilitation of quality control.

1. **The effective application of the INFF methodology at the country-level requires detailed step-by-step guidelines to inform contextualisation.**

* As an advancement over the development of generalised guidance material for global outreach, detailed step-by-step guidelines are required for country-specific contextual application.

1. **The national ownership of the INFF methodology by political leadership contributes towards a demand-driven process that is critical for effective implementation.**

* Strong country ownership and leadership of the INFF process allows for successful implementation. The main supporting factors and political commitment, arising from ministerial engagement and high-level policy dialogues, as well as a clear alignment between projects and national policies, to signify national relevance and a commitment towards impact.

1. **A flexible design combined with strategic partnerships contributes towards stronger impact and the maximisation of efficiency and synergies.**

* Projects should be designed with sufficient flexibility to adapt to evolving national needs and priorities. Within this context, collaboration with development partners at the regional; international; and bilateral levels contributes towards project effectiveness. The factor for successful engagement is the leveraging of existing expertise and resources.

1. **Digital platforms and data infrastructure support effective implementation and enhance knowledge-exchange and sustainability.**

* The institutionalisation of knowledge-sharing through digital platforms is effective for the scaling-up of financing strategies to ensure long-term sustainability. This process is made more effective through the availability of reliable data on financing flows; governance; and economic trends that support the monitoring and refinement of INFF implementation.

## Good practices

Several good practices emerged during the project, as guidelines that should be used to enhance the next stage of project programming. The main examples of good practice that were documented are:

* **UN RCO interface:** By engaging the UN RCOs in the target project countries, executing entities gained access to government officials who were the key decision-makers at the level of country governments. These stakeholders were in a position to encourage government uptake of the INFF methodology, including engagement in the INFF project.
* **Continued engagement:** To mitigate emergent challenges to project implementation that took the form of low stakeholder responsiveness to contact; lack of awareness and understanding of the INFF methodology; etc., executing agencies, as well as MDAs continued to engage with each group of stakeholders. The approach was used, with success, to establish and maintain familiarity; raise awareness; and create synergies to support continued project implementation.
* **Regional workshops:** The regional workshops established a space for stakeholders from target and non-project countries to learn more about the INFF process, including the successes and challenges that are associated with implementation. Post-regional workshop actions by stakeholders included, inter alia, requests for follow-up technical assistance at the level of non-project countries to learn more about INFF development.
* **Phased approach:** A supporting factor in the engagement with country governments was the introduction to the INFF methodology using a phased approach. Executing entities experienced some measure of success as the approach was used to gradually increase stakeholder understanding about INFFs, including the procedures for implementation.

Annex 1 Terms of Reference

Evaluation of DA13 INFF Project 2124A “Towards Integrated National Financing Framework.”

A. Background

Funded under the 13th tranche of the Development Account (DA13), the main objective of Project 2124A, titled “Towards Integrated National Financing Framework (INFF),” is to strengthen capacities of selected countries to mobilize and align financing with national sustainable development priorities, moving towards an integrated national financing framework approach. With a budget of $2,321,000, the project commenced in quarter one of 2021 and is due to be completed in December 2024. The executing entities included DESA, UNCTAD and the five regional commissions. The targeted countries were Belarus, Burkina Faso, Colombia, Costa Rica, Egypt, Indonesia, Jordan, Kyrgyzstan, Pakistan, and Zambia. In 2022, Samoa was added, while Colombia was replaced with Dominican Republic.

The project strategy included:

1. *Preparation of Guidance Material:* This includes developing global guidance based on ongoing work on INFFs, focusing on mobilizing financing for key SDG areas and aligning public financing policies with the SDGs, with an emphasis on addressing challenges posed by COVID-19;
2. *Country-Level Diagnostic Exercises and Technical Assistance:* These are conducted to identify capacity gaps and provide targeted technical assistance, training workshops, and capacity- building activities.
3. *Regional Exchange and Peer-learning:* Regional workshops are organized to share implementation experiences, facilitate peer-learning, and identify additional support needs.
4. *Global Knowledge-exchange and Publication:* Insights and lessons learned from country and regional experiences are shared globally through workshops and publications, feeding into global policy processes on Financing for Development.

The project had two main outcomes, with related outputs:

**Outcome 1 (OC 1):** Strengthened national capacity of target countries in developing financing strategies that align with their national development plans and mitigate the impact of COVID-19.

* + Output 1.1 (OP 1.1): Development of global guidance
  + Output 1.2 (OP 1.2): Inception/training workshops
  + Output 1.3 (OP 1.3): Delivery of dedicated technical assistance

**Outcome 2 (OC 2):** Increased knowledge-exchange and peer-learning on applying INFF concepts among target countries and inform wider implementation efforts of INFFs in other countries and UN support to this effect.

* + Output 2.1 (OP 2.1): Regional workshops
  + Output 2.2 (OP 2.2): Follow-up technical assistance from regional workshops
  + Output 2.3 (OP 2.3): Global workshop
  + Output 2.4 (OP 2.4): Publication of compendium of experiences

The executing entities planned to contribute to these outcomes based on their comparative advantages:

**DESA**, with substantive expertise in the subject matter and the global lead in developing INFF methodology, focused on preparation of guidance material (OP 1.1/2.4), support towards inception/training workshops (OP 1.2) and regional meetings (OP 2.1); and the organization of the global workshop (OP 2.3). DESA also served as the main focal point and coordinator of the programmatic aspects of the project, including consolidation and submission of the annual progress reports, overall budget monitoring and tracking, as well as initiation of the evaluation process.

**ECA**, with its comparative advantage in its substantive and technical expertise on African development issues as well as close long-standing relationships with governments, focused on supporting Zambia and Burkina Faso on enhancing domestic resource mobilization in the context of INFFs through inception/training workshops (OP 1.2/2.1) and technical assistance (OP 1.3/2.2).

**ECE**, with its comparative advantage in strengthening policies on innovation, competitiveness, and public-private partnerships (PPPs), focused on supporting Belarus and Kyrgyzstan in exploring public-private partnerships in the context of INFFs through inception/training workshops (OP 1.2/2.1) and technical assistance (OP 1.3/2.2).

**ECLAC**, with its comparative advantage in applied policy research, ability to convoke regional and national meetings of stakeholders and its close relationships with government ministries, particularly ministries of finance, focused on supporting Costa Rica and Dominican Republic to strengthen domestic resource mobilization and to finance sustainable and productive investments in the context of INFFs, through inception/training workshops (OP 1.2/2.1) and technical assistance (OP 1.3/2.2).

**ESCAP**, in line with its mandate to provide further analysis and capacity-building support on assessing financing strategies, focused on supporting Samoa and Pakistan on strengthening their financing strategies with the concepts, guidance and approaches provided by the INFFs through inception/training workshops (OP 1.2/2.1) and technical assistance (OP 1.3/2.2).

**ESCWA,** serves as an essential component of the United Nations development system policy backbone. The commission provides the connective tissue between the global and local levels and offers regional perspectives on global issues with its primary role as policy think tank, providing data and analytical services and policy advice to address regional issues, and supporting the development of a wide range of national and regional financing solutions, norms and standards. The commission also serves as platform for engagement with regional intergovernmental institutions, extending and expanding new forms of development cooperation and regional partnerships. ESCWA advances national reforms and financing solutions to propel INFFs in the Arab region, through inception/training workshops (OP 1.2/2.1) and technical assistance (OP 1.3/2.2) supporting Egypt and Jordan.

**UNCTAD**, with long-standing and recognized experience in capacity building on investment strategies, PPPs, entrepreneurship promotion and domestic resource mobilization/illicit financial flows focused on supporting the following countries in the context of INFFs through inception/training workshops (OP 1.2/2.1) and technical assistance (OP 1.3/2.2):

* + Indonesia and Pakistan: entrepreneurship promotion (with ESCAP)
  + Burkina Faso and Zambia: illicit financial flows (with ECA)
  + Belarus and Kyrgyzstan: Sustainability Reporting and Accounting Infrastructure finance (with ECE)
  + Zambia : Infrastructure finance and PPPs (with ECA)

The evaluation will cover the entirety of the implementation of Project 2124A, titled “Towards Integrated National Financing Framework (INFF).”

B. Purpose and objectives of the evaluation

The primary purpose of this evaluation is twofold: to uphold accountability and foster organizational learning within the context of the DA13 Project “Towards Integrated National Financing Framework.” It aims to rigorously examine and provide independent validation of the project’s relevance, operational efficiency, effectiveness, and the overall impact of its collaboration with other United Nations entities. Through a detailed assessment of the project’s achievements—spanning its relevance, efficiency, effectiveness, sustainability, and coherence—the evaluation endeavours to contribute significantly to the body of knowledge on implementing integrated national financing frameworks. It will scrutinize the project design, management practices, execution methodologies, and partnership dynamics, with a keen focus on their alignment with Sustainable Development Goals (SDGs), and the extent to which gender equality, human rights principles, and disability inclusion have been mainstreamed.

For the purpose of learning, the evaluation is designed to generate actionable insights and identify commendable practices that can inform the future direction of similar initiatives, optimizing strategies for enhancing developmental outcomes. It will rigorously investigate the successes and challenges encountered, aiming to enrich the decision-making process, thereby enhancing the efficacy and impact of future projects. In addition, the evaluation involves a forward-looking assessment, aimed at exploring the potential for further and broader application of the tools developed under the project to support Member States.

B1. Clients of the evaluation

The primary users of the evaluation are the management and staff of the project’s seven executing entities. The evaluation report will generate findings and recommendations on how to improve the relevance, effectiveness, efficiency and sustainability of the entities’ further work in the area of financing for development, including on the potential for further application of the tools developed under the project. The lessons learned identified through the evaluation will be integrated into the upcoming global processes, including the 4th International Conference on Financing for Development (FfD) to be held in the summer of 2025.

Other users include the DA Programme Management Team (DA-PMT) and the DA focal points and senior management of the seven entities. Lessons learned from the evaluation, along with those from other 13th tranche project evaluations, will be systematically reviewed by DA-PMT to inform future programming, implementation, monitoring and evaluation of DA projects, particularly joint projects. The key findings from the evaluation will also be included in the progress report to the General Assembly on the implementation of the DA-funded projects.

B2. Management of the evaluation (roles and responsibilities)

The evaluation is overseen by Senior Economic Affairs Officer in the Policy Analysis and Development Branch of the Financing for Sustainable Development Office of DESA (DESA/FSDO) as the Evaluation Manager and supported by the Evaluation Reference Group. The **Evaluation Manager** has not been directly involved in the project delivery and agreed to by the **executing entities** (DESA, ECA, ECE, ECLAC, ESCAP, ESCWA and UNCTAD). The **Evaluation Reference Group (ERG) will be** comprised of at least one representative of the executing entities, who may be a staff in the evaluation or programme management unit, or a staff in a substantive division engaged in relevant areas of work, who has not been directly involved in the project delivery, as well as include representatives of DA-PMT. The **Project Coordinator (DESA/FSDO),** in collaboration with the respective project focal points from the executing entities, will provide the administrative support (provide data and documentation including project reports, stakeholder lists and contact information, participate in interviews or surveys and review and provide comments on the draft inception report and evaluation report) for the smooth execution of the evaluation process.

The **Evaluation Manager** will be expected to:

* Finalize the draft TOR for the evaluation consultant, incorporating comments from the project focal points and ERG;
* Oversee the recruitment and management of the evaluation consultant;
* Oversee / provide quality assurance to the work of the evaluation consultant;
* Facilitate the work of the Evaluation Reference Group;
* Provide the evaluation consultant with consolidated comments from the project focal points and ERG on the draft inception report and the draft evaluation report;
* Organize a post-data collection de-brief;
* Clear the final evaluation report and Evaluation Brief, ensuring that the comments from the project focal points and ERG are sufficiently incorporated by the evaluation consultant and the consultant’s responses to the comments are prepared and shared with those who made the comments (if comments are not incorporated, reasons should be provided).

The **Programme Development Team of CDPMO/ DESA** will be expected to:

* Oversee and facilitate compliance with evaluation requirements (approve TOR, approve selection of evaluation consultant)
* Represent DESA in the ERG
* Support organizational learning from the evaluation for future programming (disseminate good practices, advise Capacity Development Steering Committee on key lessons learned, and manage recommendations tracker)
* Promote accountability for results of DESA capacity development work (use evaluation findings to demonstrate and report on DESA’s capacity development work to Member States, etc.)

The **Evaluation Reference Group** will be expected to:

* Review and comment on the draft inception report;
* Review and comment on the draft evaluation report.

Comments will be invited on a ‘non-objection’ basis (no response=agree) so that the process is not delayed for an unnecessarily long time.

The **Project Coordinator (DESA/FSDO)** will be expected to:

* Collect all necessary information and documents from all the executing entities and provide them in a consolidated format, as requested by the Evaluation Manager and the evaluation consultant.
* Facilitate the scheduling of meetings with key informants and other stakeholders internally and externally, including provision of letters of introductions to the evaluation consultant for ease of access to evaluation informants.
* Participate in the inception meeting, post-data collection de-brief, presentation of the draft evaluation report and provide inputs as necessary.
* Review and make substantive input to the draft inception report and evaluation report, providing clarifications and information requested on project design and implementation, and any queries related to the project.
* Prepare DESA’s management response to the evaluation report, including an implementation plan.
* Submit the finalized evaluation report and the management responses from all executing entities to DA-PMT, through the Programme Development team/CDPMO.

**Project focal points in the executing entities** will be expected to:

* Review and comment on the draft TOR for evaluation consultant
* Provide inputs on the required qualifications of the evaluation consultant
* Facilitate the identification of a representative to the Evaluation Reference Group
* Provide access to the evaluation consultant, through the project coordinator, to relevant project documentation and stakeholders from their respective entities;
* Submit through the project coordinator to the evaluation consultant project documentation, including data and information residing with the other participating entities, immediately following the completion of the project;
* Collect and consolidate other requested data and information from their respective entities, as requested by the evaluation consultant through the project coordinator;
* Support the evaluation process, including through facilitating the evaluation consultant’s access to the project’s beneficiaries and other key stakeholders;
* Provide an updated list of stakeholders, and facilitate the administration of questionnaires, including translation of questionnaire in the respective language required (French, Spanish, Russian or Arabic);
* Provide contacts, references, information about activities and logistical support to the evaluation consultant as requested at the start of the evaluation and during the evaluation;
* Facilitate the cooperation and contribution of the relevant colleagues in their respective entities to the evaluation process, as requested.
* Develop the respective entity’s management response to the recommendations addressed to them in accordance with their respective processes and procedures within three months after the finalization of the evaluation report.

**Dissemination and follow-up strategy**

Upon finalization of the evaluation report, each implementing entity to develop a management response to the recommendations addressed to them in accordance with the entity’s policy/procedure.

The results from the evaluation including key lessons learned, best practices and recommendations will be shared widely with participating entities, partners and stakeholders, and Member States. In particular, an Evaluation Brief will be produced presenting a summary of the key evaluation findings, highlighting the results of the project, and lessons learned.

The final evaluation report, along with all executing entities’ management responses, will be published on the Development Account website and the websites of the executing entities, as appropriate. The DESA template for management response is included in Annex 4 of DESA capacity development evaluation guidelines and all management responses pertaining to DESA will be published on DESA’s central evaluation management tracker and updated accordingly.

**C. Work assignment**

An **evaluation consultant and a Financing for Development (FfD) expert** will be recruited to undertake the tasks described below as part of the evaluation of DA13 Project “Towards Integrated National Financing Framework”. DESA/FSDO will administrate the consultancy contract.

The evaluation consultant is responsible for conducting the overall evaluation, applying the methodology as appropriate, and for producing the evaluation report. The evaluation consultant will participate in briefing and debriefing meetings and discussions, and will conduct the evaluation and prepare the final draft and final report based on the Development Account template for the 13th tranche project evaluations (<http://www.un.org/development/desa/da/wp-content/uploads/sites/52/2024/03/DA-project-evaluation-report-template-for-T13.docx>).

The FfD expert will undertake a specific, discrete study to be presented to the DESA/FSDO and other jointly executing entities as a stand-alone report, as well as to be incorporated into the evaluation report by the evaluation consultant, as deemed appropriate by the evaluation consultant.

The evaluation consultant is fully responsible for the evaluation report, which may not reflect the views of any of the executing entities of the project. The evaluation consultant and the FfD expert will be provided full access to all project reports, documentation, and stakeholder lists and contact information.

**C1. Scope of work**

The evaluation will be guided by the objective, outcomes, indicators of achievement and means of verification set out in the results framework of the project document. The evaluation will cover the duration of the project from January 2021 to 31 December 2024, encompassing all elements of the project.

This final evaluation of the project has the following specific objectives:

* + 1. Determine as systematically and objectively as possible the relevance, effectiveness, efficiency, sustainability and coherence of the project results in light of its goals and objectives;
    2. Document the results and achievements in each of the elements of the project, including synergies built across activities of executing entities; and
    3. Identify good practices and lessons learned from the project and formulate action-oriented, forward-looking recommendations addressed to the executing entities for improving future interventions.

**C2. Evaluation criteria and tentative methodology**

The evaluation will follow the Glossary of key terms in evaluation and Results-Based Management as well as utilize the Organisation for Economic Co-operation and Development Assistance Committee (OECD DAC) evaluation criteria as outlined below:

* + 1. **Relevance** – the extent to which the intervention objectives and design respond to beneficiaries’, global, country, and partners/institutional needs, policies, and priorities and continue to do so if circumstances change.
    2. **Effectiveness** – the extent to which the intervention achieved, or is expected to achieve, its objectives, and its results, including any differential results across groups.
    3. **Efficiency** – the extent to which the intervention delivers, or is likely to deliver, results in an economic and timely way.
    4. **Impact orientation** – the extent to which the intervention has generated or is expected to generate significant positive or negative, intended, or unintended, higher-level effects.
    5. **Sustainability** – the extent to which the net benefits of the intervention continue or are likely to continue.

Indicatively, a mixed-method approach would be used for the evaluation, which would be further refined by the evaluation consultant in the Inception Report based on the initial documentation review and consultation with the key stakeholders, using qualitative and quantitative methods, including the following (the tentative evaluation questions and how each method below is designed to provide lines of evidence for various specific questions are also presented):

1. **Desk review of project documents and relevant materials**, including, but not limited to**:**
   * Concept note, project document, progress reports and final report, including financial reports
   * Documentation related to meetings/workshops/training, including: agenda, minutes, outcome documents/reports, participant lists, and participant survey results
   * Documentation related to technical assistance, including: beneficiaries/focal points, description of assistance provided, outputs/deliverables, and beneficiary feedback
   * Documentation related to guidance documents, tools and other knowledge products, including: a list of guidance documents/tools/knowledge products, distribution lists, web analytics (e.g., number of visits, downloads)
   * Documentation related to the relevant global and regional processes on financing for development
   * Information related to supplementary funding made available to implement the project (to be presented in the final report)
2. **Systematic analysis of workshop/training/meeting survey results and participant profiles**, based on documentation (including survey results and participant lists) from all workshops/training/meetings undertaken under the project.
3. **Interviews (in-person or remote) with key stakeholders including**:
   * Project Coordinator and project focal points in the other executing entities
   * Senior management of DESA and other executing entities who were involved in the project, including Director of FSDO
   * Government officials (beneficiaries of technical advisory, training, guidance material and other relevant project activities) of the six target countries not included in the case studies (10-12 to be confirmed)
   * Representatives of relevant partners, including relevant UNDP and DCO regional teams.
4. **Five case studies (or in-depth reviews) of target countries** (five countries – one in each of the five regions), including through field missions to two countries. The methodology will involve:
   * Desk review of documentation related to technical advisory, training, meetings and other country-level activities, including tools/guidance materials/knowledge products developed
   * Interviews (in-person or remote) with country-level stakeholders, including:
     + National government officials (beneficiaries of technical advisory, training and other relevant project activities)
     + Country-level and regional partners involved in project activities, including RCOs and UNDP country offices
5. **Study on the broader applications of project tools (to be undertaken by the FfD expert)**, which will look at the actual, and potential applications of the various tools developed under the project in other countries and by project partners and other organizations (in relation to evaluation question 5.c). The study will involve:
   * Initial consultations with the Project Coordinator and select project focal points in the other executing entities
   * Desk review of project documentation and relevant materials under (i)
   * Desk review of additional documentation related to:
     + Relevant work of project partners outside the DA project
     + Relevant work of other organizations working in the area of INFF, including other members of the Inter-agency Task Force on Financing for Development (IATF), and INFF Facility partners (UNDP, OECD, UNICEF)
     + Annual reports and other relevant reports of IATF
     + Other relevant documentation
   * Interviews (remote) with project partners and other organizations engaged in the area of INFF, including other members of IATF and INFF facility, as identified through the initial consultations and the desk review
   * Preparation of a report presenting:
     + Findings of the desk review and interviews related to evaluation question 5.c
     + Recommendations for DESA/FSDO and other executing entities on how to further promote the applications of specific project tools

**C3. Tentative evaluation questions**

| Evaluation question | Evaluation sub-question | Primary data collection method/ source |
| --- | --- | --- |
| To what extent were the project’s activities (knowledge products/ tools/ technical assistance, training/ workshops, technical assistance) effective in meeting project outcomes? (Effectiveness) | 1. To what extent did the project help the targeted countries to mobilize and align financing with national sustainable development priorities? | * Interviews with target countries and project staff (Project Coordinators and project focal points in the executing entities * Case studies |
| 1. To what extent did the project contribute to the strengthened capacity of the target countries in developing financing strategies that align with their national development plans and mitigate the impact of COVID-19? | * Interviews with target countries and project staff (Project Coordinators and project focal points in the executing entities * Case studies * Analysis of workshop/ meeting survey results |
| 1. To what extent did the project help to inform wider implementation efforts of INFFs in other countries and UN support to this effect? | * Analysis of relevant workshop/ meeting survey results (involving participants from non-target countries) * Interview with partners * Desk review |
| 1. How efficient were planned activities implemented? (Efficiency) | 1. To what extent were project activities implemented according to plan? If not, was timely corrective action taken where necessary? Was additional support identified or provided to overcome implementation challenges? | * Interviews with project staff * Case studies |
|  | 1. To what extent did the project governance and management structures and processes enable, or hinder, the efficient implementation of the joint project and its results achievement? | * Interviews with project staff * Desk review of project documentation |
|  | 1. How well coordinated were executing entities in implementing joint activities and/or among the executing entities at project level? | * Interviews with project staff * Desk review of project documentation * Case studies |
| 1. How relevant have activities been for targeted countries in meeting project outcomes? (Relevance) | 1. To what degree have project activities been designed in response to the specific capacity needs and challenges of targeted countries? | * Interviews with target countries, partners and project staff * Case studies * Desk review of project documentation |
| 1. What adaptations were made to the project design during implementation based on feedback from targeted countries, and were these justified in the context? |
| 1. To what extent are project results likely to be sustained beyond the end of the project? (Sustainability) | 1. What measures were adopted to ensure that outcomes of the project would continue after the project ended? | * Interviews with target countries, partners and project staff * Case studies |
| 1. Which tools developed under the project have been, or have the potential to be, institutionalized by the target countries? |
| 1. Which tools developed under the project have been, or have the potential to be, adopted by other countries, project partners or other organizations? | * Study on the broader applications of project tools (to be conducted by the FfD expert) |
| 1. Human rights, disability, and gender perspectives (Cross- cutting issues) | 1. To what extent were gender equality, human rights and disability inclusion integrated into the design and implementation of the project? | * Desk review of project documentation (including those related to workshop/ training/ meetings, technical assistance, guidance documents/ tools/ other knowledge products) * Interviews with targets countries, partners and project staff * Case studies |

The evaluation consultant will refine and finalize the evaluation methodology in the Inception Report, based on the preliminary document review and consultations with the key stakeholders, based on the verified availability of the project-related documentation and data. This will include, among others, conducting a thorough stakeholder analysis, confirming the exact focus and approach for the exercise, refining the evaluation questions and identifying the sources and methods for data collection (in the format of an evaluation matrix), developing the sampling strategy for the case studies, and developing tailor-made questions that target different stakeholders (based on a stakeholder analysis). The evaluation consultant is to ensure a wide representation of stakeholders.

