

## A. COVER PAGE

**1. Fund Name:** Joint SDG Fund

**2. MPTFO Project Reference Number:**

**3. Joint programme title:** Financing SDGs in Tajikistan

**4. Short title:** Financing SDGs in Tajikistan

**5. Country and region:** Tajikistan, Central Asia

**6. Resident Coordinator:** Sezin Sinanoğlu

**7. UN Joint programme focal point:**

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**8. Government Joint Programme focal point** Mr Sarvar Kurboniyon, Deputy Head, State budget department, Ministry of Finance. Mobile: +992918150002

**9. Short description:**

The UN joint programme "Financing SDGs in Tajikistan" will support the Government of Tajikistan in achieving its national SDG targets by creating an architecture, policy space, and an integrated resource mobilization strategy. The overall strategy of the programme is to employ a two-pronged approach: strengthening policy space and addressing technical constraints to securing SDG financing. The two-pronged interventions will enable the government to achieve its national development priorities. The programme is particularly important and timely in the context of the challenging economic situation and rising fiscal pressures, resulting in widening of the financing gap to support the implementation of national SDG targets until 2030. Since the government's approved expenditure budget for FY'2020 equals \$2.7 billion while the estimated financing gap (2020-2030) stands at \$118 billion, the programme will help the government to approve and implement a realistic financing plan to achieve its national development priorities and SDG targets.

Specifically, the programme will deliver the following results:

- Development Finance Platform is operationalized under the National Development Council (NDC) to institute policy dialogue on SDG financing. NDC is the overarching policy-making body directly under the President;
- National SDG Financing Roadmap is endorsed by the Government of Tajikistan (GoT), and this roadmap is aligned to national development priorities and sector strategies;
- Fiscal space of the government budget is comprehensively assessed, with education sector as the pilot, leading to the formulation of policy measures to substantively improve efficiency in the use of public resources, including for women and girls;
- Multi-stakeholder dialogue on alternative and innovative SDG financing options is initiated, leading to the formulation of actionable policy recommendations; this will happen with improved oversight of SDG financing by the Parliament;

- Systemic off-budget financing bottlenecks are diagnosed, with education sector as the pilot, leading to the formulation of recommendations for leveraging alternative sources of financing;
- Integrated tool for tracking and reporting of on-budget gender-disaggregated SDG financing vis-à-vis national SDG targets is operationalized by the government, linked to the National SDG Financing Roadmap, and it guides the legislature;
- District profile mapping (or vulnerability mapping) tool is institutionalized by the Ministry of Finance to guide the formula-based allocation of inter-governmental fiscal transfers and measures the performance of SDGs at the district level.

The joint programme is nationally-owned initiative anchored in the National Development Strategy for 2016-2030 and with a clear commitment to leave no one behind. The programme will promote evidence-based policies and actions backed by disaggregated data by gender and other vulnerability metrics. In the process of achieving programmatic results, the focus will be to build technical and managerial capacities and strengthening partnerships with key government institutions. Implementation of an integrated resource mobilization strategy also means that the programme will improve accountability and transparency of the government's budgeting practices to achieve the national SDG targets.

The programme will be implemented jointly by UNDP, UNICEF and UN Women, in partnership and close coordination with the government stakeholders, including the Ministry of Finance, the Ministry of Economic Development and Trade, the Ministry of Education and Science, the State Committee for Investment and State Property Management (SCISPM), and the Parliament.

**10. Keywords:** integrated resource mobilization framework, SDGs, Tajikistan, dialogue platform, policy formulation, budgeting, alternative sources of financing, SDG policy tools.

**11. Overview of budget:**

<b>Joint SDG Fund contribution</b>	<b>USD 862,267</b>
Co-funding (UNICEF, UNDP and UN Women)	USD 173,949
<b>TOTAL</b>	<b>USD 1,036,216</b>

**12. Timeframe:**

<b>Start date</b>	<b>End date</b>	<b>Duration</b> (in months)
July 1, 2020	June 30, 2022	24

**13. Gender Marker:**

Gender marker score for the proposed joint programme is **2.0**.

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

### 14.1 PUNOs

- Convening agency:
  - o **UNICEF Tajikistan:** Mr Osama Makkawi Khogali, UNICEF Representative - +992 44 6000190, [omakkawi@unicef.org](mailto:omakkawi@unicef.org)
- Other PUNOs:
  - o **UNDP Country Office in Tajikistan:** Dr Pratibha Mehta, Resident Representative - +992 44 6005600, [pratibha.mehta@undp.org](mailto:pratibha.mehta@undp.org)
  - o **UN Women Country Office in Tajikistan:** Ms Aziza Hamidova, Country Programme Manager - +992 44 6005524, [aziza.hamidova@unwomen.org](mailto:aziza.hamidova@unwomen.org)

### 14.2 Partners

- National authorities:
  - o **Ministry of Finance:** Mr Fayziddin Qahhorzoda, Minister
  - o **Ministry of Economic Development and Trade:** Mr Zavki Zavkizoda, Minister
  - o **Ministry of Education and Science:** Mr Imomzoda Muhammadyusuf, Minister
  - o **State Committee for Investment and State Property Management:** Mr Farrukh Hamralizoda, Chairman
  - o **Lower Chamber of Parliament:** Mr Sharif Rahimzoda, Head of the Committee for Economy and Budget
- International Financial Institutions
  - o **World Bank Country Office in Tajikistan:** Mr Jan-Peter Olters, Country Manager - +992 48 7015810, [jolters@worldbank.org](mailto:jolters@worldbank.org)
  - o **Delegation of the European Union to Tajikistan:** Mr Stefano Ellero, Head of Cooperations Section - +992 (37) 2217407, [Stefano.ELLERO@eeas.europa.eu](mailto:Stefano.ELLERO@eeas.europa.eu)
  - o **UK Department for International Development (DFID):** Ms Honor Flanagan, Head of DFID Central Asia - +992 (37) 2510038, [H-Flanagan@dfid.gov.uk](mailto:H-Flanagan@dfid.gov.uk)

**SIGNATURE PAGE**

<p><b>Resident Coordinator: Sezin Sinanoglu</b></p> <p>Signature </p> <p>Date:</p>	<p><b>National Coordinating Authority</b> Ministry of Finance</p>  <p></p>
<p><b>Participating UN Organization</b> Name of PUNO: UNICEF Name of Representative: Mr. Luciano Calestini Date: 30 March 2020</p> <p></p>  <p>Signature and seal</p>	
<p><b>Participating UN Organization</b> Name of PUNO: UNDP Name of Representative: Dr Pratibha Mehta Date: 30 March 2020</p> <p></p>  <p>Signature and seal</p>	
<p><b>Participating UN Organization</b> Name of PUNO: UNWOMEN Name of Representative: Ms Azizova Hamidova Date: 30 March 2020</p> <p></p>	<p></p>



## ВАЗОРАТИ МОЛИЯИ ҶУМҲУРИИ ТОҶИКИСТОН

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аз « 27 » 04 соли 2020

UN Resident Coordinator in Tajikistan  
Ms. Sezin Sinanoglu

Dear Ms. Sezin Sinanoglu,

Ministry of Finance of the Republic of Tajikistan presents its compliments to the United Nations for constructive cooperation.

We appreciate our partnerships with UN agencies in Tajikistan in accelerating the achievement of SDGs and the National Development Strategy 2016-2030 priorities. There is no doubt, our cooperation will lead to greater results in the future, in particular with regard to financing for SDGs.

The Government of Tajikistan has approved the new PFM Strategy until 2030 recently which highlights key priorities and measures in making the PFM system stronger and responsive to the growing financing needs of the country.

Our cooperation on implementation of the new PFM Strategy will be very much convergent with the common objective to reinforce financing for SDGs in the country.

In this regards, we confirm our full support to the new joint proposal titled Financing SDGs in Tajikistan.

Looking forward to our enhanced cooperation,

Deputy Minister of Finance  
Republic of Tajikistan

Yusuf Majidi

## B. STRATEGIC FRAMEWORK

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

### 2. Programme Outcome [pre-selected]

- Additional financing leveraged to accelerate SDG achievement (Joint SDG Fund Outcome 2)

### 3. UNDAF Outcomes and Outputs

Outcomes 1: People in Tajikistan have their rights protected and benefit from improved access to justice and quality services delivered by accountable, transparent, and gender responsive legislative, executive and judicial institutions at all levels.

Outcome 2: People in Tajikistan benefit from quality, equitable and inclusive health, education and social protection systems.

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

#### 4.1 List of goals and targets

*Goal 1: End poverty in all its forms*

- **1.a:** Ensure significant mobilization of resources from a variety of sources, including through enhanced development.

*Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all*

- **4.2:** Ensure that all girls and boys have access to quality early childhood development, care and pre-primary education.

*Goal 5: Achieve gender equality and empower all women and girls*

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

*Goal 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development*

- **17.1:** Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.
- **17.3:** Mobilize additional financial resources for developing countries from multiple sources.

#### 4.2 Expected SDG impact

The joint programme will leverage additional financial resources to support the Government of Tajikistan (GoT) in its effort to achieve the national SDG targets (SDG 17.1 and 17.3). This will be accomplished through the formulation and implementation of a national SDG Financing Roadmap, institutionalization of SDG financing tools, generation of evidence to leave no one behind, and strengthening oversight of SDG financing by the Parliament. Accordingly,

crowding in additional resources - such as alternative off-budget sources of financing - for implementation of national priorities will gradually translate into reduction in national poverty (SDG 1.a). The intervention will encourage greater and more effective allocation of resources, which will improve the quality of education (SDG 4.2). Finally, gender equality and non-discrimination, as well as addressing vulnerabilities in the context of achieving SDGs, will be mainstreamed throughout the programme and embedded in government policy (SDG 5.c).

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

The national SDG framework is anchored in the National Development Strategy (NDS) of the Republic of Tajikistan for 2016-2030. The following NDS objectives are most relevant for the joint programme:

- Development of human capital;
- Strengthening institutional capacity of the government;
- Formulation of an effective system for attracting investment;
- Development of the strategic planning system and improvement of policy coordination at central and sub-national government level; and
- Linking the national budgeting process with strategic planning.

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

Through an articulation of different pathways and choices that illustrate how and why the desired impact will be achieved, the Theory of Change of the joint programme is underpinned by a balanced and mutually reinforcing policy and technical interventions to enable GoT to secure SDG financing through the formulation and implementation of an integrated national resource mobilization strategy. The *policy intervention* represents the joint programme's focus on strengthening high-level dialogue, policy and oversight, enabling an increased, targeted and more transparent financing of the national SDGs, while the *technical intervention* offers professional support and expertise aimed at improving systems and processes, with education sector as the pilot, leading to the creation of an integrated SDG financing mechanism.

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

Not applicable

## C. JOINT PROGRAMME DESCRIPTION

### 1. Baseline and Situation Analysis

#### 1.1 Problem statement

Almost 30 years since gaining independence, Tajikistan is still a country at an early stage of development with a relatively modest achievement in human capital and poverty reduction, scoring 0.656 in the 2019 Human Development Index, HDI (125th out of 189 countries). Tajikistan has a population of 9.1 million and is one of the poorest countries in Central Asia. Despite high levels of literacy (99 percent), GNI per capita is just \$1,030 and the national poverty headcount ratio stands at 27.5 percent of the population (2019).

Economic growth has continued to be driven by remittances<sup>1</sup> and public investment, and the government budget struggles to keep pace with rapid population growth. Private investments are low and governance reforms have so far yielded marginal improvements in the quality of economic management. Furthermore, the coronavirus pandemic (COVID-19) is likely to result in large-scale quarantines, travel restrictions and social distancing, which may drive a fall in consumer and business spending, lowering GDP growth and revenue projections. In sum, Tajikistan's economy and by proxy the budget of the government is subject to various risks, vulnerabilities, and weak governance.

Tajikistan is committed to achieving SDGs and accompanying targets as part of the 2030 Agenda on Sustainable Development, which was approved by the UN member states in the 70th UN General Assembly in September 2015. The National Development Strategy (NDS) for 2016-2030 provides a coherent framework for aligning national priorities with SDG targets, and prioritizes social development in order to strengthen human capital. The 2030 Agenda requires mobilization of significant investment, and the government's response was to effectively link 78 percent of NDS with SDGs. However, the government is lagging behind in attracting financial resources required for implementation of NDS and SDGs. According to government projections, full implementation requires around \$118 billion until 2030, while only about 6.7 percent of the gap will be filled in by development partners.

In 2019, UNICEF's technical support to the government helped to identify financing gap to achieve the agreed SDGs *for children* in Tajikistan, which amounts to \$16.8 billion. Limited budgetary allocations, in particular to social sectors, compounded by inefficiencies in planning and spending, impede achieving tangible results for children. If a business-as-usual approach continues, the financing gap will grow to become unmanageable, with long-term detrimental effects to Tajikistan's biggest asset - its human capital. Paradigm shifts in planning, budgeting, financing and implementing must start as soon as possible.

In 2020, total government spending for education will comprise about \$510.7 million, with 6.6 percent allocated to early childhood development and preschool education. Currently, the coverage by preschool education in Tajikistan comprises 16.7 percent of all age-relevant population, while the government targets reaching 50-percent coverage by 2030. To achieve this and other targets in education, the government critically lacks financing.

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<sup>1</sup> The amount of remittances from Russia often exceeds Tajikistan's annual budget and makes Tajikistan one of the world's most remittance-dependent. In 2018, remittances comprised 34.8% of GDP and over 75% of all incomes of Tajikistan's population (Source: National Bank of Tajikistan).



Less than half of national sectors are guided by development strategies or programmes, and an even smaller share of these are adequately costed. Hence, the link between resource allocation and national priorities remains weak. Accuracy and credibility of economic, fiscal and financial estimates of key development targets has often been founded on projections which employ overly optimistic assumptions about the economy. Rising public debt burden,<sup>2</sup> financing for infrastructure projects, volatility of the national currency,<sup>3</sup> and underwhelming revenue generation exert pressure on the overall fiscal space, constraining the ability of the government to finance Tajikistan's development priorities. Besides, according to the World Bank and the Asian Development Bank, achieving SDG targets by 2030 requires growth rates of at least 9 percent p.a. and uninterrupted external support to improve governance and economic management. This pressure results in shrinking fiscal space and lesser resource envelope available to achieve the national SDG targets.

In this challenging fiscal environment, the government and development partners need to be able to discuss alternative and innovative ways of harnessing financial resources to finance national development needs. In 2016, UN agencies supported the creation of the National Development Council (NDC) under the President and the adoption of regulation with regards to monitoring and evaluation of national strategies and programmes. Despite the NDC's importance, the government lacks dedicated and sustainable dialogue platform with other stakeholders to specifically address SDG financing concerns. Ideally, such dialogue would need to be nurtured and maintained.

