ANNEX 1. TERMS OF REFERENCE

Introduction

The Independent Evaluation Office (IEO) of the United Nations Development Programme (UNDP) is carrying out an evaluation of UNDP’s work in support of ‘Financing the Pandemic Recovery: building forward better for a decade of delivery’. The Evaluation is a new addition to the IEO work plan and comes in response to the 2020/2021 global pandemic and UNDP’s support to the preparedness, response, and recovery to the pandemic.

Recognising that UNDP’s response to the pandemic is ongoing and results are yet to fully emerge, the evaluation will take a formative approach, reviewing the SDG support and pandemic response process providing input for UNDP’s future recovery support to build forward better and finance the SDGs.

In 2019, recognising the world was not on track to deliver the SDGs by 2030, the global community launched a Decade of Action to deliver the SDGs by 2030 urging all actors to dramatically increase the pace and scale of their implementation efforts. Many including UN agencies, UNDP and the World Bank began re-focusing their efforts towards the acceleration of progress towards the Sustainable Development Goals (SDG), with a shared ambition to make the 2020s a ‘decade of delivery’ for eradicating extreme poverty, improving human development, and achieving the Paris climate commitments. Covid-19 has shattered this planning environment and pushed the world back.

There is now a real danger that progress towards the SDGs will stall or be thrown into reverse, particularly for extreme levels of poverty which is estimated to be in danger of increasing upwards of 251 million due to the Global Coronavirus Pandemic, placing targets beyond reach by 2030, an outcome that will have catastrophic implications for people and planet. The pandemic has also brought into question the level of sustainability of development gains and highlighted the fragility of these gains. To address this, the international community will need to learn from the pandemic response, support governments in developing new and more ambitious national plans, addressing the policy failures that emerge, and act decisively to tackle the inequalities between and within countries that have been further exposed by the pandemic.

The pandemic has also triggered a profound fiscal crisis in many of the poorest countries as reduced economic growth, diminished revenue collection, and deteriorating export prospects have considerably weakened government finances. At the same time countries are under pressure to expand health services and provide financial support to citizens and business in order to shield them from the pandemic’s economic impacts. Developing countries have faced challenges in accessing the low-interest sovereign debt markets, due to ongoing debt and repayment issues, or to increase public financing through money creation, due to a lack of reserves. This has placed many countries in a precarious fiscal position which will impact future growth and stability.

This evaluation will explore the level to which UNDP has been able to previously support and is able to continue to adapt to support the changing financial and fiscal needs demanded both of the Decade of Action, and supporting the acceleration towards the SDGs as well as the newly emerging need to support the financial and fiscal needs of governments to respond to the pandemic crisis and beyond.

United Nations and the UNDP’s response to the pandemic
The UN quickly responded to the challenges of the pandemic and its devastating impact on the SDGs, through the UN framework for the immediate socio-economic response to COVID-19 (April 2020). The framework recognised the acute financial and fiscal impacts of the pandemic facing many countries and the need to support countries in guiding their fiscal and financial responses to ensure macroeconomic policies work, especially for the vulnerable, while ensuring multilateral and regional responses are strengthened.

When addressing the G20 Riyadh Summit in November 2020, the UN Secretary General recognised the need to ensure sustainable and equitable financing of the recovery to ensure countries are able to mobilise “resources to build back better” and align “recovery efforts with the 2030 Agenda for the Sustainable Development and the Paris Agreement on Climate Change”. In additional, in May 2020 the Secretary General and the Governments of Canada and Jamaica had convened a high-level dialogue on “Financing for Development in the Era of COVID-19 and Beyond”, which included a discussion amongst nations on “Ensuring sustainable and inclusive recovery by aligning recovery policies with the Sustainable Development Goals”.

UNDP responded quickly to the pandemic launching the “COVID-19: UNDP Integrated Response” in Mid-March 2020, which framed the initial response as “prepare for, respond and recover” with a total funding request of $500 million for the initial 6 months of the pandemic across i) Health Systems Support, ii) Inclusive and Integrated Crisis Management and Response, and iii) Social and Economic Needs Assessments and Response. UNDP further elaborated its response to the pandemic in June 2020, with its “UNDP Beyond Recovery: towards 2030”, setting the next phase of UNDP’s response to work with decision-makers looking beyond the recovery and focusing on 2030 Agenda goals around four areas, Governance, Social protection, the Green economy, and Digital disruption. UNDP also led one of the Financing for Development in the Era of COVID-19 and Beyond discussion groups.

