

Joint SDG Fund
 Financing SDGs in Tajikistan
 Evidence-based Final Narrative Report
SDG FINANCING PORTFOLIO – COMPONENT 1

Cover page

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<i>Programme title and Country</i>
Country: Tajikistan Joint Programme (JP) title: Financing SDGs in Tajikistan MPTF Office Project Reference Number¹: 00122162

<i>Programme Duration</i>
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<i>Participating Organizations / Partners</i>
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¹ The MPTF Office Project Reference Number is the same number as the one on the Notification message. It is also referred to as "Project ID" on the project's factsheet page on the [MPTF Office GATEWAY](#).

² The start date is the date inserted in the original ProDoc submitted and approved by the Joint SDG Fund.

³ As per approval of the original project document by the relevant decision-making body/Steering Committee.

⁴ If there has been an extension, then the revised, approved end date should be reflected here. If there has been no extension approved, then the current end date is the same as the original end date. The end date is the same as the operational closure date which is when all activities for which a Participating Organization is responsible under an approved MPTF / JP have been completed. As per the MOU, agencies are to notify the MPTF Office when a programme completes its operational activities. Please see [MPTF Office Closure Guidelines](#).

⁵ Financial Closure requires the return of unspent balances and submission of the [Certified Final Financial Statement and Report](#).

Programme Budget (US\$)

Total Budget (as per Programme Document, without co-funding): **USD 862,267**

Agency/Other Contributions/Co-funding (if applicable): **USD 173,949**

Joint SDG Fund Contribution⁶ and co-funding breakdown, by recipient organization:

Agency/ others	Joint SDG Fund contribution	Co-funding	Total
UNICEF	400,000	80,000	480,000
UNDP	345,610	64,600	410,210
UN Women	116,657	29,349	146,006
Total			1,036,216

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⁶ Joint SDG Fund Contribution is the amount transferred to the Participating UN Organizations – see [MPTF Office GATEWAY](#).

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Acronyms

APA	Academy of Public Administration for the President of the Republic of Tajikistan
AIMS	Automatic information management system
CRB	Climate responsive budgeting
CSO	Civil society organization
DCC	Development Coordination Council
DFA	Development Finance Assessment
FAA	Financial Architecture Assessment
FSA	Fiscal Space Assessment
GFF	Global finance facility
GNI	Gross National Income
GoT	Government of Tajikistan
GRB	Gender responsive budgeting
HWGF	High Level Working Group on Finance
INFF	Integrated National Financial Framework
IWG	Interdepartmental Working Group for implementing Gender/Climate Principles and connecting the Sustainable Development Goals into the Budget Process
JP	Joint Programme "Financing SDGS in Tajikistan"
LNOB	Leave No One Behind
MEDT	Ministry of Economic Development and Trade
MoES	Ministry of Education and Science
MoF	Ministry of Finance
MTDP	Medium-Term Development Program
MTEF	Medium-Term Expenditure Framework
NDC	National Development Council
NDS	National Development Strategy of the Republic of Tajikistan for the period up to 2030
ODA	Official development assistance
OECD	Organization for Economic Co-operation and Development
PEFA	Public Expenditure and Financial Accountability
PIM	Public Investment Management
PFM	Public Finance Management
PIP	Public Investment Program
PPP	Public-private partnership
PUNO	Participating United Nations Organization
RCO	UN Resident Coordinator Office
RT	The Republic of Tajikistan
SDGs	Sustainable Development Goals
SCISPM	State Committee for Investment and State Property Management
SME	Small & Medium Enterprises
SNG	Subnational Government
SOE	State owned enterprise
TA	Technical assistance
UNDS	United Nations Development System
WG	Working group
14th WG	Working Group on Financing

Executive Summary

One of the many challenges that low- and lower-middle-income countries face is limited public and private financing to invest in national development and the achievement of the Sustainable Development Goals (SDGs). Increasing access to development financing is a long-term endeavor for low-income countries that are excluded from international capital market, domestic resources are scarce, and weak human and institutional capacities further compound the problems for them. While poverty rates have fallen, Tajikistan remains the poorest country in Central Asia. In 2022, more than 22% of the population was below the national poverty line. In order to meet the targets set in the National Development Strategy 2030 and the SDGs, Tajikistan must significantly increase public and private investments to promote inclusive economic growth and jobs, improve health care and education, and expand social protection support for the population.

The “Financing SDGs in Tajikistan” was designed to strengthen the financing architecture and policy space to improve efficiency in allocation and align development financing to the National Development Strategy 2030 and SDGs. With overall support and guidance of the UN Resident Coordinator’s Office, the programme was implemented by UNICEF (lead UN Agency), UNDP and UN Women in partnership with the Ministry of Economic Development and Trade and the Ministry of Finance. The total budget for the programme was USD 1.03 million including USD 862,267 allocation from the UN SDG Fund. The support provided through the programme was structured around the rollout of the Integrated National Financing Framework (INFF). Broadly, the programme provided technical assistance under three key streams:

I. Governance

To strengthen the linkages between policy actions, programming, and public budgeting, as well as to explore different financing options, the joint programme helped establish a High-Level Working Group on Financing (HLWGF). This working group is part of the National Development Council (NDC), an overarching national policy coordination mechanism chaired by the President of Tajikistan. HLWGF is operational and have met several times. This group includes government ministries and agencies, private sector representatives, parliament members, civil society, and international development partners. HLWGF is vital in coordinating efforts, strengthening the interface, promoting policy coherence, and broadening financing opportunities for the country.

II. Diagnostic & Analysis

Several technical assessments were carried out to support the national development strategy and the rollout of INFF, including a fiscal space analysis, a review of the financial architecture, and gender-responsive budgeting (GRB). These assessments provided the basis for developing a Roadmap for Financing NDS and SDGs. A fiscal space assessment was carried out to estimate the financial envelope and sources of financing, including government and private funding needed to implement the SDGs. It examined various options to increase overall fiscal space and improve efficiency and equity in financing, as well as potential future threats that may constrain budgetary space. A sector-specific analysis was also carried out to review the current state and opportunities for attracting off-budget resources for the education sector. A national financing architecture assessment was conducted to examine existing financing strategies, their alignment with the budgeting process, and institutional and coordination mechanisms.

III. Capacity Development

Several capacity-building activities were carried out, including the National Financial Inclusiveness Conference, National Workshop on Securing Financing for SDGs, and Financing Green Recovery in Tajikistan. The Parliament Members received training to strengthen oversight and greater engagement between the legislative and the executive bodies. A training module on GRB was developed with the Academy of Public Administration to institutionalize a formal training course for civil servants. A pilot was also undertaken to incorporate GRB in budgeting for the education sector. The work has provided a strong basis for mainstreaming gender in the national budgeting processes. UN Agencies also provided technical assistance that has enabled the Government to introduce instructions and guidance to track and selected SDG markers such as gender and climate change in the public budgeting process.

UN Agencies also helped national counterparts learn international best practices in supporting the development of the capital market. The programme has created a solid platform on which further technical assistance can be provided on designing financing instruments such public-private partnerships, green bonds, debt-for-nature swaps, and blended financing. Internally, the programme has enabled the UN to integrate efforts of all the UN Agencies to develop a coherent and systemic approach to advancing the financing for development agenda in Tajikistan.

The programme was rolled out at the peak of the Covid-19 pandemic in 2020. This invariably affected the delivery of the programme. Initially, there were also issues about the nomination of the lead government counterpart. Finally, this issue was resolved with the government and full implementation started in late 2020. A vast majority of the planned programme outputs were delivered. Some outputs that were not fully achieved were largely the result of delays in getting approvals from the government. Close communication with the national counterparts helped to address some of the bottlenecks. One of the main lessons and which could be considered a good practice is the approach of the programme that tried to address systemic capacity constraints and invested in building local capacities by institutionalizing change.