The government uses monitoring of the Mid-Term Development Program (MTDP) for 2016-2020 as the basis for reviewing overall resource flows to finance the national SDG targets. The latest progress report was produced in February 2020 and provides a generic overview of the financing landscape, which is loosely linked to the achievement of SDGs. To date, the public finance management system has no integrated SDG policy tools to earmark, monitor and report public spending for national development priorities. This constrains the ability of the government to report progress regarding SDG financing and identify financing gaps.

In the context of efficiency improvements to achieve SDG targets, inter-governmental fiscal relations merit substantial reform in order to improve fairness, equity and transparency of fiscal transfers to vulnerable districts across the country. While the central government obliges public sector entities to align their development plans, or sectoral strategies, with the NDS, the way they translate into resource allocation decisions is somewhat arbitrary. According to an EU assessment, there are more than 100 "unfunded policy implementation mandates" which are shouldered by sub-national governments at any given year to achieve national development priorities. Sub-national governments often finance implementation of national priorities through own revenues, which undermines not only the fiscal stability of district authorities, but also the implementation of national SDG targets.

Tajikistan's economic development trajectory has not translated into actions by government institutions - such as securing financing for the achievement of SDGs - or, when action is taken, implementation is weak and poorly monitored. To that end, weak formal systems and poor coordination in the presence of divergent interests is often addressed through strengthening parliamentary accountability mechanisms. While the Parliament is in a unique position to foster the required action by the executive to address SDG financing constraints, this is largely not happening.

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<sup>2</sup> In 2019, public external debt equaled \$2.9 billion, which is about 35.8 percent of GDP. According to the World Bank, more than 40 percent of Tajikistan's total debt repayments are due in the next five years, which indicates severely limited fiscal and borrowing space of the government.

<sup>3</sup> The Tajik somoni lost 82.6 percent of its value against the dollar between Jan'2015 and Jan'2020.



## 1.2 SDGs and targets

The joint programme will directly address the following SDG targets:

*Goal 1: End poverty in all its forms*

- **Target 1.a:** Ensure significant mobilization of resources from a variety of sources, including through enhanced development.
  - **Indicator 1.a.2:** Proportion of total government spending on essential services (education, health and social protection).

*Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all*

- **Target 4.2:** Ensure that all girls and boys have access to quality early childhood development, care and pre-primary education.
  - **Indicator 4.2.2:** Participation rate in organized learning (one year before the official primary entry age), by sex.

*Goal 5: Achieve gender equality and empower all women and girls*

- **Target 5.c:** Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.
  - **Indicator 5.c.1:** Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment.

*Goal 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development*

- **Target 17.1:** Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.
  - **Indicator 17.1.1:** Total government revenue as a proportion of GDP, by source.
  - **Indicator 17.1.2:** Proportion of domestic budget funded by domestic taxes.
- **Target 17.3:** Mobilize additional financial resources for developing countries from multiple sources.
  - **Indicator 17.3.1:** Foreign direct investments (FDI), official development assistance and South-South Cooperation as a proportion of total domestic budget.
  - **Indicator 17.3.2:** Volume of remittances (in United States dollars) as a proportion of total GDP.

A successful implementation of the joint programme will result in a systemic change. First, as the integrated resource mobilization strategy becomes embedded in government systems, we would expect to see a gradual reduction in national poverty via an increase in the use of alternative off-budget sources of financing for SDGs (Goal 1, Target 1.a). Second, the principle of gender equality and non-discrimination, as well as the focus on addressing vulnerabilities amongst the population, will be firmly embedded in government policy to achieve the national SDG targets (Goal 5, Target 5.c). Third, the quality of education, including early childhood development, will improve (Goal 4, Target 4.2). Fourth, as the

national financing roadmap is endorsed and implemented, and as evidence is generated and policy recommendations are acted upon by the government, additional financial resources will be leveraged to support achievement of the national SDG targets (Goal 17, Targets 17.1 and 17.3).

To date, the progress of 5 out of 7 SDG dimensions are being monitored and reported through the Voluntary National Review (VNR) undertaken by the Government of Tajikistan. In other words, 71 percent of proposed SDG targets are currently being monitored. The joint programme will also measure additional SDG targets, for which baselines have not yet been established by the government. These additional SDG targets relate to Goal 1 and Goal 5. The national SDG indicator framework and VNRs will be utilized in the reporting of progress of these SDG targets.

At country level, proposed SDG targets will employ conventional methods of computation to measure progress which are in line with the guidance provided in the Handbook on SDG indicators available at <https://unstats.un.org/wiki/display/SDGHandbook/Home>. The e-handbook guides policy makers in monitoring progress made in the implementation of SDGs, based on data produced by national statistical systems.

Following sources will be used in monitoring progress

- Voluntary National Reviews (VNRs) of progress made in the implementation of SDGs, produced by the Ministry of Economic Development and Trade;
- Annual descriptive reports on the progress made in the implementation of Mid-Term Development Plans (MTDPs), produced by the Ministry of Economic Development and Trade;
- Costed national and sector strategies (with education sector as the pilot);
- Macro-fiscal framework of the Ministry of Economic Development and Trade;
- Development aid database managed by the State Committee on Investment and State Property Management;
- Financial management information system of the Ministry of Finance;
- Education management information system of the Ministry of Education and Science;
- Resilience and Vulnerability Atlas, which will be embedded in the Ministry of Finance and the Ministry of Economic Development and Trade;
- Diagnostic tools used by international financial institutions (such as the World Bank's Public Expenditure Reviews, ADB's growth diagnostics, and others);
- Statistical databases, managed by the Agency for Statistics under the President.

Furthermore, progress will be measured on the basis of inputs provided by other stakeholders such as the Local Development Committee under the President, the Lower Chamber of Parliament, and the Development Coordination Council (DCC).

### **1.3 Stakeholder mapping and target groups**

Table 1 lists the main stakeholders that will be involved in the joint programme. The table identifies the role of these stakeholders, their interest and relationships in the area addressed by the joint programme.

Table 1: Key stakeholders engaged in the joint programme.

Stakeholder	Relationship in the area addressed by the programme	Role in the programme	(high, medium, low)	
			Interest	Influence
<b>(1)</b> Ministry of Finance (Main Department of the State Budget)	Fiscal policy formulation and implementation, and regulation of public finance management (including coordination of PFM reforms, such as policy-based budgeting).	Formulation and implementation of integrated SDG financing mechanism (including assessments and post-follow-up). Active engagement in and contribution to the Development Finance Platform.	High	High
<b>(2)</b> Ministry of Economic Development and Trade	Coordination and secretarial functions in the formulation, implementation and monitoring of the National Development Strategy for 2016-2030 and mid-term action plans, and the preparation of Voluntary National Reviews (VNRs) on implementation of SDGs.	Integral role in the formulation and operationalization of the Development Finance Platform, and maintaining high-level policy dialogue platforms. Leadership in following up on policy recommendations from the evidence generated through the programme.	High	High
<b>(3)</b> Ministry of Education and Science (Department of Planning and Economy)	Formulation of policy and consolidation of government expenditure budget in the education sector. (The new long-term education strategy is being formulated.)	Leadership and coordination in the implementation of the pilot in the education sector, which includes fiscal space assessment and diagnosing systemic on and off-budget financing bottlenecks to achieve SDG targets.	High	Medium
<b>(4)</b> State Committee for Investment and State Property Management	Investment promotion, attraction of private (and foreign) investment, and maintaining a digital database of overseas development assistance (ODA).	Engagement in and contribution to multi-stakeholder policy dialogue on alternative and innovative SDG financing options.	Medium	Medium
<b>(5)</b> Lower Chamber of Parliament (Committee for Economy and Finance)	Scrutiny and oversight over the government's budgeting process, including the implementation of national development priorities. Formulation of new legislation and review of the bills.	Recipient of capacity building activities under the joint programme. Parliamentary hearings (at relevant committee level) to review SDG financing and the achievement of SDG targets.	Medium	High

The joint programme will benefit a wide range of target groups, particularly as the government utilizes the integrated national resource mobilization framework to harness SDG financing. At *output level*, the programme will target: (i) civil servants, policy makers at central government level, including the Parliament, and (ii) authorities at sub-national level. At *outcome level*, the programme will have a lasting benefit to a broader target group consisting of: (i) education workers, (ii) children of relevant age enrolled in educational institutions, and (iii) women and girls. At impact level, the programme will benefit low-income households.

At output level:

- *Civil servants, policy makers at central government level (including the Parliament):* In the presence of a severely capacity-constrained environment, the programme will increase capacity of key policy makers, bureaucrats and technical personnel in the Ministry of Finance, the Ministry of Economic Development and Trade, the Ministry of Education and Science, and the Lower Chamber of Parliament. Beyond the simple objective of increasing human capacity in the public sector, capacity-strengthening interventions through the joint programme will aim at identifying the financing gap and bottlenecks preventing facilitation of alternative sources of SDG financing.
- *Authorities at sub-national level:* Upon the utilization of district profile mapping and formula-based allocation of inter-governmental fiscal transfers, authorities at sub-national level will benefit from: (a) improved ability to measure the performance of SDGs at district level; and (b) more balanced and equitable allocation of resources.

At outcome level:

- *Education workers (including female workers):* With education sector chosen as the pilot, it will be important to generate credible evidence and data disaggregated not only by income, but also other metrics such as gender, age and non-income vulnerability. Education workers will benefit from increased ability to formulate sectoral policy to accelerate the achievement of SDG targets and make budgeting decisions based on evidence.
- *Population of relevant age enrolled in educational institutions (including women and girls):* Facilitation of alternative sources of financing and efficiency improvements in the budgeting system will eventually result in greater, more equitable and more targeted financing for the achievement of SDG targets.

At impact level:

- *Vulnerable households:* Vulnerability mapping tool in the Ministry of Finance, and the implementation of National SDG Financing Roadmap, in the long term will enable the inclusion of vulnerable groups in the context of achieving the national SDG targets. Besides, a more coherent and participatory dialogue will have positive distributional implication and policy impact on the vulnerable population groups.

## 2. Programme Strategy

### 2.1. Overall strategy

The overall purpose of the joint programme is to support the Government of Tajikistan in achieving its national SDG targets through an integrated resource mobilization framework.

The outcomes and purpose of the joint programme are firmly based on local ownership, aligned with the National Development Strategy of the Republic of Tajikistan for 2016-2030, the National SDG Programme for Children until 2030, the 2030 Agenda on Sustainable Development and the Addis Ababa Action Agenda, and complements interventions in other areas. The annual address of the President of the Republic of Tajikistan, delivered to the Parliament on December 26, 2019, highlights the need to improve the quality of life and achieve other development objectives. The joint programme is fully aligned with these objectives, which reflect the national SDG targets.

Evidence from the implementation of past projects in Tajikistan shows that conventional governance programmes which focus solely on improving the public finance management system, or the creation of participatory and transparent institutions, or the achievement of SDGs, or the provision of better information around issues such as budgeting and private investment were often disjointed or too narrow to address the complexity of Tajikistan's political economy and organizational capacity. The joint programme is based on the premise that for successes we need to get all the actors to solve problems collectively.<sup>4</sup> This is one way in which the joint programme differs from conventional multilateral projects and interventions.

Another important way in which the joint programme differs from other interventions is its transformational approach. The creation of an integrated resource mobilization framework is the first such initiative in Tajikistan which will ensure the sustainability of financing for SDGs, while the focus on education sector as the pilot will create evidence and inform policy makers to explore alternative sources of financing - including private investment, risk guarantees and public-private partnerships - to achieve national SDG targets. The focus on education is justified by the current progress on evidence-based long-term planning for the sector and readiness of the Ministry of Education and Science to reduce the fiscal burden by exploring alternative and innovative ways of financing the needs of the sector.

The programme will employ a combination of policy and technical interventions, which will be implemented simultaneously and in clear alignment with national priorities. In addition, the programme will be grounded in country and sector diagnostics. Therefore, a number of assessments will feed into the early phase of the programme and will build on country diagnostics and studies (e.g., public expenditure reviews, political economy assessments, and others) produced by multilateral and bilateral institutions in Tajikistan.

The establishment of the national integrated resource mobilization framework will facilitate improvement of existing policies rather than creation of new ones. Although there are large number of legislations and regulations issued by the executive and the parliament, the challenge is weak implementation. This is where the joint programme will direct its resources to improve existing legislation and capacity which strengthens the parliamentary oversight, establishes policy and supports the development and enforcement of implementation

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<sup>4</sup> The problem is how to harness financial resources at scale and in a sustainable way to achieve SDGs by 2030. The actors, or beneficiaries, are key government institutions such as finance, economy and education ministries, the investment promotion agency and the legislature.

mechanisms, and embeds SDG financing tools in the government's existing management information systems.

Furthermore, the joint programme will focus on pockets of effectiveness which foster the greatest impact in terms of SDG financing. Previous assessments carried out by UNICEF and UNDP, as well as other stakeholders such as the World Bank, DFID, ADB, and the EU Delegation demonstrate that improving the government's ability to manage public finances and employing a two-pronged approach, i.e. a combination of policy-oriented and technical interventions, is likely to yield greater benefits. The choice of education sector as the pilot will have a significant and positive impact on women and girls, not least because it is the largest recipient of public resources and the largest employer in the public sector. Targeting the most pressing issues regarding SDG financing will help improve value addition of the joint programme. This approach recognizes that it is not realistic to try to address constraints to SDG financing across the whole development spectrum. An incremental approach is needed in which education sector can serve as a pilot. The focus on education can demonstrate how new ways of financing for SDGs can be explored and further replicated in other sectors.

The joint programme builds on past support provided to the government by partner UN organizations (PUNOs). All PUNOs have a strong governance approach and footprint in Tajikistan, and are uniquely equipped to achieve the outcomes of the joint programme because of substantive in-house expertise in the area of SDG financing. UNICEF, UNDP and UN Women are regarded by the Government of Tajikistan as trusted partners. All PUNOs have strong partnerships with the Ministry of Finance and other government institutions. PUNOs will maintain a gender-sensitive lens in all programmatic activities, while using their networks and influencing power to facilitate participation from other national and international stakeholders.

The government strongly endorses the proposed joint programme. Partner institutions in the government have the authority and political space to address constraints regarding SDG financing, while capacity for engagement on policy and regulatory issues is particularly clustered in finance and economy ministries. There are several ways government's ownership of the joint programme and its lead role in implementation will be reinforced. The government is (i) chairing the Development Finance Platform under the National Development Council of the Republic of Tajikistan through high-level representation and secretarial functions; (ii) leading multi-stakeholder dialogue on alternative and innovative SDG financing options; (iii) participation of the Ministry of Education and Science in the generation of evidence, with education sector as the pilot; (iv) endorsement and institutionalization of SDG policy tools by the Ministry of Finance; and (v) strengthening of Parliamentary oversight through capacity building. Based on success of the education pilot, the government intends to gradually expand and replicate its results onto other sectors, such as health and social protection.