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4 http://www.g20.utoronto.ca/2020/2020-g20-leaders-declaration-1121.html
7 March 2020: COVID-19: UNDP’s integrated response, budget and funding companion
8 https://www.undp.org/content/undp/en/home/librarypage/hiv-aids/beyond-recovery--towards-2030.html#:~:text=The%20next%20phase%20of%20UNDP’s%20activities%20can%20be%20oriented%20towards%20goals%20that%20are%20relevant%20to%20the%20SDGs%2C%20the%20Paris%20Agreement%2C%20and%20the%20need%20for%20sustainable%20development%2C%20inclusive%20growth%2C%20and%20climate%20action.
Support to Economic Recovery and SDG financing

*Pandemic Socio-Economic Impact Assessment*

At the country level UNDP took the technical lead in working with UN country teams, Governments, IFIs and development partners in the development of *Socio-economic impact assessments (SEIA)*. Detailed Socio-economic impact assessments led by UNDP with UNCTs, analyse and assess the impact of COVID-19 across societies, economies and vulnerable groups to ensure responses are informed by and ensure response plans leave no one behind. SEIA have required UNDP and the UN to partner with Government’s, IFI’s and other development partners to ensure a strong and coherent response.

The SEIA approach was flexible and non-prescriptive allowing Country Offices to develop broad or specific SEIA as need, time and preliminary analysis allowed. As a result, the SEIA can be very different in scope and focus depending on the needs of the country and the demand from Government. For instance, in some countries SEIA have developed detailed economic analysis of the impacts of COVID-19 across the short and medium terms (Mozambique), while some countries focused on specific economic sectors such as tourism (Gambia, Bhutan) and the impact on business and enterprises (China, Jordan, Turkey) and other SEIA specifically looked at the impact of the pandemic on vulnerable groups (Nepal, Vietnam).

**144 SEIA are reported to have been developed across 97 countries country**. In many cases and countries, the SEIA’s placed UNDP at the centre of the socio-economic analysis of the impact of the pandemic as well as central to the response plan development. Some SEIAs have made macroeconomic and financing considerations for the COVID-19 response, especially where the SEIA’s were undertaken in partnership with IFIs. Given the decentralised nature of the development of SEIAs, the data used to support analysis varied across countries with some using mostly national level data or a mixture of international and national level data. Throughout the source, type, even timeliness of data used, and the rapidly changing pandemic situation made comparison and synthesis difficult, even at the regional level.

The UN Secretary General requested UN Resident Coordinator offices to work closely with UN country teams and partner governments to develop more detailed medium term (12 to 18 months) *UN framework for the immediate socio-economic response to COVID-19 (SERP)*. SERPs were to be built on the initial framework outlined in the Secretary General’s initial March 2020 strategy with UN agency support structured around:

i) **Health first:** protecting health services and systems during the crisis  
ii) **Protecting people:** social protection and basic services  
iii) **Economic response & recovery:** protecting jobs, small medium enterprises, and informal sector workers  
iv) **Macroeconomic response and multilateral collaboration**  
v) **Social cohesion and community resilience**

SERPs detail country level socio-economic challenges across the five pillars and then detail a UN level response plan for the COVID-19 pandemic, with project/programmes details, budget outlines and

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resource availability details, complimenting the UN cooperation framework. As of March 2021, 121 SERPs have been completed, covering 139 countries. The SERPs were developed in close collaboration and with the support of UNDP and UNDCO and the RCs office and UN country teams and agencies at the country office level. SERPs also outline in detail COVID-19 response offer and funding requirements. SERPs will eventually be merged into country level UN sustainable development cooperation frameworks (UNSDCF) by the end of 2021.¹²

At the global level, UNDP served as part of the leadership of the Finance for development process and led discussion group two, developing a series of policies that were incorporated to the menu of polices presented to Heads of States at the 75th UNGA. UNDP also developed, together with OECD, at the request of the G7 an SDG Financing Alignment Framework,¹³ which incorporated the pandemic situation. This Framework has been launched by the G7 in November 2020.