The evaluation will be conducted in line with the UN DESA capacity development Evaluation Guidelines, the [DA Project Evaluation Guidelines,](https://www.un.org/development/desa/da/wp-content/uploads/sites/52/da-project-management-documents/2253_1571321382_UN%20DA%20Evaluation%20Guidelines%20(Final).pdf) the [DA guidance note on planning and conducting terminal](http://www.un.org/development/desa/da/wp-content/uploads/sites/52/2024/03/Guidance-note-on-planning-and-conduct-of-DA-T13-project-evaluations-final-14.3.2024.docx) [evaluations of 13th tranche projects,](http://www.un.org/development/desa/da/wp-content/uploads/sites/52/2024/03/Guidance-note-on-planning-and-conduct-of-DA-T13-project-evaluations-final-14.3.2024.docx) and the [DA guidance note on evaluation of joint projects,](http://www.un.org/development/desa/da/wp-content/uploads/sites/52/2023/10/DA-guidance-note-on-terminal-evaluation-of-joint-projects-v1.pdf) and will strive to employ development best practices regarding promoting gender equality and a human rights- based approach, including the rights of persons with disabilities. The evaluation consultant will explicitly explain how human rights, gender, and disability inclusion will be considered during the evaluation.

**C.4 Tasks**

The primary tasks of the evaluation consultant are the following:

* Desk review of key reference documents related to the project.
* Consultation with the FfD expert to discuss the approach to and the timeline for the study on the broader applications of project tools, to be conducted by the expert, and agree on how it will be incorporated into the evaluation.
* Development of full methodology, which may include but not limited to:
  + Developing or refining key evaluation questions.
  + Identification of indicators and measurement.
  + Identification of data sources and methods of data collection.
  + Development of data collection instruments (e.g., interview schedule for key informants, survey questionnaire, focus group discussions, etc.).
* Preparation of Inception Report, outlining full methodology.
* Engagement with project staff, beneficiaries, and any relevant stakeholders.
* Development of preliminary results and recommendations; and presenting them to the Project Coordinator and the project focal points at a post-data collection debrief.
* Drafting and finalization of Evaluation Report, incorporating comments received.
* Preparation of an Evaluation Brief (summary of key evaluation findings and recommendations).

The FfD expert will undertake the study on the broader applications of project tools, as described in sub- section B.2. This will involve a consultation with the evaluation consultant to discuss the approach to and the timeline for the study, and agree on how it will be incorporated into the evaluation. If requested by DESA/FSDO, the expert will also present the findings and recommendations of the study to the Project Coordinators and the project focal points in the other executing entities.

**D. Human rights, disability and gender perspectives**

The consultant should explore human rights, disability and gender in the design, data collection and analysis and present relevant data wherever available and meaningful. The evaluation will also review these issues through a specific evaluation question on “To what extent were gender equality, human rights and disability inclusion integrated into the design and implementation of the project?” This approach may be further developed and refined by the evaluation consultant in the Inception Report.

**E. Expected outputs and delivery dates**

**E1. Evaluation consultant**

The consultant will be responsible for, but not limited to, producing the following outputs in a timely manner.

|  |  |
| --- | --- |
| **By end of** | **Output** |
| Month 1-2 | Inception Report, including an evaluation matrix |
| Month 3-5 | Data collection |
| Month 6 | Analysis, development of preliminary findings and a post- data collection de-brief |
| Month 7 | Draft evaluation report |
| Month 8-9 | Review (2 weeks) and revision based on comments (2 weeks) |
| Month 9 | Finalization of the Evaluation Report and Evaluation Brief (summary of key evaluation findings) |

Other outputs may be discussed and agreed during the consultancy among the consultant and the supervisor, in consultation with the project team as required. All outputs should be submitted electronically in English, along with any compiled data, to the supervisor.

**E2. FfD expert**

The FfD expert will be responsible for producing the following outputs:

|  |  |
| --- | --- |
| **By end of** | **Output** |
| Month 2 (of the evaluation consultant’ contract) | List of documentation to be reviewed and the list of stakeholders to be interviewed |
| Month 4 | Draft study report |
| Month 5-6 | Final study report, incorporating comments from the Project Coordinator and the project focal points, and a presentation of the key findings and recommendations of the study, as and if requested |

**F. Evaluation ethics**

The evaluation will be conducted in accordance with the principles outlined in the UNEG ‘Ethical Guidelines for Evaluation’ (<http://www.unevaluation.org/document/detail/102>). The evaluation consultant should demonstrate independence, impartiality, credibility, honesty, integrity, and accountability to avoid any bias in the evaluation process. The evaluation consultant must address in the design and implementation of the evaluation, such as procedures to safeguard the rights and confidentiality of information providers. The evaluation consultant will follow the [UNEG Code of Conduct](https://www.unevaluation.org/document/detail/100) which should be carefully read and signed.

**G. Duration of contract**

For the evaluation consultant, the duration of the contract is from 23 December 2024 to 30 September 2025.

For the FfD expert, the duration of the contract is from 1 January 2025 to 30 June 2025.

**H. Duty station or location of assignment**

Home-based. The consultants (the evaluation consultant and the FfD expert) should be available for regular review meetings/teleconferences as needed.

**I. Travel**

The evaluation consultant will be required to travel as required for the evaluation. Travel-related expenses will be obligated separately. No travel is required for the FfD expert.

**J. Fees and payment schedule**

**J1. Evaluation consultant**

The evaluation consultant will receive a total payment of USD $50,000 for the duration of the contract. Payment will be initiated upon successful completion or implementation of expected tasks as mentioned in the above activities, expected outputs and milestones, upon certification from the evaluation manager that the tasks have been satisfactorily carried out.

|  |  |  |
| --- | --- | --- |
| **By end of** | **Output** | **Notes** |
| Month 2 | Inception report (30%) | $15,000 |
| Month 7 | Submit draft report (35%) | $17,500 |
| Month 9 | Submit final report and Evaluation Brief (summary of key evaluation findings) and presentation (35%) | $17,500 |

Additionally, interpreter costs for interviews with stakeholders, particularly for those requiring languages other than English, will be covered by DESA separately from the consultant fees. The evaluation consultant is expected to coordinate the hiring of interpreters as necessary, with related expenses reimbursed by DESA upon submission of appropriate documentation.

**J2. Performance Indicators**

The following set of indicators will be used to evaluate the performance of the evaluation consultant and the : FfD expert

* Quality of the outputs, including the draft evaluation report meeting the Secretariat-wide quality standards in the [annotated DA evaluation report template](http://www.un.org/development/desa/da/wp-content/uploads/sites/52/2024/03/DA-project-evaluation-report-template-for-T13-annotated.docx).
* Timely submission of outputs;
* Receptive/responsive to feedback.

These will set the basis for acceptance of deliverables, satisfactory completion and full payment of fees.

**K. Qualifications**

**K1. Evaluation consultant**

* Advanced university degree (Master’s degree or equivalent) in business administration, management, economics, development studies or a related field.
* A minimum of ten years of progressively responsible experience in evaluation, including experience conducting evaluations of capacity development projects in the UN context.
* Advanced skills in statistical research and analysis.
* Demonstrated relevant professional experience in design, management and conduct of evaluation processes with multiple stakeholders, including within the UN system, survey design and implementation, project planning, monitoring and management.
* Demonstrated methodological knowledge of evaluations, including quantitative and qualitative data collection and analysis for end-of-cycle project evaluations.
* Possess a mix of evaluation skills and technical or sectoral/thematic knowledge relevant to the evaluation.
* Demonstrated knowledge and expertise in the areas of financing for sustainable development.
* Fluent in written and spoken English. Knowledge also of one or more of the following languages would be an asset – Spanish, French, Arabic, Russian.

**L. FfD expert**

* Advanced university degree in economics, development studies, international relations, political science or other relevant academic discipline.
* A minimum of eight years of experience in financing policy and analysis, particularly in a development context.
* Experience in advising countries and/ or developing guidance on integrated approaches to development financing desirable.
* Experience in preparing knowledge products, publications or reports related to financing for sustainable development, INFFs, or similar topics.
* Strong analytical and conceptual skills.
* Excellent drafting and communication abilities.
* Fluency in English.

**Supervisor**

Mr. Peter Chowla

Senior Economic Affairs Officer

Policy Analysis and Development Branch

FSDO/DESA

[chowla@un.org](mailto:chowla@un.org)

Annex 2 Theory of Change/ Results Framework

| objective: to strengthen capacities of selected countries to mobilise and align financing with national sustainable development priorities | | | | |
| --- | --- | --- | --- | --- |
| Outcome | Indicator | Status of indicator | |
| Baseline | Endline |
| OC1: Strengthened national capacity of target countries in developing financing strategies that align with their national development plans and mitigate the impact of COVID-19 | **IA1.1**: Targeted global guidance material is developed and applied in target countries and regions | * Guidance not yet developed for **two** target countries (**support being provided by entities in parentheses**):   + Costa Rica (UNECLAC)   + Zambia (UNECA) * Guidance exists but has not been applied yet in **seven** target countries (**support being provided by entities in parentheses**):   + Belarus (UNECE; UNCTAD)   + Kyrgyzstan (UNECE; UNCTAD)   + Egypt (UNESCWA)   + Jordan (UNESCWA)   + Burkina Faso (UNECA; UNCTAD)   + Zambia (UNCTAD)   + Pakistan (UNCTAD) * Not applicable/ project activities not yet defined in **one** target country (**support being provided by entities in parentheses**):   + Pakistan (UNESCAP) | * **Achieved:** Guidance material developed and applied in all target countries and regions |
| **IA1.2:** 80% of participants in national trainings have a sound understanding of the value of INFF in their country context | * Not applicable | * **Achieved:** More than 80% of the participants of national INFF inception/ training workshops where surveys were conducted indicated a sound understanding of the value of INFF in their country context |
| **IA1.3:** 10 target countries developed and commenced implementation of INFF methodology for their country | * No capacity/ policies/ systems/ processes in place in focus area in **four** target countries (**support being provided by entities in parentheses**):   + Belarus (UNECE; UNCTAD)   + Kyrgyzstan (UNECE; UNCTAD)   + Egypt (UNESCWA)   + Jordan (UNESCWA)   + Costa Rica (UNECLAC) * Some capacity/ policies/ systems/ processes in place in focus area, but scope remains to strengthen them and/or enhance their integration in **seven** target countries (**support being provided by entities in parentheses**):   + Belarus (UNECE; UNCTAD)   + Kyrgyzstan (UNECE; UNCTAD)   + Burkina Faso (UNECA; UNCTAD)   + Zambia (UNECA; UNCTAD)   + Costa Rica (UNECLAC) * Not applicable/ project activities not yet defined in **one** target country (**support being provided by entities in parentheses**):   + Pakistan (UNESCAP; UNCTAD) | * **Achieved:** Capacity and integrated policies/ systems/ processes in place in focus area in all target countries |
| OC1: Increased knowledge-exchange and peer-learning on applying INFF concepts among target countries and inform wider implementation efforts of INFFs in other countries and UN support to this effect | **IA2.1**: 75% of participants submitted positive end-of-workshop surveys from the exchange with peer countries | * Not applicable | * **Achieved:** More than 75% of the participants of regional workshops where surveys were conducted submitted positive end-of-workshop surveys on the exchange with peer countries   (Similar positive review were submitted at the end of national workshops) |
| **IA2.2:** Target countries advance INFF implementation in at least one building block, based on lessons learned at the regional workshop | * No capacity/ policies/ systems/ processes in place in focus area in **five** target countries (**support being provided by entities in parentheses**):   + Belarus (UNCTAD)   + Kyrgyzstan (UNCTAD)   + Egypt (UNESCWA)   + Jordan (UNESCWA)   + Costa Rica (UNECLAC) * Some capacity/ policies/ systems/ processes in place in focus area, but scope remains to strengthen them and/or enhance their integration in **four** target countries (**support being provided by entities in parentheses**):   + Belarus (UNECE)   + Kyrgyzstan (UNECE)   + Burkina Faso (UNECA; UNCTAD)   + Zambia (UNECA; UNCTAD) * Not applicable/ project activities not yet defined in **one** target country (**support being provided by entities in parentheses**): * Pakistan (UNESCAP; UNCTAD) | * **Achieved:** Capacity and integrated policies/ systems/ processes in place in focus area in all target countries |
| **IA 2.3:** 75% of participants, including target country representatives and other stakeholders, benefited from the global knowledge-exchange | * Not applicable | * **Achieved:** INFF survey results indicated that over 75 % of participants at the global workshop, including target country representatives and other stakeholders, benefited from the global knowledge-exchange |
|  | **IA 2.4:** Increase in the number of countries that initiate design and implementation of an INFF, over and above the baseline of 10 target countries and additional countries that receive support from the Joint SDG Fund | * 79 countries | * 86 countries as of March 2025 |