Context

This evidenced-based final narrative covers the Financing SDGs in Tajikistan Joint Programme implemented from July 1, 2020, to December 31, 2022. The programme was conceptualized and rolled out in the midst of an epidemic that brought the world to a standstill. To counter the spread of Covid-19, countries imposed large-scale quarantines, travel restrictions and social distancing that hit consumer and business spending, lowering GDP growth and government revenue. Tajikistan's economy was further exposed to various risks, exacerbating its vulnerabilities and weak governance.

The joint programme was aligned to the National Mid-Term Development Programme (MTDP) for 2016-2020 under the National Development Strategy (NDS). NDS is a strategic framework that sets out the country's long-term development goals, including its targets for achieving the Sustainable Development Goals (SDGs). The programme was implemented under the overall framework of UN's support to Tajikistan under the United Nations Development Assistance Framework (UNDAF 2016-2022). Under the leadership of the UN Resident Coordinator's Office (UNRCO), the participating UN Organizations (PUNO) implemented the programme.

The Public Finance Management Reform Strategy (PFMRS) until 2030 was approved via the Decree of the President of the Republic of Tajikistan #1446 on January 31, 2020. The lack of connection between the budget process and strategic planning was noted as a problem at the state level, and a set of measures in this area was formulated. As referred to by 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 management⁷. Such factors as increasing public debt burden, national infrastructure projects, volatility of the national currency, and limited revenue generation put pressure on the overall fiscal space, and, as a result, the government is unable to finance the country's development priorities.

According to government projections, full implementation requires around \$118 billion by 2030 (which seems to be very conservative and not fully reflecting the needs), while only about 6.7 percent of the gap will be filled in by development partners. According to Fiscal Space Analysis⁸ the Government expenditure and ODA will cover only 40, 2% of the total cost of NDS (%). This brings up a shrinking fiscal space and lesser resources available to achieve the national SDGS targets. To address these fiscal challenges, the government and development partners need to be able to pursue other alternative and innovative ways of ensuring financial resources to fund national development needs. A significant improvement in the investment climate is needed, as well as a reduction of the government sector in the economy. Sustainable development, and, in particular, corporate social responsibility are not yet integral elements of large companies' corporate management in Tajikistan; small and medium-sized enterprises are underdeveloped. These factors notably reduce the potential contribution of the private sector to achieving SDG targets.

Less than half of public sectors are guided by development strategies, and most of them lack the provision of adequate costing. Subsequently, it causes a weak link between resource allocation and national priorities. The economic, fiscal, and financial estimates of key development targets are often misrepresented as they are founded on projections that employ overly optimistic assumptions about

⁷ <https://data.worldbank.org/country/tajikistan>

⁸ Ecorys conducted as part of the Programme

the economy. It was important to link the issues of strategic planning and budgeting. 78% of NDS indicators are in line with SDGs; however, according to the Public Expenditure and Financial Accountability (PEFA) report 2022⁹, it does not appear that the principles of policy-based budgeting are fully in place across the government sector.

In accordance with the results of PEFA 2022¹⁰, with the objective to strategically allocate limited resources, the GoT is developing sector plans, strategies and programs. Assumingly, they will be appropriately linked to public resources, such as through the Medium-Term Expenditure Framework. However, it does not appear that the principles of policy-based budgeting are fully in place across the government sector. A performance culture needs to be built which will examine critically the use of manpower, and require public sector managers to be accountable for the results of the expenditures under their control.

Joint Programme Results

The programme followed a holistic approach to financing, covering a wide range of areas as part of an integrated financing framework (INFF). A key feature of the programme was to address institutional and capacity constraints in development financing and to focus on vulnerable groups, including women and girls. The programme incorporated Leave No One Behind principles, as well as gender-responsive budgeting, which had a cross-cutting impact on the achievement of SDGs.¹¹

In general, the successes of the programme can be seen in enhancing the capabilities of staff and strengthening the institutional capacity of the government. It also improved the strategic planning system and narrowed the gap between planning and budgeting processes. A significant amount of work has been done on linking the process of drawing up the national budget with strategic planning. But this is still work in progress, and it is necessary to continue this work in a follow up programme.

The table below shows the outcomes, indicators, and means of verification for measuring these indicators.

⁹ <https://www.pefa.org/node/5068>

¹⁰ Republic of Tajikistan Public Expenditure and Financial Accountability (PEFA) Performance Assessment Report, April 2022

¹¹ NDS 2030 and MDTP 2021-2025 which prioritize GRB as a tool for reaching gender equality and SDGs

Outcomes	Indicators	Means of Verification
Outcome 1: Increased, targeted, and more transparent financing of the SDGs via strengthened national multi-stakeholder dialogue, oversight and policy.	Outcome Indicator 1.1: Existence of a high-level dialogue platform on SDG financing.	Government regulation and the approved roadmap; minutes of meetings
	Outcome Indicator 1.2: Multi-stakeholder dialogue on alternative and innovative SDG financing options has commenced.	The fiscal space assessment report, including policy recommendations; minutes of meetings of the DFP/NDC
Outcome 2: Integrated SDG financing mechanism through evidence-based on-budget, alternative and innovative financing solutions for the achievement of national SDG targets.	Outcome Indicator 2.1: Tailored SDG financing tools are integrated into the government's budgeting system.	Diagnostic report on systemic financing bottlenecks, including policy recommendations; progress reports; government regulation and GoT endorsement of the concept

The programme results have largely been achieved. Some outputs were not fully delivered owing largely to slow government approval, which is not entirely dependent on the efforts of PUNOs. The programme document contains a detailed results framework. Some indicators could have been made more SMARTer (this will be discussed in Section 3). In general, the achieved results correspond to the expected outcomes as articulated in the programme document. The work plan of the programme was prepared in a simple and understandable form. It contained a clear work schedule and distribution of responsibilities, and a clear list of activities for each output is presented. The progress reports were compiled in accordance with applicable guidelines, containing up-to-date information and were presented in an understandable manner.

A high-level dialogue platform on SDG financing has been created, which brought the dialogue on NDS/SDG financing to a new and more strategic level. The creation and operationalization of a high-level Development Finance Platform provided the leadership direction for a coherent nationwide response on aligning financing to NDs and SDGs. The programme also contributed to strengthening accountability, and linkages between the executive branch and the Parliament were strengthened through greater scrutiny and oversight of financing and budgeting. The fiscal space of the government budget and financial architecture was comprehensively assessed, and multi-stakeholder dialogue on alternative and innovative SDG financing options was initiated. This will help in creating more efficiency in the use of public resources, generate more resources, and reduce the fiscal gap for SDGs.

But in general, the progress in this part cannot be considered sufficient. It should be noted that there are no endorsements of the concept specified in the means of verification of government regulation (for example, government decrees that endorse the SDGs financing roadmap, the Guide on Gender Responsive Budgeting (GRB) Implementation in Ministries and Institutions). These issues will be discussed in more detail in the next section.

As per official INFF site, the INFF will be a nationally owned initiative anchored in Tajikistan's National Development Strategy for 2016-2030.¹² The UN agencies started to work on the development finance assessment (DFA) in 2018. The building blocks of INFF are anchored in the strategic plans and documents; however, the terminology and approach are different. Thus, there is no oversight committee of INFF, but an NDC working group on financing was established. The activities implemented within the framework of the JP, such as the Financial Architecture Assessment (FAA), Fiscal Space Assessment (FSA), and others, are at the stage for a follow-on comprehensive Development Finance Assessment.