Over the next two years, PUNOs will leverage additional resources and interest from development partners and encourage the government to scale up its results from education onto other sectors. At the same time, the government will continue taking the newly established dialogue platforms forward. Furthermore, the national SDG financing roadmap will be endorsed by the government, thereby providing the foundation for securing necessary SDG financing in the future.



## 2.2 Theory of Change

**IF** multi-stakeholder dialogue on SDG financing is strengthened and complemented by evidence generated from an assessment of fiscal space and systemic on and off-budget financing bottlenecks, **and IF** oversight of SDG financing by the legislature improves, **and IF** SDG financing instruments are designed and embedded in government policy, such as through the introduction of a tool for tracking and reporting of on-budget SDG financing, and district profile mapping to measure the performance of SDGs at sub-national level and guide the formula-based allocation of public resources to achieve the national SDG targets,

**THEN** the government will have an integrated SDG financing mechanism, which enables an increased, targeted and more transparent financing of the SDGs via strengthened multi-stakeholder dialogue, oversight and policy, **and THEN** the Government of Tajikistan will have a more effective, sustainable and evidence-based integrated resource mobilization framework, which contributes towards the achievement of national SDGs by 2030,

**BECAUSE** the executive and legislative branches of the government will have capacity and systems for a more efficient allocation and use of public resources, evidence-based policy making, parliamentary accountability channels, and national dialogue platforms.

The proposed Theory of Change is based on the assumption that a two-pronged approach will result in an integrated resource mobilization framework. The first outcome represents the programme's focus on strengthening high-level policy and governance structures, while the second outcome follows a series of technical-level interventions aimed at improving systems and processes.

The joint programme will facilitate change in two directions (*vertically*):

- Policy intervention, through strengthened high-level dialogue, policy and oversight, enabling an increased, targeted and more transparent financing of national SDGs.

The *first outcome* represents an attempt to significantly improve the linkage between policy making and resource allocation for achieving the national SDG targets, such as through strengthening high-level dialogue, Parliamentary oversight and fiscal space assessment. For example, creation and operationalization of a high-level Development Finance Platform will provide much needed leadership and direction for a coherent nationwide response to the pressing need to achieve national SDG targets. This intervention will be complemented by significant capacity improvement of relevant Parliamentary committees to exercise scrutiny and oversight of how the government responds to this need. Finally, a comprehensive fiscal space assessment of the government budget will also be undertaken, with education sector as the pilot, leading to the formulation of policy recommendations. This will pave the way to improve the allocation and use of public resources, especially for women and girls, which may then be replicated in other sectors.

- Technical intervention, through improved technical capacity, systems and processes, leading to the creation of an integrated SDG financing mechanism.

In essence, the mechanism will represent a variety of technical tools which will enable the government to: (i) track and report on SDG financing from the government budget; (ii) guide the formula-based allocation of inter-governmental fiscal transfers to vulnerable districts around the country; and (iii) measure the performance of SDGs at sub-national (i.e. district) level. In addition, the joint programme will focus on assessing the environment constraining

the flow of private and on-budget investment, with education sector as the pilot, leading up to policy dialogue on alternative sources of financing to achieve the national SDG targets.

Change will also be reinforced through close *horizontal* linkages between the outcomes of the joint programme. Pursuing just one of the two outcomes can be problematic. Focusing on high-level policy and dialogue could restrict opportunities to pursue technical interventions, which are expected to create a positive demonstration effect which will be subsequently used as the basis for replication in other sectors. The programme will also focus on strengthening horizontal accountability linkages between the executive branch and the Parliament through greater scrutiny and oversight of SDG financing. Similarly, the creation of an integrated SDG financing mechanism will only add value in the case when it is adequately utilized by policy makers in the executive branch and the legislature.

While it seems logical to assert that the focus of the programme should be broad, it is unrealistic that the joint programme can make meaningful contribution to improving SDG financing across the board. As such, the programme manages expectations while also preserving sufficient balance between desired system-wide and sectoral change. Therefore, in the presence of significant governance and business environment constraints, the joint programme sharpens its focus on the education sector. Specifically, the proposed generation of evidence will focus on education sector as the pilot, leading to the formulation of sector-specific evidence-based policy recommendations which will then be taken forward by newly created policy and dialogue platforms at central government level.

If the proposed outcomes are achieved simultaneously and appropriately, and if the context allows, the joint programme will significantly improve the ability of the Government of Tajikistan to achieve its national SDG targets in full and on time.

The success of the joint programme largely depends on the following main assumptions:

Overall Theory of Change:

- Sustained commitment to and ownership of SDG financing (with a particular focus on women and girls) through the national public finance management system exists within the Government of Tajikistan;
- Rising fiscal and financial pressures, and the underlying macroeconomic instability, do not translate into expenditure shifts to non-SDG priorities and re-prioritization of reform trajectory away from the achievement of national SDG targets.

Outcomes to impact:

- Sufficient incentive structures, technical and managerial capacity, and political leadership exists, or can be strengthened, over the course of the joint programme to ensure tangible national dialogue, oversight and policy regarding SDG financing.

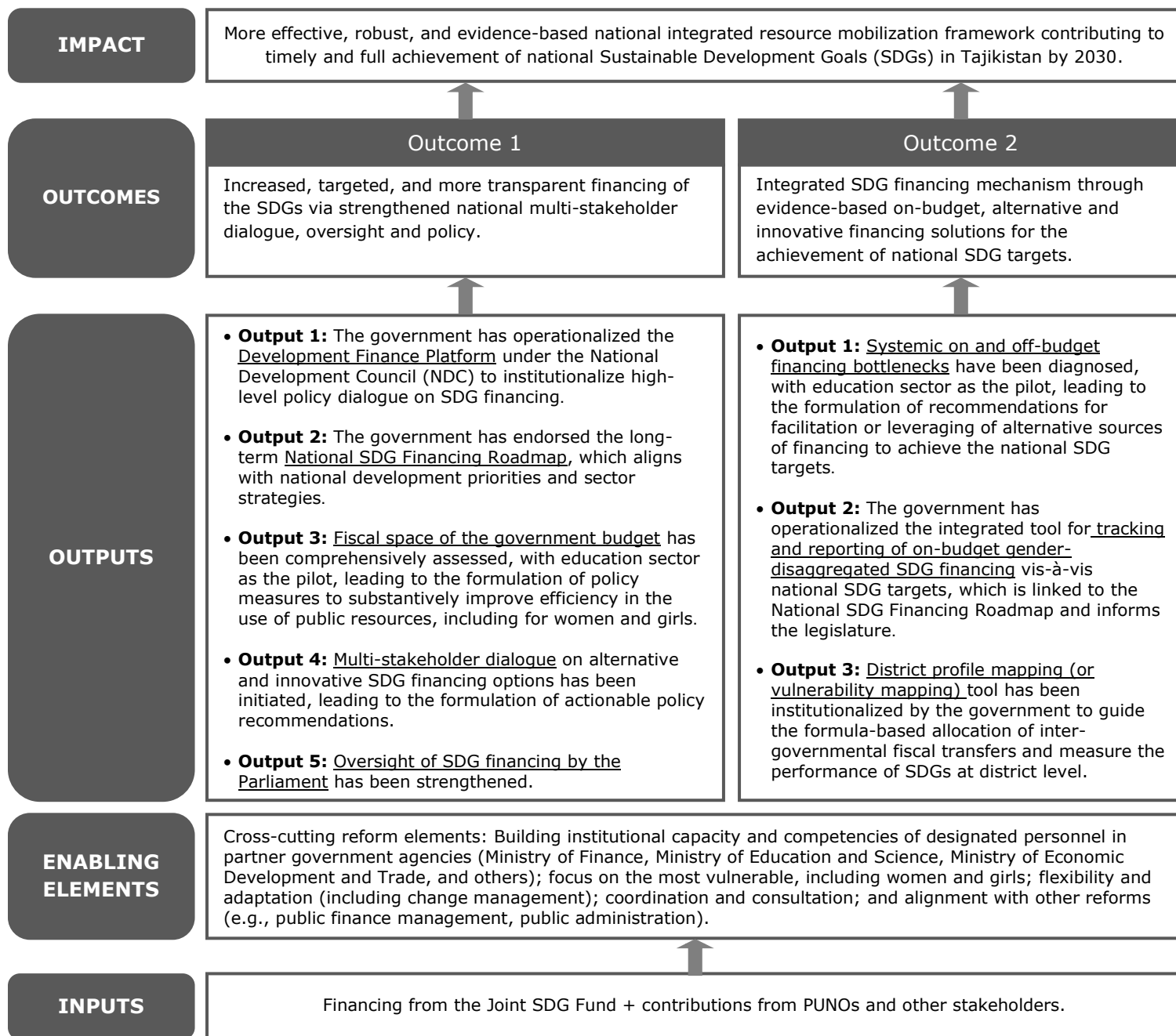
Outputs to outcomes:

- Increased capacity through training and awareness raising tangibly and invariably leads to stronger systems, processes and institutions;
- Evidence generated through the joint programme is credible and accepted by the government, leading to the formulation of actionable policy recommendations.

Inputs to outputs:

- PUNOs are best placed and trusted by the Government of Tajikistan to facilitate the creation of a national integrated resource mobilization framework.

**Figure 1: Theory of Change diagram of the joint programme**



## 2.3 Expected results by outcome and outputs

The expected long-term impact of the Joint Programme is: **More effective, robust, and evidence-based national integrated resource mobilization framework contributing to timely achievement of national SDGs in the Republic of Tajikistan by 2030.**

**Outcome 1:** Increased, targeted, and more transparent financing of SDGs via strengthened national multi-stakeholder dialogue, oversight and policy.

*Led by: Ministry of Finance, Ministry of Economic Development and Trade (MoEDT) and the Lower Chamber of the Parliament.*

*In partnership with: UNDP (lead), UNICEF, UN Women and national stakeholders.*

Outputs:

- 1.1. The government has operationalized the Development Finance Platform under the National Development Council (NDC) to institutionalize high-level policy dialogue on SDG financing.
- 1.2. The government has endorsed the long-term National SDG Financing Roadmap, which aligns with national development priorities and sector strategies.
- 1.3. Fiscal space of the government budget has been comprehensively assessed, with education sector as the pilot, leading to the formulation of policy measures to substantively improve efficiency in the use of public resources, including for women and girls.
- 1.4. Multi-stakeholder dialogue on alternative and innovative SDG financing options has been initiated, leading to the formulation of actionable policy recommendations.
- 1.5. Oversight of SDG financing by the Parliament has been strengthened.

**Outcome 2:** Integrated SDG financing mechanism through evidence-based on-budget, alternative and innovative financing solutions for the achievement of national SDG targets.

*Led by: Ministry of Finance, Ministry of Economic Development and Trade (MoEDT), and supported by State Committee for Investment and State Property Management (SCISPM).*

*In partnership with: UNICEF (lead), UNDP, UN Women and national stakeholders.*

Outputs:

- 2.1. Systemic off-budget financing bottlenecks have been diagnosed, with education sector as the pilot, leading to the formulation of recommendations for facilitation or leveraging of alternative sources of financing to achieve the national SDG targets.
- 2.2. The government has operationalized the integrated tool for tracking and reporting of on-budget gender-disaggregated SDG financing vis-à-vis national SDG targets, which is linked to the National SDG Financing Roadmap and informs the legislature.
- 2.3. District profile mapping (or vulnerability mapping) tool has been institutionalized by the government to guide the formula-based allocation of inter-governmental fiscal transfers and measure the performance of SDGs at district level.

The joint programme is consistent with commitments of the Government of Tajikistan to achieve SDG targets, but raising \$118 billion until 2030 in the current context is unrealistic.

Depending solely on domestically generated revenue and inefficient budgeting systems will mean that it takes an unacceptably long time to achieve national SDG targets.

The economy is vulnerable to external shocks, and demands for government spending remain high, fueling significant fiscal deficits. Therefore, the government recognizes that the programme will facilitate additional SDG financing through improved systems and dialogue, which will open up more fiscal space to deliver on its SDG commitments with less reliance on overseas development assistance or taking on expensive debt.

International financial institutions such as the World Bank and IMF admit that fiscal pressures will continue to rise in the coming years, which reinforces the government's: (i) interest and commitment to sustain results of the programme, and (ii) recognition that the proposed intervention is in fact required.

Crucially, the programme supports the building of durable technical, managerial, policy and oversight capacity in the government's effort to facilitate additional SDG financing, wrapped around core budgeting systems, dialogue platforms and oversight functions.

The design of the joint programme includes technical assistance focused on improving the ability of the partner government institutions to deliver the agreed results. Technical assistance will be used to draw in expertise, national or international, to improve the skills base and practices around the above mentioned areas. This is likely to be delivered through specific courses, workshops, on-the-job mentoring, and advocacy. Capacity development will be mandated to ensure a sustainable transfer of skills to national staff, particularly in the Ministry of Finance and relevant parliamentary committees. In the training plan, greater attention will be placed on *how* to achieve reforms rather than what to do.

The programme will support supply side capacity of the government to facilitate or leverage SDG financing, and system development. This ensures that national development priorities are achieved, including the obligation of the government to reduce vulnerability and gender inequality. The development of a long-term national financing roadmap offers direction for the gradual increase in on and off-budget resources to achieve SDG targets.

Programme-initiated assessments will strengthen the government's evidence base, while implementation of ensuing policy recommendations will be driven forward (after the joint programme is completed) by national and international stakeholders. This process will be led by the UNCT and supported via broad stakeholder engagement. Successes and lessons learned will inform future interventions in this area.

Specifically, the joint programme will support the national stakeholders to

- Adopt a coherent resource mobilization strategy to achieve SDGs, domestically (SDG 17.1) and through alternative financing sources (SDG 17.3).
- Resource mobilization from a variety of sources to implement state programmes and policies which align with SDG targets (SDG 1.a and 17.3), such as through the creation of sound policy frameworks for accelerated SDG financing (SDG 1.a) and promotion of gender equality (SDG 5.c).
- Achieve policy coherence for sustainable development is enhanced (SDG 17.14), leading to achievement of tangible results in education sector as the pilot of the programme (SDG 4.2) and stronger leadership and direction in the effort to achieve SDG targets.

In 2022, the Government of Tajikistan has the tools, means and resource capacity to secure additional financing for SDGs. This increases the government's ability to withstand economic shocks and reduces disproportionate reliance on development aid and external borrowing, while also preserving the gains from implementation of national strategies and programmes.