|  |
| --- |
| Outputs |
| **OP 1.1** Develop global guidance material to support activities in target countries, complementing INFF guidance material developed by the IATF and focusing in particular on thematic priorities of target countries. The guidance will also include a baseline assessment of status of integrated financing and, where applicable, initial work on INFFs in target countries |
| * INFF global guidance completed by the start of the project * Baseline assessment completed in 2022 * Brochure published by UNESCWA in 2021 on salient themes advanced through the INFF global guidance material (Available in English and Arabic) * Video for developed by ESCWA for dissemination to showcase INFF tools and work being conducted to support the development of national financing strategies * Contextualisation of tools and methodologies that existed before the project:   + **ECE:** [PPP and Infrastructure Evaluation and Rating System (PIERS): An Evaluation Methodology for the SDGs](https://piers.unece.org/)   + **UNCTAD:**      - [EMPRETEC](https://unctad.org/topic/enterprise-development/Empretec), capacity-building programme     - [Accounting Development Tool (ADT)](https://unctad.org/publication/accounting-development-tool-building-accounting-development)     - [Accounting and Financial Reporting Guidelines for SMEs](https://unctad.org/publication/accounting-and-financial-reporting-guidelines-small-and-medium-sized-enterprises-1)     - [Guidance on core indicators for sustainability and SDG impact reporting](https://unctad.org/publication/core-indicators-sustainability-and-sdg-impact-reporting-training-manual) * Development and launch of tools during the project:   + **ECE:** [ECE PIERS Digital Platform](https://piers.unece.org/) (to facilitate the use and dissemination of the ECE PIERS methodology)   + **ESCWA:** Numerous tools developed through the [Arab Financing for Development Gateway](https://ffd.unescwa.org/) (to enhance INFF knowledge-exchange and peer-learning)     - National SDG-costing calculators     - SDG-financing simulators     - SDG-interlinkages toolkit     - SDG-financing gap estimators     - SDG-financing solvers     - SDG efficiency barometers     - [SDG-Budget Intelligence and Machine Learning Toolkit (i-Bit)](https://www.unescwa.org/AI-budgeting) |
| **OP 1.2** Inception/ Training workshop to introduce INFF methodology, based on guidance developed by the IATF and targeted guidance developed for the project, to government officials, as well as other key stakeholders, including in particular private sector parliaments |
| * Completion of national inception training/ workshops:   + **Burkina Faso:** Two national workshops delivered in 2022 by UNECA     - INFF inception workshop /training for the national steering committee for INFF development     - Validation workshop for the Development Finance Assessment and the INFF implementation roadmap   + **Dominican Republic:**     - INFF workshop held in May 2023 (co-organised by UNECLAC and UNDESA)     - Scoping mission conducted in follow-up to determine INFF support (resulted in a request for technical assistance in September 2023)   + **Egypt:**      - High-level regional [two-day INFF inception workshop](https://www.unescwa.org/sites/default/files/event/materials/2100668%20Integrated%20national%20financing%20frameworks.pdf) in December 2021     - UNESCWA/ UN Retreat held in February 2022 for strategic dialogue on coordinated UN System action to support the development and implementation of an INFF     - Technical meeting held with the Assistant Minister of Finance in February 2022 to discuss INFF guidance, country needs and INFF implementation tools     - National meeting with Ministry Planning and Economic Development in August 2022 to present ESCWA INFF/SDG-costing methods; framework; tools and discussed alternate proposals to support ministerial capacity to assess and establish complementarities     - Participation in the inaugural session of the National Ministerial FfD Council in October 2022, to present INFF guidance material, including UNESCWA supporting tools     - Responded to a request from national authorities in February 2022:       * Shared an extensive mapping of national sustainable development targets and the thresholds in national sectoral development plans over the past two decades (to support national capacity to establish baselines for SDG-costing and financing)   + **Jordan:**      - High-level regional [two-day INFF inception workshop](https://www.unescwa.org/sites/default/files/event/materials/2100668%20Integrated%20national%20financing%20frameworks.pdf) in December 2021     - Post-inception workshop consultations conducted with RCO and UNCT in May and November 2022 (to coordinate actions and interventions)     - National workshop held in March 2023 on [Towards an integrated national financing framework in Jordan: tools, diagnostics and foresight](https://www.unescwa.org/sites/default/files/event/materials/INFF%20Workshop-Jordan-Agenda-Final.pdf)   + **Pakistan:**     - Workshop in December 2022 by UNESCWA on [Supporting the Development of an Integrated National Financing Framework in Pakistan](https://www.unescap.org/events/2022/workshop-supporting-development-integrated-national-financing-framework-pakistan)   + **Samoa:**     - Workshop on [SDG Acceleration and Integrated National Financing Frameworks](https://www.facebook.com/samoa.mnre/posts/pfbid02DuEnbCeYADdz71eYshU5y5cFTMehggERm64zthW1QWKnPDuzcG7232gR1RCDx5wHl) to discuss opportunities to finance climate action within the framework of INFF (co-organised by UNESCAP and the Samoa Ministry of Natural Resources and Environment |
| **OP 1.3** Delivery of dedicated technical assistance to support implementation of an INFF as outlined in the respective country project budget (depending on the country, typically a set of workshops on specific INFF topics, virtual support and advisory services) |
| * Burkina Faso:   + Commitment by UNDP to fund the development of a financing strategy     - Completion and validation of the DFA and INFF implementation roadmap by national authorities in 2022 resulted in a need for additional resources to develop a financing strategy and strengthen INFF national coordination and M&E mechanisms   + Support from UNCTAD and UNECA to strengthen national capacity to measure and address Illicit Financial Flows (IFFs)     - Applied data workshop on trade gap analysis organised in collaboration with the National Institute of Statistics and a Technical Working Group (held in April 2022)     - Hybrid workshops on measuring IFFs in the extractive sector to mitigate terrorism financing risks (held over November 2022 – February 2023) * Belarus:   + Support received to strengthen efforts to mobilise private finance for sustainable development in the context of an INFF   PPP   * + - National training workshop on the use of PIERS conducted in April 2023     - Report developed on recommendations for the identification and selection of 8 infrastructure projects that were evaluated using PIERS     - National workshop organised by UNECE in November 2023 to present the results   Strengthening accounting and corporate reporting   * + - Meeting on ADT organised by UNCTAD for national stakeholders in May 2023     - ADT assessment and national workshop in October 2023     - Comprehensive report on ADT developed and adopted at the national level   Strengthening SME capacity on accounting and financial reporting   * + - Training of Trainers workshop organised by UNCTAD in December 2023 to provide technical assistance to trainers to apply [Accounting and Financial Reporting Guidelines for SMEs](https://unctad.org/publication/accounting-and-financial-reporting-guidelines-small-and-medium-sized-enterprises-1) (Support provided by the Ministry of Finance to translate the guidelines into Russian)   Sustainability and impact reporting   * + - National capacity-building workshop organised by UNCTAD in June 2023 to strengthen understanding of sustainability and SDG impact reporting * **Costa Rica:**   + Sustainable Development Bond Framework delivered to the national authorities by UNECLAC in 2023 * **Dominican Republic:**   + Collaboration between UNECLAC and the Ministry of Economy, Planning and Development on technical assistance to support the development of an INFF   + National INFF project kick-off meeting for the INFF project held in April 2024 with national authorities and UNCT   + Two reports developed for the authorities, with coordinated support by UNECLAC and UNDESA:     - An analysis of progress on the National Development Strategy and SDGs, assessing strategic goals, key indicators, financial frameworks, gaps in achievement and potential costing methodologies     - An exploration of innovative financing tools, legal frameworks, international experiences, tax exemptions, and public debt management recommendations   + Embedded consultant provided by UNDESA to support INFF implementation under the FINS project   + End-of-project event to disseminate the findings of the technical reports to a broader audience, including policymakers, private sector representatives, and public institutions * Egypt:   + Substantive contributions to the development and launch of the Financing Sustainable Development report at Arab Sustainable Development Week in February 2022   + Organisation of a special high-level session to discuss the reports financing findings the during the [Arab Forum on Sustainable Development](https://www.youtube.com/watch?v=gC1YFbZANCQ) in March 2022   + Organisation of a technical workshop to provide technical advisory; INFF support; and showcase the tools, functionalities, features and policy findings of four cascading financing tools developed to support the articulation of the Egypt INFF and financing strategy (request issued by Ministry of Planning and Economic Development)   + Two-day virtual technical meeting held with officials from the Ministry of Planning and Economic Development in October and December 2022 to discuss the result of evidence-based assessments by UNESCWA along with the policy findings drawn from ten dynamic FfD tools   + Sharing of a Compendium of SDG targets, indicators and thresholds drawn from national strategies and costed for Egypt by UNESCWA and other agencies in 2022   + Sustained collaboration with the government of Egypt in 2023 on progressing INFF implementation:     - Establishment of a joint team with the Ministry of Planning and Economic Development to conduct analytical assessments on key tools, advancing the proposed blueprint for an INFF and validating actions, related to SDG costing, financing, budgeting and localisation in order to develop an INFF     - Organisation of a national INFF workshop in March 2023, emphasizing key aspects of the global INFF guidance and building blocks employed in crafting a blueprint of the national financing strategy, to cultivate a shared understanding of the methodologies, empirical assessments, and value inherent in supporting the national financing strategy     - Development of [Evidence-based Integrated National Financing Strategy](https://www.unescwa.org/publications/integrated-national-financing-strategy-egypt-policy-brief) capturing the findings of more than 30 empirical financing assessments to provide a premise to forge a country-owned financing strategy     - Development of a Machine Learning Budget Intelligence Tool (BIT) to support INFF implementation and the transition to SDG-centric budgeting in accordance with 2022 Integrated Finance Law * **Jordan:**   + SDG Costing manual developed with methods and tools employed to estimate costs for national sustainable development strategies, sectoral plans, and the economic modernisation vision   + Strategic dialogue with the RCO and UNCTs to enhance coordination of UN support on INFF, i.e. bridge interventions conducted within the SDG Joint Fund on preparing a Development Finance Assessment (DFA) and the INFF DA project to foster a cohesive approach   + [Workshop](https://www.unescwa.org/news/integrated-national-financing-framework-jordan) organised by UNESCWA in March 2023 to apprise the RCO and UNCTs including UNDP Amman on ESCWA-INFF work and its advanced engagement with the ministries of planning, economic development and finance   + Comprehensive series of over 10 technical discussions with the RCO and UNDP to synchronise their recommendations for the government   + Substantive contributions to the DFA validation workshop in July 2023   + Development of report to support UNDP DFA work covering several INFF domains, including the preparation of a national costing manual and another report providing a detailed account of the INFF tools developed accounting for national contexts   + Significant analytical contributions provided by UNESCWA to the DFA initiative, developing comprehensive worksheets for assessing various financing streams, sources and challenges * **Kyrgyzstan:**   + Support in several areas to strengthen efforts to mobilise private finance for sustainable development in the context of an INFF   PPP   * + - Practical training organised by UNECE in October 2022 on the use of PIERS     - Report developed in 2023 with recommendations for the identification and selection of 8 infrastructure projects that were evaluated using PIERS     - National workshop organised by UNECE in September 2023 to present the results   Strengthening accounting and corporate reporting   * + - Meeting on ADT organised by UNCTAD for national stakeholders in November 2022     - ADT assessment and national workshop in March 2022     - Comprehensive report on ADT with recommendations developed and adopted at the national level     - Final ADT consultation meeting held virtually in December 2024 to finalise the draft action plan for implementing the ADT recommendations   Strengthening SME capacity on accounting and financial reporting   * + - Virtual Training of Trainers workshop organised by UNCTAD in June 2022 to provide technical assistance to trainers in implementing [Accounting and Financial Reporting Guidelines for SMEs](https://unctad.org/publication/accounting-and-financial-reporting-guidelines-small-and-medium-sized-enterprises-1)   Sustainability reporting training for the private sector   * + - Training session organised by UNCTAD in May 2022 on the private sector's contribution to SDG implementation * **Pakistan:**   + Inception workshop held in December 2022     - Request from Federal Board of Revenue (FBR) to UNESCAP for technical assistance to support the implementation of four initiatives to digitalise the Pakistan tax system: e-invoicing; e-withholding taxes; point-of-sale (POS) systems; and track and trace systems   + Technical assistance by UNESCP to FBR:     - [International conference on digitalization of taxes in Pakistan](https://www.unescap.org/events/2023/international-conference-digitalization-taxes-pakistan) in June 2023     - [Capacity Building Workshop on Data Analytic Tools to Enhance Tax Compliance through E-invoicing, Track and Trace Systems, E-withholding taxes, and POS Systems](https://www.unescap.org/events/2023/capacity-building-workshop-data-analytic-tools-enhance-tax-compliance-through-e) in October 2023 for junior and senior tax officials     - [Training Workshop on Public Finance for SDGs in Pakistan: An Integrated National Financing Framework Approach](https://www.unescap.org/events/2024/training-workshop-public-finance-sdgs-pakistan-integrated-national-financing-framework) in February 2024     - Production of guidance material:       * Report published by UNESCAP February 2024 on [Advancing Tax Compliance through Digital Solutions: Best Practices, Tools, and Possible Strategies for Pakistan](https://www.unescap.org/sites/default/d8files/event-documents/Pakistan%20digital%20tax%20report_1.pdf)       * Report published by UNESCAP in February 2024 [Towards an Integrated National Financing Framework for Pakistan](https://www.unescap.org/sites/default/d8files/event-documents/Pakistan%20INFF%20Report_5Feb2024.pdf) (informed by a rapid assessment on INFF in Pakistan during the development of the INFF inception report) * **Samoa:**   + Extensive consultations with government officials; financial institutions; development partners; and other key stakeholders   + Production of report on *Enhancing financing opportunities for climate action and nature-based solutions in Samoa* in 2024 and submission to Government * **Zambia:**   + Three national workshops conducted jointly by UNECA and UNCTAD     - [Capacity building workshop on domestic resource mobilization (DRM) and Illicit Financial Flows (IFF) in Zambia](https://unctad.org/meeting/capacity-building-workshop-domestic-resource-mobilization-and-illicit-financial-flows) in March 2022     - [Workshop on impact investing in Zambia and corporate sustainability reporting for the implementation of SDGs in Africa](https://unctad.org/meeting/workshop-impact-investing-zambia-and-corporate-sustainability-reporting-implementation-sdgs) in March 2023     - [Capacity-Building Workshops on Public-Private Partnerships (PPP) in Zambia](https://unctad.org/meeting/capacity-building-workshops-public-private-partnerships-zambia) in February 2024   + Production of:     - An [Infrastructure Public-Private Partnership Diagnostic Study Report on Zambia](https://repository.uneca.org/handle/10855/49964) in 2023 by UNECA     - A policy manual in 2024 on [Enhanced Domestic Resource Mobilisation in Zambia](https://repository.uneca.org/entities/publication/7d2a5d4e-c3f1-4d5b-a5ee-4d91754c13f9), in collaboration with the Ministry of Finance and National Planning, to support post-COVID-19 recovery     - A Handbook on innovative finance for promoting inclusive industrialization and private sector development in Zambia in 2024   + Technical partnership between UNECA and Zambia led to a Joint SDG Fund project, [Zambia’s Integrated Financing Framework for Sustainable Development](https://www.jointsdgfund.org/programme/zambias-integrated-financing-framework-sustainable-development) |
| **OP 2.1** Regional workshop with participation of government officials, private sector representatives and other stakeholders of target countries within each region, representatives of implementing partners and collaborating entities, to share implementation experiences with INFFs and lessons learned, and facilitate knowledge sharing among countries and stakeholders |
| * **Africa**   + Three-day online training INFF inception workshop (co-organised by UNECA; UNDESA; UNDP; and UNITAR)   + Four-day workshop in September 2022 onINFFs and Open Budgets for Sustainable Development in Africa (co-organised by UNECA; UNDESA; UNDP; and the International Budget Partnership)   + African regional workshop in June 2024 (co-organised by UNECA; UNDP; and UNDESA)   + Side event organised at the Africa Regional Consultation on Financing for Development on INFFs as a tool to align financing with national development priorities and the SDGs * **Asia and the Pacific**   + Three-day online training workshop in March 2021 on [INFFs and the alignment of SDG planning and budgeting](https://inff.org/event/training-workshop-or-integrated-national-financing-frameworks-inffs-and-budgeting-for-the-2030-agenda-financing-sustainable-and-inclusive-recovery)   + Regional knowledge-exchange in June 2023, [Financing Sustainable Development in Asia-Pacific Region in times of Volatility and Uncertainties](https://www.unescap.org/events/2023/regional-knowledge-exchange-financing-sustainable-development-asia-pacific-region-times) (co-organised with UNDP; UNDESA; the EU and the INFF Facility) * **Europe**   + Joint workshop by UNECE and UNCTAD in March 2024, [Towards INFFs: Implementing sustainability focused normative tools in Eastern Europe, Western Balkans, the Caucasus, and Central Asia](file:///C:\Users\hdlou\Downloads\Towards%20INFFs:%20Implementing%20sustainability%20focused%20normative%20tools%20in%20Eastern%20Europe,%20Western%20Balkans,%20the%20Caucasus,%20and%20Central%20Asia)     - Resulted in the launch of the [Eurasian Regional Partnership on Sustainability and SDG Reporting](https://unctad.org/isar/areas-of-work/regional-partnership-in-eurasia)   + Follow-up regional meeting by UNCTAD in October 2024, in hybrid format (for experience-sharing on ADT assessment; the expansion of partnership membership; discussion of foundational documents; and outlining of a work plan)   + Follow-up regional workshop by UNECE in November 2024 on [Sustainable Public-Private-Partnerships in support of INFFs](https://unece.org/media/economic-cooperation-and-integration/Public-Private-Partnerships-(PPP)/news/397928), * **Latin America and the Caribbean**   + Regional side event at the Global INFF Workshop in April 2024 (facilitated by UNECLAC) * **Western Asia**   + High-level regional [two-day INFF inception workshop](https://www.unescwa.org/sites/default/files/event/materials/2100668%20Integrated%20national%20financing%20frameworks.pdf) in December 2021 Cairo, Egypt (back-to back with the Inter-governmental Committee Meeting on FfD)   + Regional workshop in April 2024 on UNESCWA financing tools for INFFs and key financing risks in the Arab region (facilitated alongside the Intergovernmental Committee Meeting on FfD)   + Two parliamentary documents published in Arabic     - [Innovative Approaches to Policymaking: Evidence-Based Dynamic Financing Solutions](https://www.unescwa.org/sites/default/files/event/materials/12-%20%D8%A7%D9%84%D9%86%D9%8F%D9%87%D9%8F%D8%AC%20%D8%A7%D9%84%D9%85%D8%A8%D8%AA%D9%83%D8%B1%D8%A9%20%D9%84%D9%88%D8%B6%D8%B9%20%D8%A7%D9%84%D8%B3%D9%8A%D8%A7%D8%B3%D8%A7%D8%AA.pdf)     - [Intelligence Solutions and Machine Learning Applications to Budget for the SDGs: Integrated Budget Intelligence Toolkit](https://www.unescwa.org/sites/default/files/event/materials/13-%20%D8%AD%D9%84%D9%88%D9%84%20%D8%A7%D9%84%D8%B0%D9%83%D8%A7%D8%A1%20%D9%88%D8%AA%D8%B7%D8%A8%D9%8A%D9%82%D8%A7%D8%AA%20%D8%A7%D9%84%D8%AA%D8%B9%D9%84%D9%91%D9%85%20%D8%A7%D9%84%D8%A2%D9%84%D9%8A%20%D9%84%D9%88%D8%B6%D8%B9%20%D9%85%D9%8A%D8%B2%D8%A7%D9%86%D9%8A%D8%A9%20%D9%84%D8%A3%D9%87%D8%AF%D8%A7%D9%81%20%D8%A7%D9%84%D8%AA%D9%86%D9%85%D9%8A%D8%A9%20%D8%A7%D9%84%D9%85%D8%B3%D8%AA%D8%AF%D8%A7%D9%85%D8%A9.pdf)   + Regional meetings and events:     - Follow-up session with government officials in December 2021 to further discuss the approaches and tools being developed to support INFF implementation (during ESCWA 8th Executive Committee meeting)     - High-level plenary for Ministers of Planning and Finance in March 2022 during the [Arab Forum on Sustainable Development](https://www.youtube.com/watch?v=gC1YFbZANCQ) (included an information note on the state of INFF/Financing in the region)     - Further discussions during the 2023 High-level plenary in March 2023     - Region-wide webinar in April 2022 to introduce RCOs and UNCTs to the online policy tools for INFFs in the region     - ESCWA Ministerial Session in December 2022, including a report to brief Ministers on FfD and INFF-related activities in the region |
| **OP 2.2** Follow up technical assistance to countries based on lessons learned and knowledge-exchange at regional workshops, and/ or additional knowledge-exchange between countries in the region |
| * **Algeria:** Formal request from Ministry of Finance to: * **Bahrain:** Collaboration between UNESCWA and RCO to advance the Financing for Sustainable Development agenda   + Collaboration with RCO to assess the applicability of INFF tools   + Conduct a virtual webinar for national policymakers on the operability of UNESCWA tools and the iBIT (conducted in May 2024, along with follow-up meeting)   + Conduct a virtual workshop on the operability of the INFF tools for the country   + Consultation between ESCAP and the Pacific Islands Forum Secretariat (PIFS) to better understand regional perspectives on access to climate finance   + Develop UNESCWA INFF tools and iBIT   + Develop the national Budgeting Network Heatmap; Compass; and iBIT   + Joint discussions between UNESCWA and RCO in 2023 to initiate the INFF process and apply the UNESCWA tools to national context * **Costa Rica:** Interchange between high-level officials of the Costa Rica Ministry of Finance and Mexico on sustainable sovereign bond frameworks * **Dominican Republic**: Request to UNECLAC to facilitate the participation by Colombia in the final project workshop for experience-sharing on budgetary processes and SDGs financing in Colombia * **Kingdom of Saudi Arabia:** * **Lebanon**: Joint formulation of a project proposal in 2023 to develop an INFF (UNESCWA, in collaboration with RCO and UNCT) * **Mauritania**:   + Organize a national stakeholder validation workshop   + Organize a national training workshop on the tools for officials * **Oman**:   Requests from Ministry of Economy to UNESCWA:   * + Development of comprehensive project proposal for a mid-term review and evaluation of the 10th National Development Plan to inform a framework for INFF development; the development of the 11th five-year National Development Plan; and alignment with Oman Vision 2040 (2023)   + National stakeholder validation workshop held in May 2024 to validate the findings of the FfD tools   Request from Ministry of Finance:   * + Assessment of the impact of economic and social policies amid declining oil revenues   + Draft report shared with Ministry of Finance stakeholders * **Pacific SIDS:**   + Request fromMinistry of Economy and Sustainable Development to UNESCWA to organize an INFF inception workshop   + Request from PIFS for a report on Options for the Pacific SIDS to enhance access to climate finance through a regional programmatic approach (Report shared with PIFS in January 2024)   + Several meetings conducted and material shared for upcoming workshop * **Tunisia:** Formal request to UNESCWA to: * **United Arab Emirates:** Virtual meeting between UNESCWA and Ministry of Foreign Affairs in October 2023 to showcase costing and financing tools, including iBIT   + Webinar conducted to present INFF costing, financing, and budgeting tools (January 2025) |
| **OP 2.3** One global workshop for 50 participants to share lessons learned and good practice at the global level, with a view to inform national implementation efforts and global policy processes, such as the Financing for Development process |
| * Global workshop held in April 2024, engaging 33 participants * Experiences shared on INFF implementation, highlighting successes and challenges |
| **OP 2.4** Develop and publish compendium of experiences on INFF design and implementation with a focus on concrete and actionable policy recommendations for policy makers, building on lessons learned from national and regional experiences and global workshop |
| * Draft Compendium completed (December 2024) * Related knowledge products include, inter alia:   + Three SDG Transitional Pathways reports (UNESCWA) highlighting specific recommendations, actionable steps and investment paths to advance SDG implementation in three countries (Egypt; Jordan; Oman) |

Source: Abridged from Final Project report, March 2025

Annex 3 Target Project Beneficiaries

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Category of Beneficiary | Role in project | Capacities | |
| **Assets** | **Gaps/ Challenges** |
| 1. | Ministries of Finance and Planning | * Lead the design and implementation of INFF and related activities * Coordinate INFF oversight mechanisms | * Management of core components of SDG financing, e.g.:   + Public budgets   + Medium-term expenditure frameworks   + Public revenues * Governance of other relevant financing areas e.g.:   + Financial sector development   + Medium-term expenditure frameworks   + Public revenues * Custodians of sustainable development strategies and plans * Capacities in medium-term planning; scenario analysis and related INFF functions | * Variation in capacities of Ministries of Finance and Planning to deliver on their core mandates * Lack of proper integration of planning and financing processes with financing policies * Inadequate alignment with long-term sustainable development priorities |
| 2. | Line Ministries | * Contribution to:   + Assessments of financing gaps   + Implementation of financing strategies   + Monitoring of implementation | * Sector expertise to assist in addressing key binding constraints to financing in:   + Public financial management   + Sector-specific challenges to private finance access | * Situations of insufficient expertise to understand the full range of available financing options for addressing key priorities |
| 3. | Parliaments | * Key role in the budgeting process (the main economic and financial policy tool of government) * Oversight of the implementation of public policy * Monitoring and review of INFF implementation | * Responsible for examining national budgets and government policies to ensure alignment with national priorities (based on national strategies and plans) | * Limited ability to shape budgets and provide genuine oversight because of process; political and capacity limitations |
| 4. | Private sector | * Key driver of sustainable development outcomes through private finance and investment | * Financial sector actors have important technical knowledge on financing instruments and key policy constraints to financial sector development | * Underdeveloped private and financial sectors in several target countries * Inability of private and/ or financial sector to provide long-term financing for productive investments in the SDGs |
| 5. | Development partners | * Contribution of technical expertise in many priority areas for the implementation of INFFs * Ability to share experience based on close engagement in INFF design in other countries | * Technical expertise in many priority areas for the implementation of INFFs | * Donor priorities often shape INFF design and/or formulation of financing strategies and related technical assistance |

Source: Adapted from Project document, sub-Section 3.3, pp. 16-19.

Annex 4 Definition of Evaluation Criteria

|  |  |  |
| --- | --- | --- |
| Evaluation criteria | | Definitions |
| 1. | Relevance | The extent to which the intervention objectives and design respond to\* beneficiaries’, global, country, and partner/institution needs, policies, and priorities, and continue to do so if circumstances change  \* i.e. are sensitive to the economic, environmental, equity, social, political economy, and capacity conditions in which the intervention takes place |
| 2. | Coherence | The compatibility of the intervention with other interventions in a country; sector or institution |
| 3. | Effectiveness | The extent to which the intervention achieved, or is expected to achieve, its objectives, and its results, including any differential results across groups |
| 4. | Efficiency | The extent to which the intervention delivers, or is likely to deliver, results in an economic and timely way |
| 5. | Impact | The extent to which the intervention has generated or is expected to generate significant positive or negative, intended or unintended, higher-level effects i.e. effects that are longer term or broader in scope than those already captured under the effectiveness criterion |
| 6. | Cross-cutting issues: | |
| 6.1. | Gender (equality) | The equal rights, responsibilities and opportunities of women and men, and girls and boys as a central component for the realisation of all human rights |
| 6.2 | Human rights | Rights inherent to all human beings, irrespective of nationality; place of residence; sex; national or ethnic origin; colour; religion; language; or any other status |
| 6.3 | Disability (inclusion) | The meaningful participation of persons with disabilities in all their diversity, the promotion and mainstreaming of their rights into the work of the Organization, the development of disability-specific programmes and the consideration of disability-related perspectives, in compliance with the Convention on the Rights of Persons with Disabilities |
| 7. | Sustainability | The extent to which the net benefits of the intervention continue, or are likely to continue |
| 8. | Lessons learned | Generalisation or extrapolation of findings and translation of analysis into relevant knowledge that supports decision-making, improves performance and promotes the achievement of better results in other settings (beyond the intervention being evaluated) |
| 9. | Recommendations | Proposals aimed at enhancing the relevance, coherence, effectiveness, efficiency, impact or sustainability of the intervention; at redesigning the objectives; or reallocating resources |

Source:

* OECD-DAC, 2023. Glossary of Key Terms in Evaluation and Results-based Management for Sustainable Development, #1 - #5; #7 - #9
* UNEG, 2014. Integrating Human Rights and Gender Equality in Evaluation: Towards UNEG Guidance, #6.1 - #6.2
* UNEG, 2022. Guidance on Integrating Disability Inclusion in Evaluations and Reporting on the UNDIS Entity Accountability Framework Evaluation Indicator, #6.3

Annex 5 Evaluation Matrix

| Criterion | Key Evaluation Questions | Sub-questions | Indicators | Sources of Data | Data Collection Tools |
| --- | --- | --- | --- | --- | --- |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Relevance** | 1.1 To what extent did the project meet the needs of the target countries? | 1.1.1 How, if at all, did the project respond to the specific capacity needs and challenges of the target countries? | * Evidence of alignment between:   + project objectives and the expressed/ identified capacity needs and challenges of the target countries   + project activities and the expressed/ identified capacity needs and challenges of the target countries * Key informant perceptions of alignment between the project and the specific capacity needs and challenges of the target countries | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Project tools * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities * Co-operating entities | * Document review * Key informant interviews |
| **Relevance** | 1.2 To what extent was the project relevant to the strategic priorities of the collaborating entities? | 1.2.1 What was the alignment, if any, between the project and the strategic priorities of UNDESA-FSDO? | * Evidence of alignment between the project and the strategic priorities of UNDESA-FSDO * Key informant perceptions of project alignment with the strategic priorities of UNDESA-FSDO | * Project document * Progress reports * Inter-agency memoranda of understanding * Project compendium * Technical guidance notes * Consultations with project stakeholders from:   + Executing entity | * Document review * Key informant interviews |
| **Relevance** |  | 1.2.2 How, if at all, did the project align with the strategic priorities of the executing entities? | * Evidence of alignment between the project and the strategic priorities of the executing entities * Key informant perceptions of project alignment with the strategic priorities of the executing entities | * Project document * Progress reports * Inter-agency memoranda of understanding * Project compendium * Project tools * Consultations with project stakeholders from:   + Executing entities | * Document review * Key informant interviews |
| **Relevance** |  | 1.2.3 What evidence is there of the alignment between the project and the strategic priorities of the co-operating UN entities? | * Evidence of alignment between the project and the strategic priorities of the co-operating UN entities * Key informant perceptions of project alignment with the strategic priorities of the co-operating UN entities | * Project document * Progress reports * Inter-agency memoranda of understanding * Project compendium * Project tools * Consultations with project stakeholders from: * Co-operating UN entities | * Document review * Key informant interviews |
| **Coherence** | 2.1 To what extent was there complementarity between the project and other initiatives and/ or country needs within the same context? | 2.1.1 What evidence is there to show that the project complemented other UNDESA/ FSDO initiatives in the target countries and/ or region? | * Evidence of:   + synergies/ complementarity between the project and other UNDESA/ FSDO initiatives at the country and/ or regional level   + project duplication of other UNDESA/ FSDO initiatives at the country and/ or regional level * Key informant perceptions of project synergies/ complementarity/ duplication | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Project tools * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review * Key informant interviews |
| **Coherence** | 2.1.2 What evidence is there to indicate whether the project responded to the identified/ expressed needs of non-project countries within the target regions? | * Evidence of project responsiveness to the identified/ expressed needs of non-project countries within the target regions * Key informant perceptions of project responsiveness to the identified/ expressed needs of non-project countries within the target regions | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Project tools * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities * Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Effectiveness** | 3.1 To what extent did the project achieve its target results? | 3.1.1 What evidence is there of the contribution of the project to the strengthened national capacity of target countries in development financing strategies that align with their national development plans and mitigate the impact of COVID-19? (**Outcome 1**) | * Targeted global guidance material was developed and applied in target countries and regions * 80% of participants in national training share a sound understanding of the value of INFF in their country context * 10 target countries developed and commenced implementation of INFF methodology for their country * Key informant perceptions of the strengthened national capacity of target countries in development financing strategies that align with their national development plans and mitigate the impact of COVID-19 | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Project tools * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Effectiveness** | 3.1.2 What evidence is there to show that the project increased knowledge-exchange and peer-learning on applying INFF concepts among target countries and informed wider implementation efforts of INFFs in other countries and UN support to this effect? (**Outcome 2**) | * 75% of participants submitted positive end-of-workshop surveys from the exchange with peer countries * Target countries advanced INFF implementation in at least one building block, based on lessons learned at the regional workshop * 75% of participants, including target country representatives and other stakeholders benefitted from the global knowledge-exchange * Increase in the number of countries that initiate design and implementation of an INFF, over and above the baseline of 10 target countries and additional countries that receive support from the Joint SDG Fund * Key informant perceptions of project contribution to:   + (a) increased knowledge-exchange and peer-learning on applying INFF concepts among target countries   + (b) wider implementation efforts of INFFs in other countries and   + UN support for (a) and (b) | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Project tools * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Effectiveness** | 3.2 To what extent did the project generate unexpected results? | 3.2.1 What, if any, were the unintended results of the project, whether positive or negative? | * Evidence of unintended project results (positive) * Evidence of unintended project results (negative) * Key informant perceptions of unintended project results (positive/ negative) | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Effectiveness** | 3.2.2 In what way, if at all, was the project challenged by unintended results and how were they addressed? | * Challenges to project by unintended results * Measures taken to mitigate emergent project challenges from unintended results * Key informant perceptions of:   + challenges to project by unintended results   + measures taken to mitigate emergent project challenges from unintended results | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Effectiveness** |  | 3.2.3 What, if any, were the factors that contributed towards results achievement? | * Identified factors that contributed towards results achievement * Key informant perceptions of factors that contributed towards results achievement | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Project tools * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Effectiveness** |  | 3.2.4 What, if any, were the factors that impeded results achievement? | * Identified factors that impeded results achievement * Key informant perceptions of factors that impeded results achievement | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Project tools * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Efficiency** | 4.1 To what extent was the project managed efficiently? | 4.1.1 How, if at all, did the project provide value for money? | * Evidence of:   + least cost acquisition of project resources   + allocation of resources (financial; time; expertise; etc.) as planned for achieving expected results   + high project value relative to project implementation cost * Comparative cost of alternatives/ similar projects**\*** * Key informant perceptions of project value for money   **\* subject to data availability on alternatives/ similar projects** | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Project tools * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Efficiency** |  | 4.1.2 What has been the value added of the project? | * Additional value of project beyond the expected benefits * Key informant perceptions of additional project benefit beyond the anticipated benefits | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Project tools * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Efficiency** | 4.2 To what extent was the project able to adapt to changing external conditions to achieve expected results? | 4.2.1 What evidence is there of project success in addressing risks/ emergent challenges? | * Evidence of project resilience in response to emergent challenges, e.g.   + timely corrective action   + identification and provision of additional support to overcome implementation challenges * Key informant perceptions of project resilience in response to emergent challenges | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Project tools * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Efficiency** | 4.3 How did the project design contribute towards the achievement of expected results? | 4.3.1 What evidence is there to show that project governance and management contributed towards expected implementation processes/ activities and results? | * Contribution of project governance/ management to:   + expected implementation/ activities   + expected results * Key informant perceptions of contribution of project governance/ management to expected implementation/ activities/ results | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Project tools * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Efficiency** |  | 4.3.2 In what way, if at all, did the project design contribute towards expected results? | * Alignment of project design with project purpose and objectives * Alignment of project design with intended project results * Contribution of project activities (knowledge products; tools; technical assistance; trainings; workshops) to expected results * Key informant perceptions of the contribution of the project design to results achievement | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Project tools * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Cross-cutting issues:**   * **gender equality** | 5.1. To what extent were gender equality, human rights, and disability inclusion integrated into the design and implementation of the project? | 5.1.1 What evidence is there of the integration of gender equality considerations into project design/ implementation/ monitoring? | * Evidence of the integration of gender equality considerations into project design/ implementation/ monitoring, e.g.:   + incorporation of a gender analysis into project design   + gender-specific results targets   + facilitating equal opportunities for project participation at all project stages   + the engagement of measures for increased participation by all persons irrespective of gender orientation * Key informant perceptions of gender-specific results targets, with emphasis on participation by/ leadership of women | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Project tools * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Cross-cutting issues:**   * **human rights** | 5.1.2 What evidence is there of the integration of human rights considerations into project design/ implementation/ monitoring? | * Evidence of:   + non-discrimination and the promotion of equal opportunities and outcomes, particularly for women and other disadvantaged social groups   + results targets on increased project participation by under-represented/ underserved social groups   + the engagement of under-represented/ underserved groups during project design/ implementation/ monitoring * Key informant perceptions of the integration of human rights considerations into the project | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Project tools * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Cross-cutting issues:**   * **disability inclusion** |  | 5.1.3 What evidence is there of the integration of disability inclusion considerations into project design/ implementation/ monitoring? | * Evidence of:   + measures taken to address issues of relevance to persons with disabilities   + results targets on increased project participation by and empowerment of persons with disabilities   + the engagement of persons with disabilities in all stages of the project (project design/ implementation/ monitoring) * Key informant perceptions of the integration of disability inclusion considerations into project design/ implementation/ monitoring | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Project tools * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Impact** | 6.1 To what extent has the project contributed towards its expected impact? | 6.1.1 What evidence is there of strengthened capacities in the target project countries to mobilise and align financing with national sustainable development priorities? | * Evidence of:   + engagement of country-level project stakeholders in INFF capacity-building/ trainings   + application of new learnings/ capacities to national development financing processes, including INFF establishment   + acquired capacities for mobilisation and alignment of development financing with national development priorities * Key informant perceptions of acquired capacities in development financing mobilisation and application to national development processes | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Impact** | 6.2 To what extent did the project contribute towards significant unexpected change? | 6.2.1 How, if at all, did the project contribute towards significant unexpected change, whether positive or negative? | * Evidence of project contribution to significant unexpected positive change   + e.g. new initiatives; partnerships; policies; etc. * Evidence of significant unexpected negative change as a result of the project * Key informant perceptions of significant unexpected positive/ negative change as a result of the project | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Sustainability** | 7.1 To what extent are the results of the project sustainable? | 7.1.1 What evidence is there to show that the results of the project will continue beyond the funded project timeframe in the target project countries? | * Evidence of:   + development and implementation of a results sustainability plan and/ or project exit strategy   + country-level strategies and action plans to develop and implement INFFs   + collaboration between government entities and UN Agencies and/ or other development agencies on agreed next steps for INFF design and implementation/systematic results monitoring and reporting   + incorporation of INFF project tools into national strategies/ policies/ action plans   + enhanced capacity by project country governments to mobilise development financing * Key informant perceptions of measures taken at the country and/ or organisational level to sustain achieved project results | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Sustainability** |  | 7.1.2 What evidence is there of the institutionalisation of project tools by other (non-project) countries? | * Evidence of:   + incorporation of project tools into national strategies/ policies/ action planning in non-project countries * Key informant perceptions of the adoption of project tools by non-project countries | * Project document * Progress reports * Technical guidance notes * Workshop proceedings (concept notes; presentations; summary reports) * National strategies/ policy documents/ action plans * Inter-agency memoranda of understanding * Project compendium * Consultations with project stakeholders from:   + Target project countries   + Executing entity   + Executing entities   + Co-operating entities | * Document review, including FfD study report * Key informant interviews |
| **Lessons learned** | 8.1 What are the lessons learned from the project? | 8.1.1 What are the elements that worked well and contributed towards good practices for replication in future similar initiatives? | * Emergent lessons learned from results synthesis | * Main evaluation findings and lessons learned | * Document review, including FfD study report * Key informant interviews |
| 8.1.2 Which areas of the project require strengthening in future similar initiatives? | * Emergent lessons learned from results synthesis | * Main evaluation findings and lessons learned | * Document review, including FfD study report * Key informant interviews |
| **Recommendations** | 9.1 What are the main recommendations that have emerged from the project? | 9.1.1 How can the project design and/ or implementation activities be strengthened in future similar interventions to support the achievement of expected results? | * Emergent recommendations from results synthesis | * Main evaluation findings and lessons learned | * Document review, including FfD study report * Key informant interviews |