PUNOs are very positive about the Programme, they reported that the JP had greatly improved coordination between PUNOs, and that the PUNOs had helped each other to a great extent while implementing the JP. The design of the Programme provides a high degree of synergy between the obtained outputs. During the planning phase of the program the participating UN agencies (PUNOs) in cooperation with RCO defined the goals and objectives that could be achieved solely within the Joint Program, as opposed to the individual activities of each UN agency. Despite the involvement of other agencies, the RCO's contribution was instrumental in establishing a clear direction for the program and ensuring a coordinated approach among the different actors involved.

It may be beneficial to consider enhancing the positioning of the Joint Program to increase its recognition and awareness among development partners. It has been identified that while some partners are aware of the individual UN agency projects, they may not be familiar with the Joint Program. By improving the visibility and communication of the JP, it could potentially attract more interest and engagement from relevant stakeholders, leading to a more effective and efficient implementation of the Programme.

1. Overview of Strategic Final Results

1.1. [Overall assessment](#)

- Above expectations (fully achieved expected JP results and made additional progress)
- In line with expectations (achieved expected JP results)**
- Satisfactory (majority of expected JP results achieved, but with some limitations/adjustments)
- Not-satisfactory (majority of expected JP results not achieved due to unforeseen risks/challenges)

Despite some changes and delays in implementation, the programme has achieved most of its intended results directly contributing to the four pillars of the INFF. In general, JP's successes include development of human capital, strengthening the institutional capacity of the government, and the development of a strategic development financing framework. A significant amount of work has been

¹² <https://inff.org/country/tajikistan>

done on linking the process of drawing up the national budget with strategic planning. Most of the expected results have largely been achieved.

1.2. Key results achieved

The overall purpose of the joint programme was to support the Government of Tajikistan in achieving its national SDG targets through an integrated resource mobilization framework. The creation of an integrated resource mobilization framework is the first such initiative in Tajikistan which will ensure the sustainability of financing for SDGs.

One of the important outcomes of the Joint Programme is the establishment of the high-level dialogue platform on SDG financing under the National Development Council, which brought the dialogue on NDS/SDG financing matters to a new level. The creation and operationalization of a high-level Development Finance Platform provided leadership and direction for a coherent nationwide response to the pressing need to achieve national SDG targets. Although the regulation of the working group has not been officially approved, the working group is functional and held several meetings, and the very fact of its creation brought the dialogue on NDS/SDG financing matters to a qualitatively new level.

Fiscal space of the government budget and financial architecture has been comprehensively assessed, and multi-stakeholder dialogue on alternative and innovative SDG financing options has been initiated. This will lead to enhancement of efficiency in the use of public resources and create conditions for the reduction of fiscal gap on SDG financing.

The Roadmap for Financing SDGs was developed. It identifies financing gaps and proposes actions to help Tajikistan to fulfil the sustainable development objectives by 2030. Based on the analysis of the current development, socioeconomic and financial contexts in Tajikistan, as well as the objectives of the NDS, the roadmap identifies financing challenges and bottlenecks. Building on this analysis, the document proposes actions to unlock and mobilize additional financial resources to help the government of Tajikistan bridge the financing gap to deliver on the SDGs and the NDS by 2030. The roadmap draft has been sent out to all ministries and other government agencies to collect their views and feedback. All comments have been incorporated into the final roadmap. It is still pending for Government's consideration.

Tailored SDG financing tracking tools are integrated into the government's budgeting system. Several achievements have been made, notably, the endorsement of the Interdepartmental Working Group for implementing Gender/Climate Principles and linking the Sustainable Development Goals targets and indicators into the Budget Process (IWG). The Ministry of Finance (MoF) has also approved the Action Plan for applying the Principles of Gender Equality, Environment Protection, and Sustainable Development Goals in the planning process of the draft State Budget of the Republic of Tajikistan for 2024-2026. In addition, a special template to monitor the achievement of Mid- Term Development Programme (MTDP) results vis-à-vis budget and off-budget financial resources which provide for the ability to collect and analyze data/inputs from national and international stakeholders on MTDP implementation, including the non-financial indicators, was developed. As a continuation of JP activities, Instruction on the development of the State budget indicator of the Republic of Tajikistan for 2024-202 which includes a number of SDGs related targets and indicators was approved by the MoF decree.

1.3. Results achieved on Integrated National Financing Framework/SDG financing building blocks

Implementation stages	Planned (0%)	Emerging (1-49% progress)	Advancing (50-99% progress)	Complete (100% progress)	Previously completed	Not applicable
1. Inception phase	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Assessment & diagnostics	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financing strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Monitoring & review	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Governance & coordination	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Several assessments, such as Financial Architecture Assessment (FAA), Fiscal Space Assessment were carried out that laid the foundation to the development of a roadmap for SDG financing through a consultative process with relevant stakeholders, partners and experts. The aim of the roadmap was to identify financing gaps, potential sources to unlock financing and propose actions to help Tajikistan realize its national priorities and the SDGs. Based on the analysis of the current development, as well as the objectives articulated in the NDS, the roadmap identified several financing challenges and bottlenecks. Building on the analysis, the roadmap proposed policy actions to mobilize additional financial resources to bridge the financing gap.

The roadmap is centred around three main financial pillars: public spending, private sector, and financing from development partners. The findings and recommendations have been presented in various platforms and it was shared with relevant ministries, departments and agencies to collect feedback and comments prior to its submission to the NDC for consideration. Although the JP did not secure the endorsement of the roadmap before the end of the programme, the PUNOs will continue a dialogue with the Government to get endorsement.

At the institutional level, an assessment of the financing architecture was carried out that helped to better understand the processes for planning and monitoring of financial flows, prioritization and decision-making in allocation of public funding. Recommendations of the assessment were used for developing tools for Monitoring the SDGs within the MTDP 2021-2025. It was also an important input in the formulation of the Roadmap for Financing SDGs and NDS.

The fiscal space assessment (FSA) presents different scenarios to illustrate how fiscal space can be managed through 2030. The specific objective of this FSA is to inform long-term planning on financing for the SDGs and NDS by assessing the fiscal resources available for general spending and its implications for expenditure on the SDGs/NDS in general and for the education sector in particular.

The analysis of the gender responsive budget of pilot ministries programs and policies in Tajikistan concluded that the Government of Tajikistan is largely gender-blind, and GRB remains a “novel” concept to civil servants. Subsequently, capacity-building interventions on GRB were identified as a vital component for the future programme. Other measures were also recommended such as teaching gender budgeting in schools and to pilot GRB in two pilot districts.

The analytical work provided a solid foundation for the development of the Roadmap for Financing the SDGs and NDS. The roadmap was presented to the WGF and shared with the NDC Secretariat and other

stakeholders. It's worth noting that the joint efforts of all PUNOs - on establishing the multi-agency forum to support a continuous dialogue on finance which is backed by evidence is narrowing the gap between programme planning and financing. A number of policies and strategies exist, but many of them have not been costed properly and are not linked to a realistic financing plan. Some preliminary estimates were made in the past to cost the implementation of the national development strategy. The costing was based on GDP projections and budget envelope for selected programmes and activities of the line ministries. The breakout of Covid-19 and its cascading impact on household welfare and undermining of fiscal space, technical assistance provided through the joint programme has helped the government to reassess its fiscal outlook. Importantly, the technical assistance was geared towards strengthening existing structures rather than creating parallel structures. As mentioned, NDC and various groups within this platform have been relatively inactive. The programme has helped to revitalize the NDC and become the convener for stakeholders, promote policy coherence, and strengthen the linkages between programme planning and budgeting. The technical assistance provided through the joint programme was also closely coordinated with the PFM DCC Working Group to ensure that there are complementarities and it support the ongoing PFM reforms. With a stronger financial architecture which the programme has created it should enable the government to enact meaningful reforms that are underpinned by evidence and tap into various sources of financing while creating the necessary space for more private sector investments.