UN and UNDP responses to the pandemic highlight the financial and fiscal challenges being faced by Governments in developing their responses both to the health challenges of the pandemic as well as the socio-economic impact. Financial and fiscal support to countries in order to address the pandemic has been prioritized as a key sustainable development tool to ensure the recovery and SDG achievement is adequately financed. Careful consideration of how the pandemic recovery is financed will be essential not only to address the ongoing crisis but also to ensure the achievement of the SDGs and to support the Decade for Action.

**Support to SDG Financing**

UNDP has long worked with Governments to inform policy and financing options, introducing Government to alternative financing tools and policies in an attempt to release public and private financing for the SDGs and development.

**UNDP’s Bureau for Policy and Programmatic Support (BPPS), through the Strategic Policy Engagement unit (SPE),** has been providing economic and financial issue advice, including global policy making, international cooperation and SDG implementation through BPPS and the Global Policy network (GPN). The unit offers a number of services in supporting of financing and the SDG’s including forward looking policy research and thought leadership; horizon scanning and future development; economic forecasting; and financing for development. The unit also offers strategic policy advice related to the 2030 Agenda implementation, including the Addis Ababa Action Agenda on Financing for Development (FfD)¹⁴ and collaboration and engagement with the UNSDG, IMF, World Bank, G20, EU, OECD, SIDA and WEF. The SPE unit led UNDPs engagement in the socio-economic impact assessments.

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UNDP’s newly established SDG Finance Sector Hub (2019)\textsuperscript{15} leads the implementation of UNDP’s private sector development and partnerships strategy 2018 to 2022\textsuperscript{16}, which includes a focus on financing of the SDGs. The Hub includes the following SDG financing initiatives, many of which have been recently established, and may be too early to assess results and sustainability. It will be important to assess the Hubs direction and if any course corrections can be recommended. The work of the Hub includes: Integrated National Financing Frameworks (INFFs) for the SDGs, the SDG Impact Platform, Tax Inspectors Without Borders Initiative, SDG Budgeting work, Thematic debt instruments (e.g., Islamic Finance). As well as a series of global work on sustainable finance, like the finance for development processes, the G20 Sustainable Finance working group. The FSH also advise the BPPS Nature, Climate and Energy team on a series of finance Initiatives including Nature Based Finance, Islamic Finance, Climate Finance. The Finance sector Hub offers a range of services (24) under seven action areas,\textsuperscript{17}

- Action Area 1: Integrated National Financing Frameworks for the SDGs
- Action Area 2: SDG Budgeting
- Action Area 3: SDG Aligned Fiscal and Debt Instruments
- Action Area 4: Leveraging International Public Finance for the SDGs
- Action Area 5: Unlocking Private Finance for the SDGs
- Action Area 6: Aligning Business Strategies & Operations for the SDGs
- Action Area 7: Impact Measurement & SDG Finance reporting

While the Hub itself is recently developed and the private sector strategy recently launched in early 2020, prior to the pandemic, many of the initiatives have been ongoing for some years in the support to financing the SDGs. These will be the focus of the assessment in terms of trying to report on results.

**UNDP also offers a number of green economy and climate finance support options, through the Hub and BPPS** Nature, Climate Change, and Energy (NCE) Team vertical funds including Green commodities programme tools, the de-risk of energy initiative (DERI) and the Biodiversity finance initiative (BioFin)\textsuperscript{18} support and guidance. This includes, supporting governments removing policy and regulatory barriers and expanding green markets.

**World Bank and IMF support to COVID-19 and recovery financing**

The UN/UNDP, World Bank and IMF are all giving close consideration to the fiscal constraints developing countries are facing though the level of financial support, availability of loans and debt relief and service suspension, and recognition that lending and debt servicing options may differ between developing and developed countries. While developing countries may need access to additional finance and debt relief, they are also considering their policy options in order to address the pandemic and build back better.