Annex 6 List of Data Collection Instruments

Inception Phase

Interview Protocol: Executing Entity (UNDESA-FSDO)/ Executing Entities

Introduction:

This external evaluation has been commissioned by UNDESA-FSDO to assess the following project: DA13 INFF Project 2124A - Towards Integrated National Financing Framework. The project was funded under the 13th tranche of the Development Account, and was implemented jointly, by UNDESA-FSDO and six UN executing entities: UNECA; UNECE; UNECLAC UNESCAP; UNESCWA and UNCTAD. During the period of implementation, January 2021 to December 2024, the project was used to strengthen the capacities of 10 countries to mobilise and align financing with sustainable development priorities. The target project countries were located in five UN regions: Africa (Burkina Faso and Zambia; Asia and the Pacific (Pakistan and Samoa); Europe (Belarus and Kyrgyzstan); Latin America and the Caribbean (Costa Rica and Dominican Republic); and Western Asia (Egypt and Jordan).

As its main objective, the evaluation is being used to facilitate accountability and organisational learning by assessing project performance across six criteria (relevance; coherence; effectiveness; efficiency; impact and sustainability). The evaluation will also be used to identify lessons learned from project design and implementation, including successful strategies; challenges encountered; and good practices. It will further provide recommendations to inform future similar interventions.

To increase the accuracy of the evaluation results, all partner agencies and all categories of project stakeholders are being provided with the opportunity to share their views on their individual project experience. Participation in this exercise is voluntary and will last for approximately 45 – 60 minutes. All discussions will be confidential and there is no risk to participation. The evaluator will only share anonymised and generalised findings that cannot be used to identify individual participants.

For further information about the evaluation, please contact the evaluation coordinator, Mr Peter Chowla, at [chowla@un.org](mailto:chowla@un.org) or the Programme Management Assistant, Mr George Meladze, at [meladze@un.org](mailto:meladze@un.org). By proceeding with this discussion, your consent to participate in the evaluation will be documented.

Thank you, in advance, for your time and cooperation. Before we begin, do you have any questions?

* What was the objective of this project and what was the specific role of your organisation during project design/ implementation/ results monitoring?
* In your opinion, what were the main results of the project?
* What are some examples of good practices that can be identified as success stories and/ or can be used to inform future similar initiatives?
* What were the main challenges to project implementation and results achievement? How, if at all, were these challenges resolved?
* In what way, if at all, did the project integrate considerations for gender equality; the use of a human rights-based approach; and disability inclusiveness?
* What are the main lessons and recommendations that have emerged from your project involvement?
* What are your expectations for this evaluation?

**Thank you for your time and collaboration.**

Data Generation Phase

Interview Protocol: Lead Executing Entity (UNDESA-FSDO)/ Other Divisions within UNDESA

Introduction:

This external evaluation has been commissioned by UNDESA-FSDO to assess the following project: DA13 INFF Project 2124A - Towards Integrated National Financing Framework. The project was funded under the 13th tranche of the Development Account, and was implemented jointly, by UNDESA-FSDO and six UN executing entities: UNECA; UNECE; UNECLAC UNESCAP; UNESCWA and UNCTAD. During the period of implementation, January 2021 to December 2024, the project was used to strengthen the capacities of 10 countries to mobilise and align financing with sustainable development priorities. The target project countries were located in five UN regions: Africa (Burkina Faso and Zambia; Asia and the Pacific (Pakistan and Samoa); Europe (Belarus and Kyrgyzstan); Latin America and the Caribbean (Costa Rica and Dominican Republic); and Western Asia (Egypt and Jordan).

As its main objective, the evaluation is being used to facilitate accountability and organisational learning by assessing project performance across six criteria (relevance; coherence; effectiveness; efficiency; impact and sustainability). The evaluation will also be used to identify lessons learned from project design and implementation, including successful strategies; challenges encountered; and good practices. It will further provide recommendations to inform future similar interventions.

To increase the accuracy of the evaluation results, all partner agencies and all categories of project stakeholders are being provided with the opportunity to share their views on their individual project experience. Participation in this exercise is voluntary and will last for approximately 45 – 60 minutes. All discussions will be confidential and there is no risk to participation. The evaluator will only share anonymised and generalised findings that cannot be used to identify individual participants.

For further information about the evaluation, please contact the evaluation coordinator, Mr Peter Chowla, at [chowla@un.org](mailto:chowla@un.org) or the Programme Management Assistant, Mr George Meladze, at [meladze@un.org](mailto:meladze@un.org). By proceeding with this discussion, your consent to participate in the evaluation will be documented.

Thank you, in advance, for your time and cooperation. Before we begin, do you have any questions?

**Background:**

* What is your job title? How long have you been in this position?
* What are your current responsibilities?
* Please describe your involvement in the project?

**Relevance:**

* In your opinion, what were the specific capacity needs and challenges of the project countries in relation to development financing? How, if at all, did this project address these capacity needs and challenges? Please provide examples to support your response.
* What was the alignment between the project and the strategic priorities of UNDESA-FSDO? The executing entities? The UN Co-operating entities?

**Coherence:**

* Did the project complement other interventions by UNDESA within the target countries/ regions or was there a duplication of efforts? Please explain your response.
* In your opinion, did the project complement or duplicate any initiatives by other development actors within the target countries/ regions? Please explain your response.
* In what way, if at all, did the project respond to the identified/ expressed needs of non-project countries within the target regions?

**Effectiveness:**

* What, in your opinion, are the main results of this project?
* How, if at all, did the project contribute towards the strengthening of national capacity in development financing strategies within the target countries?
  + Was there any alignment between these strategies and the national development plans?
  + In what way, if at all, did the strengthened capacity mitigate the impact of COVID-19 in the target countries?
* Did the project increase knowledge-exchange and learning in the target countries on applying INFF concepts? Please provide examples to support your response.
* How, if at all did the project contribute towards the development and implementation of INFFs in non-project countries? In what way, if at all, did UN entities (executing entities/ co-operating entities) support this process?
* Were there any factors that supported results achievement? If yes, what were these factors and how did they contribute towards results achievement?
* Were there any factors that impeded results achievement? If yes, what were these factors and how did they affect the project? How were these factors addressed?
* What, if any, were the unexpected results of the project and how were they addressed?

**Efficiency:**

* In your opinion, has this project provided value for money? Please explain your response.
* What has been the value added of the project?
* How, if at all, did the project design contribute towards results achievement?
* Is there any aspect of the project that could have been designed differently to support results achievement? Please provide examples to explain your response.
* How successful was the project in addressing risks/ challenges to implementation and results achievement? Please provide examples to explain your response.

**Cross-cutting theme: Gender:**

* In your opinion, how were gender considerations integrated into the project?
* What measures should be taken in future projects to ensure that gender considerations are fully integrated into the projects?

**Cross-cutting theme: Human rights:**

* In your opinion, how were human rights considerations integrated into the project?
* What measures should be taken in future projects to ensure that human rights considerations are fully integrated into the projects?

**Cross-cutting theme: Disability inclusion:**

* In your opinion, how were considerations for disability inclusion integrated into the project?
* What measures should be taken in future projects to ensure that considerations for disability inclusion are fully integrated into the projects?

**Impact:**

* How, if at all, did the project contribute towards strengthened capacities in the target countries to mobilise development financing? The alignment of development financing with national sustainable development capacities?
* In your opinion, what are the factors that supported progress towards the expected project impact? The factors that hindered progress towards the expected impact? Please explain your response.
* Did the project contribute towards any significant unintended change, whether positive or negative? Please provide examples to explain your response

**Sustainability:**

* What measures are place within the target countries to sustain the results of the project beyond its end-date? What has been the contribution of the UN entities (implementing/ co-operating entities)?

**Lessons learned**

* In your opinion, which elements of the project worked well? Please explain your response.
* Which elements of the project need to be strengthened in future similar initiatives? Please explain your response.

**Recommendations:**

* What are your recommendations for future similar projects/ a future phase of project implementation?

**Close:**

* Are there any additional comments or suggestions you wish to make?

**Thank you for your time and cooperation.**

Interview Protocol: Executing Entities/ Co-operating Entities

Introduction:

This external evaluation has been commissioned by UNDESA-FSDO to assess the following project: DA13 INFF Project 2124A - Towards Integrated National Financing Framework. The project was funded under the 13th tranche of the Development Account, and was implemented jointly, by UNDESA-FSDO and six UN executing entities: UNECA; UNECE; UNECLAC UNESCAP; UNESCWA and UNCTAD. During the period of implementation, January 2021 to December 2024, the project was used to strengthen the capacities of 10 countries to mobilise and align financing with sustainable development priorities. The target project countries were located in five UN regions: Africa (Burkina Faso and Zambia; Asia and the Pacific (Pakistan and Samoa); Europe (Belarus and Kyrgyzstan); Latin America and the Caribbean (Costa Rica and Dominican Republic); and Western Asia (Egypt and Jordan).

As its main objective, the evaluation is being used to facilitate accountability and organisational learning by assessing project performance across six criteria (relevance; coherence; effectiveness; efficiency; impact and sustainability). The evaluation will also be used to identify lessons learned from project design and implementation, including successful strategies; challenges encountered; and good practices. It will further provide recommendations to inform future similar interventions.

To increase the accuracy of the evaluation results, all partner agencies and all categories of project stakeholders are being provided with the opportunity to share their views on their individual project experience. Participation in this exercise is voluntary and will last for approximately 45 – 60 minutes. All discussions will be confidential and there is no risk to participation. The evaluator will only share anonymised and generalised findings that cannot be used to identify individual participants.

For further information about the evaluation, please contact the evaluation coordinator, Mr Peter Chowla, at [chowla@un.org](mailto:chowla@un.org) or the Programme Management Assistant, Mr George Meladze, at [meladze@un.org](mailto:meladze@un.org). By proceeding with this discussion, your consent to participate in the evaluation will be documented.

Thank you, in advance, for your time and cooperation. Before we begin, do you have any questions?

**Background:**

* What is your job title? How long have you been in this position?
* What are your current responsibilities?
* Please describe your involvement in the project?

**Relevance:**

* In your opinion, what were the specific capacity needs and challenges of the project countries in relation to development financing? How, if at all, did this project address these capacity needs and challenges? Please provide examples to support your response.
* What was the alignment between the project and the strategic priorities of your Agency?

**Coherence:**

* Did the project complement other interventions by your Agency within the target countries/ regions or was there a duplication of efforts? Please explain your response.
* In your opinion, did the project complement or duplicate any initiatives by other development actors within the target countries/ regions? Please explain your response.
* In what way, if at all, did the project respond to the identified/ expressed needs of non-project countries within the target regions?

**Effectiveness:**

* What, in your opinion, are the main results of this project?
* How, if at all, did the project contribute towards the strengthening of national capacity in development financing strategies within the target countries?
  + Was there any alignment between these strategies and the national development plans?
  + In what way, if at all, did the strengthened capacity mitigate the impact of COVID-19 in the target countries?
* Did the project increase knowledge-exchange and learning in the target countries on applying INFF concepts? Please provide examples to support your response.
* How, if at all did the project contribute towards the development and implementation of INFFs in non-project countries? In what way, if at all, did your Agency support this process?
* Were there any factors that supported results achievement? If yes, what were these factors and how did they contribute towards results achievement?
* Were there any factors that impeded results achievement? If yes, what were these factors and how did they affect the project? How were these factors addressed?
* What, if any, were the unexpected results of the project and how were they addressed?

**Efficiency:**

* In your opinion, has this project provided value for money? Please explain your response.
* What has been the value added of the project?
* How, if at all, did the project design contribute towards results achievement?
* Is there any aspect of the project that could have been designed differently to support results achievement? Please provide examples to explain your response.
* How successful was the project in addressing risks/ challenges to implementation and results achievement? Please provide examples to explain your response.

**Cross-cutting theme: Gender:**

* In your opinion, how were gender considerations integrated into the project?
* What measures should be taken in future projects to ensure that gender considerations are fully integrated into the projects?

**Cross-cutting theme: Human rights:**

* In your opinion, how were human rights considerations integrated into the project?
* What measures should be taken in future projects to ensure that human rights considerations are fully integrated into the projects?

**Cross-cutting theme: Disability inclusion:**

* In your opinion, how were considerations for disability inclusion integrated into the project?
* What measures should be taken in future projects to ensure that considerations for disability inclusion are fully integrated into the projects?

**Impact:**

* How, if at all, did the project contribute towards strengthened capacities in the target countries to mobilise development financing? The alignment of development financing with national sustainable development capacities?
* In your opinion, what are the factors that supported progress towards the expected project impact? The factors that hindered progress towards the expected impact? Please explain your response.
* Did the project contribute towards any significant unintended change, whether positive or negative? Please provide examples to explain your response

**Sustainability:**

* What measures are place within the target countries to sustain the results of the project beyond its end-date? What has been the contribution of the UN entities (implementing/ co-operating entities)?

**Lessons learned**

* In your opinion, which elements of the project worked well? Please explain your response.
* Which elements of the project need to be strengthened in future similar initiatives? Please explain your response.

**Recommendations:**

* What are your recommendations for future similar projects/ a future phase of project implementation?

**Close:**

* Are there any additional comments or suggestions you wish to make?

**Thank you for your time and cooperation.**

Interview Protocol: Target Countries/ State Entities

Introduction:

This external evaluation has been commissioned by UNDESA-FSDO to assess the following project: DA13 INFF Project 2124A - Towards Integrated National Financing Framework. The project was funded under the 13th tranche of the Development Account, and was implemented jointly, by UNDESA-FSDO and six UN executing entities: UNECA; UNECE; UNECLAC UNESCAP; UNESCWA and UNCTAD. During the period of implementation, January 2021 to December 2024, the project was used to strengthen the capacities of 10 countries to mobilise and align financing with sustainable development priorities. The target project countries were located in five UN regions: Africa (Burkina Faso and Zambia; Asia and the Pacific (Pakistan and Samoa); Europe (Belarus and Kyrgyzstan); Latin America and the Caribbean (Costa Rica and Dominican Republic); and Western Asia (Egypt and Jordan).

As its main objective, the evaluation is being used to facilitate accountability and organisational learning by assessing project performance across six criteria (relevance; coherence; effectiveness; efficiency; impact and sustainability). The evaluation will also be used to identify lessons learned from project design and implementation, including successful strategies; challenges encountered; and good practices. It will further provide recommendations to inform future similar interventions.

To increase the accuracy of the evaluation results, all partner agencies and all categories of project stakeholders are being provided with the opportunity to share their views on their individual project experience. Participation in this exercise is voluntary and will last for approximately 45 – 60 minutes. All discussions will be confidential and there is no risk to participation. The evaluator will only share anonymised and generalised findings that cannot be used to identify individual participants.

For further information about the evaluation, please contact the evaluation coordinator, Mr Peter Chowla, at [chowla@un.org](mailto:chowla@un.org) or the Programme Management Assistant, Mr George Meladze, at [meladze@un.org](mailto:meladze@un.org). By proceeding with this discussion, your consent to participate in the evaluation will be documented.

Thank you, in advance, for your time and cooperation. Before we begin, do you have any questions?

**Background:**

* What is your job title? How long have you been in this position?
* What are your current responsibilities?
* Please describe your involvement in the project?

**Relevance:**

* In your opinion, what were the specific capacity needs and challenges of Belarus in relation to development financing? How, if at all, did this project address these capacity needs and challenges? Please provide examples to support your response.

**Coherence:**

* Did the project complement other interventions by UNDESA in Belarus or was there a duplication of efforts? Please explain your response.
* In your opinion, did the project complement or duplicate any initiatives by other development actors within Belarus? Please explain your response.

**Effectiveness:**

* What, in your opinion, are the main results of this project?
* How, if at all, did the project contribute towards the strengthening of national capacity in development financing strategies in Belarus?
  + Was there any alignment between these strategies and the national development plans?
  + In what way, if at all, did the strengthened capacity mitigate the impact of COVID-19 in Belarus?
* Did the project increase knowledge-exchange and learning in Belarus on applying INFF concepts? Please provide examples to support your response.
* Were there any factors that supported this result? If yes, what were these factors and how did they contribute towards results achievement?
* Were there any factors that impeded this result? If yes, what were these factors and how did they affect the project? How were these factors addressed?
* What, if any, were the unexpected results of the project and how were they addressed?

**Efficiency:**

* In your opinion, has this project provided value for money? Please explain your response.
* What has been the value added of the project?
* How, if at all, did the project design contribute towards results achievement?
* Is there any aspect of the project that could have been designed differently to support results achievement? Please provide examples to explain your response.
* How successful was the project in addressing risks/ challenges to implementation and results achievement? Please provide examples to explain your response.

**Cross-cutting theme: Gender:**

* In your opinion, how were gender considerations integrated into the project?
* What measures should be taken in future projects to ensure that gender considerations are fully integrated into the projects?

**Cross-cutting theme: Human rights:**

* In your opinion, how were human rights considerations integrated into the project?
* What measures should be taken in future projects to ensure that human rights considerations are fully integrated into the projects?

**Cross-cutting theme: Disability inclusion:**

* In your opinion, how were considerations for disability inclusion integrated into the project?
* What measures should be taken in future projects to ensure that considerations for disability inclusion are fully integrated into the projects?

**Impact:**

* How, if at all, did the project contribute towards strengthened capacities in Belarus to mobilise development financing? The alignment of development financing with national sustainable development capacities?
* In your opinion, what are the factors that supported progress towards this result? The factors that hindered progress towards this result? Please explain your response.
* Did the project contribute towards any significant unintended change, whether positive or negative in Belarus? Please provide examples to explain your response

**Sustainability:**

* What measures are place in Belarus to sustain the results of the project beyond its end-date? What has been the contribution of the UN entities (implementing/ co-operating entities)?

**Lessons learned**

* In your opinion, which elements of the project worked well? Please explain your response.
* Which elements of the project need to be strengthened in future similar initiatives? Please explain your response.

**Recommendations:**

* What are your recommendations for future similar projects/ a future phase of project implementation?

**Close:**

* Are there any additional comments or suggestions you wish to make?

**Thank you for your time and cooperation.**

Electronic Survey: Workshop Participants – Target Countries/ State Entities

Introduction:

This survey asks questions about your experience during the training activities for the UNDESA Towards Integrated National Financing Framework (INFF) Project. These training activities were provided by UN Trade and Development (UNCTAD) over the period 2021 – 2024, to strengthen the capacities of target countries to mobilise and align financing with sustainable development priorities.

The aim of this brief survey is to contribute towards accountability and organisational learning by assessing project performance across six criteria (relevance; coherence; effectiveness; efficiency; impact and sustainability), as well as two cross-cutting themes (gender and disability inclusion). This survey will also be used to identify lessons learned and recommendations from project design and implementation, to inform future similar initiatives.

Your responses will remain confidential and will not affect future relations between your organisation and the UN. The results of the survey will be anonymised and generalised. All responses will also be stored in a secure, password protected location, for use by an external evaluator only, to evaluate the Towards INFF project.