Following on the results of the assessments, the joint programme developed a financial monitoring and reporting tool for the MTDP 2021-2025. The reporting tool covers all sources of funding and ensures that all key information is clearly presented, such as the total need for funding, total amount of funds in the framework for planned and actual funding by source, as well as reasons for lack of resources. The tool enables to track the financing activities/actions within a particular sector/programme. The reporting template will be completed annually, but there is flexibility in the tool that also allows data collection on a quarterly and biannual basis. In addition, MTDP 2021-2025 has, for the first time, included GRB for regular monitoring of relevant financial indicators. This should help in informed decision-making future expenditure that will reflect greater gender-sensitivity and priorities for promoting gender equality.

Under the NDC structure, as mentioned, a High-Level Working Group on Financing (HLWGF) was established to strengthen the coordination for financing the SDGs and NDS 2030. The group serves as key multistakeholder financing platform bringing together representatives of the national ministries and agencies, as well as representatives from the academia, civil society, development partners and private sector. The group is a platform to discuss the implementation and financing of the socio-economic policies and reforms and consolidate the efforts of the government and the donor community to achieve the strategic goals of the NDS and SDGs. The joint programme will continue to build the capacity of the members and provide support for constructive national dialogue on development financing and tracking of results of key national strategies contributing to SDGs/NDS.

1.4. Contribution to SDG acceleration

SDGs indicators	Baseline	Expected target	Actual results achieved/to be achieved in the near future	Reasons for deviation from targets, if any
1.a: Ensure significant mobilization of resources from a variety of sources, including through enhanced development	Tajikistan did not have a financing long-term framework. It was all ad-hoc and projections were made annually	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.	Public budgeting has improved with better aligned with SDGs. Poverty rate fell from 23.6% in 2019 to 22.5% in 2022	
4.2: Ensure that all girls and boys have access to quality early childhood development, care and pre-primary education.	<ul style="list-style-type: none"> - 1.5% of public allocation for preschool sector out of the total state budget. - 6.7% of public spending for preschool education out of the total education budget - 0.45% of GDP (2021) <p>84% of children aged 3-6 years are not covered by preschool education (EMIS,2022)</p>	Encourage greater and more effective allocation of resources, which will improve the quality of education.	Advocacy for transitioning to the 12- year education through implementation of one-year compulsory pre-primary education for all 6 years old children under education reform	
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.	Gender was not considered when allocating resources	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.	Gender-responsive budgeting has been rolled out and being institutionalized in public budgeting	
17.1: Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.	PFM Strategy but the pace of reforms was slow. Many loopholes in the tax code	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.	A new tax code was approved. Apart from 2020, domestic revenue has increased. Development partners have started provided direct budget support	
17.3: Mobilize additional financial resources for developing countries from multiple sources.	Apart from a EURO Bond, Tajikistan has not tapped into additional financing other than donor support from public investment projects	See above	Additional resources are flowing in including direct budget support.	Considering the state of the capital market in Tajikistan, it was not possible to design new and innovative financing instruments.

1.5. Contribution to SDG financing flows

The JP's contribution to the increased SDG financing flows is yet early to assess since the SDGs tracking tool has been incorporated into the budgetary system for the next budgetary cycle covering 2024-2026.

Nevertheless, the Joint Programme developed a financial monitoring and reporting tool for the Medium-Term Development Programme 2021-2025. The reporting tool covers all sources of funding and ensures that all key information is clearly presented, such as the total need for funding, the total amount of funds in the framework for planned and actual funding by source, as well as reasons for lack of resources. Given the high degree of correlation between MTDP and the SDGs, this reporting tool could provide some insight into SDG financing flows.

JP has made a substantial contribution to leverage strategic partnerships by creating HLWGF. This group was tasked to identify mechanisms and approaches to financing development priorities and to enable Tajikistan to unlock additional sources of financing for development. The members of the HLWGF include government agencies, development partners, the private sector, and non-government organizations. The members have already met several times and participated in a number of knowledge-sharing events. The regulation on HLWGF has not yet been approved due to circumstances beyond the control of PUNOs. The regulation was supposed to be approved by the decision of the NDC, which, as noted above, has not been convened for three years, including Covid-19 restrictions. Meanwhile, there is a need for closer work with international development organizations in the direction of SDG financing.

1.6. Results achieved on contributing to UN Development System

The joint programme has built a good synergy with “Strengthening national capacity for effective coordination, planning, monitoring, and reporting of NDS-2030/MTDP and SDGs” and economic development portfolio of the UN, especially in the area of strategic development planning and monitoring, capacity building activities on SDGs mainstreaming, acceleration and localization and promotion of innovative partnerships and alternative financing for development. Moreover, it benefited from collaboration with the UNESCAP initiative to support countries with special situation. The joint programme provided inputs in the “Financing and Policy Gaps” assessment that UNESCAP conducted in Tajikistan. A joint workshop with UNESCAP on SDG Financing and Green Recovery was organized to present findings from this assessment.

The joint programme has also helped to leverage the work of other UN Agencies in the country. For example, the joint programme helped to contextualize the sector analysis of WHO and ILO on health and social protection respectively and opened doors for inter-agency collaboration. This has helped the UN Agencies on the ground to identify common threads and develop a more collective and coherent UN response to promote financing for development agenda. This is now reflected in the common country analysis (CCA) and the UN Sustainable Development Cooperation Framework (UNSDCF) which is currently being developed. The joint programme has also reached to other development partners and PUNOs are actively contributing to various policy dialogues that are taking place under the Donor Coordination Council which is chaired by the UN Resident Coordinator.

The joint programme has significantly improved coordination between PUNOs, and that the PUNOs had helped each other to a great extent. The design of the programme provides a high degree of synergy between the obtained outputs. During the planning phase of the program the participating UN agencies (PUNOs) in cooperation with RCO defined the goals and objectives that could be achieved solely within

the programme, as opposed to the individual activities of each UN agency. Despite the involvement of other agencies, the RCO's contribution was instrumental in establishing a clear direction for the program and ensuring a coordinated approach among the different actors involved.

It may be beneficial to consider enhancing the positioning of the joint programme to increase its recognition and awareness among development partners. It has been identified that while some partners are aware of the individual UN agency projects, they may not be familiar with the Joint Program. By improving the visibility and communication of the joint programme, it could potentially attract more interest and engagement from relevant stakeholders, leading to a more effective and efficient implementation of the programme.

[1.7. Results achieved on cross-cutting issues](#)

The JP's contributions to cross-cutting issues (human rights, gender equality and COVID-19 recovery) are mediated. It is carried out through the improvement of the SDG financing system. Leaving No One behind is provided through interventions in the system of financing education as a basic sector that ensures equality for all. In addition, the program provides several measures for vulnerability mapping. The JP contains a Gender marker matrix, and the Gender marker score of the JP is 2.0. Though the text of the programme notes: "Although the joint programme is unlikely to exclusively target women and girls through its areas of focus...», in reality, a significant part of the JP events was devoted to gender equality issues. The JP's success in terms of gender equality events on such important issues as sustainability, local ownership and working with local authorities should be noted. The important achievement of the programme is a formalization of a partnership with the Academy of Public Administration to provide guidance and training to public officials on gender-sensitive budgeting.