The government prides itself on the presence of an in-built financing toolkit and dialogue platforms; and this helps to increase the volume, targetedness, equity, transparency, and accountability of SDG financing. Additional financing for SDGs reduces the overall financing gap, and is finely balanced between on-budget allocations and off-budget contributions, e.g. from private sector and civil society groups.

These changes induced the accumulation of skills, knowledge and competencies by technical staff, policy makers and bureaucrats in partner government institutions to better identify, monitor, measure and report SDG financing. Furthermore, Ministry of Education and Science officials, as well as other education workers, are better able to articulate the link between sectoral policy priorities and SDG targets, and make budgeting decisions based on evidence.

Sustainable improvements in technical and managerial capacity in the education sector, and generation of evidence, has resulted in efficiency improvements in the current budgeting system and a game plan to attract alternative sources of financing. In turn, this has resulted in gradual increase of financing with a strong focus to achieve SDG targets, thereby directly benefitting enrollment in educational institutions. As public resources increase and become more targeted, the quality of educational services inevitably improves.

Lastly, the joint programme asserts that commitments of the government to achieve SDG targets translate into more equitable and balanced allocation of financial resources at sub-national level. Hence, authorities at sub-national level have the tools and understanding of the way to measure SDG performance across districts and provinces. The government is better able to reach vulnerable families through fiscal transfers and district mapping. Sub-national governments also enjoy a greater degree of financial autonomy and stability, which significantly improves the likelihood of full and timely achievement of national SDG targets.

### Gender Mainstreaming

- Principles of gender responsive budgeting will be embedded into national planning and budgeting systems. In the long term, the government will: (i) consider gender equality in budgetary practices as a norm, and (ii) introduce gender analysis, such as in the education sector, as an approach to identify the link between women and men with policies and budgets.
- Sustained dialogue on SDG financing will be based on principles of gender equality, women's empowerment and attention to special needs. Such dialogue will be firmly grounded on evidence, such as from fiscal space assessment in the education sector. This assessment will feed into the formulation of gender-responsive policy.
- Adequate technical, managerial and oversight capacity will be built and/or enhanced among staff, including women and girls, in partner government institutions through access to high quality technical assistance. All capacity development activities will ensure that sufficient number of women, at mid-level or decision making positions, benefit from the intervention.

Although the joint programme is unlikely to exclusively target women and girls through its areas of focus, there will be differential impacts (both intended and otherwise) of public policy reform (and implementation approaches) around SDGs on different groups. The programme will ensure that, where appropriate, technical advice, dialogue and analysis is informed by an understanding of how policy choices affect equity and inclusion broadly (including but not limited to gender) and seek to ensure that monitoring systems reflect this – for example through the results framework and gender marker matrix.

## **2.4 Budget and value for money**

The joint programme is designed to represent good value for money through a multiplier effect. That is, the impact of the programme on core budgeting systems of the Government of Tajikistan and its capacity to attract off-budget financial resources. The types of benefits that PUNOs anticipate from this programme are not easy to quantify or value, but could be very substantial. This is clear from the scale of the needs - e.g., looking at the tax/GDP ratio or the overall financing gap to achieve NDS and SDG targets by 2030, - and the centrality of public financial management to the key changes that are expected in SDG financing. Most assumptions made in this section have been modest and yet even with these assumptions, the economic benefits of the joint programme appear very attractive.

Full implementation of the proposed programme will require an estimated \$1,064,216 over two years, with 83.7 percent coming from the UN Joint SDG Fund. An estimated in-kind contribution of \$173,949 will be added to the proposal by the partner UN agencies as co-funding in order to strengthen the implementation of the joint programme. By influencing policy and supporting capacity enhancement, PUNOs will seek to leverage broader resources from international development partners to support activities of the programme at scale. The programme is interlinked with the results and funding planned under contributions of other bilateral and multilateral donors. PUNOs will therefore work closely with these donors in order to act as a catalyst to generate additional donor resources, which can be pooled or used in a complementary manner to accelerate SDG progress.

Meanwhile, costs to PUNOs are expected to be significantly reduced as the programme represents a clustering of what could have been 3-5 separate interventions. Therefore, a two-pronged programmatic approach enables to drive down price by minimizing staffing, travel and accommodation costs, and reduce the cost of administering the programme.

Two possible alternatives which were considered by PUNOs were to: (i) channel funds into several standalone projects, which would have been much smaller in scale and unlikely to produce systemic impact at both policy and technical levels; or (ii) focus only on policy or technical level interventions. Neither alternative would guarantee a sufficient focus and depth on the SDG financing agenda, which is technically complex and demands a strong policy lens through dialogue and close engagement with key government institutions. Thus, the programme transforms previously disjointed SDG financing efforts into a coordinated and integrated resource mobilization framework, and makes use of the implementation and governance architecture already established and operational in the public sector. These distinctive features contribute to greater value for money and financial sustainability.

PUNOs also expect that the programme will yield the best value for money for procurement using the UN system's financial management and procurement procedures. UNDP, UNICEF and UN Women will all be part of the programme's Steering Committee that selects the

suppliers and will ensure that economy, efficiency and effectiveness will be achieved during the implementation of the programme.

One of key objectives of the programme is to improve the efficiency of public expenditure. This should enable the government to achieve more from the same amount of money. Such efficiency gains may arise from greater staff capacity to plan and implement the budget, improved systems and mechanisms, and better processes being put in place for scrutinizing public funds and linking them to national development priorities.

Furthermore, PUNOs assume that full implementation of the programme will improve the operational efficiency of public expenditure in Tajikistan. Even if we assume a minimum efficiency gain of 0.1 percent for the revenue budget - expected at \$2,550 million in 2020 - then the overall efficiency gain directly attributable to the programme will be approximately \$2.6 million. This is a valid conjecture of the programme, where a combination of efforts by the economy, finance and education ministries, as well as the investment promotion agency and the Parliament, have the potential for even greater efficiency gains.

Yet another important element of the programme is improved ability of the Government of Tajikistan to facilitate or leverage additional financial resources for NDS and SDGs. On this basis, even if the overall estimated financing gap is reduced by mere 0.01 percent, then the total benefit will equal \$11 million. Therefore, the benefit-cost ratio (BCR) of the programme will be substantial. In other words, every \$1 invested in this programme will yield at least a tenfold increase in expected monetary benefits for the Government of Tajikistan. Besides, overseas development assistance and private investment received by Tajikistan represents direct benefit to the country. Consequently, with aid and private investment equivalent to about 8 percent of GDP, the marginal benefit of additional off-budget financing for NDS and SDGs is considered to be high.

Finally, there is currently nearly \$850 million of committed but undisbursed funds available to the Government of Tajikistan, primarily from international financial institutions. Improved PFM should enhance the government's ability to utilize these funds. If at least 10 percent could be freed up as a result of the programme, and these represent a 30-percent benefit since they are primarily loans, this would yield another benefit of at least \$25.5 million.

The financial sustainability of the joint programme is embedded in its design. The majority of the support is channeled to the development of government capacity and systems. At the conclusion of the programme, the expectation is that the DFP/NDC and partner ministries are capable of carrying out programme activities without external support, either technical or financial. The government is keen to have a clear and coordinated governance for SDG financing, and for state policy to be informed by robust and timely data. Partner institutions will enhance the government's effort to produce evidence and demonstrate the impact of the programme, thereby improving efforts to advocate for an increased resource envelope. PUNOs expect that the development of nationally owned planning, monitoring and budgeting tools would facilitate decision-making on budgetary allocations. In this way, the programme will guarantee the multiplying effect and long-term impact of this two-year investment. In sum, an indispensable transfer of skills and tools to the government will increase its ability to facilitate or leverage additional financial resources for SDGs, which will proportionally decrease the government's reliance on technical assistance projects.

The programme proposes a gender responsive budget, with more than 40 percent of the budget targeting gender equality and women empowerment. This is also in line with Gender Marker score of 2.0 (see Annex 3).



The budget includes activities intended to: (i) enhance capacity of female workers in partner government institutions, (ii) engage gender experts in policy discussions, (iii) generate and analyze gender-disaggregated evidence, and (iv) focus on the implication of improvements in the education sector on women and girls. UN Women will help to embed the concept of gender-responsive budgeting in government systems, and take some of the first steps in addressing gaps in gender-disaggregated data availability. The entire programme is aimed at an accelerated achievement of NDS and SDG targets, including SDG 5, which is reflected in the budget and contributes towards gender equality.

## **2.5 Partnerships and stakeholder engagement**

The Government of Tajikistan, represented by the Ministry of Finance, will take the lead in coordination and oversight of the joint programme, in partnership with PUNOs and national stakeholders. Ownership of the project will be sustained through the commitment of the Republic of Tajikistan to secure adequate resources for the achievement of SDG targets.

The proposed Development Finance Platform, including the SDG financing roadmap, will be created under the National Development Council under the President. This will mark and sustain ownership of proposed policy changes and reform measures at the highest level.

Another mechanism for engaging the government is the management structure of the programme, which will have the Steering Committee to ensure full national ownership. The Steering Committee will provide strategic guidance for a coherent and coordinated implementation of the joint programme, approve work plans and disbursements. The Steering Committee will be co-chaired by representatives of the government and the UN.

The joint programme will be implemented in close coordination and partnership between UNDP, UNICEF and UN Women. In Tajikistan, all PUNOs participating in the joint programme have established track record in supporting the government to establish enabling policy and regulatory environments, while facilitating multi-stakeholder partnerships. Demonstrated track record therefore makes PUNOs a familiar, respected, strong and strategic partner for the Government of Tajikistan to implement elements of the joint programme.

One of the main goals of PUNOs is to put SDGs at the heart of the nationally owned financial system and support the Government of Tajikistan to achieve the national SDGs targets by 2030. To that end, the UN Country Team (UNCT) is uniquely equipped to support the government in the formulation and implementation of the integrated national resource mobilization framework, which would accelerate the achievement of SDGs.

Each participating PUNO will contribute to the joint programme in a unique way, which will complement and reinforce their strengths and added value:

UNICEF has provided technical support to the Government of Tajikistan in 2019 resulting in SDG related policy planning for children, and an overview of budget performance in different sectors vis-à-vis the SDGs (education, health, social protection and WASH), whereas a roadmap on financing for children is being finalized with the government and international financial institutions. In addition, UNICEF has supported the government in the formulation of costed sector strategies, such as in education. UNICEF has also helped to produce evidence on vulnerabilities for children and their families in Tajikistan to promote data-driven decision making on SDG financing. Current progress made by UNICEF and its national counterparts on strengthening national systems for monitoring and vulnerability assessment will be used as

the basis for localizing SDGs and establishing a district profile mapping (or vulnerability assessment) tool. UNICEF's excellent partnership with the Ministry of Finance and the Ministry of Education and Science will be drawn upon over the course of the programme.

In turn, UNDP will offer its experience and institutional support provided to the government in the formulation of flagship strategies and their implementation pathways, and capacity building to improve strategic planning at central government level. The joint programme will also benefit from UNDP's leadership role in the creation of evidence and dialogue platforms. In 2018, UNDP/UNCT completed a Development Finance Assessment (DFA) to support the implementation of SDGs in Tajikistan. Before that, a Rapid Integrated Assessment (RIA) was conducted to determine the degree of alignment between the SDGs and national strategic documents and institutional policies. UNDP has also provided continued support to the Ministry of Economic Development and Trade in the preparation of progress reports on the achievement of SDG targets, and encouraged the creation of the National Development Council (NDC) under the President. The NDC is expected to "host" a high-level Development Finance Platform (DFP), which will adopt the long-term national SDG financing roadmap.

UN Women brings its institutional capacity and know-how which supports Tajikistan's efforts to implement its gender equality commitments by focusing on policy and grassroots level initiatives in economic empowerment. UN Women will offer innovative tools and knowledge package on gender-responsive budgeting - its elements will be embedded in the public finance management system via the introduction of SDG policy and technical tools. UN Women also leads the Extended UN Gender Theme Group, which provides a complementary platform for national and international stakeholders to coordinate gender-specific activities and review of gender-disaggregated evidence to support the achievement of SDG targets.

The joint programme will benefit from the UNCT's continued cooperation with the World Bank. In particular, the Bank envisages that a public expenditure review will be carried out in Tajikistan, which will serve as the basis for a follow-on in-depth assessment of: (a) fiscal space of the government budget, and (b) systemic financing bottlenecks preventing the facilitation of alternative sources of financing for SDG targets. The programme will also draw on the Bank's ongoing Public Finance Management and Modernization Project (PFMMP) in order to ensure smooth implementation of SDG-related tools to improve allocation, tracking, and analysis of SDG financing through the government budget system.

The Delegation of the European Union has provided technical assistance to the Ministry of Finance which supports the roll out of medium-term expenditure framework and programme budgeting. Although the five-year project ended in March 2020, its various outputs (such as instructions, guidelines, etc.) will feed follow-on technical and policy discussions around the implementation of the national SDG financing roadmap.

The UK Department for International Development has supported the capacity enhancement effort in the Committee on Economy and Finance in the Lower Chamber of Parliament. This support forms part of a multi-donor trust fund arrangement with the World Bank, but the project closed in 2019. The joint programme will build on the past intervention, which was funded by DFID, and will re-orient the focus from broader PFM issues to SDG financing. DFID Central Asia will share their project documentation, including the political economy assessment of the public finance management in Tajikistan, and lessons learned from their past engagement with the Parliament.

Engagement with other international financial institutions will be sought, e.g. ADB, IsDB, KfW and others in the context of strengthening multi-stakeholder dialogue and evidence-based

policy formulation for SDG financing. IMF chairs the multi-donor coordination group on public finance management and public administration. Hence, the joint programme will further use IMF's convening and coordination role to facilitate engagement and coordination with other development partners in this space.

The Ministry of Economic Development Trade is overseeing the implementation of the National Development Strategy (NDS) for 2016-2030 and the corresponding Mid-Term Development Programme (MTDP) for 2016-2020, which are costed and incorporate national SDG targets. Similarly, the Ministry of Education and Science is finalizing its new long term National Strategy for Education Development (NSED) for 2021-2030, as well as a three-year action plan. All documents have clearly identified and earmarked SDG targets. This ensures close engagement of both ministries in all programmatic activities.

The UN Country Team will work closely with the State Committee on Investment and State Property Management (SCISPM) by initiating dialogue - at technical and policy level - on off-budget, alternative and innovative sources of SDG financing. The SCISPM manages the database of overseas development assistance (ODA) flows to Tajikistan, which will be used in assessments and post-assessment follow-up formulation and review of recommendations.