By answering this survey, you consent to your participation in the evaluation and the use of your responses to develop the evaluation report. If you have any further questions about the evaluation, you can contact the evaluation coordinator at UNDESA, Mr Peter Chowla, at [chowla@un.org](mailto:chowla@un.org) or the Programme Management Assistant, Mr George Meladze, at [meladze@un.org](mailto:meladze@un.org).

Please provide your survey responses by no later than **7 April, 2025**. We greatly appreciate your participation in this survey.

The average completion time for the survey is 7 minutes.

**Background**

**1.1 Country** *Dropdown menu)*

|  |  |
| --- | --- |
| Burkina Faso | Jordan |
| Belarus | Kyrgyzstan |
| Costa Rica | Pakistan |
| Dominican Republic | Samoa |
| Egypt | Zambia |

**1.2 Organisation**

Please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**1.3 Sex**

Male

Female

Prefer not to specify

**1.4. Training activity** Tick all that apply

Training of Trainers: Small and Medium-sized Enterprises Accounting

Global Compliance Institute training

Accounting Development Tool training

Public-Private Partnership workshop

Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**2. Relevance and Coherence**

**Please share your views on each of the following statements:**

| **2a. The UNCTAD training and/ or workshop:** | **Strongly disagree** | **Disagree** | **Strongly Agree** | **Agree** | **No Opinion** |
| --- | --- | --- | --- | --- | --- |
| 2.1 Strengthened the capacity of my organisation in accounting and sustainability reporting |  |  |  |  |  |
| 2.2 Complemented development financing initiatives by other development actors in the country |  |  |  |  |  |
| 2.3 Addressed the needs and challenges of my organisation in the area of development financing |  |  |  |  |  |
| 2.4 Duplicated other interventions on development financing in the country |  |  |  |  |  |

**2.5. Additional comments?**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**3. Effectiveness**

**Please select the answer that best reflects your views on each statement:**

| **3a. The content of the training and/ or workshop:** | **Strongly disagree** | **Disagree** | **Strongly Agree** | **Agree** | **No Opinion** |
| --- | --- | --- | --- | --- | --- |
| 3.1 Aligned with national development plans |  |  |  |  |  |
| 3.2 Contributed to strengthened capacity at the country level to mitigate the impact of COVID-19 |  |  |  |  |  |
| 3.3 Increased knowledge-exchange and learning in the country on the application of development financing concepts |  |  |  |  |  |

**3.4. Additional comments?**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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**4. Efficiency**

**Please select the answer that best reflects your views on each statement:**

| **4a. The training and/ or workshop provided:** | **Strongly disagree** | **Disagree** | **Strongly Agree** | **Agree** | **No Opinion** |
| --- | --- | --- | --- | --- | --- |
| 4.1 Timely support to my organisation on development financing |  |  |  |  |  |
| 4.2 Value for money |  |  |  |  |  |

**4.3. Additional comments?**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**4.4 What was the added value of the training or workshop in which you participated?**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**5. Impact**

**Please select the answer that best reflects your views on each statement:**

| **5a. As a result of the training and/ or workshop, my organisation:** | **Strongly disagree** | **Disagree** | **Strongly Agree** | **Agree** | **No Opinion** |
| --- | --- | --- | --- | --- | --- |
| 5.1 Applied new learnings and capacities to national development financing processes |  |  |  |  |  |
| 5.2 Was able to mobilise and align development financing with national development priorities |  |  |  |  |  |

**5.3. Additional comments?**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**6. Sustainability**

**6.1 How has your organisation committed to incorporate new learnings acquired from the UNCTAD trainings and/ or workshops into its development financing processes?** *Please list up to three steps that were proposed or taken.*

|  |  |
| --- | --- |
| 1 |  |
| 2 |  |
| 3 |  |

**7. Gender and disability**

| **7a. The UNCTAD trainings and/ or workshops were:** | **Strongly disagree** | **Disagree** | **Strongly Agree** | **Agree** | **No Opinion** |
| --- | --- | --- | --- | --- | --- |
| 7.1 Open to contributions by women and men |  |  |  |  |  |
| 7.2 Accessible to people living with disabilities |  |  |  |  |  |

**8. Lessons learned and Recommendations**

**8.1 What are the main lessons/ recommendations for enhanced development financing that emerged from the trainings and/ or workshops?**

*Please list up to three lessons learned/ recommendations.*

|  |  |
| --- | --- |
| 1 |  |
| 2 |  |
| 3 |  |

**Close**

**9. Are there any additional suggestions or comments you wish to make?**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Thank you for your participation.**

Annex 7 List of Individuals Interviewed

| Stakeholder  (SURNAME, First name) | Designation - Agency | Method of Consultation | Sex |
| --- | --- | --- | --- |
| Target Regions and Countries: | | | |
| Africa | | | |
| KOBYAGADA, Larba Issa | General Director of Economy and Planning – Ministry of Economy / Chair of INNF National Steering Committee, Burkina Faso | Small-group interview | Male |
| SAVADOGO, Emmanuel | Director of Monitoring and Evaluation of Public Investments –Ministry of Economy, Burkina Faso | Small-group interview | Male |
| MUDENDA, Collins | Public-Private Partnership –Ministry of Finance and National Planning, Zambia | Individual interview | Male |
| Asia and the Pacific | | | |
| MAIAVA, Iosefa | Consultant, Samoa/ Former Head – United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP) Sub-Regional Office for the Pacific | Email exchange | Male |
| SAIF, Haneen | Special Assistant to the Director General (Information Technology and Digital Transformation/ Second Secretary, Data Governance and Management – Federal Board of Revenue, Pakistan | Email exchange | Female |
| UQAILY, Abdul Wahid | Chief Commission, Inland Revenue – Federal Board of Revenue, Pakistan | Individual interview | Male |
| Europe | | | |
| CHIZHIK, Tatyana | Head of the Public-Private Partnership Centre – Belarus | Email exchange | Female |
| KURUMBAEV, Sultan | Public-Private Partnership Specialist – Public-Private Partnership, Kyrgyzstan | Email exchange | Male |
| Latin America and the Caribbean | | | |
| SOTO, Ariel Barrantes | General Director of Public Debt Management – Ministry of Finance, Costa Rica | Individual interview | Male |
| SOTO VELOZ, Perla | Head, Sustainable Development Department – Ministry of Economics, Planning and Development, Dominican Republic | Individual interview | Female |
| Western Asia | | | |
| ESSAM, Mona | Assistant Minister for Sustainable Development – Ministry of Planning Economic Development and International Cooperation, Egypt | Individual interview | Female |
| MAHMOUD, Mariam | Senior Economic Researcher – Ministry of Planning Economic Development and International Cooperation, Egypt | Small-group interview | Female |
| NAWWAR, Aya | Deputy Head, Sustainable Development Unit – Ministry of Planning Economic Development and International Cooperation, Egypt | Small-group interview | Female |
| YACOUB, Nada | Senior Economic Researcher – Ministry of Planning Economic Development and International Cooperation, Egypt | Small-group interview | Female |
| Executing Entities: | | | |
| UNDESA | | | |
| KATAFONO, Resina | Interregional Adviser on Financing for Sustainable Development – United Nations Department of Economic and Social Affairs, Financing for Sustainable Development Office | Small-group interview | Female |
| KASOKA, Naomi | Finance and Budget Officer, Resource Planning, Monitoring and Compliance Section – United Nations Department of Economic and Social Affairs, Capacity Development Programme Management Office | Individual interview | Female |
| MELADZE, George | Programme Management Assistant – United Nations Department of Economic and Social Affairs, Financing for Sustainable Development Office | Individual interview | Male |
| PALACIOS, Luis Alberto | Embedded Consultant for the Dominican Republic – Financing for Sustainable Development Office, UNDESA | Individual interview | Male |
| SCHWANK, Oliver | Chief, Policy Analysis and Development – Financing for Sustainable Development Office, UNDESA | Individual interview | Male |
| THWAY, Lynn | Senior Programme Management Officer – United Nations Department of Economic and Social Affairs, Division for Sustainable Development Goals | Individual interview | Female |
| UNECA | | | |
| BOLAKY, Bineswaree | Economic Affairs Officer – United Nations Economic Commission for Africa (UNECA), Sub-Regional Office for Southern Africa | Email exchange | Female |
| EKEN, Jean Baptiste | Administrative and Finance Officer – United Nations Economic Commission for Africa (UNECA), Sub-Regional Office for Southern Africa | Email exchange | Male |
| SEBEGO, Mamoudou | Economic Affairs Officer – United Nations Economic Commission for Africa (UNECA), Sub-Regional Office for West Africa | Email exchange | Male |
| SHAMIN, Farzana | Economic Affairs Officer, Economic Governance and Public Finance – United Nations Economic Commission for Africa, Macroeconomics and Governance Division | Small-group interview | Female |
| UNECE | | | |
| BONNICI, Tony | Chief, Public-Private Partnerships – United Nations Economic Commission for Europe, Economic Cooperation and Trade Division | Small-group interview | Male |
| MENEGAUX, Antonin | Economic Affairs Officer, Public-Private Partnership – United Nations Economic Commission for Europe, Economic Cooperation and Trade Division | Small-group interview | Male |
| UNECLAC | | | |
| BENNITEZ, Noel Pérez | Coordinator, Fiscal Affairs – United Nations Economic Commission for Latin America and the Caribbean, Economic Development Division | Small-group interview | Male |
| HANNI, Michael | Economic Affairs Officer, Fiscal Affairs – United Nations Economic Commission for Latin America and the Caribbean, Economic Development Division | Small-group interview | Male |
| MORAN, Dalmiro | Economic Affairs Officer, Fiscal Affairs – United Nations Economic Commission for Latin America and the Caribbean, Economic Development Division | Small-group interview | Male |
| UNESCAP | | | |
| ISGUT, Alberto | Economic Affairs Officer, Financing for Development – United Nations Department of Economic and Social Commission for Asia and the Pacific, Macroeconomic Policy and Financing for Development Division | Individual interview | Male |
| UNESCWA | | | |
| HAMMOUD, Maya | Technical Cooperation Assistant / Research Assistant, Shared Economic Prosperity Cluster – United Nations Department of Economic and Social Commission for Western Asia | Small-group interview | Female |
| STEPHAN, Georges | Financing Expert / Economics Assistant, Shared Economic Prosperity Cluster – United Nations Department of Economic and Social Commission for Western Asia, Economic Development and Integration Division | Small-group interview | Male |
| UNCTAD | | | |
| BOTVINA, Elena | Economic Affairs Officer, Accounting and Corporate Governance – United Nations Conference on Trade and Development, Investment and Enterprise Division | Small-group interview | Female |
| DABBOU, Alexandre | Head, Enterprise Branch – United Nations Conference on Trade and Development, Investment and Enterprise Division | Small-group interview | Male |
| TOSINI, Lorenzo | Economic Affairs Officer, Enterprise Branch - United Nations Conference on Trade and Development, Investment and Enterprise Division | Small-group interview | Male |
| VERPLOEGH CHABOT, Arlette | Chief, Entrepreneurship Development – United Nations Conference on Trade and Development, Investment and Enterprise Division | Small-group interview | Female |
| YOUSSEF, Frida | Chief, Transport and Logistics – United Nations Conference on Trade and Development, Technology and Logistics Division | Small-group interview | Female |
| Cooperating Entities: | | | |
| KHAN, Shabano | SDG Specialist, United Nations Development Programme, Pakistan, Policy Development Unit | Small-group interview | Female |
| MALIK, Umer | Policy Analyst, United Nations Development Programme, Pakistan, Policy Development Unit | Small-group interview | Male |

Annex 8 List of Documents and Websites Reviewed

**Documents:**

1. African Development Bank, 2024. Financing PPP Projects in Zambia. PowerPoint Presentation.
2. Federal Board of Revenue, 2023. Data analytic tools to enhance tax compliance through e-invoicing, track and trace systems, e-withholding taxes and POS systems. Concept Note. Capacity building workshop. Federal Board of Revenue, Pakistan. Inland Revenue Service Academy, Lahore, 9-12 October 2023.
3. Federal Board of Revenue, 2023. POS- Experiences and Plans. PowerPoint Presentation. Federal Board of Revenue, Pakistan.
4. Federal Board of Revenue, n.d. Digital Invoicing. PowerPoint Presentation. Directorate General of Digital Initiatives, Pakistan.
5. Federal Board of Revenue, n.d. Digitalization of Taxes in Pakistan Synchronized Withholding Administration and Payment System (SWAPS). PowerPoint Presentation. Federal Board of Revenue, Pakistan
6. Federal Ministry Republic of Austria Finance, 2023. The implementation of the Austrian Point of Sales System: The obligatory electronic cash register in Austria. PowerPoint Presentation.
7. Government of Zambia, 2024. Balanced Scorecard for PPP. PowerPoint Presentation. Ministry of Finance and National Planning, PPP Office, 12 February 2024.
8. Government of Zambia, 2024. Capacity-building Workshops on Public-Private-Partnerships in Zambia. Concept Note.
9. Government of Zambia, 2024. PPPs Legal Framework in Zambia. PowerPoint Presentation. Ministry of Finance and National Planning, PPP Office, 12 February 2024.
10. Government of Zambia, 2024. Status on PPP Projects. PowerPoint Presentation. Ministry of Finance and National Planning, PPP Office, 12 February 2024.
11. Government of Zambia, 2024. UNCTAD/UNECA PPP Workshop Case Study. PowerPoint Presentation. Ministry of Finance and National Planning, PPP Office, 12 February 2024.
12. INFF Facility, n.d. Making Finance Work for People and Planet. How countries and building their sustainable finance ecosystem through integrated national financing frameworks. <https://inff.org/assets/resource/making-finance-work-for-people-and-planet_final-web.pdf>
13. INFF Steering Committee, 2021. Speech by Mr Joseph Maganga, Vice-president of the INFF steering committee, Inspector of services within the Ministry of Economy and Revival of Gabon Training Workshop on Integrated National Financing Frameworks (INFF) in Africa, 24 August 2021.
14. Inter-Agency Task Force on Financing for Development/ UNDESA, 2022. INFFs and Climate Finance: Guidance Note.
15. Inter-Agency Task Force on Financing for Development/ UNDESA, 2023. INFFs for Disaster Risk Reduction: Guidance Note.
16. Inter-Agency Task Force on Financing for Development/ UNDESA, 2023. INFFs and Agriculture Finance: Guidance Note.
17. Inter-Agency Task Force on Financing for Development/ UNDESA, 2024. Budget Credibility and INFFs: Guidance Note.
18. Inter-Agency Task Force on Financing for Development/ UNDESA, 2022. INFFs and Development Cooperation: Guidance Note.
19. Inter-Agency Task Force on Financing for Development/ UNDESA, 2023. INFFs and Education: Guidance Note.
20. Inter-Agency Task Force on Financing for Development/ UNDESA, 2023. INFFs and Health Finance: Guidance Note.
21. Inter-Agency Task Force on Financing for Development/ UNDESA, 2024. INFFs and Infrastructure Financing: Guidance Note.
22. Inter-Agency Task Force on Financing for Development/ UNDESA, 2023. INFFs and Least Developed Countries (LDCs): Guidance Note.
23. Inter-Agency Task Force on Financing for Development/ UNDESA, 2022. INFFs and Leave No One Behind (LNOB): Guidance Note.
24. Inter-Agency Task Force on Financing for Development/ UNDESA, 2023. INFFs and Small Island Developing States (SIDS): Guidance Note.
25. List of Participants, Transforming Economies through Integrated National Financing Frameworks (INFFs) An INFF Event Friday, 26 April 2024, UNDESA Development Account Workshop.
26. Ministry of Planning and Economic Development, 2021. The Governance and Coordination Arrangement for the INFF: A bottom-Up approach in Sierra Leone. PowerPoint Presentation, 26 August 2021. Ministry of Planning and Economic Development, Sierra Leone.
27. Ministry of Planning and Economic Development, 2024. Towards an Evidence-Based Integrated National Financing Strategy. The Arab Republic of Egypt. <https://www.unescwa.org/sites/default/files/inline-files/integrated-national-financing-strategy-egypt-info-graphics-english.pdf>
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29. Nigeria INFF Core Working Group, 2021. Integrated National Financing Frameworks: The Nigeria experience. 25 August 2021. PowerPoint Presentation
30. PowerPoint Presentation. Online Cash Registers in Slovakia. 22 June 2023.
31. PowerPoint Presentation. PPPs in Zambia: State of the Art and Lessons Learned, February 2024.
32. PowerPoint Presentation. The Certificate of Compliance for the Alignment of Annual Budget to NDPIII: Overview of the budget compliance assessment. PowerPoint Presentation.
33. PPP Centre of the Kyrgyz Republic, 2024. n.d. Development Public-Private Partnership in the Kyrgyz Republic. PowerPoint Presentation.
34. UNCTAD, 2021. Embracing a New Conceptual Framework for the Statistical Measurement of Illicit Financial Flows. Policy Brief No. 87, July 2021. <https://unctad.org/publication/embracing-new-conceptual-framework-statistical-measurement-illicit-financial-flows>
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Annex 9 Case Studies

Case Study 1: Dominican Republic

Country Overview:

The Dominican Republic is an upper-middle-income country that is located in the Latin America and the Caribbean region.[[250]](#footnote-251) As a small-island developing state (SIDS), it is vulnerable to the effects of climate change; natural disasters; and exogenous economic shocks that derive from its reliance on an external international market.[[251]](#footnote-252) Fragile land and marine ecosystems also contribute towards a loss of biodiversity, which have implications for human well-being and socio-economic stability.[[252]](#footnote-253) In support of country-level resilience and sustainable development, therefore, national strategic planning for the Dominican Republic has focused on the dual areas of climate and inclusive development.

The [National Development Strategy (NDS 2012-203)](https://climate-laws.org/documents/law-1-12-national-development-strategy-2030_ca81?id=law-1-12-national-development-strategy-2030_e6a9) was established by law in 2012 and is structured around four pillars:

1. Fostering a democratic social state of law;
2. Promoting a society with equal rights and opportunities;
3. Developing a sustainable, inclusive and competitive economy; and
4. Promoting environmentally sustainable practices.

NDS 2012-2030 is supported by the [National Multi-Year Public Sector Plan, 2021-2024](https://www.one.gob.do/publicaciones/2021/plan-nacional-plurianual-del-sector-publico-2021-2024/?altTemplate=publicacionOnline) (NPSP 2021-2024), which promotes inclusive development that is based on modernised; efficient; and effective public services delivery. NPSP 2021-2024 focuses on 33 priority areas that are aligned to the Sustainable Development Goals (SDGs); NDS 2021-2024; and the [Nationally Determined Contributions](https://unfccc.int/sites/default/files/NDC/2022-06/Dominican%20Republic%20First%20NDC%20%28Updated%20Submission%29.pdf), which were updated in 2020.

Development Financing in the Dominican Republic

In 2024, the Government of the Dominican Republic approved a Fiscal Responsibility Law (FRL)[[253]](#footnote-254) to strengthen its medium-term fiscal framework. The FRL aligns with NDS 2012-2030 and has established a debit ceiling of 40 percent of the gross domestic product (GDP), to ensure that debt remains below 70 percent during exogenous shocks.[[254]](#footnote-255) In line with this objective, the Dominican Republic has been investing in a sustainable development financing framework and has used a collaborative process that has engaged the public and private sectors.

From as early as 2017, for example, the [Sustainable Banking and Financing Network](https://www.sbfnetwork.org/about-sbf-network) (SBFN) has provided support to the country’s financial sector, in partnership with the International Financial Corporation (IFC) and the Government of Canada.[[255]](#footnote-256) In 2020, the Superintendency of the Dominican Republic Securities Market also established the green bond market and the national sustainable finance framework.[[256]](#footnote-257) A Taskforce for National Sustainable Finance, comprising government regulators and representatives from industry, has further supported the investment in fiscal sustainability in the form of awareness-raising; capacity-building; and the development of sustainable finance policy. The Taskforce was established by the Multiple Banks Association of the Dominican Republic, which is a registered member of SBFN.

Towards INFF

In May 2025, the Government of the Dominican Republic launched a long-term national development plan, [Meta RD2036](https://cnc.gob.do/wp-content/uploads/2025/06/Documento-META-RD-2036.pdf), in the interest of doubling the GDP by 2036. Meta RD2036 prioritises inclusive and sustainable growth and has been designed to support collaboration between the government and the private sector to generate national transformation. It has established a permanent space for ongoing dialogue between the public and private sectors, in the form of an innovative consultative model for policy development and follow-on programming, as a contribution towards sustainable development and growth.

As it has established ongoing interface between the public and private sectors, Meta RD2036 presents an innovative consultative model for strategic policy and follow-up actions to drive sustainable development and growth. In its [2025 Voluntary National Review](https://hlpf.un.org/sites/default/files/vnrs/2025/VNR%202025%20Dominican%20Republic%20Report.pdf) (VNR), the Government of the Dominican Republic confirmed that the operationalisation of Meta RD2036 will be based on the Integrated National Financing Framework (INFF) methodology.

INFF design and implementation in the Dominican Republic is being led by the Ministry of Economy, Planning and Development.[[257]](#footnote-258) The process has been supported by the United Nations System, based on collaboration between the government and the United Nations Department of Economic and Social Affairs (UNDESA); the United Nations Economic Commission for Latin America and the Caribbean (UNECLAC); the United Nations Resident Coordinator Office (UN RCO) and the United Nations Development Programme (UNDP). To facilitate the level of collaboration and partnerships that are required for effective implementation and efficient process, the ministry has encouraged contributions by other international development and private sector partners to develop the national INFF strategy.[[258]](#footnote-259)

During 2021-2024, the Dominican Republic participated in the UN DESA *Towards INFF Project*, which was implemented in 10 countries across five regions. The objective of the project was to strengthen national capacities for mobilising and aligning financial flows with national development priorities. There was a specific focus on the application of the INFF methodology, as well as the facilitation of knowledge-exchange and peer-learning on INFF development. As UNDESA implemented a parallel initiative in the country during the project timeframe (*Support to INFFs in SIDS Project, 2022-2024* (the *FINS Project*), UNECLAC worked in coordination with UNDESA to: i) facilitate implementation activities; ii) provide tailored responses to the stated needs of the government, as communicated through the participating ministry; and iii) encourage country-level ownership of the INFF process. In the interest of effective intervention, UNECLAC also engaged stakeholder organisations from the private sector, including: Banco Popular Dominicano; the Stock Market of the Dominican Republic; and the Ministry of the Presidency.[[259]](#footnote-260) The overall approach to implementation, involving close collaboration with the government, was also used to support the integration of INFF-related policy recommendations into national decision-making.

Based on its involvement in the *Towards INFF Project*, the Dominican Republic gained access to an in-depth analysis of the situation of development financing in the country, including but not limited to: i) an analysis of fiscal gaps; ii) an assessment of NDS 2012-2030 and national contributions to the SDGs; and iii) a review of innovative financing tools. The project also facilitated discussions between policymakers; experts from international organisations; and private sector representatives on future areas of work. At the end-of-project global workshop, the project countries further contributed towards knowledge-exchange and peer learning, by sharing information and experience (including best practices; challenges; and lessons learned) on INFF development.[[260]](#footnote-261)

In response to the new learnings; resources; and analyses that were acquired, the Government of the Dominican Republic has taken steps to operationalise and accelerate the development of an INFF. This process has involved:

* Consolidating a leadership strategy around political and technical leadership (Activities have engaged the Vice Ministry of Planning – Ministry of Economy, Planning and Development; and key INFF stakeholders from the public; private; and international development cooperation sectors);
* Bridging the gap between planning and budgeting to ensure alignment between the national budget and sustainable development priorities, including SDG achievement;
* Implementing innovative methodologies to identify new sources of development financing and estimate the prospective impact on the economy; and
* Developing innovative methodologies to monitor development financing and generate evidence for strategic decision-making.[[261]](#footnote-262)

An assessment of the involvement of the Dominican Republic in the *Towards INFF Project* has indicated that the project was of **relevance** to country-level needs for sustainable development financing to enhance socio-economic transformation and build national resilience to external shocks. The project also demonstrated **coherence** with national strategic planning for growth and development, including governmental interest in the INFF tool. The project was **effective** in contributing towards increased awareness of and capacity for INFF development. It also generated notable **impact** in the steps that have been taken by the government to instigate the INFF process. By extension, there is potential for **sustainability**. This process is being supported by parallel project implementation on INFF development. Given the commitment of the government to inclusive development to ensure the well-being of citizens, there is also scope INFF development to be informed by key considerations for **gender equality**; **human rights**; and **disability inclusion**. The **efficiency** of the INFF process is relative, as it is best determined by an ongoing assessment of implementation. In light of visible progress in design and implementation, however, there is an emerging indication of the efficient use of resources for INFF development. As there has also been strong evidence of the uptake of INFF methodology, there is evidence of a contribution by the INFF project towards results **sustainability**.