As mentioned above, the Centre for SDG and Gender Equality was established in the Academy of Public Administration for the President of the Republic of Tajikistan (APA) to provide a space for civil servants to gain knowledge on gender equality, GRB and the promotion of women in public life. At the moment, this is the only example within the framework of the activities of the UN agencies, when the training module has been introduced into the advanced training program for civil servants, which is an important factor in ensuring sustainability and local ownership. This training curriculum provides key concepts on GRB, best international practices, its relevance to Tajikistan and practical application of GRB within line ministries. Considerable attention is paid to issues of gender-responsive budgeting. The JP provides for the preparation of a guide on GRB implementation. In addition, a significant contribution to the development of GRB was provided through the creation and functioning of a working group under the Ministry of Finance of the Republic of Tajikistan on the implementation of GRB. Besides, piloting the GRB in the education sector in two regions of Tajikistan has been implemented. The piloting demonstrated the demand for practical GRB tools, as well as significant difficulties with transparency and data necessary for gender analysis. Problems caused by gender stereotypes remain significant, and further work is needed to introduce GRB mechanisms.

[1.8. Results achieved on COVID-19 recovery](#)

The programme planning took place prior to the start of Covid-19, the programme was approved a few weeks after WHO recognized Covid-19 as a pandemic, but before the first cases of disease appeared in Tajikistan. No special measures aimed at preventing the consequences of Covid-19 were taken within the framework of the JP. There were some consultations on this issue, however, it was felt that there was no need to change anything in the project because it addressed some of the structural / capacity

issues. Due to the pandemic, the implementation of the programme was extended for six months until end of 2022.

1.9. Strategic Partnerships

UN Agencies were the knowledge brokers for national counterparts by connecting them to international best practices. As the lead for the Development Coordination Council (DCC), the UN Resident Coordinator was able to bring other development partners on board guided them to align financing to Agenda 2030. There have been several high-level and strategic discussions between the government and the development partners. UN has facilitated such interaction which has led to closer cooperation. The government is now further exploring different financing instruments for green development and increasing social spending for health, education, and social protection. The financing instruments include public-private partnerships, green bonds, debt-for-nature swaps, and blended financing.

Furthermore, the Financing SDGs in Tajikistan programme has enabled the UN to integrate efforts of all the UN Agencies to develop a coherent and systemic approach to advancing the financing for development agenda in Tajikistan. As part of this process, several UN Agencies have now aligned their programmes with the development financing agenda. The programme was able to leverage these efforts. Some examples of this complementary support and partnerships that contributed directly to the formulation of the Roadmap for Financing SDGs include:

- UNESCAP contributed in carrying out a development finance analysis for post-COVID green recovery.
- UNCTAD assisted the State Committee on Investments and State Property Management of Tajikistan to review investment policy and improve public debt management.
- WHO and ILO carried out studies to review financing for public health and social protection.

1.10. Additional financing mobilized

Source of funding	Yes	No	Type of co-funding/co-financing	Name organization	Amount (USD)	Comments
Government	<input type="checkbox"/>	<input type="checkbox"/>				
Donors/IFIs	<input type="checkbox"/>	<input type="checkbox"/>				
Private sector	<input type="checkbox"/>	<input type="checkbox"/>				
PUNOs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Co-funding	UNICEF	80,000	
PUNOs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Co-funding	UNDP	64,600	
PUNOs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Co-funding	UN Women	29,349	
Other partners	<input type="checkbox"/>	<input type="checkbox"/>				

2. Results by JP Outcome and Output

2.1. Results achieved by Fund's global results

The creation of an integrated resource mobilization framework is the first such initiative in Tajikistan which will ensure the sustainability of financing for SDGs. One of the important outcomes of the joint programme is the establishment of the high-level dialogue platform on SDG financing under the National Development Council, which brought the dialogue on NDS/SDG financing matters to a new level. The creation and operationalization of a high-level Development Finance Platform provided

leadership and direction for a coherent nationwide response to the pressing need to achieve national SDG targets. Although the regulation of the working group has not been officially approved, the working group is functional and held several meetings, and the very fact of its creation brought the dialogue on NDS/SDG financing matters to a qualitatively new level.

Fiscal space of the government budget and financial architecture has been comprehensively assessed, and multi-stakeholder dialogue on alternative and innovative SDG financing options has been initiated. This will lead to enhancement of efficiency in the use of public resources and create conditions for the reduction of fiscal gap on SDG financing.

The Roadmap for Financing SDGs was developed. It identifies financing gaps and proposes actions to help Tajikistan to fulfil the sustainable development objectives by 2030. Based on the analysis of the current development, socioeconomic and financial contexts in Tajikistan, as well as the objectives of the NDS, the roadmap identifies financing challenges and bottlenecks. Building on this analysis, the document proposes actions to unlock and mobilize additional financial resources to help the government of Tajikistan bridge the financing gap to deliver on the SDGs and the NDS by 2030. The roadmap draft has been sent out to all ministries and other government agencies to collect their views and feedback. All comments have been incorporated into the final roadmap. It is still pending for Government's consideration.

Tailored SDG financing tracking tools are integrated into the government's budgeting system. Several achievements have been made, notably, the endorsement of the Interdepartmental Working Group for implementing Gender/Climate Principles and linking the Sustainable Development Goals targets and indicators into the Budget Process (IWG). The Ministry of Finance (MoF) has also approved the Action Plan for applying the Principles of Gender Equality, Environment Protection, and Sustainable Development Goals in the planning process of the draft State Budget of the Republic of Tajikistan for 2024-2026. In addition, a special template to monitor the achievement of Mid-Term Development Programme (MTDP) results vis-à-vis budget and off-budget financial resources which provide for the ability to collect and analyze data/inputs from national and international stakeholders on MTDP implementation, including the non-financial indicators, was developed. As a continuation of JP activities, Instruction on the development of the State budget indicator of the Republic of Tajikistan for 2024-202 which includes a number of SDGs related targets and indicators was approved by the MoF decree.

[2.2. Results achieved by Joint Programme Outcome](#)

Outcome indicator 1.1: High-level dialogue platform on SDG financing is organized and functional. One of the important outcomes of JP is the creation of the 14th Working Group (WG) focusing on NDS/SDG financing.

The National Development Council (NDC) under the President of Tajikistan is a high-level advisory body in Tajikistan that is responsible for developing and monitoring the implementation of the National Development Strategy (NDS) for the period up to 2030. Under the NDC, there are several thematic groups. One of the most important outcomes of the joint programme was the establishment of a High-Level Working Group on Financing (HLWGF). HLWGF specifically focuses on developing strategies for financing and the implementation of the NDS/SDGs.

Although operational HLWGF has not been formally included in the NDC governance mechanism. The regulation was supposed to be approved by the NDC, but the NDC has not convened in the last three

years due to various reasons, including the COVID-19 pandemic. HLWGF held several meetings, and the very fact of its creation brought the dialogue on NDS/SDG financing to a very strategic level.

The Roadmap for Financing SDGs was formulated. It identifies financing gaps and proposes actions to help Tajikistan to fulfil the sustainable development objectives by 2030. Based on the analysis of the current development, socioeconomic and financial contexts in Tajikistan, as well as the objectives of the NDS, the roadmap identifies financing challenges and bottlenecks. The roadmap proposes actions to unlock and mobilize additional financial resources to help the government of Tajikistan bridge the financing gap to deliver on the SDGs and the NDS by 2030. The draft of the roadmap was sent out to all ministries and other government agencies to collect their views and feedback. All comments were incorporated into the final roadmap. The roadmap had not been formally endorsed through a decree.