**The World Bank** has outlined its response building support around four pillars including, i) emergency support for health interventions; ii) support to the social response to protect the poor and vulnerable people from the impact of the pandemic; iii) economic response to save livelihoods, preserve jobs support businesses; and iv) cross-sectoral support to strengthen policies, institutions and investments to achieve

\textsuperscript{15} https://sdgfinance.undp.org/
\textsuperscript{17} https://sdgfinance.undp.org/services
\textsuperscript{18} http://www.biodiversityfinance.net/
resilient, inclusive and sustainable recovery and building back better.\textsuperscript{19} The Bank is making available US$160 billion in financing for health, economic and social challenges including US$50 billion of financial support for poor countries under the IDA\textsuperscript{20}. The Bank has also been responsive to the changing needs of countries, making available US$6 billion in emergency health financing.\textsuperscript{21} However, the Bank along with other IFIs has also recognised the fiscal challenges facing many countries working together to ensure debt relief, restructuring to ensure a resilient recovery.

The International Monetary Fund IMF has also ensured emergency funding is available through its Rapid Credit facility (RFC) and Rapid Financing Instruments (RFI) making more than US$100 billion available to its members so far.\textsuperscript{22} They have also supported 29 countries with $500 million with debt service relief.\textsuperscript{23} Along with the World Bank and other IFI and Development banks they have supported the Debt Service Suspension Initiative (DSSI) through 2020 and possibly through 2021. In addition, the IMF continues to give policy advice and has also reconfigured some of its existing lending considering the pandemic and the tricky fiscal situation many countries are in.\textsuperscript{24}

\textbf{Evaluation Objective}

This evaluation will explore the level to which UNDP has been able to support and will continue to support government to deliver the SDGs, given existing financial and fiscal constraints and needs. While UNDP is not a major provider of financial or fiscal funding, it is an important player for developing the portfolio that requires fiscal and financial resources at the country level. This has important implications regarding the SDG policy space faced by countries intent on delivering the SDG Agenda. The evaluation will include three key components as follows:

1. \textbf{Assess pre-pandemic SDG financing policy support}: Assess the levels of fiscal and financial support being delivered prior to the pandemic to support SDG achievement and the decade of action and the level to which this enabled and will enable pandemic recovery financing.

The evaluation will draw on existing evidence and past experience of SDG financing support assessing approaches and applicability in support to recovery financing from the pandemic.

2. \textbf{Assess Pandemic Financial and Fiscal policy advice and support}. The pandemic has triggered a profound fiscal crisis in many of the poorest countries, placing them in a precarious fiscal position which will impact their future growth and stability.

\textsuperscript{20} https://ida.worldbank.org/financing/responding-covid-19
\textsuperscript{22} https://www.imf.org/en/Topics/imf-and-covid19/COVID-Lending-Tracker
\textsuperscript{23} https://www.imf.org/en/Topics/imf-and-covid19/COVID-Lending-Tracker
\textsuperscript{24} https://www.imf.org/en/Topics/imf-and-covid19
The evaluation will consider the volume and profile of financial and fiscal support available to developing countries, including levels of debt relief and access to finance and its adequacy and timeliness and the role of UNDP in advising and supporting governments in their fiscal and financial decision making.

3. **Consider Equitable and Green recovery and SDG advancement.** As countries seek to ‘build forward better’ from Covid-19, there is an opportunity to use fiscal support to advance an equitable and green recovery and the use of financing tools, including green financing tools, while also advancing the SDGs, equity and reducing any SDG regression due to the pandemic. There is a continued danger that this opportunity and access to financing tools will be skewed towards the richest countries, due to the financial constraints outlined above, limiting an equitable and green recovery.

The evaluation will consider what could be done in the future, at global, regional, and national levels, to support planning and implementation of green growth support and financial tools and the advancement of the SDGs and equitable development across developing countries.

The evaluation recognises that UNDP’s support to countries on financing and fiscal policies and ability to influence decisions domestically may be restricted by the global financial governance architecture. Therefore, actions undertaken domestically need to be reinforced by actions at global and regional groupings. For this reason, the evaluation will review UNDP’s global work during the pandemic including the Financing for Development forum, as well as with the G7, and G20.