The Next Steps for INFF implementation:

In light of the measures that have been instituted by the government to support INFF development in the Dominican Republic, there has been evidence of the ownership of the implementation process. This has included the designation of leadership and accountability for implementation oversight; results monitoring; and progress reporting on milestones attained to support national contributions towards the SDGs. There has also been a resolve by the government to actively support collaboration across the public; private; and international development cooperation sectors, to facilitate sustainable development through national transformation.

As the FINS Project is still in progress, there is scope for the continued provision of tailored technical assistance for INFF development. The 2025 Dominican Republic VNR has further underscored the commitment of the government to the INFF process, including the development of ‘a robust and inclusive Financial Strategy.’[[262]](#footnote-263)

Case Study 2: Egypt

Country Overview:

Egypt is a lower-middle-income country[[263]](#footnote-264) that is located in Western Asia. The [2023 National Agenda for Sustainable Development](https://mped.gov.eg/Files/Egypt_Vision_2030_EnglishDigitalUse.pdf) (Vision 2030, Updated) is founded on six strategic goals and four guiding principles for achieving the national vision for sustainable development. The strategic goals complement each other and are aligned with the [2030 Agenda for Sustainable Development](https://sdgs.un.org/2030agenda), including the Sustainable Development Goals (SDGs).

Vison 2030 (Updated) prioritises citizen development. To facilitate this objective, its four guiding principles serve as a combined framework that connects that strategic goals and allows for the articulation of 32 general, but human-centred goals. Vision 2030 (Updated) is further supported by seven enablers/ enabling factors that denote prerequisites and tools to support the realisation of the strategic goals. The enablers have been incorporated into national agenda to contribute towards the effectiveness and efficiency of the sustainable development implementation process.

Significantly, Vision 2030 (Updated) has identified financing as a major enabling factor for sustainable development. It has placed emphasis on the need for a consistent and sustainable increase in financial flows, to meet the goals and requirements for country-level development. There has been a further recognition of the importance of diversified sources of financing from the public; private; international and spheres, including new and innovative development financing. The stated objective of this approach is the need ‘to serve the objectives of the vision.’[[264]](#footnote-265)

Yet, there has been a shortfall in development financing in Egypt. This situation deteriorated during the COVID-19 pandemic. While Vision 2030 (Updated) has identified financing as an enabler for national sustainable development, it was also identified as one of four challenges to national capacity for facilitating the 2030 Agenda, including contributions towards the SDGs.[[265]](#footnote-266)

Development Financing in Egypt

From as early as 2018, the Government of Egypt identified limited development financing as one of the challenges to SDG achievement.[[266]](#footnote-267) The [2021 Egypt Voluntary National Review](https://hlpf.un.org/countries/egypt) (VNR) reiterated this conclusion and associated the development financing challenge with government debt; a national budget deficit; and the re-routing of financial flows to mitigate the effects of the COVID-19 pandemic. At the level of government, there has also been an acknowledgement that traditional sources of development financing, such as taxation revenue and overseas development assistance, are insufficient. As a result, Egypt has been consistent in its efforts to broaden its database of potential sources of finance within the public and private sectors. The government has also identified a need for increased Foreign Direct Investments.

Egypt has taken steps to engage the following sources of development financing:

1. [The Sovereign Fund of Egypt](https://tsfe.com/AtAGlance.html), a private investment fund; and
2. [Law No. 152 of 2020](https://alp.unescwa.org/index.php/legislations/law-no-152-2020-issuing-law-development-medium-small-and-micro-enterprises-which-was) and Law No. 6 of 2025[[267]](#footnote-268), which both provide tax incentives to micro, small and medium enterprises (MSMEs).

In 2018, the Government of Egypt established the Sovereign Fund to stimulate investments in State-owned assets.[[268]](#footnote-269) It is a private investment fund that encourages co-investments by private sector investors, to unlock and maximise the value of underutilised State assets and resources. To support this process, the Sovereign Fund uses a multisectoral approach to drive investments and fuel national economic growth.

Law No. 152 of 2020 (updated until 2023) is a framework for the provision of tax incentives to MSMEs, including access to a simplified tax system. The framework also includes an incentive for informal businesses to register as formal enterprises (i.e. registration permits access to tax exemptions, including exemption from stamp duty tax and government fees; fixed tariffs on imports; etc.). Similarly, Law No. 6 of 2025 provides further tax incentives to encourage registration by informal businesses (e.g. exemptions from the notarising of company documents). In combination, the laws support the broadening of the government tax base to generate additional revenue from domestic sources.

As of 2020/2021, Egypt has also been investing in an integrated national financing framework (INFF).

Towards INFF

During 2020 – 2022, the Government of Egypt participated in two parallel initiatives on INFF development. The objective of the UNDESA *Towards INFF Project, 2021-2024* was to strengthen country capacities for mobilising and aligning financing with national development priorities. There was a specific focus on facilitating the INFF methodology, as well as knowledge-exchange and peer-learning on INFF development. The aim of project implementation under the UNDP-managed *Joint SDG Fund Programme* (the *Joint Programme*) was to identify: i) national resources for financing the SDGs; and ii) existing gaps and challenges to INFF implementation. To further support INFF development, both initiatives also supported the identification of innovative financial tools and mechanisms to address challenges to INFF development and establish the cost of national contributions to the SDGs.

Project implementation under the *Towards INFF Project* engaged the Ministry of Planning, Economic Development and International Cooperation as the lead participating government ministry. Based on its project participation, the Government of Egypt gained access to technical assistance to inform INFF design and implementation, including but not limited to: i) global INFF material; ii) strategic advisory and contextual empirical analyses of development financing, including the cost of national SDG contributions; iii) access to national and regional-level technical meetings, workshops and consultations on INFF development; iv) the tools and resources of the [Arab Financing for Development Gateway](https://www.unescwa.org/arab-finance-for-development-gateway); and v) knowledge-exchange and peer-learning (on experiences in INFF development, including best practices; challenges; lessons learned; etc.) at a global end-of-project workshop. [[269]](#footnote-270)This level of technical assistance was complemented by sector-specific guidance for INFF development under the *Joint Programme*.[[270]](#footnote-271)

There was strong evidence of engagement by the government in project activities. In 2022, for example, the Government of Egypt convened a National Ministerial Council on Financing for Development, with responsibility for technical oversight of the INFF process. During the same year, the government coordinated the production of the first [National Report on Financing for Development](https://publications.unescwa.org/projects/fsde/sdgs/pdf/chapters/21-00909-Egypt-Report-EN-Jan2023.pdf). This report was developed jointly by representatives from across sectors, including the public and private sectors; civil society; and academia. It has presented an objective analysis of the situation of development financing in Egypt, with a focus on governmental initiatives; innovative and traditional sources of development financing; and policy recommendations. In 2024, the Government of Egypt also published the [Integrated National Financing Strategy](https://mped.gov.eg/adminpanel/sharedFiles/EGYPT%E2%80%99s_Integrated_National_Financing_16-9-2024_ab5.pdf) (E-INFS) for use in ‘systematically coordinating and aligning all financing sources and policies with national development priorities and the SDGs.’[[271]](#footnote-272)

The Government of Egypt has presented E-INFS (2024) as a context-specific and actionable roadmap that outlines the national strategy for development financing.[[272]](#footnote-273) To support accelerated national contributions to the SDGs, E-INFS (2024) has been designed to consistently respond to the evolving development financing landscape in Egypt, to effectively address shortfalls in required financial flows.

E-INFS (2024) will be used to support:

1. Mobilisation and alignment of domestic public financing with national development priorities;
2. Alignment of private financing and investment;
3. Development cooperation alignment; and
4. An enabling environment and non-financial means of implementation for national sustainable development.[[273]](#footnote-274)

The assessment of the involvement of Egypt in the *Towards INFF Project* has highlighted the **relevance** of the project to national vision for sustainable development. There has also been a **coherent** link between project activities and the measures that have been established by the Government of Egypt to address the existing gap in development financing. The uptake of the INFF methodology by strategic planning is indicative of project **effectiveness** in contributing towards built capacities in the INFF methodology. It equally reflects the resultant **impact,** as informed by knowledge-exchange and peer learning. E-INFS (2024) is built on the [Leave No One Behind (LNOB) principle](https://unsdg.un.org/2030-agenda/universal-values/leave-no-one-behind) of the 2030 Agenda and has incorporated an inclusive and gender sensitive approach. This approach has informed the integration of considerations for **gender equality**; **human rights**; and **disability inclusion** into the INFF development process. The resolve by the Government of Egypt, to ensure that E-INFS (2024) employs a transparent approach to: i) monitoring and reporting on resources use, ; and ii) the impact of usage, also signifies an investment in **efficient** implementation. As there has been evidence of the uptake of the INFF methodology, this further translates as a contribution by the INFF project towards results **sustainability**.

The Next Steps for INFF implementation:

The 2025 Egypt VNR, in combination with E-INFS (2024), has outlined the commitment of the Government of Egypt to sustainable national development. Further, the government has acknowledged that there is a need to address existing gaps in development financing to facilitate and accelerate national contributions towards the SDGs. To support this process, the government has further confirmed that an INFF will be developed to inform the mobilisation of sustainable development financing from multiple sources, using innovative approaches. There has also been a recognition by the government that INFF development needs to be responsive to changes in the national development financing climate.

Case Study 3: Kyrgyzstan/ Kyrgyz Republic

Country Overview

Kyrgyzstan is a lower-middle-income country that is located in Central Asia/ Eastern Europe. [[274]](#footnote-275) As a result of its mountainous terrain, Kyrgyzstan is vulnerable to the effects of climate change; natural disasters; and environmental degradation.[[275]](#footnote-276) In addressing the identified need for environmental sustainability and ecosystem protection, the Government of Kyrgyzstan has prioritised the creation of environments that are conducive for the maintenance of human well-being.[[276]](#footnote-277) In line with this objective, strategic national planning has also focused on creating an inclusive and sustainable society that safeguards the rights; needs; and potential of vulnerable and marginalised groups.[[277]](#footnote-278)

To operationalise the national goals for sustainable development, the [National Development Strategy for the Kyrgyz Republic, 2018-2040](https://view.officeapps.live.com/op/view.aspx?src=http%3A%2F%2Fdonors.kg%2Fimages%2FNational_Development_Strategy_of_KR_2018-2040_final_ENG.docx&wdOrigin=BROWSELINK) (NDS 2018-2040); and the new [National Development Programme to 2030](https://mineconom.gov.kg/froala/uploads/file/c0b08234504a02fe68c6d6d8eadcbf4b51899f6f.pdf) (NDP 2030) have been built on the [Leave No One Behind (LNOB) principle](https://unsdg.un.org/2030-agenda/universal-values/leave-no-one-behind) of the [2030 Agenda for Sustainable Development](https://sdgs.un.org/2030agenda). The Sustainable Development Goals (SDGs) have also been integrated into each strategic document, as well as strategies that have been established at the sector-specific level.

Development Financing in Kyrgyzstan

The [2025 Kyrgyzstan Voluntary National Review](https://hlpf.un.org/sites/default/files/vnrs/2025/VNR%202025%20Kyrgyz%20Republic%20Report%20EN.pdf) (VNR) has confirmed that sustainable development will be mainstreamed across budget planning; regional development policy; and international cooperation. In support of this process, the Government of Kyrgyzstan will continue to place citizens first by investing in social protection and the reduction of disparities between social groups. The 2024 VNR has highlighted the acknowledgement by the government of the need for additional investments in poverty reduction, including skills development and entrepreneurship; decent work; efficient social services delivery; access to financial services; etc.

The Government of Kyrgyzstan has, therefore, taken steps to identify potential sources of ‘stable and predictable financial flows’ to finance national contributions towards the SDGs. Anticipated sources of funding have included: i) trade and investment; ii) taxation; and iii) climate finance.[[278]](#footnote-279) In NDP 2030, the government has also highlighted the need for national development that is generated by coordinated actions across sectors. There has been greater detail, however, in the establishment of a funding agenda for the environment sector. At the level of environmental sustainability, the Government of Kyrgyzstan has committed to:

* Attract and coordinate climate finance, including the expansion of access to climate finance; and
* Develop sustainable financing mechanisms for nature conservation.

In 2017, the [Climate Finance Centre](https://cfc.gov.kg/en) (CFC) of the Kyrgyz Republic was established by Government decree to support increased access to climate finance.[[279]](#footnote-280) The primary function of the CFC is to mobilise financial resources from the [Green Climate Fund](https://www.greenclimate.fund/) and other international development partners; promote investment; and facilitate the implementation of climate programmes and projects. [[280]](#footnote-281) To fulfil these responsibilities, CFC has:

1. Updated its Climate Investment Programme to establish the priority areas for policy implementation;
2. Developed a climate finance concept in alignment with national development priorities to attract climate finance;
3. Established a roadmap for the mobilisation of climate finance;
4. Commenced the development of its first biennial transparency report for submission to the United Nations Framework Convention on Climate Change (UNFCCC) to enhance access to climate finance; and
5. Developed project concepts notes for submission to the Green Climate Fund.[[281]](#footnote-282)

The government has also committed to the establishment of a Multi-partner Trust Fund for Biodiversity, to support nature conservation. This activity will be used to ensure that the mobilisation of development financing is sufficient for national environmental commitments. [[282]](#footnote-283)

Towards INFF

During 2021-2024, Kyrgyzstan participated in the *Towards Integrated National Financing (INFF) Project*, which had the objective of strengthening country capacities for mobilising and aligning financial flows with national sustainable development priorities. The aim of the project included facilitating knowledge-exchange and peer-learning in the focal thematic area. Project implementation was led by the United Nations Department of Economic and Social Affairs (UNDESA) and promoted the use of the INFF methodology.

Capacity-building workshops and trainings were facilitated at the national and regional levels by the United Nations Economic Commission for Europe (UNECE), in coordination with UN Trade and Development (UNCTAD). Project activities engaged national stakeholders from the public; private; and not-for-profit sectors, as well as stakeholders from other countries within the target region during regional workshops/trainings. The topics that were covered at the national and regional levels included: i) the INFF methodology; ii) sustainability reporting; iii) Public-Private Partnerships; iv) entrepreneurship; and v) illicit financial flows. Project participants also gained access to empirical assessments; analytical reports; and tools and resources. The tools and resources that were disseminated included:

* Global guidance material on the INFF concept;
* The UNECE [Public-Private Partnership and Infrastructure Evaluation and Rating System](https://unece.org/ppp/em) (PIERS) and the [PIERS Digital Platform](https://piers.unece.org/);
* The [UNCTAD Accounting Development Tool](https://unctad.org/publication/accounting-development-tool-building-accounting-development) (ADT); and
* The UNCTAD [Empretec](https://unctad.org/topic/enterprise-development/Empretec) capacity-building programme for the promotion of entrepreneurship and micro, small and medium enterprises (MSMEs) start-ups.

UNECE PIERS, supported by the PIERS Digital Platform, is used to evaluate and score PPPs and infrastructure projects based on 22 criteria and 95 indicators. It facilitates the assessment of projects and infrastructure at all stages of development, to inform improvements during design and implementation and create alignment with the SDGs. In addition to the practical training on the use of PIERS, project participants in Kyrgyzstan received a report with results and recommendations on the evaluation of eight infrastructure projects. The results and recommendations of the evaluation were further presented during an interactive national workshop.

The UNCTAD ADT tool is used to strengthen accounting and reporting infrastructure to ensure compliance with internationally comparable corporate reporting. It comprises an approach; methodology; and instruments for the quantitative measurement of reporting infrastructure at the national level to identify and address exiting gaps. Further to an initial meeting on the ADT tool, project participants were engaged in an ADT assessment and a national workshop. This was followed by the development of a comprehensive report, including recommendations that were adopted at the national level. A final workshop was facilitated by UNCTAD to validate an action plan for the implementation of the recommendations of the assessment.

Empretec has been recognised by United Nations General Assembly resolutions as a tool for entrepreneurship.[[283]](#footnote-284) It supports innovation and entrepreneurial empowerment for sustainable development and inclusive growth.

Project participants were also given access to the [Eurasian Regional Partnership on Sustainability and SDG Reporting](https://unctad.org/isar/areas-of-work/regional-partnership-in-eurasia). As a member of the Eurasian Regional Partnership on Sustainability and SDG Reporting (ERP), Kyrgyzstan is in a position to acquire regional support for the enhancement of its sustainability reporting framework(s), and collaboration on public-private financing for sustainable development. ERP was launched in 2024 during a regional event for the *Towards INFF Project*.

The project participants were also engaged in the end-of-project global workshop, which facilitated the sharing of knowledge and experience on INFF development (e.g. best practices; challenges; and lessons learned).

Project activities in Kyrgyzstan aligned with the people-centred approach of national development planning. They further supported infrastructural development and the establishment of partnerships between the public and private sectors, as well as at the regional level. Within this context, the project was of **relevance** for systems strengthening across sectors, to facilitate inclusive sustainable development. Notably, the Government of Kyrgyzstan established the Centre for Public-Private Partnerships in 2019 to coordinate PPP projects and promote PPP mechanisms in socially-important industries. As the responsibilities of the Centre also include encouraging private investment, inter alia, learnings and resources from the *Towards INFF Project* can be used to enhance the PPP work portfolio. In this regard, project activities were in **coherence** with the development financing landscape of Kyrgyzstan. To the extent that strategic national level planning has included measures to mobilise development funding and ensure alignment with national sustainable development priorities, there has been evidence of project **effectiveness**. As the Government of Kyrgyzstan has underscored the importance of the coordinated use of resources to achieve sustainable nation development, there is evidence of a project contribution towards process **efficiency**, as well as efficient resource use during development financing. Further, as strategic planning by the government is anchored in a people-centred approach, there has been evidence of the integration of considerations for **gender equality**; **human rights**; and **disability inclusion** into the sustainable national development agenda. As the project has facilitated indefinite access to tools and resources; and information, and the Government of Kyrgyzstan has committed to resource mobilisation, and has actively aligned national priorities with this process, there is scope for results **sustainability**. Given that INFF development is still being conceptualised, however, project **impact** is a work in progress.

The Next Steps for INFF implementation

The Government of Kyrgyzstan has demonstrated a commitment to inclusive sustainable development that puts its citizens first. National strategic planning has also supported alignment with the 2030 Agenda for Sustainable Development, including the SDGs, to inform national contributions towards SDG achievement. While there has been evidence of a targeted and innovative approach to the mobilisation of development financing, this has been skewed towards the environment pillar, with a focus on climate change. The government has indictaed, however, that it will continue to invest in PPP, as well as taxation revenue. Within this context, there is scope for the diversification of financial flows. Further, as an INFF pioneering country, there is additional scope for the continued application of the INFF methodology.

Case Study 4: Pakistan

Introduction

Pakistan is a lower-middle-income country that is located in South Asia within the Asia and the Pacific region.[[284]](#footnote-285) In 2016, the Government of Pakistan confirmed its commitment to sustainable development by adopting the [2030 Agenda for Sustainable Development](https://sdgs.un.org/2030agenda), including the Sustainable Development Goals (SDGs), as the national development agenda ([National Resolution 19-02-16, Pakistan](https://www.na.gov.pk/en/resolution_detail.php?id=229)). As of 2024, Pakistan is implementing the [5Es National Economic Transformation Plan 2024-2029](https://pc.gov.pk/uploads/uraanpakistan_book.pdf), comprising the 5Es Framework and the 13th Five Year Plan (Uraan Pakistan). The objective of Uraan Pakistan is to facilitate economic rejuvenation; sustainable development; and inclusive growth through five key pillars: i) Exports; ii) E-Pakistan; iii) Environment; iv) Energy and Infrastructure; and v) Equity and Empowerment.

Significantly, Strategic Pillar 5: Equity and Empowerment is anchored in the [Leave No One Behind (LNOB) principle](https://unsdg.un.org/2030-agenda/universal-values/leave-no-one-behind) of the 2030 Agenda for Sustainable Development. The government has launched several initiatives at the national and provincial levels to improve the quality of life of persons in vulnerable groups, including but not limited to, children; women; the elderly; and disabled persons. [[285]](#footnote-286) These initiatives are supported by legislation.

Development Financing in Pakistan

Uraan Pakistan has established that Pakistan faces several challenges to its goal of transformative economic and social growth. These challenges include, inter alia, economic growth that is insufficient to meet the needs of the citizenry in relation to essential social services.[[286]](#footnote-287) The Government of Pakistan has acknowledged that public financing has been inadequate to support the provision of critical needs and services to a growing population. In response to this challenge, the government has advocated holistic and integrated planning for sustainable economic growth and development.[[287]](#footnote-288)

The [2022 Pakistan Voluntary National Review](https://hlpf.un.org/sites/default/files/vnrs/2022/VNR%202022%20Pakistan%20Report.pdf) (VNR) has affirmed that national contributions towards the SDGs is reliant on ‘ambitious funding.’ Financial flows from domestic resource mobilisation and private sector financing, in combination with overseas development assistance, are identified as important sources of government revenue. There is a gap, however, in required development financing.[[288]](#footnote-289)

To address the shortfall in national finance, the Government of Pakistan established a National Economic Transformation Unit (NETU), within the Ministry of Planning, Development and Special Initiatives, to spearhead economic transformation. This process has involved facilitating national economic drivers in alignment with the 5Es Framework. [[289]](#footnote-290) The government has also identified several potential sources of development financing to support the national goal of sustainable economic transformation and social growth. They are structured around Strategic Pillar 1: Exports, and involve:

* Implementing macroeconomic reforms, mobilising resources and promoting public financial management for an export-led growth economy;
* Augmenting productivity, quality and innovation for global competitiveness;
* Improving the investment climate;
* Expanding and diversifying product mix and market access;
* Promoting small and medium enterprises, entrepreneurship and specialisation; and
* Enhancing Pakistan’s national brand.[[290]](#footnote-291)

Pillar 4: Energy and Infrastructure also advocates innovative financing for infrastructure projects, including, public-private partnerships (PPP); private sector investments; and the establishment of a Fund to support and finance infrastructure projects.

Towards INFF

From 2021 to 2024, Pakistan participated in the UNDESA *Towards Integrated National Financing (INFF) Project*, the main objective of which was to strengthen country capacities for mobilising and aligning financial flows with national sustainable development priorities. There was a specific focus on facilitating the INFF methodology. As there was an informational gap at the level of the Pakistani government on the INFF methodology, the involvement of Pakistan in the INFF project was of strategic relevance to the national sustainable development trajectory. It is significant, therefore, that the project engaged government officials from Pakistan in a regional workshop for experience-sharing on sustainable financing and the contextual implementation of the INFF tool. The workshop provided insights on INFF development, to increase the understanding of Pakistan-based stakeholders on INFF design and implementation.

The target beneficiaries of the *Towards INFF Project* in Pakistan were government officials and policy makers at the Federal Board of Revenue (FBR) of Pakistan. Project activities were in response to a request from FBR Pakistan for targeted assistance to transform its tax administration capacities. Although tax administration is not a component of the INFF methodology, tax revenues can be incorporated into a development financing strategy to provide required financial resources for national SDG contributions.[[291]](#footnote-292) As a result, the United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP) engaged FBR Pakistan in a series of interactive workshops on international best practices for the advancement of digital tax solutions. There was a specific focus on: e-invoicing; track and trace systems; and withholding tax mechanisms, to modernise tax administration in Pakistan by improving the level of efficiency; enhancing the services to taxpayers; and reducing the incidence of tax evasion.