PUNOs will also engage relevant committees of the Lower Chamber of Parliament - e.g., the Committee for Economy and Finance, and sectoral/thematic committees - through capacity building and awareness raising activities with a view to enhancing their legislative and financial oversight role on SDG financing in Tajikistan. The Parliament will play an important role in facilitating the required political traction for the proposed interventions.

The joint programme will build on evidence and institutional memory of previous support provided to the Government of Tajikistan by global Joint SDG Fund donors such as the Delegation of the European Union (e.g., programme budgeting and broad PFM reforms) and the UK Department for International Development (e.g., support to the Parliament and broad PFM reforms). Both donors have strong presence in the country, but their technical assistance in the area of public finance management is ending soon. National-level dialogue and consultation will be multi-partner in nature, ensuring that key development partners actively engage and contribute to achieving results of the programme.

### 3. Programme implementation

#### 3.1 Governance and implementation arrangements

The joint programme will be overseen jointly by the Minister of Finance and the Minister of Economic Development and Trade, with Deputy Ministers deputizing in their absence, and in consultation with the UN Resident Coordinator and the three participating UN agencies.

At operational level, the programme will have a Steering Committee (SC), which will be co-chaired by the government and representatives of the UN Country Team. The Steering Committee will meet in the Ministry of Finance or the Ministry of Economic Development and Trade every six (6) months and will function as an oversight mechanism and a decision making structure, endorsing strategic priorities for the use of resources in support of the programme. The SC will approve activity plans and budgets, review progress reports, address challenges and provide strategic advice. The Steering Committee will be established to act as the focal point for coordination of the joint programme on the whole, and may be joined by other development partners and stakeholders upon need.

Membership in the Steering Committee will consist of contributors to the joint programme, i.e. partners and stakeholders (as outlined in Sections 1.3 and 2.3). Secretarial functions of the Steering Committee will be undertaken by the Main Department of the State Budget of the Ministry of Finance. These functions will include but not limited to:

- Organization of the monitoring process of the joint programme, e.g. data collection and processing/formulation of monitoring reports, conducting analysis of data in the monitoring reports, duly informing the SC about deviations from pre-determined performance indicators;
- Preparation and validation of progress reports, and their submission to the SC;
- Liaise with the programme's partners and stakeholders and ensure coordination of interventions undertaken by international development partners; and other functions as requested by the Steering Committee and its members.
- Convene meetings at technical level to review progress and adjust work plans

At strategic level, the joint programme will facilitate the creation and operationalization of a Development Finance Platform (DFP). This structure will report to the National Development Council under the President. Its main purpose is to create and/or facilitate favorable and transparent dialogue among stakeholders on SDG financing. The DFP will meet annually to discuss strategic issues related to financing for SDGs in Tajikistan, and will be chaired by the First Deputy Prime Minister. In exceptional circumstances, the Minister of Economic Development and Trade will chair the meetings.

Besides, coordination and communication with a broad range of national and international stakeholders will be ensured through donor coordination council (DCC), including its wide array of thematic working groups, and the UN Gender Theme Group led by UN Women. Furthermore, the national consultative body on the implementation of the Mid-Term Development Plan (MTDP) for 2016-2020<sup>5</sup> is governed and managed by the Ministry of Economic Development and Trade. Therefore, the programme will draw on the ministry's convening and coordinating power.

On this basis, the proposed governance arrangement will not only avoid the creation of undue parallel structures, but will also integrate the programme management into existing

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<sup>5</sup> Based on the National Development Strategy of the Republic of Tajikistan for 2016-2030.

government processes and platforms as much as possible. This will also imply a substantial reduction of coordination and transaction cost for UNCT and the government.

The Resident Coordinator (RC) will have the overall accountability for the joint programme. While all three participating UN agencies will work closely together on each output, two UN agencies (UNICEF and UNDP) will take the lead on each of the two outcomes. The role of UN Women will be cross-cutting and subtle, reinforcing gender-sensitive impact of the programme across the board. The three PUNOs will meet monthly and on ad hoc basis if needed, with the RC office, to jointly take stock of progress, discuss opportunities and challenges, and to adjust programme implementation accordingly.

UNICEF will lead the design and implementation of integrated financing tools and a number of assessments to support the generation of evidence and improvement of budgeting systems, building on its strong partnership with the Ministry of Finance and the Ministry of Education and Science. Building on its comparative advantage, UNDP will lead the support to the government in the design and implementation of national SDG financing roadmap and, most notably, operationalization of the Development Finance Platform. To ensure that gender equity and women's empowerment is mainstreamed in all interventions and outputs, UN Women will lead the provision of advice and consultation to the government on gender responsive budgeting and policy. UN Women will work with all partner institutions such as the Ministry of Finance, Ministry of Economic Development and Trade, the Ministry of Education and Science, and the Parliament.

To ensure day-to-day interaction and coordination of programme activities, the programme implementation unit (PIU) will be located in the premises of the co-chairs of the Steering Committee, i.e. the Ministry of Finance or the Ministry of Economic Development and Trade. This is also where the Steering Committee meetings will be held. Partner government institutions will be closely engaged in the design, review, adoption and implementation of activities aimed at improving systems, processes and capacities. This will further reinforce national ownership and ensure that results of the programme are sustainable.

The Development Finance Platform will be created under an existing government structure, which is overseen by and reports directly to the President. Thus, implementation of the national SDG financing roadmap will be endorsed at the highest government level. Close engagement of partner institutions from the onset of programme implementation will reinforce sustainability because, say, the technical outputs of the programme will have been jointly designed, tested and implemented, thus securing "buy-in" across the government. Since a key determinant of success in achieving systemic and transformational changes is the degree of political commitment to reform, the proposed governance arrangements and engagement of partner institutions will ensure that the government absorbs and sustains the expected results of the joint programme. The in-built "checks and balances" of the joint programme will therefore strengthen confidence in the government's ability to successfully scale up the intervention in the coming years, such as the education sector pilot.

### **3.2 Monitoring, reporting, and evaluation**

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

- *Annual narrative progress reports*, to be provided no later than one (1) month (31 January) after the end of the calendar year, and must include the result matrix, updated risk log, and anticipated expenditures and results for the next 12-month funding period;
- *Mid-term progress review report* to be submitted halfway through the implementation of Joint Programme<sup>6</sup>; and
- *Final consolidated narrative report*, after the completion of the joint programme, to be provided no later than two (2) months after the operational closure of the activities of the joint programme.

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

The UNRCO will monitor the implementation of the joint programme. As a minimum, joint programmes will prepare, and submit to the Joint SDG Fund Secretariat, 6-month monitoring updates. Additional insights (such as policy papers, value for money analysis, case studies, infographics, blogs) will be provided, as requested by the Joint SDG Fund Secretariat.

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

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

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

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

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

After completion of a joint programme, a final, *independent and gender-responsive*<sup>7</sup> evaluation will be organized by the Resident Coordinator. The cost needs to be budgeted, and in case there are no remaining funds at the end of the joint programme, it will be the responsibility of PUNOs to pay for the final, independent evaluation from their own resources.

The joint programme will be subjected to a joint final independent evaluation. It will be managed jointly by PUNOs as per established process for independent evaluations, including the use of a joint evaluation steering group and dedicated evaluation managers not involved

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<sup>6</sup> This will be the basis for release of funding for the second year of implementation.

<sup>7</sup> [How to manage a gender responsive evaluation, Evaluation handbook](#), UN Women, 2015.

in the implementation of the joint programme. The evaluations will follow the United Nations Evaluation Group's (UNEG) Norms and Standards for Evaluation in the UN System, using the guidance on [Joint Evaluation and relevant UNDG guidance on evaluations](#). The management and implementation of the joint evaluation will have due regard to the evaluation policies of PUNOs to ensure the requirements of those policies are met and the evaluation is conducted with use of appropriate guidance from PUNOs on joint evaluation. The evaluation process will be participative and will involve all relevant programme's stakeholders and partners. Evaluation results will be disseminated amongst government, development partners, civil society, and other stakeholders. A joint management response will be produced upon completion of the evaluation process and made publicly available on the evaluation platforms or similar of PUNOs.

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

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

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

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

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

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

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

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

### **3.4 Legal context**

Agency name: UNICEF  
Agreement Title: Basic Cooperation Agreement  
Agreement Date: August 17, 1994

Agency Name: UNDP  
Agreement Title: Standard Basic Assistance Agreement  
Agreement Date: October 1, 1993

Agency Name: UNWOMEN  
Agreement Title: UNDP Standard Basic Assistance Agreement  
Agreement Date: October 1, 1993



## D. ANNEXES OF THE JOINT PROGRAMME TEMPLATE

### Annex 1. List of related initiatives

Name of initiative/project	Key expected results	Links to the joint programme	Lead organization	Other partners	Budget and funding source	Contract person (name and email)
Strengthening SDG monitoring system at the national and local levels	Data collection systems are aligned with SDGs. Monitoring and reporting on SDGs is strengthened. Planning and budgetary allocations are aligned with the needs of the most vulnerable.	The initiative establishes an overarching framework and toolset necessary to support the linkages between the decisions on budgeting with SDG-related evidence and consultation	UNICEF	Ministry of Economic Development and Trade, Agency on Statistics and local governments	Budget: USD 100,000 Funding source: UNICEF	Shukufa Ibodova <a href="mailto:sibidova@unicef.org">sibidova@unicef.org</a>
Leveraging partnerships with IFIs to accelerate SDG achievement at local level	Opportunities are tested for leveraging IFI funding to reduce the SDG related financing gap for children and their families	Brings in existing partnerships with IFIs to budgeting and financing consultations on SDGs	UNICEF	EBRD, AIIB, Ministry of Finance and local governments	Budget: USD 180,000 Funding source: UNICEF	Yusuf Bafozoda <a href="mailto:ybafozoda@unicef.org">ybafozoda@unicef.org</a>
Innovative solutions for nationalizing and localizing SDGs and economic empowerment of women, youth and PWD	Support planning, monitoring and implementing of sustainable and inclusive development strategies	Provide technical in reviewing the Mid-Term Development Plan 2016-2020 and development of the Mid-Term Development Programme for	UNDP	Ministry of Economic Development and Trade	Budget: USD 1,100,000 Funding source: Government of Norway	Zebo Jalilova <a href="mailto:zebo.jalilova@undp.org">zebo.jalilova@undp.org</a>

		2021-2025. The two policy instruments are closely linked with the financing architecture which the proposed programme is trying to address				
Spotlight Initiative (Phase 1)	Elimination of sexual and gender based violence (SGBV) by responding to the needs of women and girls and addressing the underlying causes of violence against women and girls using a multi-sectoral and intersectional approach across the ecological model.	The Spotlight Initiative will accelerate Tajikistan's progress toward reaching its targets under the 2030 Agenda, particularly in regard to SDG 5 on Gender Equality, but also SDG 3 "Health and Well-Being", SDG. 4 "Quality Education", SDG 10 "Reduced Inequalities", SDG 16 "Peace, Justice and Strong Institutions", and SDG 17 on "Partnerships".	UN Women	UNDP UNICEF UNFPA	Budget: USD 5,567,038 Funding Source: Spotlight Country Programme	Aziza Hamidova <a href="mailto:aziza.hamidova@unwomen.org">aziza.hamidova@unwomen.org</a>
Empowered youth for peaceful Tajikistan	Increased resilience of Tajikistan's young people to violent narratives through endowing them with capacities, skills and competencies	Youth social engagement and economic empowerment is in line with SDG goals and targets, and particularly with SDG 3, 5, 8, 10 and 16 and supported with national efforts to ensure proper	RCO	UNDP UNICEF UN Women	Budget: USD 2,000,000.00 UNDP: USD 850,000.00 UNICEF: 750,000.00 UN Women: USD 400,000.00	Kurtmolla Abdulganiev <a href="mailto:kurtmolla.abdulganiev@one.un.org">kurtmolla.abdulganiev@one.un.org</a>

	<p>that open socio-economic opportunities, enable them to participate in political life, and enhance their community participation, sense of belonging and confidence in government.</p>	<p>data collection, monitoring of development and ensuring effective financing of youth programming in the framework of SDG 17.</p>				
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## Annex 2. Results Framework

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

(NA)

Indicators	Targets	
	2020-21	2021-22
2.1: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scope <sup>8</sup>		
2.2: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scale <sup>9</sup>		

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

Indicators	Targets	
	2020-22	2021-22
4.1: #of integrated financing strategies that were tested (disaggregated by % successful / unsuccessful)	1	
4.2: #of integrated financing strategies that have been implemented with partners in lead <sup>10</sup>	1	
4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate progress on SDGs made operational		1

<sup>8</sup> Additional resources mobilized for other/ additional sector/s or through new sources/means.

<sup>9</sup> Additional resources mobilized for the same multi-sectoral solution.

<sup>10</sup> This will be disaggregated by (1) government/public partners (2) civil society partners and (3) private sector partners.