The Evaluation will be carried out in close cooperation and **collaboration with the Evaluation Offices of the IMF and the World Bank**, both of whom have plans to undertake evaluations of aspects of their agency’s response to the pandemic in the future. The three evaluation agencies will share data and hold joint meetings where appropriate and possible.

**Time period under review**

The evaluation will consider UNDP’s support to COVID-19 and recovery financing over the period March 2020 to June 2021.

In its consideration to pre-pandemic support to SDG financing the evaluation will review reports and assessments undertaken, tools developed, and service offers rolled out from 2018, under the current UNDP Strategic Plan (2018 to 2021), up to now.

**Evaluation framework and key evaluation questions**

The evaluation will undertake a detailed desk review, commission data collection and country case studies to provide evidence across the three areas detailed above, namely.

- Take stock of UNDPs work and support in SDG financing prior to and during the pandemic, at global, regional, and national levels.
• Assess UNDP’s response to the pandemic including support and guidance given on financial and fiscal needs, including consideration and inclusion within the SEIAs, SERPs and support to national response and recovery processes, to ensure equity, leaving no one behind and a green recovery.
• Assess the level to which UNDPs existing SDG financing service tools are being considered by governments and partners in this new environment and can be used in the post pandemic recovery period.

The Evaluation will use the OECD/ DAC framework (relevance, coherence, efficiency, effectiveness and sustainability) to answer the following key evaluation questions

➢ To what extent has UNDPs advice and support in SDG financing been able to inform and support the pandemic response of partner countries?
➢ To what extent has UNDP’s response to the pandemic, in its role as technical leader of the UN socio-economic response, allowed for a new foundation of better financing and fiscal issues within policies and considered financial and fiscal needs for an equitable and sustainable recovery?
➢ Are the tools and approaches being developed to support post pandemic recovery considering financing and fiscal approaches and needs to ensure building forward better, a Green recovery and SDG achievement?

Evaluation methodology

The evaluation recognises that this is an evaluation of an emergency response, coming at a relatively early stage of UNDPs response to the COVID-19 pandemic with many aspects and impacts still playing out and to be determined, not least of all the overall impact of the fiscal situations of many countries and access to and roll out of vaccinations.

As such, the evaluation will look at the actual effects of UNDP’s response against the demonstrated needs, recognizing that the response is still evolving, and the actual effects will include both intended and unintended consequences. The evaluation will be formative in nature and will provide early feedback to UNDP supporting future response strategies, considering the relevance, coherence, effectiveness, efficiency and sustainability of UNDPs response as it evolves, the strategies and approaches at different stages of the response and will analyze emerging results (if any) and issues, considering any potential unintended consequences of fiscal and financial advice support given.

This evaluation is being undertaken in collaboration with the IMF and the World Bank, recognizing the profound different roles that each entity has had in the pandemic response in accordance with their respective mandates with the three entities sharing documentation and data, while also sharing findings throughout each other’s evaluations processes and holding joint interviews where possible. The evaluation will also consider the level of collaboration of the three entities across the recovery finance response.

The evaluation will undertake a detailed desk review of response strategies and support, data analysis of financial support, interviews with agency staff, country level staff, member states and government leaders, detailed desk country case studies as well as review country level policy adjustments and adequacy in response to COVID-19 and support to this, namely:

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**Document and Data review:**

- Detailed review of the initial and ongoing strategies of UNDP in developing SDG financing approaches and policy advisory services.
- Detailed review of the initial and ongoing strategies of UNDP in preparing, responding, and planning for recovery from the pandemic focus on fiscal and financial tools and service offers.
- Review of SEIA and SERPs and consideration of financial and fiscal needs to finance the pandemic recovery.
- Review UN and UNDP data sets to monitor the response and impact of the pandemic, including:
  - UNDP COVID-19 Monitoring Dashboard financial allocation for COVID-19
  - UNDP COVID-19 Results Oriented Analysis Report (mini-ROAR)
  - UN COVID-19 Results dashboard (SERP multi agency results data hosted under UNInfo)
- Detail analysis of past and current COVID-19 related financial support and country level debt.
- Adequacy of risk analysis (financial, economic, and social) and alignment of support with need.
- Stakeholder mapping looking at UNDP/ UN approaches and partners, broader fiscal and financial support from agencies and also the work of other agencies in fiscal and financial support.