Project stakeholders at FBR Pakistan gained access to:

* An [International Conference on Digitalisation of Taxes in Pakistan](https://www.unescap.org/events/2023/international-conference-digitalization-taxes-pakistan) (June 2023);
* A [Capacity Building Workshop on Data Analytic Tools to Enhance Tax Compliance through E-invoicing, Track and Trace Systems, E-withholding taxes, and POS Systems](https://www.unescap.org/events/2023/capacity-building-workshop-data-analytic-tools-enhance-tax-compliance-through-e) (October 2023);
* A [Training Workshop on Public Finance for SDGs in Pakistan: An Integrated National Financing Framework Approach](https://www.unescap.org/events/2024/training-workshop-public-finance-sdgs-pakistan-integrated-national-financing-framework) (February 2024);
* Guidance material on [Advancing Tax Compliance through Digital Solutions: Best Practices, Tools, and Possible Strategies for Pakistan](https://www.unescap.org/sites/default/d8files/event-documents/Pakistan%20digital%20tax%20report_1.pdf); and
* Guidance material on INFF development: [Towards an Integrated National Financing Framework for Pakistan](https://www.unescap.org/kp/2024/towards-integrated-national-financing-framework-pakistan).

The combination of interactive sessions and resources provided insights and international best practices on digital tax solutions, as well as context-specific recommendations that addressed the needs of FBR Pakistan. As a major output of the international conference, UNESCAP established a global tax digitalisation knowledge base. It supports modernised tax administration for strengthened fiscal capacity at the country level.[[292]](#footnote-293)

The Next Steps for INFF implementation

The project activities in Pakistan were responsive to the stated requirements of FBR Pakistan. While this has created scope for the uptake of new learnings at the policy level, there are challenges to INFF implementation in Pakistan. These challenges stem from the reassignment of project focal points to new portfolios and a limited understanding of the INFF methodology at the level of FBR, which has translated into limited interest in uptake. This climate contradicts the strategic goals of Uraan Pakistan.

There is still interest in the modernisation of tax administration at the level of FBR. In terms of the uptake of the INFF methodology, however, the issue to be addressed is whether FBR Pakistan is the most appropriate stakeholder agency to champion the need for development financing, including INFF development. As Pakistan is challenged by a low tax to gross domestic product ratio and low tax collection rates,[[293]](#footnote-294) there is a role for UNESCAP, in collaboration with UN RCO Pakistan and UNCT to support policy discussions with the Government of Pakistan, to encourage national ownership of the INFF methodology. The advantages to the government include the mobilisation of sustainable development financing, to support and accelerate national contributions to the SDGs.

Case Study 5: Zambia

Country Overview:

Zambia is a lower-middle-income country that is located in Southern Africa. The Government of Zambia has established a long-term vision for sustainable national development, [Vision 2030](https://www.mofnp.gov.zm/?page_id=6999), which is anchored in the [2030 Agenda for Sustainable Development](https://sdgs.un.org/2030agenda), including the Sustainable Development Goals (SDGs). Vision 2030 aligns with the SDGs and targets a competitive, self-sustaining and dynamic economy that is resilient to external shocks and free from donor dependence.[[294]](#footnote-295) Its vision has been to provide ‘opportunities for improving the well-being of all, embodying values of socio-economic justice.’[[295]](#footnote-296) There has been an equal acknowledgement, however, of the existence of several challenges to the Vision 2030 goals. These challenges include, inter alia, maintaining a macroeconomic environment and investment climate that attracts and retains high levels of foreign and domestic environment.

In 2022, the Government of Zambia launched the [Eight National Development Plan](https://www.mofnp.gov.zm/?wpdmpro=8ndp-2022-2026) (8NDP, 2022-2026) to operationalise Vision 2030 and support the achievement of its milestones over the medium term. 8NDP (2022-2026) is a strategic framework that has mapped out the national development priorities and the implementation strategies that will be used to facilitate achievement. The implementation of 8NDP will be government-led and will engage State and non-State actors at the national and sub-national levels.

Significantly, the theme of 8NDP (2022-2026) is *Socio-economic Transformation for Improved Livelihoods*. This theme has been informed by the commitment of the Government of Zambia to resolving the persistent socio-economic challenges to sustainable national development. It is also linked to the vision of ‘well-being of all,’ as incorporated into Vision 2030, and the [Leave No One Behind (LNOB) principle](https://unsdg.un.org/2030-agenda/universal-values/leave-no-one-behind) of the 2030 Agenda for Sustainable Development.

Development Financing in Zambia

In support of the Vision 2030 economic growth objective, 8NDP (2022-2026) provides a clear strategy for resource mobilisation. The proposed trajectory comprises traditional and non-traditional sources of development finance, including, but not limited to:

* Traditional sources of development finance:
  + Domestic revenue;
  + Grants;
  + Donations; and
  + Concessional loans;
* Non-traditional sources of development finance:
  + Public-Private-Partnerships;
  + Impact capital;
  + Green financing;
  + Bonds;
  + Pension funds;
  + Peer-to-Peer lending; and
  + Crowd investment.[[296]](#footnote-297)

While it is practical for the government to continue to mobilise resources from traditional sources to fund national contributions to the SDGs, it is equally important to manage public spending to minimise deficit. 8NDP (2022-2026) has advocated non-traditional sources of development financing to capitalise on situations of low- or no-cost implications for the Treasury (e.g. no interest payments; guarantee commitments; etc.). The need for this approach was corroborated by the [2023 Development Finance Assessment for Zambia](https://sdgfinance.undp.org/resource-library/development-finance-assessment-zambia), which identified a weak linkage between national budgeting and planning.

There has been a gap in available funding for the implementation of the national development plan. This situation was compounded by the effects of emergent shocks on the Zambian economy (e.g. the loss of revenue that was generated by the COVID-19 pandemic). Included among the recommendations of the 2023 DFA, therefore, was the need for the government to explore new and innovative sources of development financing, including through the application of the integrated national financing framework (INFF) methodology. The potential benefits of the INFF approach have included strong institutional and policy frameworks to generate fiscal sustainability; macroeconomic stability; and stable development funding.[[297]](#footnote-298) As a contribution towards the sustainable national development goals of Vision 2030 and 8NDP (2022-2026), therefore, the 2023 DFA for Zambia presents a detailed roadmap for INFF development.

Towards INFF

During 2020 – 2022, the Government of Zambia participated in two parallel initiatives on INFF development. The objective of the UNDESA *Towards INFF Project, 2021-2024* was to strengthen country capacities for mobilising and aligning financing with national development priorities. There was a specific focus on facilitating the INFF methodology, as well as knowledge-exchange and peer-learning on INFF development. The aim of project implementation under the UNDP-managed *Joint SDG Fund Programme* (the *Joint Programme*) was to identify: i) national resources for financing the SDGs; and ii) existing gaps and challenges to INFF implementation. To further support INFF development, both initiatives were also used to identify innovative financial tools and mechanisms to address challenges to INFF development and establish the cost of national contributions to the SDGs. The United Nations Economic Commission for Africa (UNECA) was the executing entity for the *Towards INFF Project* and a technical partner for the *Joint Programme*.

The implementation of the *Towards INFF Project* in Zambia engaged stakeholders from across sectors, including the public and private sectors; academia; and the international development cooperation sector. As a result of its project participation, Zambia gained access to:

* Three national workshops that were jointly facilitated by UNECA and UN Trade and Development (UNCTAD) on i) domestic resource mobilisation and illicit financial flows; ii) impact investing and corporate sustainability reporting; and iii) Public-Private Partnerships;
* Three regional workshops on the INFF concept and methodology, to support the sharing of knowledge and experience on INFF development;
* A global workshop for knowledge-exchange and peer-learning on INFFs, including best practices; challenges and lessons learned;
* A policy manual on Enhanced Domestic Resource Mobilisation in Zambia, post-COVID-19; and
* A handbook on Innovative Finance for Inclusive Industrialisation and Private Sector Development in Zambia.[[298]](#footnote-299)

The combination of workshops and resources allowed stakeholders in Zambia to develop built capacities to support resource mobilisation and systems strengthening for INFF development. Significantly, there has been evidence of the uptake of the INFF methodology by the Government of Zambia. The commissioning of the 2023 DFA for Zambia by the government was used to identify development financing options for the implementation of 8NDP (2022-2026) and the development of an INFF to guide sustainable national development. It was further conducted to strategically coordinate resource mobilisation to allow Zambia to fulfil it sustainable development commitments at the international and regional levels.

The assessment of the involvement of Zambia in the *Towards INFF Project* has highlighted the **relevance** of the project to the national vision and strategic plan for sustainable development. A **coherent** link between project activities and the commitment of the government to fiscal stability based on innovative resource mobilisation and diversification, has been visible. The uptake of the INFF methodology has provided evidence of the **effectiveness** of the projectin contributing towards built capacities in the INFF methodology. Relatedly, the facilitation of the 2023 DFA for Zambia, including the establishment of a roadmap for INFF development, is indicative of project **impact**. As the Government of Zambia has adopted an inclusive and participatory approach to development that takes into account the well-being and contribution of all citizens, including vulnerable social groups, there is evidence of the integration of considerations for **gender equality**; **human rights**; and **disability inclusion** into the sustainable national development process. The establishment of a roadmap for INFF development, supported by a systematic and transparent approach to progress monitoring has also signified an investment in **efficient** implementation. As there has been evidence of the uptake of the INFF methodology, and the availability of supporting resources on INFF development for indefinite use by project participants and stakeholders, this also denotes prospects for results **sustainability**.

The Next Steps for INFF implementation:

Strategic planning by the Government of Zambia for sustainable national development has underscored a commitment the government to the well-being of the citizenry. The government has advocated sustainable development that is inclusive and participatory, to support consolidated and transformative actions for SDG achievement. The INFF is being used to support effective resource mobilisation to facilitate this process and ensure alignment with national development priorities. As the 2022 Zambia VNR identified the 2023 DFA for Zambia as the first stage of INFF development, there is a strong indication that the government will continue to institute the INFF process to support the national goals for sustainable development.

Annex 10 Management Response

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Evaluation recommendation 1: Project conceptualisation should be preceded by a scoping session and/ or planning meeting between counterpart entities to establish synergies; enhance relevance; and minimise risk, including the possibility for and perception of duplicated efforts. | | | | |
| Management response: | | | | |
| Key actions to be taken | **Time Frame** | **Responsible Unit(s):** | **Status update:** | |
| **Status** | **Remarks** |
| 1.1 Execution of scoping session/ Facilitation of planning meeting among project partners/ stakeholders | During project conception/ design | UNDESA-FSDO |  |  |
| 1.2 |  |  |  |  |
| 1.3 |  |  |  |  |
| Evaluation recommendation 2: Clarified roles and responsibilities at the level of project management and activity coordination should be established to allow for efficient oversight throughout the implementation timeframe. | | | | |
| Management response: | | | | |
| Key actions to be taken | **Time Frame** | **Responsible Unit(s):** | **Status update:** | |
| **Status** | **Remarks** |
| 2.1 Clarification of oversight roles for project management | During project conception/ design | UNDESA-FSDO |  |  |
| 2.2 |  |  |  |  |
| 2.3 |  |  |  |  |
| Evaluation recommendation 3: Guidance documents on the INFF methodology should provide detailed, step-by-step guidelines that can be easily contextualised by the implementing country. | | | | |
| Management response: | | | | |
| Key actions to be taken | **Time Frame** | **Responsible Unit(s):** | **Status update:** | |
| **Status** | **Remarks** |
| 3.1 Development of detailed/ step-by-step guidelines for INFF development | During project inception, prior to start-up/ inception workshops | UNDESA-FSDO |  |  |
| 3.2 |  |  |  |  |
| 3.3 |  |  |  |  |
| Evaluation recommendation 4: The FINS project should be scaled up to provide post-project technical assistance to target and non-target countries in response to their requests for context-specific support for INFF implementation. | | | | |
| Management response: | | | | |
| Key actions to be taken | **Time Frame** | **Responsible Unit(s):** | **Status update:** | |
| **Status** | **Remarks** |
| 4.1 Review of progress reporting on FINS project implementation | In line with progress report submission | UNDESA-FSDO |  |  |
| 4.2 Decision-making on scale up | During final stage of project, contingent of funding availability | UNDESA-FSDO |  |  |
| 4.3 |  |  |  |  |
| Evaluation recommendation 5: The strengthening of the process for finalising and approving the project results framework should be initiated, to ensure that appropriate results targets and performance measurement indicators are established to increase the usefulness of emergent results. | | | | |
| Management response: | | | | |
| Key actions to be taken | **Time Frame** | **Responsible Unit(s):** | **Status update:** | |
| **Status** | **Remarks** |
| 5.1 Quality of assurance of results matrix with support of M&E Officer | During project conception/ design | UNDESA-FSDO |  |  |
| 5.2 |  |  |  |  |
| 5.3 |  |  |  |  |

1. Evaluation terms of reference (ToR), p.3 [↑](#footnote-ref-2)
2. Key findings from the evaluation will be included in a progress report to the General Assembly on the implementation of DA-funded projects. [↑](#footnote-ref-3)
3. While the ToR indicated that the evaluation would be shared with participants at the 4th International Conference on Financing for Development (FFD4), as a result of the timing of the exercise, the final report will be placed within the public domain, to be accessed by interested parties. [↑](#footnote-ref-4)
4. <https://www.un.org/en/development/desa/population/migration/generalassembly/docs/globalcompact/A_RES_69_313.pdf> [↑](#footnote-ref-5)
5. <https://www.un.org/en/desa/post-2015-development-agenda> [↑](#footnote-ref-6)
6. Addis Ababa Action Agenda of the Third International Conference on Financing For Development, p.5, para.9 [↑](#footnote-ref-7)
7. [https://desapublications.un.org/publications/financing-sustainable-development-report-2024?\_gl=1\*x1oftr\*\_ga\*OTc2NDM1MTcyLjE3NDYyOTQyMjQ.\*\_ga\_TK9BQL5X7Z\*czE3NTE4MjQ0NDQkbzgkZzEkdDE3NTE4MjU4NzIkajYwJGwwJGgw](https://desapublications.un.org/publications/financing-sustainable-development-report-2024?_gl=1*x1oftr*_ga*OTc2NDM1MTcyLjE3NDYyOTQyMjQ.*_ga_TK9BQL5X7Z*czE3NTE4MjQ0NDQkbzgkZzEkdDE3NTE4MjU4NzIkajYwJGwwJGgw) [↑](#footnote-ref-8)
8. <https://www.un.org/en/desa/leaving-no-one-behind> [↑](#footnote-ref-9)
9. <https://financing.desa.un.org/sites/default/files/2022-02/Report_IATF-2017.pdf> [↑](#footnote-ref-10)
10. <https://sdgs.un.org/2030agenda> [↑](#footnote-ref-11)
11. [https://desapublications.un.org/publications/financing-sustainable-development-report-2024?\_gl=1\*x1oftr\*\_ga\*OTc2NDM1MTcyLjE3NDYyOTQyMjQ.\*\_ga\_TK9BQL5X7Z\*czE3NTE4MjQ0NDQkbzgkZzEkdDE3NTE4MjU4NzIkajYwJGwwJGgw](https://desapublications.un.org/publications/financing-sustainable-development-report-2024?_gl=1*x1oftr*_ga*OTc2NDM1MTcyLjE3NDYyOTQyMjQ.*_ga_TK9BQL5X7Z*czE3NTE4MjQ0NDQkbzgkZzEkdDE3NTE4MjU4NzIkajYwJGwwJGgw) [↑](#footnote-ref-12)
12. United Nations Conference on Trade and Development (2022). *SDG Pulse 2021*. Geneva: UNCTAD. [↑](#footnote-ref-13)
13. <https://inff.org/about/about-inffs> [↑](#footnote-ref-14)
14. ibid [↑](#footnote-ref-15)
15. ibid [↑](#footnote-ref-16)
16. <https://www.un.org/esa/ffd/ffd3/conference/history.html> [↑](#footnote-ref-17)
17. ibid [↑](#footnote-ref-18)
18. ibid [↑](#footnote-ref-19)
19. <https://www.un.org/esa/ffd/uncategorized/about-the-inter-agency-task-force-on-financing-for-development.html> [↑](#footnote-ref-20)
20. <https://inff.org/about/inff-facility> [↑](#footnote-ref-21)
21. <https://financing.desa.un.org/iatf/inter-agency-task-force-members> [↑](#footnote-ref-22)
22. <https://desapublications.un.org/policy-briefs/undesa-policy-brief-87-integrated-national-financing-frameworks-framework-build-back> [↑](#footnote-ref-23)
23. Hereafter, Draft project document [↑](#footnote-ref-24)
24. SROSA – Sub-regional Office for Southern Africa [↑](#footnote-ref-25)
25. *Draft project document;* [*https://www.jointsdgfund.org/sdg-financing*](https://www.jointsdgfund.org/sdg-financing)*;* <https://www.sprep.org/unjp-sess>; [DFA Burkina Faso 2022](https://inff.org/assets/rapport-dfa-_-pnud-burkina-faso-24-12-2022-vf.pdf); [↑](#footnote-ref-26)
26. See Annex 2: Project theory of change/ Results framework [↑](#footnote-ref-27)
27. Draft project document, Section 4.1, p.19 [↑](#footnote-ref-28)
28. ibid [↑](#footnote-ref-29)
29. ibid [↑](#footnote-ref-30)
30. See Annex 2: Project theory of change/ Results framework [↑](#footnote-ref-31)
31. This section presents the underlying project strategy and activities that were used to inform activity implementation, as established by the project design and outlined in the project document. [↑](#footnote-ref-32)
32. <https://financing.desa.un.org/iatf/about-iatf> [↑](#footnote-ref-33)
33. <https://financing.desa.un.org/iatf/workstreams> [↑](#footnote-ref-34)
34. The full titles of the emergent themes are: Mobilizing financing for productive investments and infrastructure development and related services in the SDGs; and Aligning public financing policies and mechanisms with the SDGs [↑](#footnote-ref-35)
35. The expected project outcomes have been identified in sub-Section 2.2.2. [↑](#footnote-ref-36)
36. Draft project document, sub-Section 2.3, p.9 [↑](#footnote-ref-37)
37. The initial selection of target countries included Indonesia (Asia and the Pacific region) and Colombia (Latin America and the Caribbean). A change of government in Colombia, followed by delayed project engagement by the new administration led to the replacement of Colombia with the Dominican Republic, which had expressed interest in the INFF project. As a result of limited collaboration among UN country teams (UNCTs) in Indonesia, there was a delay in project start-up. This led to the replacement of Indonesia with Samoa. Both replacement countries met the selection criteria and were engaged by the project in 2022. [↑](#footnote-ref-38)
38. See Section 1 for the list of cooperating entities. The specific contribution of each cooperating entity will be explored in Section 5: Findings, as applicable. [↑](#footnote-ref-39)
39. See Section 1 for the list of other collaborating entities [↑](#footnote-ref-40)
40. Contractual services are distinct from the technical services of consultants and experts, as they refer to operational support services (e.g. report editing; translation services; etc.). [↑](#footnote-ref-41)
41. As the Dominican Republic was a replacement country, there was a delay to project start-up in that country. This, and other delays to project implementation in the target countries, will be addressed in Section 5: Findings, as applicable. [↑](#footnote-ref-42)
42. See sub-Section 2.1 [↑](#footnote-ref-43)
43. ToR, Section B, p.3 [↑](#footnote-ref-44)
44. Adapted from ToR, Section B, p.3 [↑](#footnote-ref-45)
45. Organisation for Economic Co-operation and Development – Development Assistance Committee [↑](#footnote-ref-46)
46. See Annex 3 [↑](#footnote-ref-47)
47. The parallel study was commissioned separately by UNDESA-FSDO to an independent FfD expert. [↑](#footnote-ref-48)
48. ToR, Section B, p.3 [↑](#footnote-ref-49)
49. See Annex 6 [↑](#footnote-ref-50)
50. Guijit, I, 2014. *Participatory Approaches*. Florence: UNICEF. [↑](#footnote-ref-51)
51. The primary and secondary users of the evaluation have been identified in Section 1 [↑](#footnote-ref-52)
52. ToR, Section B, p.3 [↑](#footnote-ref-53)
53. See Annex 9. [↑](#footnote-ref-54)
54. See Appendix 9 for a list of all the documents that were reviewed. [↑](#footnote-ref-55)
55. Stakeholder names and designations are provided in Appendix 7. All consultations were conducted remotely through the Zoom or MS Teams platforms. As required, consultations included email exchanges, which were used for to clarify issues of relevance to the evaluation. [↑](#footnote-ref-56)
56. The five RECs were asked to provide the details of the main stakeholders who participated in the project in the target countries that were under their ambit. UNCTAD was asked to provide the contact details of the stakeholders who participated in the activities that were facilitated by the entity, as the UNCTAD portfolio was not restricted to one identifiable region or country. In response to this request UNCTAD provided an extended list of workshop participants in three countries, Belarus; Kyrgyzstan and Zambia (i.e. the target countries that were engaged by the entity during the project). An electronic survey was used to extend the reach of the evaluation to these stakeholders. The stakeholders who were identified by the RECs were engaged by key informant interviews. [↑](#footnote-ref-57)
57. Patton, M. 2001. Qualitative Research and Evaluation Methods. California: Sage Publications. [↑](#footnote-ref-58)
58. <https://www.unevaluation.org/document/detail/2866> [↑](#footnote-ref-59)
59. <https://procurement-notices.undp.org/view_file.cfm?doc_id=245190> [↑](#footnote-ref-60)
60. A significant element of stakeholder non-response was the lack of response by the original project manager and the focal point in Jordan to requests for consultation. [↑](#footnote-ref-61)
61. The definitions of the evaluation criteria and cross-cutting themes are presented in Annex 4. [↑](#footnote-ref-62)
62. The eights countries were: Belarus; Burkina Faso; Costa Rica; Egypt; Jordan; Kyrgyzstan; Pakistan; and Zambia. [↑](#footnote-ref-63)
63. These countries were: Dominican Republic and Samoa, as replacements for Colombia and Indonesia. The replacement process will be discussed further in sub-Section 5.4: Efficiency. [↑](#footnote-ref-64)
64. See sub-Section 2.4.1 [↑](#footnote-ref-65)
65. These constraints include, inter alia: limited fiscal space; declining public and private investment; and a low tax-to-GDP ratio. [↑](#footnote-ref-66)
66. The relevant national plans were: the National Development Strategy of the Kyrgyz Republic for 2018-2040; the Development Programme of the Kyrgyz Republic for the period 2018 – 2022; and the National Development Plan of the Kyrgyz Republic to 2026. [↑](#footnote-ref-67)
67. Draft project document, sub-Section 3.1, p.11 [↑](#footnote-ref-68)
68. <https://openknowledge.worldbank.org/server/api/core/bitstreams/e1e22749-80c3-50ea-b7e1-8bc332d0c2ff/content> [↑](#footnote-ref-69)
69. The term commitments is used to denote national sustainable development goals and priorities, including the linkage to the global development agenda. [↑](#footnote-ref-70)
70. See sub-Section 2.2.1 [↑](#footnote-ref-71)
71. Source: Review of project documents; Key informant consultations January – September 2025 [↑](#footnote-ref-72)
72. See sub-Section 2.4.1 [↑](#footnote-ref-73)
73. UNESCAP collaborated with UNDESA-FSDO to address the need to replace Indonesia with another target country (Final project report, March 2025, sub-Section 5.2) [↑](#footnote-ref-74)
74. See Section 1 for a list of all executing entities [↑](#footnote-ref-75)
75. See sub-Section 2.2.1 [↑](#footnote-ref-76)
76. <https://www.un.org/en/desa/what-we-do/capacity-building> [↑](#footnote-ref-77)
77. See sub-Section 2.2.1 [↑](#footnote-ref-78)
78. The specific contributions of the executing entities, with emphasis on implemented activities, will be addressed in sub-Section 5.3: Effectiveness. [↑](#footnote-ref-79)
79. <https://www.uneca.org/our-work>