## 2.2. Joint programme Results framework

Result / Indicators	Baseline	2020 Target	2021 Target	Means of Verification	Responsible partner
<b>Outcome 1: Increased, targeted and more transparent financing of the SDGs via strengthened national multi-stakeholder dialogue, oversight and policy.</b>					
<b>Outcome Indicator 1.1:</b> Existence of high-level dialogue platform on SDG financing.	Sustainable and effective dialogue platform on SDG financing does not exist	Development Finance Platform (DFP) is established and operational under the National Development Council	National SDG Financing Roadmap is endorsed by the government	Government regulation and the approved roadmap; minutes of meetings	UNDP
<b>Outcome Indicator 1.2:</b> Multi-stakeholder dialogue on alternative and innovative SDG financing options has commenced.	Lack of meaningful discussion on alternative and innovative SDG financing options	Evidence is generated via fiscal space assessment and diagnostic of financing bottlenecks, with education sector as the pilot	Generated evidence is used in policy discussions on alternative and innovative SDG financing options	Fiscal space assessment report, including policy recommendations; minutes of meetings of the DFP/NDC	UNDP
<b>Outcome 2: Integrated SDG financing mechanism through evidence-based on-budget, alternative and innovative financing solutions for the achievement of national SDG targets.</b>					
<b>Outcome Indicator 2.1:</b> Tailored SDG financing tools are integrated in the government's budgeting system.	Integrated tools to monitor, measure and analyze SDG financing in the government's budgeting system do not exist	The concept (incl. methodology, technical guidelines, required regulation, etc.) to adopt SDG financing tools, based on evidence, is developed and agreed among stakeholders.	Integrated SDG financing tools are tested and fully institutionalized in the government's budgeting system	Diagnostic report on systemic financing bottlenecks, including policy recommendations; progress reports; government regulation and GoT endorsement of the concept	UNICEF

Result / Indicators	Baseline	2020 Target	2021 Target	Means of Verification	Responsible partner
<b>Output 1.1: The government has operationalized the Development Finance Platform under the National Development Council (NDC) to institutionalize high-level policy dialogue on SDG financing.</b>					
<b>Output Indicator 1.1.1:</b> The NDC creates a 14th working group on NDS/SDG financing.	None of the 13 working groups in the NDC are focusing on NDS/SDG financing	Working group in the NDC is created, focusing on NDS/SDG financing matters	--	ToR of the working group; minutes of the NDC meetings; and progress reports	UNDP
<b>Output Indicator 1.1.2:</b> The Development Finance	High-level Development Finance	Government endorses the creation of a high-level DFP under the NDC	DFP meets at least once biannually	Government resolution (or order/decrees); minutes of the NDC	UNDP

Platform (DFP) is fully operational under the NDC.	Platform (DFP) does not exist			meetings; and progress reports	
Output 1.2: The government has endorsed the long-term National SDG Financing Roadmap, which aligns with national development priorities and sector strategies.					
<b>Output Indicator 1.2.1:</b> A mechanism in place to systematically collect and analyze data/inputs from national and international stakeholders on SDG financing.	No mechanism in place to systematically collect and analyze data/inputs on SDG financing	Inputs from stakeholders are systematized and analyzed by the DFP/NDC Working Group.	Based on provided inputs, the roadmap is adequately costed	Data from stakeholders; national SDG financing roadmap; and progress reports	UNICEF
<b>Output Indicator 1.2.2:</b> The national SDG financing roadmap is developed, with focus on women and girls.	National SDG Financing Roadmap does not exist	Roadmap is drafted and thoroughly discussed among stakeholders.	Roadmap is endorsed by the government, with implementation plan and timelines.	National SDG financing roadmap; progress reports; and government regulation/decrees	UNICEF
Output 1.3: Fiscal space of the government budget has been comprehensively assessed, with education sector as the pilot, leading to the formulation of policy measures to substantively improve efficiency in the use of public resources, including for women and girls.					
<b>Output Indicator 1.3.1:</b> A comprehensive assessment of the government's fiscal space is completed, with education sector as the pilot (and focusing on women and girls).	In-depth fiscal space assessment of the education sector is significantly outdated or does not exist	Fiscal space assessment is successfully completed, and relevant policy recommendations with respect to SDG financing are formulated.	None	Fiscal space assessment report, including policy recommendations; and progress reports	UNICEF
<b>Output Indicator 1.3.2:</b> Efficiency in the use of public resources is substantively and sustainably improved.	Efficiency improvements in PFM/education are marginal, as evidenced by PEFA assessment and PER from earlier years	None	Government implements at least 30% of actionable policy recommendations (in education sector and PFM system as a whole).	Fiscal space assessment report; government policies and data/inputs; and progress reports	UNICEF
<b>Output Indicator 1.3.3:</b> Key beneficiaries and target groups are informed about the assessment and its key findings/recommendations.	Beneficiaries and target groups have never discussed fiscal space assessment in the education sector	At least 50 central government officials and at least 200 individuals representing target groups, including at least 40% women, are informed.	At least 100 central government officials and at least 200 more individuals representing target groups, including at least 40% women, are informed.	List of participants completing training and attending awareness raising (e.g., workshops); progress reports	UNICEF

Output 1.4: Multi-stakeholder dialogue on alternative and innovative SDG financing options has been initiated, leading to the formulation of actionable policy recommendations.					
<b>Output Indicator 1.4.1:</b> The national dialogue on alternative and innovative SDG financing options is effective and participatory.	The national dialogue on SDG financing is weak and disjointed	At least 2 coordination meetings are held within DFP / NDC, using evidence generated by the programme.	At least 30% of all policy recommendations (from evidence generated through the joint programme) are discussed at DFP / NDC and implemented by the government.	Minutes of the DFP/NDC meetings; and progress reports	UNDP
<b>Output Indicator 1.4.2:</b> Estimated inflow of off-budget financial resources for NDS and SDG targets is increased.	Financing to achieve the national SDG targets covers only 6.7% of the gap	None	An action plan is formulated to facilitate or leverage alternative sources of financing for NDS and SDGs, feeding into the National SDG Financing Roadmap.	Action plan, feeding into the National SDG Financing Roadmap; government policies and data/inputs; and progress reports	UNDP
<b>Output Indicator 1.4.3:</b> Relevant technical and managerial staff in partner institutions are trained on policy-based budgeting, gender responsive budgeting, SDG financing, and other relevant topics.	Targeted training of relevant staff at technical and management level is largely ad hoc and uncoordinated	At least 100 staff at technical level and 40 staff at managerial level, including 40% women, are trained.	At least 300 staff at technical level and 80 staff at managerial level, including 40% women, are trained.	List of participants successfully completing training; progress reports	UNDP
Output 1.5: Oversight of SDG financing by the Parliament has been strengthened.					
<b>Output Indicator 1.5.1:</b> The strength of Parliamentary oversight of SDG financing is enhanced through training.	Parliamentary oversight of SDG financing is non-existent	100% of staff, including women in the Parliamentary committees complete at least 3 professional training courses on budgeting, planning and SDGs.	100% of staff, including women in the Parliamentary committees complete at least 3 additional professional training courses on budgeting, planning and SDGs.	List of participants successfully completing training; progress reports	UNDP
<b>Output Indicator 1.5.2:</b> Staff in the Parliamentary Economy and Finance Committee (PEFC) are trained	Gender responsive budgeting does not exist in Tajikistan	100% of staff, including women, in the PEFC are trained.	100% of staff, including women, in other sectoral and thematic Parliamentary	List of participants successfully completing training; progress reports	UNDP/UN Women

on principles of gender responsive budgeting in the context of SDG financing.			committees (besides PEFC) are trained.		
<b>Output Indicator 1.5.3:</b> Primary and secondary legislation is reviewed to ensure Parliamentary access to high-quality evidence and information on SDG financing.	Parliament does not request (or have access to) evidence or information on SDG financing	A summary report is prepared with key findings from the review of primary and secondary legislation.	Recommendations for legislative / regulatory changes are refined and discussed with Parliament and at DFP.	Summary report, including actionable recommendations; progress reports; and minutes of DFP/NDC meetings	UNDP
Output 2.1: Systemic off-budget financing bottlenecks have been diagnosed, with education sector as the pilot, leading to the formulation of recommendations for facilitation or leveraging of alternative sources of financing to achieve the national SDG targets.					
<b>Output Indicator 2.1.1:</b> A diagnosis of systemic financing bottlenecks is completed, with education sector as the pilot (and focusing on women and girls).	Systemic diagnostic of financing bottlenecks in the education sector has never been carried out	Diagnostic to find financing bottlenecks is completed, and relevant policy recommendations with respect to SDG financing are formulated.	None	Diagnostic report, including policy recommendations; and progress reports	UNICEF
<b>Output Indicator 2.1.2:</b> Key beneficiaries and target groups are informed about the diagnostic and its key findings/recommendations.	Beneficiaries and target groups have never discussed systemic financing bottlenecks in the education sector	At least 50 central government officials and at least 200 individuals representing target groups, including at least 40% women, are informed.	(2) At least 100 central government officials and at least 200 more individuals representing target groups, including at least 40% women, are informed.	List of participants completing training and attending awareness raising (e.g., workshops); progress reports	UNICEF
Output 2.2: The government has operationalized the integrated tool for tracking and reporting of on-budget gender-disaggregated SDG financing vis-à-vis national SDG targets.					
<b>Output Indicator 2.2.1:</b> The current budgeting systems are thoroughly assessed, including with respect to gender responsive budgeting.	Budgeting systems have not been assessed vis-à-vis NDS/SDG financing needs	A desk review is prepared and discussed among the stakeholders.	Based on the desk review, policy recommendations are formulated and discussed at the DFP/NDC.	Desk review report; progress reports; minutes of SC and DFP/NDC meetings	UNICEF
<b>Output Indicator 2.2.2:</b> Relevant staff in partner government institutions, including women, have the capacity to use the new mechanism.	No staff trained on the use of the new mechanism	40 (including at least 40% women)	100 (including at least 40% women)	List of participants successfully completing training; progress reports	UNICEF
<b>Output Indicator 2.2.3:</b> A mechanism (i.e. tool) for	No mechanism or tool in place	Concept for monitoring and reporting of SDG	Mechanism & tools are fully institutionalized	Data monitoring; progress reports;	UNDP



monitoring and reporting of on-budget public expenditure (vis-à-vis SDGs) is in place.		financing is endorsed by the government.	and used in policy formulation.		
<b>Output Indicator 2.2.4:</b> Gender mainstreaming analysis and guide developed	Gender is not considered as part of the budgetary process	Gender sector analysis completed; capacity development training for officials; preparation of Guide on GRB Implementation	Practical Guide on GRB Implementation in Ministries and Institutions developed; Piloting GRB completed; gender responsive recording module introduced in SCISPM	Government's endorsement and formal adoption of guidance to be used in budgetary process	UNWOMEN
Output 2.3: District profile mapping (or vulnerability mapping) tool has been institutionalized by the government to guide the formula-based allocation of inter-governmental fiscal transfers (IGFTs) and measure the performance of SDGs at district level.					
<b>Output Indicator 2.3.1:</b> Resilience and Vulnerability Atlas (RVA) is refined, updated and embedded in the MoEDT and the MoF.	Vulnerability mapping is in a pilot phase, but has not yet been nationally adopted	District profile mapping (vulnerability mapping) is fully developed and updated on the basis of stakeholder consultations.	District profile mapping concept is endorsed by the MoEDT and MoF, and the tool is piloted in the government systems.	District profile mapping concept and tool; progress reports; and evidence of government endorsement	UNICEF
<b>Output Indicator 2.3.2:</b> Formula-based methodology for the allocation of IGFTs is developed and linked to district profile mapping.	The allocation of IGFTs is not linked to RVA (district profile mapping) and is not equitable or transparent	Methodology is developed for a formula-based allocation of IGFTs and its linkage to district profile mapping.	Formula-based methodology is reviewed and endorsed by the government.	Methodology/Concept document; progress reports; and evidence of government endorsement	UNICEF
<b>Output Indicator 2.3.3:</b> Relevant staff in partner government institutions, including women, have the capacity to use the new tool.	No staff trained on the use of the new tool	100 staff are trained on the use of the new tool/system (including at least 50% women).	400 staff are trained on the use of the new tool/system (including at least 50% women).	List of participants successfully completing training; progress reports	UNICEF

### Annex 3. Gender marker matrix

<b>Indicator</b>		<b>Score</b>	<b>Findings and Explanation</b>	<b>Evidence or Means of Verification</b>
<i>N°</i>	<i>Formulation</i>			
1.1	Context analysis integrate gender analysis	<b>1</b>	Although the context analysis does not offer gender-disaggregated analysis, the focus of the joint programme on SDG financing implies that the proposal embeds gender mainstreaming in proposed activities.	Section 1.2 specifically refers to SDG target 5.c, while Section 1.3 lists direct and indirect target groups which include women and girls.
1.2	Gender equality mainstreamed in proposed outputs	<b>2</b>	Adoption of an integrated resource mobilization framework, which contributes to achievement of SDG targets, implies that gender equality and the empowerment of women is mainstreamed across all output areas of the Joint Programme.	Section 2.2 (ToC) and Section 2.3 (expected results) demonstrate how gender equality will be mainstreamed in proposed outputs.
1.3	Programme output indicators measure changes on gender equality	<b>3</b>	Nearly 62% of the proposed output indicators (i.e. 13 out of 21 output indicators) measure changes in gender equality or propose gender-disaggregated measures in line with SDG targets and, in particular, SDG 5.	Annex 2.2 (results framework).
2.1	PUNOs collaborate and engage with Government on gender equality and the empowerment of women	<b>2</b>	PUNOs have consulted with the MoF and the MoEDT to make sure that district profile mapping and the tool for tracking and reporting of on-budget gender disaggregated SDG financing fosters gender equality within the proposed programme. Besides, anticipated engagement with the Parliament and the high-level National Development Council will be geared toward the achievement of SDG 5, among other SDGs.	Section 2.3 (expected results) demonstrates in what way gender equality will be embedded within the Joint Programme, including: (i) gender responsive budgeting; and (ii) generation of gender-disaggregated evidence and its subsequent use in shaping national policy and reforms.
2.2	PUNOs collaborate and engages with women's/ gender equality CSOs	<b>2</b>	PUNOs will draw on the full list of national stakeholders (including women's/gender CSOs) represented in the sectoral and thematic working groups of the National Development Council. In this way, the programme will collaborate with these CSOs and contribute to their substantive and meaningful engagement in gender related SDGs localization and implementation.	Progress reports and stakeholder meetings will include women's/gender CSOs, and this process will be led/facilitated by UN Women.
3.1	Program proposes a gender-responsive budget	<b>2</b>	Based on the explicit focus of the programme (i.e. on SDG financing, including achievement of SDG 5), more than 40% of the programme budget is allocated to gender equality and empowerment for women.	Annex 4.1 and 4.2 (budget).
<b>Total scoring</b>		<b>2</b>		

## Annex 4. Budget and Work Plan

### 4.1 Budget per UNSDG categories

UNDG BUDGET CATEGORIES	UNICEF		UNDP		UNWOMEN		TOTAL	
	Joint SDG Fund (USD)	PUNO Contribution (USD)	Joint SDG Fund (USD)	PUNO Contribution (USD)	Joint SDG Fund (USD)	PUNO Contribution (USD)	Joint SDG Fund (USD)	PUNO Contribution (USD)
1. Staff and other personnel	60,000	80,000	65,720	64,600	0	29,349	125,720	173,949
2. Supplies, commodities, and materials	10,000		0		4,000		14,000	
3. Equipment, vehicles, and furniture (including depreciation)			19,400		4,800		24,200	
4. Contractual services	192,640		146,600		38,860		378,100	
5. Travel	10,000		19,000		32,000		61,000	
6. Transfers and grants to counterparts	70,000		52,040		0		122,040	
7. General operating and other direct costs	23,832		13,840		27,125		64,797	
8. Evaluation	7,360		6,400		2,240		16,000	
<b>Total Direct Costs</b>	<b>373,832</b>		<b>323,000</b>		<b>109,025</b>		<b>805,857</b>	
8. Indirect support costs (max. 7%)	26,168		22,610		7,632		56,410	
<b>TOTAL Costs</b>	<b>400,000</b>	<b>80,000</b>	<b>345,610</b>	<b>64,600</b>	<b>116,657</b>	<b>29,349</b>	<b>862,267</b>	<b>173,949</b>
<b>1st year</b>	173,000	40,000	141,477	32,300	116,657	14,675	431,134	86,975
<b>2nd year</b>	227,000	40,000	204,133	32,300	0	14,675	431,133	86,975