Outcome Indicator 1.2: Multi-stakeholder dialogue on alternative and innovative SDG financing options has commenced.

The need to search for alternative and innovative SDG financing options was obvious even before the start of the Programme: a significant financing gap for the implementation of national SDG targets until 2030, which cannot be eliminated at the expense of the state budget and development partners, is indicated in the project document. The need for such financing was obvious but the systems/capacities did not exist then. So, it was not anticipated that innovative financing options would be developed during the life of the Programme. The objective was to build institutional capacities and mechanisms (architecture).

Outcome indicator 2.1: Tailored SDG financing tools are integrated into the government's budgeting system. Several achievements have been made, notably, the endorsement of the Interdepartmental Working Group for implementing Gender/Climate Principles and connecting the Sustainable Development Goals into the Budget Process (IWG). The Ministry of Finance (MoF) has also approved the Action Plan for applying the Principles of Gender Equality, Environment Protection, and Sustainable Development Goals in the planning process of the draft State Budget of the Republic of Tajikistan for 2024-2026. In addition, a special template to monitor the achievement of MTDP results vis-à-vis budget and off-budget financial resources which provide for the ability to collect and analyze data/inputs from national and international stakeholders on MTDP implementation, including the non-financial indicators, was developed. As a continuation of JP activities, Instruction on the development of the State budget indicator of the Republic of Tajikistan for 2024-202 which includes a number of SDGSS related issues was approved by the MoF decree.

[2.3. Results achieved by Joint Programme Output](#)

Output Indicator 1.1.1 The NDC creates a 14th working group on NDS/SDG financing

Means of Verification: ToR of the working group; minutes of the NDC meetings; and progress reports



Achieved

A High-Level Working Group on Financing was established under the the National Development Council under the President of the Republic of Tajikistan.

Output Indicator 1.1.2 The Development Finance Platform (DFP) is fully operational under the NDC

Means of Verification: Government resolution (or order/decreed); minutes of the NDC meetings; and progress reports



Achieved

The means of verification of this output are same as output indicator 1.1.1. Thus, the output indicator of 1.1.1 reflects the fact of creation of the 14th WG and the output indicator of 1.1.2 is about its functioning. A draft regulation for the working group was developed and intended to be approved during the NDC meeting. However, due to the NDC not convening for almost three years, the regulation has not been approved. This circumstance does not depend on PUNOs. The 14th WG held meetings regularly which allowed successful coordination of the activities of various stakeholders. In addition, PUNOs regularly hold capacity building events for members of the 14th WG.

Output Indicator 1.2.1: A mechanism in place to systematically collect and analyze data/inputs from national and international stakeholders on SDG financing

Means of Verification: Data from stakeholders; national SDG financing roadmap; and progress reports



Partially achieved

The original 2020 target was “Inputs from stakeholders are systematized and analyzed by the DFP/NDC¹³ Working Group”. This target was subsequently revised due to Covid-19 into the result for 2021, which is “2 WG meetings conducted to discuss SDGs financing issues, Roadmap is under Ministries Departments and Agencies consideration”, and the target for 2022 became “2 WG meetings on NDS and SDG financing conducted”. It seems that such formulations of the results are not perfect, because they do not reflect the essence of output 1.2.1 “mechanism in place to systematically collect and analyze data/inputs from national and international stakeholders on SDG financing”.

Output Indicator 1.2.2: The national SDG financing roadmap is developed, with a focus on women and girls

Means of Verification: National SDG financing roadmap; progress reports; and government regulation/decreed



Partially achieved


The roadmap for financing the SDGs in Tajikistan is a report. It is stated in the report that “The actions proposed in this report provide the basis for further discussion and analysis. Given the scope of this report, the actions proposed are not sufficiently detailed to be implemented directly. The objective is

¹³ DFP is Development Finance Platform; NDC is National Development Council

to stimulate discussion and propose a menu of options to be discussed among the different institutions and groups involved in development planning and coordination.

Output Indicator 1.3.1: A comprehensive assessment of the government's fiscal space is completed, with the education sector as the pilot (and focusing on women and girls)

Means of Verification: Fiscal space assessment report, including policy recommendations; and progress reports

 Partially achieved

Although the result has been formally achieved, the presented assessment report needs significant improvement. Assessment of Fiscal Space for achieving Sustainable Development Goals in Tajikistan in an analytical report, developed in 2021. The report includes the General Fiscal Space Projection Exercise and Education Sector Fiscal Space Assessment. Based on the results of the analysis the conclusion is: the resource envelope anticipated to be available to finance the National Development Strategy, and therefore the SDGs, is large at an estimated USD 92.5 billion over the 2021-2030 period, of which the state and development partners are expected to provide USD 49.7 billion, and the private sector is expected to contribute USD 42.8 million. Assessment of the government's fiscal space in the education sector as a pilot is of very high quality, and, according to information provided by UNICEF, this report characterizes the achievement of Output Indicator of 2.1.1: A diagnosis of systemic financing bottlenecks is completed, with the education sector as the pilot (and focusing on women and girls).

Output Indicator 1.3.2: Efficiency in the use of public resources is substantively and sustainably improved

Means of Verification: Fiscal space assessment report; government policies and data/inputs; and progress reports

 Not Achieved

It seems that it was overly ambitious output - more like an outcome. This output cannot be considered achieved, because the recommendations of the fiscal space assessment could not have been implemented during the life of the project.

Output Indicator 1.3.3: Key beneficiaries and target groups are informed about the assessment and its key findings/recommendations

Means of Verification: List of participants completing training and attending awareness raising (e.g., workshops); progress reports

 Achieved

In October 2021 a big conference 'Securing Financing to Achieve Sustainable Development Goals in the Republic of Tajikistan' for national and local authorities was organized to share findings and build consensus. The participants received information about international practices in aligning SDGs with public resources and designing an integrated SDG financing framework; they have increased the

awareness of the main challenges and opportunities in the implementation of policy based budgeting and gender response budgeting in Tajikistan; the capacity of government stakeholders on aligning national SDG targets with public resources has been improved; the participants' understanding of 'fiscal space' and options to facilitate additional funds towards achieving state policy priorities vis-à-vis national SDG targets has been strengthened.

Output Indicator 1.4.1: The national dialogue on alternative and innovative SDG financing options is effective and participatory

Means of Verification: Minutes of the DFP/NDC meetings; and progress reports

 Achieved

As per information from means of verification, the dialogue on alternative and innovative SDG financing options should have been organized during DFP/NDC meetings, namely within the 14th WG meetings. The dialogue on alternative and innovative SDG financing took place - in particular, venture financing issues were discussed at the site of the Investment Promotion Advisory Council; including discussions on venture financing and the creation of a venture investment fund, implemented by UNDP within the framework of another project. In this regard, it was decided not to duplicate the activities of this project with those of the JP. The issues of green bonds have been actively discussed with ESCAP, and a roundtable for national partners to discuss alternative and innovative financing was organized. The issues of alternative and innovative financing were also brought up in the discussions on the national SDG financing roadmap.