    <https://unece.org/ppp>

    <https://repositorio.cepal.org/bitstream/handle/11362/47448/1/S2100576_en.pdf>

    <https://www.unescap.org/our-work/macroeconomic-policy-financing-development>

    <https://www.unescwa.org/clusters/3>

    <https://unctad.org/system/files/official-document/wp79inf1_en.pdf> [↑](#footnote-ref-80)
80. These six areas are: Poverty and inequality; governance; resilience; environment; energy; and gender equality. [↑](#footnote-ref-81)
81. <https://www.undp.org/about-us> [↑](#footnote-ref-82)
82. <https://www.undp.org/expertise> [↑](#footnote-ref-83)
83. <https://www.jointsdgfund.org/sites/default/files/2025-04/Joint%20SDG%20Fund%20Strategy.pdf> [↑](#footnote-ref-84)
84. <https://www.jointsdgfund.org/sites/default/files/2025-04/Joint%20SDG%20Fund%20Strategy.pdf> [↑](#footnote-ref-85)
85. ibid [↑](#footnote-ref-86)
86. <https://sdgfinance.undp.org/our-services/INFF> [↑](#footnote-ref-87)
87. <https://sdg.iisd.org/news/high-level-dialogue-on-ffd-identifies-actions-to-fill-sdg-funding-gaps/> [↑](#footnote-ref-88)
88. The executing entities for the project are: UNDESA-FSDO; the SIDS Unit and the UNDESA Division for SDGs. [↑](#footnote-ref-89)
89. The FINS project has been extended and now has an expected end-date of 2026. [↑](#footnote-ref-90)
90. Project document: Support to INFFs in SIDS [↑](#footnote-ref-91)
91. Desk review of global guidance material on INFF project; Key informant consultations, January – September 2025 [↑](#footnote-ref-92)
92. <https://financing.desa.un.org/capacity-development/topics/fins> [↑](#footnote-ref-93)
93. See Annex 9 [↑](#footnote-ref-94)
94. <https://inff.org/about/inff-facility> [↑](#footnote-ref-95)
95. ibid [↑](#footnote-ref-96)
96. <https://inff.org/news/new-inff-knowledge-platform-supports-the-development-of-national-frameworks-for-financing-the-sdgs-and-a-post-covid-recovery> [↑](#footnote-ref-97)
97. <https://financing.desa.un.org/sites/default/files/INFF_BB4%20Governance%20and%20Coordination_Final.pdf> [↑](#footnote-ref-98)
98. <https://unstats.un.org/unsd/unsystem/Documents-Sept2018/BG-Item6-MAPS.pdf> [↑](#footnote-ref-99)
99. <https://sdgintegration.undp.org/supporting-un-development-system> [↑](#footnote-ref-100)
100. During the project timeframe, the [2021-2025 National Economic and Social Development Plan](https://www.finances.gov.bf/fileadmin/user_upload/storage/PNDES-II_Document_de_Strategie.pdf) was replaced by the [Action Plan for Stabilisation and Development 2023-2025](https://www.presidencedufaso.bf/wp-content/uploads/2024/01/PA-SD-2023-2.pdf). [↑](#footnote-ref-101)
101. <https://inff.org/assets/rapport-dfa-_-pnud-burkina-faso-24-12-2022-vf.pdf> [↑](#footnote-ref-102)
102. ibid [↑](#footnote-ref-103)
103. Final project report, March 2025 [↑](#footnote-ref-104)
104. ibid [↑](#footnote-ref-105)
105. See sub-Section 2.1.3, Exhibit 4 [↑](#footnote-ref-106)
106. <https://mptf.undp.org/sites/default/files/documents/2023-12/egypt_0.pdf> [↑](#footnote-ref-107)
107. ibid [↑](#footnote-ref-108)
108. ibid [↑](#footnote-ref-109)
109. <https://publications.unescwa.org/projects/fsde/index.html> [↑](#footnote-ref-110)
110. <https://mptf.undp.org/sites/default/files/documents/2023-12/egypt_0.pdf> [↑](#footnote-ref-111)
111. ibid [↑](#footnote-ref-112)
112. The Ministry of Planning, Economic Development and International Cooperation [↑](#footnote-ref-113)
113. Final project report, March 2025 [↑](#footnote-ref-114)
114. <https://mptf.undp.org/sites/default/files/documents/2022-12/prodoc_kyrgyzstan_fc1_2020_joint_sdg_fund_redacted.pdf> [↑](#footnote-ref-115)
115. <https://inff.org/report/governance-and-coordination-report> [↑](#footnote-ref-116)
116. As of June 2025, the Government of Kyrgyzstan has introduced a new National Development Plan, the [National Development Plan of the Kyrgyz Republic to 2026](https://president.kg/en/grow-program). [↑](#footnote-ref-117)
117. <https://mptf.undp.org/sites/default/files/documents/2022-12/prodoc_kyrgyzstan_fc1_2020_joint_sdg_fund_redacted.pdf> [↑](#footnote-ref-118)
118. <https://inff.org/resource/report-on-kyrgyzstans-progress-on-sustainable-development-goals-a-review-of-mainstreaming-acceleration-and-policy-support-for-achieving-progress-on-sustainable-development-goals> [↑](#footnote-ref-119)
119. <https://www.undp.org/sites/g/files/zskgke326/files/2023-05/inff_infographic_eng.pdf> [↑](#footnote-ref-120)
120. <https://mptf.undp.org/sites/default/files/documents/2022-12/prodoc_kyrgyzstan_fc1_2020_joint_sdg_fund_redacted.pdf> [↑](#footnote-ref-121)
121. This tool (PIERS) will be addressed in a subsequent sub-Section of this Finding [↑](#footnote-ref-122)
122. <https://www.jointsdgfund.org/programme/building-forward-better-safeguarding-natural-capital-and-ecosystem-services> [↑](#footnote-ref-123)
123. See sub-Section 2.1.3, Exhibit 4 [↑](#footnote-ref-124)
124. <https://inff.org/resource/development-finance-assessment-for-samoa-leveraging-finance-for-sustainable-development> [↑](#footnote-ref-125)
125. ibid [↑](#footnote-ref-126)
126. <https://mptf.undp.org/sites/default/files/documents/2022-12/prodoc-samoa-psids_redacted_0.pdf> [↑](#footnote-ref-127)
127. UNESCAP, 2024. *Enhancing Opportunities for Climate Action and Nature-based Solutions in Samoa*. Bangkok: United Nations. [↑](#footnote-ref-128)
128. <https://www.jointsdgfund.org/programme/zambias-integrated-financing-framework-sustainable-development> [↑](#footnote-ref-129)
129. <https://mptf.undp.org/sites/default/files/documents/2022-12/prodoc_zambia_fc1_2020_signed_joint_sdg_fund_redacted.pdf> [↑](#footnote-ref-130)
130. ibid [↑](#footnote-ref-131)
131. This issue has been addressed in the discussion on Egypt under this Finding [↑](#footnote-ref-132)
132. <https://financing.desa.un.org/ffd4/history-ffd-conferences> [↑](#footnote-ref-133)
133. Sevilla Commitment, para.40(a) [↑](#footnote-ref-134)
134. Final project report, March 2025 [↑](#footnote-ref-135)
135. ibid [↑](#footnote-ref-136)
136. The [Accounting and Financial Reporting Guidelines for SMEs](https://unctad.org/publication/accounting-and-financial-reporting-guidelines-small-and-medium-sized-enterprises-1) and [Guidance on Core Indicators for Sustainability and SDG Impact Reporting](https://unctad.org/publication/core-indicators-sustainability-and-sdg-impact-reporting-training-manual). [↑](#footnote-ref-137)
137. INFF LAC Workshop, April 25, 2024. [↑](#footnote-ref-138)
138. The DFA was not necessarily funded through the project, e.g. Costa Rica and Samoa each completed a DFA before project start-up, in 2018 and 2019, respectively, and the DFA for Zambia was supported by the Joint SDG Fund. [↑](#footnote-ref-139)
139. See Outcome OC2, Annex 2: Theory of Change/ Results framework. [↑](#footnote-ref-140)
140. Co-organised by UNECE and UNCTAD [↑](#footnote-ref-141)
141. See Finding 1 [↑](#footnote-ref-142)
142. See Section 2.3.1 Exhibit 4 and Finding 3 [↑](#footnote-ref-143)
143. As countries received similar support from other interventions, emergent results cannot be attributed solely to the INFF project. [↑](#footnote-ref-144)
144. <https://egypt.un.org/en/291200-launch-egypt%E2%80%99s-integrated-national-financing-strategy-18-march-2025> [↑](#footnote-ref-145)
145. The Egypt INFF Strategy was developed with the support of the Joint SDG Fund. [↑](#footnote-ref-146)
146. <https://repository.uneca.org/entities/publication/d844d23c-f776-4a94-8b34-419f24b30e80> [↑](#footnote-ref-147)
147. An international workshop was also facilitated by UNESCWA in Pakistan as part of the project activities in that country. [↑](#footnote-ref-148)
148. The regional workshops included a side event that was facilitated by UNECLAC during the INFF Global Workshop in April 2024. [↑](#footnote-ref-149)
149. The total number of participants for one workshop was reported as an approximation. Disaggregation by sex was not available to the evaluation. [↑](#footnote-ref-150)
150. This figure has amalgamated the responses for very likely and likely [↑](#footnote-ref-151)
151. See Annex 2: Theory of change/ Results framework [↑](#footnote-ref-152)
152. Evaluation report, Inception report, Africa region, August 2021 [↑](#footnote-ref-153)
153. The overview for each region commences with an identification of the regional workshops that were conducted, as applicable. [↑](#footnote-ref-154)
154. See Exhibit 1 [↑](#footnote-ref-155)
155. See Final project report, March 2025 [↑](#footnote-ref-156)
156. <https://unctad.org/meeting/national-workshop-developing-productive-capacities-burkina-faso> [↑](#footnote-ref-157)
157. <https://unctad.org/meeting/workshop-illicit-financial-flows-risk-extractive-sector-burkina-faso> [↑](#footnote-ref-158)
158. <https://eiti.org/documents/study-illicit-financial-flows-burkina-fasos-extractive-sector> [↑](#footnote-ref-159)
159. <https://www.unescap.org/events/2022/workshop-supporting-development-integrated-national-financing-framework-pakistan> [↑](#footnote-ref-160)
160. Final project report, March 2025 [↑](#footnote-ref-161)
161. ibid [↑](#footnote-ref-162)
162. <https://www.unescap.org/kp/2024/towards-integrated-national-financing-framework-pakistan> [↑](#footnote-ref-163)
163. Final project report, March 2025 [↑](#footnote-ref-164)
164. Samoa replaced Indonesia as a project country in mid 2022. [↑](#footnote-ref-165)
165. <https://unece.org/ppp/em> [↑](#footnote-ref-166)
166. The Dominican Republic was selected as a target country in 2023. A change of government in Costa Rica resulted in a change in high-level officials at the counterpart Ministry. Project activities were delayed as UNECLAC established a working relationship with the new government. [↑](#footnote-ref-167)
167. UNECLAC Bilateral Technical Workshop Report, April 2024 [↑](#footnote-ref-168)
168. As its main function, the FfD Inter-governmental Committee reviews; monitors; and advances Arab financing for development outcomes, as well as the implementation of the 2030 Agenda within the region [↑](#footnote-ref-169)
169. The [Arab Financing for Development Gateway](https://ffd.unescwa.org/) [↑](#footnote-ref-170)
170. <https://www.jordanvision.jo/en> [↑](#footnote-ref-171)
171. <https://www.unescwa.org/news/integrated-national-financing-framework-jordan> [↑](#footnote-ref-172)
172. Final project report, March 2025 [↑](#footnote-ref-173)
173. UNRCOs and UNCTs [↑](#footnote-ref-174)
174. Final project report, March 2025 [↑](#footnote-ref-175)
175. ibid [↑](#footnote-ref-176)
176. ibid [↑](#footnote-ref-177)
177. OECD, 2023. [*Glossary of Key Terms in Evaluation and Results Based Management for Sustainable Development (Second edition)*](https://www.oecd-ilibrary.org/development/glossary-of-key-terms-in-evaluation-and-results-based-management-for-sustainable-development-second-edition_632da462-en-fr-es)*,* OECD Publishing, Paris. [↑](#footnote-ref-178)
178. DFID, 2011. [DFID’s Approach to Value for Money (VfM)](https://assets.publishing.service.gov.uk/media/5a78a9ee40f0b632476992f1/DFID-approach-value-money.pdf). [↑](#footnote-ref-179)
179. See Findings 5 and 6 [↑](#footnote-ref-180)
180. See sub-Section 2.5 [↑](#footnote-ref-181)
181. See sub-Section 2.5, Exhibit 3 [↑](#footnote-ref-182)
182. ibid [↑](#footnote-ref-183)
183. This approach was informed by the methods that have been advanced by DFID UK (now Foreign, Commonwealth & Development Office - FCDO) and Oxford Policy Management. ([https://assets.publishing.service.gov.uk/media/5a78a9ee40f0b632476992f1/DFID-approach-value-money.pdf /](https://assets.publishing.service.gov.uk/media/5a78a9ee40f0b632476992f1/DFID-approach-value-money.pdf%20/) <https://www.opml.co.uk/sites/default/files/2024-06/opm-value-money-vfm-approach-v2-1.pdf>) [↑](#footnote-ref-184)
184. See Finding 6 [↑](#footnote-ref-185)
185. See Finding 6 and Finding 12 [↑](#footnote-ref-186)
186. Draft project document, sub-Section 4.4, pp.24-25 [↑](#footnote-ref-187)
187. Final project report, March 2025 [↑](#footnote-ref-188)
188. ibid [↑](#footnote-ref-189)
189. Final project report, March 2025 [↑](#footnote-ref-190)
190. See Finding 3 [↑](#footnote-ref-191)
191. Final project report, March 2025 [↑](#footnote-ref-192)
192. Discussed further under Finding 14 [↑](#footnote-ref-193)
193. Final project report, March 2025 [↑](#footnote-ref-194)
194. ibid [↑](#footnote-ref-195)
195. See Finding 3 [↑](#footnote-ref-196)
196. Stakeholder consultations (Virtual; Email exchange),May 8 – 23, 2025 [↑](#footnote-ref-197)
197. Draft project document, Section 6, p.27 [↑](#footnote-ref-198)
198. The contribution of UNDESA-CDPMO to the project was clarified in the feedback that was provided on the draft report. According to the project document (Section 6, p. 27), however, the PCT should have included a focal point from CDPMO to support the progress monitoring of project implementation. [↑](#footnote-ref-199)
199. Draft project document, Section 6, p.27 [↑](#footnote-ref-200)
200. Key informant consultations, January – September 2025 [↑](#footnote-ref-201)
201. Draft project document, Section 6, p.27 [↑](#footnote-ref-202)
202. <https://inff.org/assets/resource/inff_inception-phase_final-(1).pdf> [↑](#footnote-ref-203)
203. See sub-Section 2.1 [↑](#footnote-ref-204)
204. Draft project document, sub-Section 4.1, p.19 [↑](#footnote-ref-205)
205. ibid [↑](#footnote-ref-206)
206. Also see Finding 9 [↑](#footnote-ref-207)
207. See sub-Section 2.4 [↑](#footnote-ref-208)
208. See Annex 2: Theory of change/ Results framework [↑](#footnote-ref-209)
209. <https://www.oecd.org/en/publications/applying-evaluation-criteria-thoughtfully_543e84ed-en/full-report.html> [↑](#footnote-ref-210)
210. To ensure structured analysis, the potential for results scalability/ replication will be addressed under sub-Section 5.7: Sustainability. [↑](#footnote-ref-211)
211. See Finding 7 [↑](#footnote-ref-212)
212. As there has been alignment between core project activities and the Sevilla Commitment, the link to results achievement within the target countries will be discussed further under sub-Section 5.7: Sustainability. [↑](#footnote-ref-213)
213. ibid; Also see Finding 6 [↑](#footnote-ref-214)
214. See Annex 2: Theory of change/ Results framework [↑](#footnote-ref-215)
215. These policies included the budget allocation, as well as fuel and electricity subsidies within the context of declining oil revenues in Oman [↑](#footnote-ref-216)
216. The reference to hybrid workshops signifies the accommodation of in-person and online participation to extend the reach of the event [↑](#footnote-ref-217)
217. <https://unece.org/sites/default/files/2024-03/Programme%20-%20UNECE%20UNCTAD%20Regional%20Event%20on%20INFF%20-%2021%20March%202024.pdf> [↑](#footnote-ref-218)
218. The reference, here, is to international standards for project evaluation and measurement, to ensure that projects align with and contribute towards SDG achievement. (See <https://unece.org/ppp/em>) [↑](#footnote-ref-219)
219. See Final project report, March 2025 [↑](#footnote-ref-220)
220. Final project report, March 2025 [↑](#footnote-ref-221)
221. See Theory of Change/ Results framework OP2.2 [↑](#footnote-ref-222)
222. ibid [↑](#footnote-ref-223)
223. See Finding 3 [↑](#footnote-ref-224)
224. Sevilla Commitment, para.24 [↑](#footnote-ref-225)
225. ibid, para.15 [↑](#footnote-ref-226)
226. ibid, para.40(a) [↑](#footnote-ref-227)
227. Sevilla Commitment, para.40.(d) [↑](#footnote-ref-228)
228. ibid, para.41(a) [↑](#footnote-ref-229)
229. See sub-Section 2.6 [↑](#footnote-ref-230)
230. See Annex 2: Theory of Change/ Results Target OP1.2 [↑](#footnote-ref-231)
231. Draft project document, sub-Section 4.1, p.19 [↑](#footnote-ref-232)
232. Draft project document, sub-Section 2.5, p.11 [↑](#footnote-ref-233)
233. The Minister of Finance and National Planning/ PPP Council Chairperson; Minister of Infrastructure/ PPP Council Vice Chairperson, Housing and Urban Development; Minister of Commerce Trade and Industry; and Minister of Transport and Logistics. [↑](#footnote-ref-234)
234. <https://www.unescwa.org/arab-finance-for-development-gateway> [↑](#footnote-ref-235)
235. Consultations with UNESCWA indicated that there was one participant with a disability in Jordan. [↑](#footnote-ref-236)
236. ibid [↑](#footnote-ref-237)
237. <https://unece.org/ppp/em> [↑](#footnote-ref-238)
238. See sub-Section 2.4.1 [↑](#footnote-ref-239)
239. See Finding 5 and 6 [↑](#footnote-ref-240)
240. Currently in draft format and under review by the executing entities [↑](#footnote-ref-241)
241. See sub-Section 4.2.2.4 [↑](#footnote-ref-242)
242. See Draft project document, sub-Section 4.5, p.25 [↑](#footnote-ref-243)
243. Evaluation of INFF tools developed under Project 2124A: Assessing efficacy and potential for broader application in advancing sustainable development, UNDESA, July 2025 [↑](#footnote-ref-244)
244. See sub-Section 2.4.1 [↑](#footnote-ref-245)
245. Final project report, March 2025 [↑](#footnote-ref-246)
246. ibid [↑](#footnote-ref-247)
247. See Finding 3 [↑](#footnote-ref-248)
248. Draft project document, Annex 3; Final project report, March 2025 [↑](#footnote-ref-249)
249. See Finding 3 [↑](#footnote-ref-250)
250. <https://www.un.org/development/desa/dpad/wp-content/uploads/sites/45/WESP_2024_Web.pdf> [↑](#footnote-ref-251)
251. <https://www.un.org/ohrlls/content/about-small-island-developing-states> [↑](#footnote-ref-252)
252. ibid [↑](#footnote-ref-253)
253. International Monetary Fund, 2024. Dominican Republic: 2024 Article IV Consultation -Press Release and Staff Report. IMF Country Reports 24/294. [↑](#footnote-ref-254)
254. ibid [↑](#footnote-ref-255)
255. World Bank Group, 2023. Dominican Republic Country Climate and Development Report. Available at: <https://openknowledge.worldbank.org/entities/publication/92ff46b2-650d-4395-b1d4-9c51dcdc6448> Accessed 18 September 2025 [↑](#footnote-ref-256)
256. ibid [↑](#footnote-ref-257)
257. 2025 Dominican Republic VNR [↑](#footnote-ref-258)
258. ibid [↑](#footnote-ref-259)
259. *Final project report, Towards INFF Project, March 2025* [↑](#footnote-ref-260)
260. ibid [↑](#footnote-ref-261)
261. 2025 Dominican Republic VNR, p.60 [↑](#footnote-ref-262)
262. ibid, p.60 [↑](#footnote-ref-263)
263. <https://www.un.org/development/desa/dpad/wp-content/uploads/sites/45/WESP_2024_Web.pdf> [↑](#footnote-ref-264)
264. Vision 2030 (Update), Egypt, p.21 [↑](#footnote-ref-265)
265. 2018 Egypt Voluntary National Review. The four challenges are: financing; data; governance; and population growth. [↑](#footnote-ref-266)
266. ibid [↑](#footnote-ref-267)
267. <https://wts.com/global/publishing-article/20250708-egypt-egypt-announces-new-incentives-for-msmes~publishing-article> [↑](#footnote-ref-268)
268. <https://tsfe.com/AtAGlance.html> [↑](#footnote-ref-269)
269. Final project report, *Towards INFF Project*, March 2025 [↑](#footnote-ref-270)
270. 2021 Egypt VNR [↑](#footnote-ref-271)
271. E-FINS, 2024, p.14 [↑](#footnote-ref-272)
272. ibid [↑](#footnote-ref-273)
273. Adapted from E-FINS, 2024, p.13 [↑](#footnote-ref-274)
274. <https://www.un.org/development/desa/dpad/wp-content/uploads/sites/45/WESP_2024_Web.pdf> [↑](#footnote-ref-275)
275. 2025 Kyrgyzstan Voluntary National Review [↑](#footnote-ref-276)
276. NDS 2018-2040 [↑](#footnote-ref-277)
277. 2025 Kyrgyzstan VNR [↑](#footnote-ref-278)
278. NDP 2030; 2025 Kyrgyzstan VNR [↑](#footnote-ref-279)
279. <https://cfc.gov.kg/en/about> [↑](#footnote-ref-280)
280. ibid [↑](#footnote-ref-281)
281. 2025 Kyrgyzstan VNR [↑](#footnote-ref-282)
282. ibid [↑](#footnote-ref-283)
283. <https://unctad.org/topic/enterprise-development/Empretec> [↑](#footnote-ref-284)
284. <https://www.un.org/development/desa/dpad/wp-content/uploads/sites/45/WESP_2024_Web.pdf> [↑](#footnote-ref-285)
285. 2022 Pakistan VNR [↑](#footnote-ref-286)
286. Uraan Pakistan, p.16; p,57 [↑](#footnote-ref-287)
287. Uraan Pakistan, p.21. [↑](#footnote-ref-288)
288. 2022 Pakistan VNR [↑](#footnote-ref-289)
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290. Uraan Pakistan, pp.25-28 [↑](#footnote-ref-291)
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292. ibid [↑](#footnote-ref-293)
293. Isgut, Alberto (2024). Towards an Integrated National Financing Framework for Pakistan. Paper presented at an ESCAP workshop on “Public Finance for SDGs in Pakistan: An Integrated National Financing Framework Approach” co-organized with UNDP-Pakistan, SDG Finance Academy, and INFF Facility in Islamabad, Pakistan in February 2024. Bangkok: ESCAP. [↑](#footnote-ref-294)
294. Vision 2030, para.2.2 [↑](#footnote-ref-295)
295. ibid, para.2.1 [↑](#footnote-ref-296)
296. 8NDP (2022-2026), pp.84-86 [↑](#footnote-ref-297)
297. DFA for Zambia 2023, [↑](#footnote-ref-298)
298. Final project report, March 2025 [↑](#footnote-ref-299)