4.3 Work plan

Outcome 1			Increased, targeted, and more transparent financing of SDGs via strengthened national multi-stakeholder dialogue, oversight and policy.																
Output	Annual targets		List of activities	Time frame								PLANNED BUDGET			PUNO/s involved	Implementing partner/s involved			
	2020-21	2021-22		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Overall budget description	Joint SDG Fund (USD)	PUNO Contributions (USD)			Total Cost (USD)		
<b>Output 1.1:</b> The government has operationalized the Development Finance Platform under the National Development Council (NDC) to institutionalize high-level policy dialogue on SDG financing.	Working group in the NDC is created, focusing on NDS/SDG financing matters	None	Create and operationalize a multi-stakeholder NDS/SDG Financing Working Group (a 14th working group) within the National Development Council under the President.		X									International and national experts to assess national financing architecture, TOR and regulation for DFP and inter-ministerial coordination. Also, support to NDC/MoEDT Secretariat for inter-ministerial coordination and communication. Annual DFP Forum/Roundtable on national development financing organized by MoF and MoEDT for 100 participants	87,000	17,400	104,400	UNDP	MoF and MoEDT
	Government endorses the creation of a high-level DFP under the NDC	DFP meets at least once biannually	Establish the high-level Development Finance Platform (DFP), including drafting of its terms of reference and respective government resolution (or decree).	X		X			X			X							UNDP
<b>Output 1.2:</b> The government has endorsed the long-term National SDG Financing Roadmap, which aligns with national development priorities and sector strategies.	Inputs from stakeholders are systematized and analyzed by the DFP/NDC Working Group.	Based on provided inputs, the roadmap is adequately costed	Carry out analytical work and stakeholder consultations			X	X		X		X			Operational expenditures to cover the cost of consultation meetings, international consultancy, and publications.	50,000	10,000	60,000	UNICEF	MoF, MoEDT and SCISPM
	Roadmap is drafted and thoroughly discussed among stakeholders.	Roadmap is endorsed by the government, with implementation plan and timelines.	Technical reviews and high-level meetings to endorse the roadmap			X	X	X										UNICEF	MoF, MoEDT and SCISPM
<b>Output 1.3:</b> Fiscal space of the government budget has been comprehensively assessed, with education sector as the pilot, leading to the formulation of policy measures to substantively improve efficiency in the use of public resources, including for women and girls.	Fiscal space assessment is successfully completed, and relevant policy recommendations with respect to SDG financing are formulated.	None	Undertake a fiscal space assessment of the general government budget with education sector as a pilot at central and sub-national level		X	X	X							International/national individual or institutional consultancy, consultation meetings, and publications.	80,000	16,000	96,000	UNICEF	MoF, MoES and research institutions
	None	Government implements at least 30% of actionable policy recommendations (in education sector and PFM system as a whole).	Formulate and disseminate recommendations to improve efficiency in the use of available public resources, including for women and girls.																
	At least 50 central government officials and at least 200 individuals representing target groups, including at least 40% women, are informed.	At least 100 central government officials and at least 200 more individuals representing target groups, including at least 40% women, are informed.				X	X		X	X	X								
<b>Output 1.4:</b> Multi-stakeholder dialogue on alternative and innovative SDG financing options has been initiated, leading to the formulation of actionable policy recommendations.	At least 2 coordination meetings are held within DFP / NDC, using evidence generated by the programme.	At least 30% of all policy recommendations (from evidence generated through the joint programme) are discussed at DFP / NDC and implemented by the government.	Enhance the government's strategic planning, managerial and oversight to track and report SDG financing at central government level. Carry out workshops, conferences and training for government officials to facilitate multi-stakeholder dialogue on alternative and innovative financing for SDGs.											Contract with international/national experts or think tank to conduct research on innovative financing. Support to establish Govt Taskforce and FinnoLab. Publications and dissemination activities	121,000	24,200	145,200	UNDP	MoEDT and research institutions
	None	An action plan is formulated to facilitate or leverage alternative sources of financing for NDS and SDGs, feeding into the National SDG Financing Roadmap.				X	X	X	X	X	X								
	At least 100 staff at technical level and 40 staff at managerial level, including 40% women, are trained.	At least 300 staff at technical level and 80 staff at managerial level, including 40% women, are trained.																	
<b>Output 1.5:</b> Oversight of SDG financing by the Parliament has been strengthened.	100% of staff, including women in the Parliamentary committees complete at least 3 professional training courses on budgeting, planning and SDGs.	100% of staff, including women in the Parliamentary committees complete at least 3 additional professional training courses on budgeting, planning and SDGs.	Strengthen the technical and managerial capacity of relevant committees of the Lower Chamber of Parliament to exercise scrutiny and oversight of SDG financing											Cost for annual national workshops and national expert; support for public hearings and local travel of relevant staff and MPs from the Parliament	40,000	8,000	48,000	UNDP	Lower Chamber of Parliament
	100% of staff, including women, in the PEFC are trained.	100% of staff, including women, in other sectoral and thematic Parliamentary committees (besides PEFC) are trained.				X	X	X	X	X	X								
	A summary report is prepared with key findings from the review of primary and secondary legislation.	Recommendations for legislative / regulatory changes are refined and discussed with Parliament and at DFP.																	
<b>TOTAL Outcome 1</b>															<b>378,000</b>	<b>75,600</b>	<b>453,600</b>		

Outcome 2			Integrated SDG financing mechanism through evidence-based on-budget, alternative and innovative financing solutions for the achievement of national SDG targets.																
Output	Annual target/s		List of activities	Time frame								PLANNED BUDGET			PUNO/s involved	Implementing partner/s involved			
	2020	2021		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Overall budget description	Joint SDG Fund (USD)	PUNO Contributions (USD)			Total Cost (USD)		
<b>Output 2.1:</b> Systemic off-budget financing bottlenecks have been diagnosed, with education sector as the pilot, leading to the formulation of recommendations for facilitation or leveraging of alternative sources of financing to achieve the national SDG targets.	Diagnostic to find financing bottlenecks is completed, and relevant policy recommendations with respect to SDG financing are formulated.	None	Undertake a review of challenges in attracting extra-budgetary funds for the implementation of NDS and SDG targets, such as private investment and other alternative sources of funding, and formulate recommendations on how to facilitate or leverage additional financing.				X	X						Individual/institutional and international consultancies, transfers to national counterparts including governmental and non-governmental organizations	60,000	12,000	72,000	UNICEF	MoF, MoEDT, SCISPM, and MoES
	At least 50 central government officials and at least 200 individuals representing target groups, including at least 40% women, are informed.	(2) At least 100 central government officials and at least 200 more individuals representing target groups, including at least 40% women, are informed.																	
<b>Output 2.2:</b> The government has operationalized the integrated tool for tracking and reporting of on-budget gender-disaggregated SDG financing vis-à-vis national SDG targets, which is linked to the National SDG Financing Roadmap and informs the legislature.	A desk review is prepared and discussed among the stakeholders.	Based on the desk review, policy recommendations are formulated and discussed at the DFP/NDC.	Assess the current budgeting systems with the view to develop a mechanism to ring-fence and earmark public resources for critical development needs (e.g., in the context of the roll out of programme budgeting reform) and, on this basis, develop the tool for tracking and reporting of SDG financing vis-à-vis national SDG targets.			X	X	X	X	X				Individual/institutional and international consultancies, transfers to national counterparts including governmental and non-governmental organizations. Contract with international/national think tank to research financing landscape, develop tools and methodologies and to elaborate inputs to national strategic planning	20,000	4,000	24,000	UNICEF	MoF and MoES
	40 staff in MoES and MoF (including at least 40% women) have the capacity to use the new mechanism.	100 staff in MoES and MoF (including at least 40% women) have the capacity to use the new mechanism.	Strengthen the technical and managerial capacity of staff in the Planning and Economy Department of the Ministry of Education and Science to improve the link between policy formulation and resource allocation to achieve the national SDG targets.		X	X	X	X	X	X	X				68,600	13,720	82,320	UNDP	MoF, MoEDT, and research institutions
	Concept for monitoring and reporting of SDG financing is endorsed by the government.	Mechanism & tools are fully institutionalized and used in policy formulation.	Develop and operationalize the tool for tracking and reporting of on-budget SDG financing vis-à-vis national SDG targets.				X	X	X	X	X				78,921	14,675	93,596	UNWOMEN	MoEDT and MoES
	Gender sector analysis completed; capacity development training for officials; preparation of Guide on GRB Implementation	Practical Guide on GRB Implementation in Ministries and Institutions developed; Piloting GRB completed; gender responsive recording module introduced in SCISPM	Gender sectorial analysis on GRB; series of on-site consultations with the MoF, MEDT and MoES; development and testing 'Practical Guide on GRB Implementation and 'A Training Programme for Civil Servants'; strengthen capacity of MoF, MEDT and MOES and SCI in gender mainstreaming and GRB by completing a series of thematic training workshops.	X	X	X	X							International and national consultants to conduct sectoral gender analysis. Onsite consultations with related ministries (incl travel costs) Development of Practical Guide (2 National experts) and printing and translation service. Development/ Update of Training Programme for civil servants and workshops	27,864	14,675	42,539	UNWOMEN	MoEDT and MoES
			Workshops for public finance officials and MoES staff to discuss the use of the 'Practical Guide on GRB Implementation in Ministries and Institutions of the RT', with special emphasis on defining relevant gender indicators; piloting GRB in MoES system (on sample of 1 city); gender responsive recording module is introduced in SCISPM					X	X	X	X			Workshop for public finance officials and decision-makers of education sector; Piloting GRB in MoES system (on sample of 1 city) SSA Consultant Piloting GRB in MoES system - cost	73,832	14,766	88,598	UNICEF	MoF and sub-national governments
<b>Output 2.3:</b> District profile mapping (or vulnerability mapping) tool has been institutionalized by the government to guide the formula-based allocation of inter-governmental fiscal transfers and measure the performance of SDGs at district level.	District profile mapping (vulnerability mapping) is fully developed and updated on the basis of stakeholder consultations.	District profile mapping concept is endorsed by the MoEDT and MoF, and the tool is piloted in the government systems.	Develop and operationalize a formula-based methodology for the allocation of inter-governmental fiscal transfers to vulnerable districts; review and adapt the district profile mapping (or vulnerability mapping) tool to guide the formula-based allocation of inter-governmental fiscal transfers (IGFTs) and measure the performance of SDGs at district level throughout the country.		X	X	X	X	X	X	X			International/national individual or institutional consultancy, consultation meetings, publications, transfers to counterparts including governmental and non-governmental organizations.	82,640	16,528	99,168	UNICEF	MoEDT and sub-national governments
	Methodology is developed for a formula-based allocation of IGFTs and its linkage to district profile mapping.	Formula-based methodology is reviewed and endorsed by the government.																	
	100 staff are trained on the use of the new tool/system (including at least 50% women).	400 staff are trained on the use of the new tool/system (including at least 50% women).																	
<b>TOTAL Outcome 2</b>														<b>411,857</b>	<b>90,363</b>	<b>502,220</b>			
<b>Programme Evaluation</b>														<b>16,000</b>	<b>0</b>	<b>0</b>			
<b>Total Project Cost</b>														<b>805,857</b>	<b>165,963</b>	<b>955,820</b>			
<b>ICR @ 7%</b>														<b>56,410</b>	<b>0</b>	<b>0</b>			
<b>Grand Total</b>														<b>862,267</b>	<b>165,963</b>	<b>955,820</b>			

The total budget for the proposed Joint Programme is \$1,036,216 over two years, of which 16.8 percent represents contribution from PUNOs' core funds or ongoing projects. Percent contributions will vary depending on the participating UN agency. UNICEF will make a greater contribution in this regard, given that it is currently implementing a number of complementary initiatives (such as in education), which provide a direct contribution to this programme. PUNOs also aim to leverage funds from the government but, since these are likely to take form of in-kind contributions, exact values are difficult to quantify at this time.

Roughly 45.4 percent of the total budget is allocated for the first year of the project (\$470,187), and 54.6 percent (\$566,029) will be spent in the second year. This is because programme activities are finely balanced across the two years. The budgets mainly covers research, thematic/sectoral analysis, capacity building, and other activities. Specifically, training will accelerate and intensify in the second year, while the first year will be characterized by analytical work and consultations.

Most of the activities have a strong element of technical assistance, and will be delivered by PUNOs' staff and consultants. PUNOs will support the project implementation through their country offices, core staff and management processes, with a view that upon completion the Government of Tajikistan will take over the mechanisms/tools, platforms and initiatives (e.g., education pilot) and uphold their continuation and scaling up.

The requested funds will be utilized by the participating UN agencies to support training and operationalization of innovative tools to increase the ability of the Government of Tajikistan to secure financial resources for implementation of NDS and SDG targets. The budget will include technical support to partner government institutions (namely, MoF, MoEDT, MoES, SCISPM, and Parliament), procurement services, transport, funds for advocacy and awareness raising, research and policy-oriented studies, training activities, and staff support.

The consolidated budget is based on UNDG-approved harmonized budget categories. Staff and personnel costs are expected to comprise about 15 percent of the requested amount from the UN Joint SDG Fund. In addition, the programme is expected to rely on specialist (i.e. expert) support, both nationally and internationally. A higher proportion of the requested budget will be spent on contractual services and travel - more than 52 percent. PUNOs will engage the services of consultants or specialized consulting firms.

The category "transfers and grants to counterparts" will comprise \$122,040 of the requested amount, or 14.2 percent of the total requested budget. This is because a relatively smaller share of the budget will be transferred to local counterparts, such as for the organization of advocacy and training events. Furthermore, PUNOs have agreed that monitoring and communication expenses are built into the cost of an output while funds for the final evaluation have been allocated under other general and direct costs.

## 4.2 Budget per SDG targets

SDG TARGETS		%	USD
1.a	Ensure significant mobilization of resources from a variety of sources, including through enhanced development	5	51,811
4.2	Ensure that all girls and boys have access to quality early childhood development, care and pre-primary education	20	207,243
5.c	Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels	20	207,243
17.1	Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection	50	518,108
17.3	Mobilize additional financial resources for developing countries from multiple sources	5	51,811
<b>TOTAL:</b>		<b>100</b>	<b>1,036,216</b>

The Joint Programme will address four Sustainable Development Goals (SDGs), namely:

- Goal 1: End poverty in all its forms
- Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
- Goal 5: Achieve gender equality and empower all women and girls
- Goal 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development

The budget is distributed in accordance with 5 SDG targets which reflect the nature and main focus of the project, with most of the effort being concentrated on SDG 17. This is because the Joint Programme aims to establish or enhance the government's resource mobilization framework and ability to facilitate/leverage SDG financing. In total, 55 percent of the total budget of the programme - or \$569,919 - are specifically targeting Goal 17.