**Key informant Interviews:**

- Key agency management from UN agencies, UNDP, World Bank Group, and the IMF
- Country level management from UN agencies, UNDP, World Bank, and the IMF
- Government representatives for ministries overseeing finance, planning, health, environment, social protection (for case studies)
- Management at other IFIs and DFIs.

**Country case study**

- Survey all country offices on COVID-19 support and SDG financing support
- Detailed analysis of support to a sample of countries, covering specific evaluation questions and support aspects in greater depth, to gain practical lessons learnt from initial support.
- Identification of good practices and challenges between comparative select countries.
- Country cases selection will include the following considerations:
  - Countries where work on SDG Finance was on going prior to the COVID-19 pandemic (budgeting policy advisory services, TWIB, energy de-risking, BioFIN)
  - Countries that were able to advance during the pandemic through the SERPs and/or new National response plans, INFFs, SDG Investment Maps, Thematic debt instruments and new NDCs
  - Consideration of different country typologies – in particular SIDS, low-income countries, and heavily indebted poor countries.

**Evaluation Team and Management arrangements**
The evaluation will be led and managed by a team within the IEO:

- **The Lead Evaluator** will ensure the timely conduct of the evaluation, coordinating the work of all team members and the communication with UNDP Headquarters, regional hubs, and country offices. The Lead Evaluator has responsibility for all phases of the evaluation, from design to drafting the report.
- **The Associate Evaluator** will support the Lead Evaluator throughout the exercise, including data collection, analysis, and report drafting.
- **A Research Analyst** will support the evaluation team in conducting background research and collecting documentation, including data and documentation collection, coding, and data analysis (including Covid-19 mini-ROAR) as needed.
- The office will provide administrative and substantive backstopping support, as well as quality assurance at key moments in the process, including report finalization.

The IEO team will be supported by a team of external consultants, who will cover UNDP work at regional and country level. The IEO will recruit all team members, who must possess educational qualifications, relevant work expertise, and language skills. This includes (tentatively):

- **Development Economist/researcher/data analyst**: will undertake pre-pandemic SDG financing data analysis, review, and analyse SEIA/SERP documents and associated data, provide analysis of financing and debt data.
- **Green finance expert/evaluator**: review UNDP strategic support to Green financing. Review alternative financing approaches for the Green financing.

An expert advisory panel will provide guidance on the terms of reference, key data collection instruments, and the draft report. The panel will include academic experts and practitioners on issues of economics, government finance and sustainable development and the SDGs.

The evaluation team will work through the UNDP SDG Finance Hub to collect data and identify relevant contacts. UNDP Management – including at regional and country level – will have the responsibility of supporting the evaluation, through the timely provision of programme and financial information. UNDP management will review the draft Terms of Reference and draft evaluation report and provide factual corrections as well as provide a management response to the final evaluation recommendations that will be presented to the Annual Session of the Executive Board in June 2022.

The evaluation will collaborate throughout with the evaluation offices of the World Bank and the IMF, sharing data and holding joint meetings with key informants where appropriate.

**Timeline (tentative)**

The evaluation will be presented to the Annual Session of the Executive Board in June 2022. This requires that the report is completed by February 2022, to comply with Executive Board Secretariat’s deadlines. A draft report will be shared with UNDP Management and programme units by December 2021 for review, comments, and preparation of the management response.
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**Dissemination strategy and knowledge management**

The IEO will ensure that the findings, recommendations, and lessons learned from the evaluation are disseminated and shared with a wide audience in a manner that is informative, engaging, and accessible. The stakeholder mapping will be used to guide the dissemination of the report, in collaboration with the IEO Communication, Data and Knowledge Management Division.

The Evaluation team will organize a virtual workshop at the end of the evaluation process, with relevant UNDP personnel as well as with other potential users of the evaluation results. Other presentations could
be organized at regional level to share regional specific findings and conclusions, in collaboration with the UNDP SDG Finance Sector Hub.