Output Indicator 1.4.2: Estimated inflow of off-budget financial resources for NDS and SDG targets is increased

Means of Verification: Action plan, feeding into the National SDG financing Roadmap; government policies and data/inputs; and progress reports

 Partially Achieved

The formulation of the indicator seems to be improper since at the time of JP approval there was no SDGs tracking tool, so there is no baseline indicator characterizing the volume of off-budget financial resources for achieving NDS and SDG targets. The SDG tracking tool was to be developed within the JP. It appears that the use of an indicator that is not guaranteed to be available at the time of program approval is not in line with SMART principles, given that the preparation of the SDG tracking tool, which is another JP output, was not guaranteed.

The result matrix included the preparation of an Action plan, feeding into the National SDG Financing Roadmap. The expected target for 2022 is "The analysis on alternative financing conducted, the capacity of the government on alternative financing improved". UNDP carried out this analysis jointly with UNCTAD, and the recommendations developed seem applicable in practice. In addition, technical support was provided to review the needs and gaps of the SCISPM management information system, which is crucial for external aid coordination. The External Aid Coordination Information Management System plays a significant role in tracking the flow of Official Development Assistance (ODA) and its contribution to achieving the SDGs and the National Development Strategy targets. It also facilitates coordination and collaboration among development partners.

Unfortunately, in recent years, SCISPM faced some difficulties with AMIS work. Therefore, recognizing the importance of this system, technical support was provided to review its needs and gaps. As a result, Terms of Reference for upgrading the system were developed, and the development of the new software for the upgraded AMIS has been initiated. This support is expected to lead to an improved external aid coordination system, which will allow for more effective tracking of ODA flows and their contribution to the SDGs and NDS targets achievement. Additionally, it will enhance coordination among development partners.

Output Indicator 1.4.3: Relevant technical and managerial staff in partner institutions are trained on policy-based budgeting, gender-responsive budgeting, SDG financing, and other relevant topics

Means of Verification: List of participants completing training and attending awareness raising (e.g., workshops); progress reports

 Achieved

The PUNOs organized several capacity development workshops including training for government officials and other stakeholders on financing architecture, SDG financing, and INFF.

In course of the JP, the SDG-related trainings were held for all NDS working groups (almost 350 people were trained, including senior staff: at least 18 people at the level of deputy ministers and 82 heads of departments). In addition, 50 relevant technical and managerial staff attended the GRB trainings.

Below are some examples:

Meetings for the second / technical level of Working Groups in the framework of the National Development Council under the President of the Republic of Tajikistan. The main topics of the agenda: sectoral strategic planning, monitoring and evaluation system, resource mobilization, methodology for determining the cost of activities

Seminar for deputies of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan “The role of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan in the implementation of the National Development Strategy 2030 and the achievement of the Sustainable Development Goals in the Republic of Tajikistan”. The main topics of the agenda: strategic planning and implementation of strategic documents of the Republic of Tajikistan in the context of the SDGs; Monitoring and Evaluation (M&E) system of NDS-2030 and MTDP 2021-2025 in the context of the Sustainable Development Goals; Parliamentary control in the Republic of Tajikistan; Budget Assessment Tool for Achieving the SDGs and Medium-Term Development Programs of the Republic of Tajikistan

Workshop for members of the Majlisi Namoyandagon of Majlisi Oli of the Republic of Tajikistan “Strengthening the role of Parliament in SDGs and NDS implementation”. The main topics of the agenda: Attracting alternative financing for SDGs / NDS implementation; Budgeting, Costing, and Financing for Children Improving Financing for Early Childhood Education and Care (ECEC) in Tajikistan; Planning and budgeting processes for SDGs and NDS implementation; Development of public-private partnership - a modern way to attract private sector capital to the economy; SDGs/NDS M&E system and tools

Means of Verification: List of participants successfully completing training; progress reports

Output Indicator 1.5.1: The strength of Parliamentary oversight of SDG financing is enhanced through training

 Achieved

The JP worked directly with the Parliamentary Economy and Finance Committee. In addition, the members of the Parliamentary extended committee participated in these trainings. In general, 100% of the deputies of the committee and 75% of all deputies went through SDG Financing, planning, monitoring and reporting trainings, and some of them participated multiple times, as the topics of the trainings varied.

Output Indicator 1.5.2: Staff in the Parliamentary Economy and Finance Committee (PEFC) are trained on principles of gender responsive budgeting in the context of SDG financing

Means of Verification: List of participants successfully completing training; progress reports

 Achieved

Please see above, the members of Parliamentary Economy and Finance Committee and the members of Parliamentary extended committee were trained on gender responsive budgeting in the context of SDG financing

Output Indicator 1.5.3: Primary and secondary legislation is reviewed to ensure Parliamentary access to high-quality evidence and information on SDG financing

Means of Verification: Summary report, including actionable recommendations; progress reports; and minutes of DFP/NDC meetings

 Partially Achieved

The target for 2021 is the “Recommendations for legislative changes are provided”. The target for 2022 is the “Recommendations for legislative / regulatory changes are refined and discussed with Parliament and at DFP”. No review of the legislation was carried out as in the process of interaction with the Parliament, it was revealed that to ensure Parliamentary access to high-quality evidence and information on SDG financing, it is not required to review the legislation or develop any changes to it, the problem lies in the lack of necessary knowledge among deputies in the field of SDGs in general and SDG financing. The interview participants noted that the targets output 1.5.3 were not relevant, however, the problem that Parliament have access to evidence or information on SDG financing was solved in a different way - parliament representatives received the necessary information as part of the capacity building.

Output Indicator 2.1.1: A diagnosis of systemic financing bottlenecks is completed, with the education sector as the pilot (and focusing on women and girls)

Means of Verification: Diagnostic report, including policy recommendations; and progress reports

 Achieved

A detailed analysis of systemic financing bottlenecks in the education sector was developed. This report includes very high quality and practical recommendations regarding options to high increase fiscal space in education and options to leverage private investment in education. Some of the recommendations are relevant not only to the education sector and can be extended to other sectors. The target for this indicator for 2021 was the policy recommendations which are shared with the Government and representatives of the MoES, MEDT and MoF informed about financing bottlenecks in the education sector.

Output Indicator 2.1.2: Key beneficiaries and target groups are informed about the diagnostic and its key findings/recommendations

Means of Verification: List of participants completing training and attending awareness raising (e.g., workshops); progress reports

 Achieved

According to interviewees, this result was achieved during the conference ‘Securing Financing to Achieve Sustainable Development Goals in the Republic of Tajikistan’ (see output indicator 1.3.3.). The goals of this conference were to build a shared multi-stakeholder vision on contextualized approach to aligning national SDG targets with public resources in the education sector as the pilot; discuss evidence-based options to increase fiscal space that enables achieving national SDG targets in the education sector and agree on the proposed tool to account; monitor and report financing towards achieving SDG targets through the general government budget (in the education sector as the pilot).

Output Indicator 2.2.1: The current budgeting systems are thoroughly assessed, including with respect to gender-responsive budgeting

Means of Verification: Desk review report; progress reports; minutes of SC and DFP/NDC meetings

 Achieved

The Financial Architecture Assessment key findings present that the methodological support of both the assessment of funding needs and actual financial flows aimed at achieving the strategic priorities should be significantly improved. The review of the strategic planning and budgeting system revealed the gap between planning and budgeting. A review of the existing system of management and coordination detected the problems of interdepartmental coordination, weak coordination of the activities of ministries and departments in addressing cross-cutting issues and low efficiency of public participation institutions and feedback channels. In addition, existing regulatory deficiencies limit the participation of major development partners and the private sector in decision-making. The Financial Architecture Assessment provides recommendations for the establishment of the INFM. The main proposed approaches to establish an INFM: Improving the institutional basis; Improving the methodological framework for financing strategic development.