The programme aims to have several activities piloted in the education sector, and preserve its strong focus on women and girls. Therefore, Goal 4 and 5 each account for 20 percent of the total budget. Seeking efficiency improvements in the allocation and use of public resources in education, and enhancing the government's ability to attract alternative sources of funding, will directly increase the likelihood of improved quality of early childhood education and care (UNICEF's primary focus of technical assistance to the Government of Tajikistan in education). This programme will therefore contribute to Goal 4. Similarly, attribution of the total Joint Programme's budget to Goal 5 is reflected by commitment of the programme to engage female staff, and produce gender-disaggregated data.

The focus of 5 percent of the budget on poverty reduction (i.e. Goal 1) is explained by the fact that it is a cornerstone objective of the Government of Tajikistan, and is reflected in the National Development Strategy for the period until 2030. In the long term, securing SDG financing will also have the potential to lift people out of poverty and preserve the gains from previous poverty reduction efforts. This is instrumental to achieving SDG targets.

## Annex 5. Risk Management Plan

The Joint Programme does not come without risks: not least its dependence on continued commitment by the government to maintain policy dialogue and adopt an integrated resource mobilization framework, which also implies improvements in governance and capacity.

PUNOs have put mechanisms in place to manage these risks, and have designed the programme flexibly in order to be able to react to changes as they occur. UNICEF, UNDP and UN Women will all work with the government and international development partners to build accountability into the use of public money and mechanisms to attract alternative sources of SDG funding. PUNOs have also incorporated sound value for money principles in programme design, most notably around fiduciary risks where the UN system will be used in favor of the government's procurement system to ensure appropriate use of UN Joint SDG Fund resources.

One of the main risks for **Outcome 1**, which represents the *policy intervention*, is that the current appetite of the government for sustaining meaningful dialogue, oversight and policy in the area of SDG financing will fade over time or appears to be weak to begin with. This risk could materialize over the course of programme implementation and will essentially imply weak government ownership of expected programme results. PUNOs have designed the programme to rise to such challenges and address them through advocacy work, operationalization of participatory dialogue platforms at the highest levels, and engagement of the Parliament in overseeing SDG financing.

Additionally, weak links to agreed policies and priorities and disconnects between bottom-up and top-down planning processes represents a significant programmatic risk. It has not been entirely and consistently clear how medium-term sector plans and policies translate into annual budgets. Links between the budget presented to Parliament for appropriation and the detailed activity cost budgets associated with the medium-term expenditure framework (MTEF) remain weak. Local needs and requests, including budget revisions are also made by the central government without the approval at the sub-national level, raises questions over the extent to which funds are being allocated efficiently and effectively to meet local needs. UNICEF will extend its ongoing work with the Ministry of Economic Development and Trade to the Ministry of Finance by embedding a tool to monitor, report and analyze inter-governmental budget transfers to vulnerable districts vis-a-vis their SDG performance. Opportunities for multi-stakeholder engagement on this will be maximized, with a view to addressing this risk.

Another inherent risk for Outcome 1 is that the government usually has multiple objectives, with achievement of SDG targets not being on top of the list. The Joint Programme could therefore not guarantee a sufficient focus and depth on efficiency improvements, dialogue, oversight and financing mechanisms. These elements are technically complex and for political and institutional reasons demand a high degree of attention on change management issues, which the government may not provide to a sufficient degree. PUNOs will engage the government at all levels and emphasize the importance of maintaining the link between SDG targets and development objectives of the National Development Strategy of the Republic of Tajikistan for the period until 2030. Targeted and tailored assistance by each PUNO will serve as a mitigating measure.

One of the main risks for **Outcome 2**, which represents the *technical intervention*, is the lack of adequate capacity (i.e. resources, skills, knowledge, and competences) to achieve the desired results of the Joint Programme. Staffing challenges such as gaps in critical functions (e.g., budgeting, accounting and strategic planning) and/or the quality and skill level of existing staff in key government institutions dates back to the aftermath of post-civil war



period and is a result of the weak education system. Compounding such weaknesses are overall weak management, oversight and control in partner government institutions. PUNOs will systematically develop capacity building activities and training plans to deliver tailored and hands-on skills development and awareness raising services to direct beneficiaries of the programme.

As additional financing becomes available for achieving SDGs, the emphasis of the programme not only on policy, but also on technical systems require a significant shift in the management and oversight of financing from national to sub-national levels. This means that there are ongoing and growing demands on Tajikistan's public finance system, where they are at their weakest, increasing the risks that funds are poorly used, diverted away from its intended use, or lost. In-built SDG financing mechanism - e.g., for tracking and reporting of on-budget gender-disaggregated SDG financing - will serve as a mitigation measure to safeguard efficient and effective use of resources in alignment with national development priorities.

If the programme slips off track in terms of mainstreaming gender equality, for example, if results of the programme are no longer viewed through a gender lens, then PUNOs may not achieve equitable results across the board which benefit both women and men. The risks and impact on women is duly accounted for in the programme, manifested through the efforts of the Government of Tajikistan in protecting the interests, rights and opportunities for women through regulation, enforcement and direct interventions. For instance, gender-inclusive budgeting will be embedded in government systems with the support from UN Women, while high-level dialogue will offer a platform to raise concerns about how best to protect the benefits of the programme on women and girls, particularly in education.

Finally, a gradual increase in the availability of financing from other sources for achieving NDS and SDGs could reduce government incentives to ensure efficiency improvements of its national budgeting system. Evidence from past studies, e.g. growth diagnostics, showed that when availability of funds from other sources rises, this is sometimes associated with a downward trend in domestic revenues. This is a low risk, although renewed focus on policy dialogue with government will ensure that PUNOs are able to mitigate this risk.

The table below is explicit about all inherent risks and uncertainties and how they will be managed over the course of the Joint Programme.

To monitor and manage risks, there will be a monitoring and evaluation framework to review progress at regular intervals and iterate design issues as necessary. Some of the assumptions (shown in the Theory of Change) for the above risks have been made on the basis of available evidence. For those assumptions which are weakly evidenced, a sensitivity analysis was undertaken to explore how dependent the results of the programme are on the assumptions made. Therefore, risk management is fully consistent with these assumptions.

The design of the programme also contains a number of safeguards to manage specific risks around implementation and programmatic results. These include: (i) robust governance structures, such as the Steering Committee, to monitor financial and non-financial performance; (ii) consultation with development partners and scrutinizing of programme activities before procurement processes are launched; and (iii) provisions for PUNOs to suspend or terminate in full, or in part, disbursements of funds if they are used in a manner inconsistent with the Joint Programme.

Risks	Risk Level (Likelihood x Impact)	Likelihood: Certain - 5 Likely - 4 Possible - 3 Unlikely - 2 Rare - 1	Impact: Extreme - 5 Major - 4 Moderate - 3 Minor - 2 Insignificant - 1	Mitigating measures	Responsible Org./Person
<b>Contextual risks</b>					
<b>(1)</b> Lack of political will and ownership to implement the Joint Programme at central and sectoral levels, leading to an increasing number of unsupported or overlooked interventions at policy or technical level, or critical elements of the Joint Programme being driven mainly by external stakeholders (i.e. PUNOs).	High (9)	Possible (3)	Major (3)	The National Development Strategy for the period until 2030 is a government strategy, officially endorsed by the Government of Tajikistan, and is strongly linked to SDGs. Mid-term development plans are designed to ensure that implementation of the NDS is owned by the government, translating into the achievement of SDG targets. Besides, strengthened governance arrangements include structures - such as the National Development Council - which ensure that reform implementers are better empowered and supported by high-level strategic decision makers.	PUNOs, government partners
<b>(2)</b> Exacerbation of direct and indirect consequences of economic downturn or economic crisis - e.g., aggravated by the spread of COVID-19 or rising fiscal pressures - leading to reduced policy space and relatively low priority being given by the government to implementing the Joint Programme.	High (16)	Likely (4)	Major (4)	Appropriate safeguards will be in place by the MoEDT and the MoF to mitigate the risk of significant economic downturn (e.g., due to currency or price volatility, or external factors affecting trade and migration flows). Although some elements of the Joint Programme may be postponed or delayed in the presence of severe economic risks, their implementation will be resumed once the situation improves. The MoF and the MoEDT will update PUNOs on risks at regular intervals through dialogue structures at programme level (e.g., coordination meetings and performance reviews).	Partner governments, PUNOs
<b>Programmatic risks</b>					
<b>(3)</b> Unclear vision and direction of travel with regards to follow-on interventions/activities which build on the results achieved by the Joint Programme. As a result, the programme will not necessarily contribute to	Low (4)	Unlikely (2)	Minor (2)	The Joint Programme will fill the gap by establishing clear baselines, directionality and pace of proposed interventions. The vision and objectives vis-a-vis achievement of SDG targets will be uniformly shared by all designated stakeholders in Tajikistan, and appropriately aligned with the National Development Strategy for the period until 2030 and other national priorities.	PUNOs

achieving SDG targets. Future support by national and international stakeholders will be in doubt in the absence of a clear vision or continuity.					
<b>(4)</b> Low level of interest and engagement from government partners, leading to delayed and/or incomplete implementation of the Joint Programme.	Medium (6)	Unlikely (2)	Moderate (3)	A more appreciative engagement through improved communications between PUNOs and government stakeholders will be pursued. For example, all major interventions will be supported by adequate communication or collaboration strategy to ensure that stakeholders have an opportunity to input and receive information on time to adapt to change. Better recognition and communication of results achieved should encourage engagement and greater interest from implementing stakeholders.	PUNOs
<b>(5)</b> Implementation plans of the Joint Programme (i.e. the number of expected outcomes and outputs) prove too ambitious, undermining programme delivery and risking reputational consequences for all government partners and other stakeholders.	Medium (6)	Possible (3)	Minor (2)	Performance reviews will occur every 6 months for the duration of the Joint Programme to flex to changes in context and capacity, as well as maintain congruence, relevance and realism. The Joint Programme has the flexibility to crowd in other development partners and stakeholders to carry out proposed activities at scale. Furthermore, strong government leadership in programme implementation will also make it easier to ensure that implementation reflects factual capacity, as well as unmet needs.	PUNOs
<b>(6)</b> Lack of coherence and clarity in the legislative framework, which will restrict government actors from working effectively, which may result in the failure of the Joint Programme to achieve expected results.	Low (4)	Unlikely (2)	Minor (2)	The Results Framework of the Joint Programme will include a number of milestones and targets to ensure that the Parliament is fully supportive of proposed changes and innovative solutions, e.g. district profile mapping or the national SDG financing roadmap. Primary and secondary legislation will be thoroughly reviewed to make sure that the institutionalization of proposed SDG financing tools is smooth and timely.	PUNOs

<p><b>(7)</b> Lack of relevant, credible and available information to inform ongoing policy dialogue with regards to improving efficiency in the use of public resources and facilitation of alternative sources of financing to achieve SDG targets.</p>	<p>Medium (6)</p>	<p>Possible (3)</p>	<p>Minor (2)</p>	<p>PUNOs will help the Government of Tajikistan to design assessment/study instruments, which maximize the utilization of existing data sets (such as from the government budget) and make use of the MoF's Financial Management Information System (FMIS) and the MoES' Education Management Information System (EMIS). Where possible, data will be validated through consultations with government stakeholders and development partners.</p>	<p>PUNOs</p>
<p><b>Institutional risks</b></p>					
<p><b>(8)</b> High staff turnover and lack of capacity in government partners to introduce the national integrated resource mobilization framework. Capacity building efforts are ineffective, leading to partial, incomplete and/or unsustainable implementation of the Joint Programme. Future reform implementation may be abandoned or delayed due to inherent risk of failure caused by severe capacity constraints and disruptive staff turnover.</p>	<p>High (16)</p>	<p>Likely (4)</p>	<p>Major (4)</p>	<p>All government partners and the Parliament are strongly committed to institutionalizing skills development (training and re-training) of personnel who will be responsible for operationalization of integrated SDG financing tools and dialogue platforms. Once complementary public administration reforms are in place, appropriate incentive structures can be introduced to attract and retain skilled professionals in partner government institutions. Moreover, a capacity building strategy and framework can be developed within the Joint Programme with the aim of having a more coordinated, standardized and cost-effective approach to capacity building in all participating government institutions. PUNOs will also press for a need to better measure the impact of training and other skills-development activities.</p>	<p>PUNOs, government partners</p>
<p><b>(9)</b> Poor willingness of policy makers in the government to use the data, information and other evidence generated for the formulation of coherent policy, enabling the creation of an integrated resource mobilization framework to achieve SDG targets.</p>	<p>High (9)</p>	<p>Possible (3)</p>	<p>Moderate (3)</p>	<p>PUNOs will work closely with government institutions and the Parliament to design and complete assessments envisaged by the Joint Programme, thereby enhancing ownership of generated evidence by the Government of Tajikistan. Evidence will be generated on the basis of existing information based on official government statistics and knowledge base, which further strengthens the government's perception of credibility of this exercise.</p>	<p>PUNOs, government partners</p>

<p><b>(10)</b> Poor coordination and sequencing of proposed interventions by the Government of Tajikistan, resulting in premature (or delayed) implementation, disjointed effort or duplication of support.</p>	<p>High (9)</p>	<p>Possible (3)</p>	<p>Moderate (3)</p>	<p>The Joint Programme encourages a stronger ability of the government to facilitate or leverage financing for implementation of its national priorities, many of which mirror SDGs. Hence, the government will highly engaged for it is in the government's interest to make sure that financial resources are secured for full and timely implementation of NDS and SDGs. Besides, the Steering Committee of the project will allow PUNOs to steer and encourage the government for greater coordination, sequencing and complementarity of proposed interventions with other reforms.</p>	<p>Government partners, PUNOs</p>
<p><b>(11)</b> Lack of coordination among partner UN organizations (PUNOs), leading to significant reputational risks and undermined credibility of partnership between UN Team and government.</p>	<p>Medium (8)</p>	<p>Unlikely (2)</p>	<p>Major (4)</p>	<p>The UN Resident Coordinator will monitor the strength of coordination and communication between PUNOs within the framework of the Joint Programme, and will immediately escalate/address any issues to avoid reputational risks.</p>	<p>UNRC</p>
<p><b>Fiduciary risks</b></p>					
<p><b>(12)</b> Funds are poorly used and the link between disbursements and achievement of programme results is weak.</p>	<p>Medium (8)</p>	<p>Unlikely (2)</p>	<p>Major (4)</p>	<p>The fiduciary risks are managed by two levels of control: (i) first by channeling the funds through the UN system, PUNOs are liable for appropriate use of resources; and (ii) UN procurement and financial management guidelines will be applied, which are strong on compliance and control.</p>	<p>UNRC, PUNOs</p>