This report served as the basis for the Output Indicator of 2.2.3: “A mechanism (i.e., tool) for monitoring and reporting of on-budget public expenditure (vis-à-vis SDGS) is in place”.

The issues of gender responsive budgeting are practically not considered in the report; however, this is not a shortcoming of the report, because, at the time of the report preparation, there was no GRB in Tajikistan.

Output Indicator 2.2.2: Relevant staff in partner government institutions, including women, have the capacity to use the new mechanism

Means of Verification: List of participants successfully completing training; progress reports

 Achieved

As mentioned above, the Joint Programme developed a financial monitoring and reporting tool for the Medium Term Development Programme (MTDP) 2021-2025. The reporting tool covers all sources of funding and ensures that all key information is clearly presented, such as the total need for funding, the total amount of funds for planned and actual funding by source. Given the high degree of correlation between MTDP and SDGs, this reporting tool could provide some insight into SDG financing flows. Within the Programme, a training was held, during which this tool was presented. The participants of the training received the necessary skills to work with this tool. At least 200 relevant staff, of which 50 women (25% women) from government agencies trained on new tracking tools and mechanism.

Output Indicator 2.2.3: A mechanism (i.e. tool) for monitoring and reporting of on-budget public expenditure (vis-à-vis SDGs) is in place

Means of Verification: Data monitoring; progress reports.

 Achieved

2022 Target - SDG financing tool to be operationalized. The proposals were developed to create a single platform for collecting information on financial flows from various sources allocated for the implementation of the RPS 2021-2025. A matrix was also developed to monitor the achievement of MTDP results, which provides for the ability to collect and analyze data/inputs from national and international stakeholders on MTDP implementation, including the non-financial indicators. Considering that the degree of coincidence of NDS indicators and SDG indicators is 78%, it is possible to assume that this matrix can be used to collect and process the information on SDG financing. The MEDT is currently implementing the collection and processing of information in accordance with this matrix in its activities, the procedure, and forms of monitoring by the Government have not yet been approved. In addition, the Inception Report was presented under the project “Developing SDGs tracking tool and reporting and a software module on automated tagging child related indicators”. The report presents qualitative material, and it is necessary to continue this work within the next JP.

Output Indicator 2.2.4: Gender mainstreaming analysis and guide developed

Means of Verification: Government’s endorsement and formal adoption of guidance to be used in the budgetary process

 Achieved

The expected target for 2022 is the development of a "Practical Guide on GRB Implementation", piloting GRB in regions of Tajikistan in the MOES system, and introduction of gender markers to SCISPM.

Significant progress has been made in this area. The Gender Responsive Budget Analysis of pilot ministries programs and policies in Tajikistan was conducted. By order of the Ministry of Finance, the Action Plan for the Application of the principles of Gender Equality, Environment Protection and Sustainable Development Goals in the planning process of the draft State Budget of the Republic of Tajikistan for 2024 was approved (there is no such experience in any other CA country). It should be noted that this approach is much more effective than the approach provided by the original result matrix – "Government's endorsement and formal adoption of guidance to be used in the budgetary process" because the statement of the Practical Guide on GRB Implementation seems unrealistic, this is a document of a methodological nature.

A Centre for Sustainable Development, Gender Equality and Empowerment of Women and Girls established in the Academy for Public Administration will continue to get assistance to maintain the in-house national capacity to train civil servants on gender responsive budgeting. The Centre aims to promote gender equality through the provision of tailored capacity building activities focusing on the SDGs, GRB, and other related topics. In addition, the developed training module on GRB has been introduced into the advanced training program for civil servants. Significant work has been done on piloting GRB in regions of Tajikistan in the MOES system.

Thus, the output of 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" can be considered as achieved

The work completed on Output 2.3: The district profile mapping (or vulnerability mapping) tool has been institutionalized by the government to guide the formula-based allocation of intergovernmental fiscal transfers (IGFTs) and measure the performance of SDGs at the district level has not been started, the initiative on changing the formula-based allocation of intergovernmental fiscal transfers did not find support in the Ministry of Finance, since this is a very sensitive issue. In this regard, activities aimed at achieving Output Indicator 2.3.1: Resilience and Vulnerability Atlas (RVA) are refined, updated, and embedded in the MEDT and the MoF; Output Indicator 2.3.2: Formula-based methodology for the allocation of IGFTs is developed and linked to the district profile mapping; Output Indicator 2.3.3: Relevant staff in partner government institutions, including women, have the capacity to use the new tool, have not been conducted.

3. Challenges and Changes

3.1. Challenges faced by JP

During the implementation of the JP, events occurred that could not be foreseen. This includes the international situation due to the military operation of the Russian Federation in Ukraine, which has significant economic consequences for Tajikistan, as well as the depth and strength of the impact of the Covid-19 pandemic. The new United Nations Sustainable Development Cooperation Framework (CP) for 2023-2026 mentions: ... «The war in Ukraine and international sanctions against Russia may have major economic and social impacts for Tajikistan, including economic recession, unemployment, and a decrease in remittances».

The main challenges that arose during the implementation of the Programme were:

- 1) Covid-19 Pandemic
- 2) Military conflict in Ukraine
- 3) Change of key national partner as part of the JP implementation
- 4) Change of some key counterparts in state bodies (ministries and departments) after the presidential elections
- 5) Change of a significant part of the composition of the Parliament after the presidential elections
- 6) Personnel rotation (staff turnover) from one structure to another during the year, which also leaves a negative impact and cause delays

Covid 19. The risk of the progress of the Covid-19 pandemic was initially included in the list of risks. As a result of Covid-19, the composition of the outputs of the Programme has not been changed. The government's attention has been directed to controlling the spread of Covid-19 and the resultant socio-economic impact of the pandemic, due to quarantine, interaction with national partners has been limited, and meetings of the Program Steering Committee have been repeatedly postponed.

Given these circumstances, the Programme was extended for 6 months. Under the JP, significant assistance was provided to national partners, with no changes to the composition of outputs. A rapid assessment was carried out on Covid-19's impact on social sectors, including an analysis of the trend and forecast of government expenditures. In addition, the UN in Tajikistan developed an Integrated Socio-Economic response (ISEF) to support the Government's effort in mitigating the negative impact of Covid-19 in Tajikistan. The work under the JP was strongly linked with the macroeconomic pillar of the Integrated Socio-Economic response and the government to better understand the short and long-term financing needs and implications of Covid-19 has on the fiscal space and future spending. All analytical reports that took place under the JP considered the impact of COVID-19, the economic slowdown, and focused on relevant policy measures, especially for vulnerable groups, including women and girls. The Programme also enabled other UN initiatives on health financing and social protection to develop a more coherent response.

2020 Presidential Election There have been changes in key government officials after the Presidential elections. This affected the planning and caused disruptions. In this regard, there was a change in some counterparts from national partners, which slowed down the implementation of JP activities.

Parliamentary elections in 2020 As a result of the parliamentary elections, the composition of the Parliament was updated by almost 80%, which led to the need to search for new counterparts. This also required additional capacity building measures for the newly elected parliamentarians.

Change of the main government counterpart. When the Programme document was designed, MoF was assigned as the main government counterpart. However, after the JP was approved, the GoT advised the UN that MEDT would lead the project. The change of the lead government agency also caused delays. In addition, there were some changes in the structure of MEDT, with the replacement of the key government officials who had engaged in the project at the initial stage. This also delayed the implementation of the project activities.

The military operation in Ukraine. The military operation in Ukraine was one of the challenges for the JP. The key counterparts such as the Ministry of Economic Development & Trade and the Ministry of Finance have been focused on responding to the spillover effects of the war in Ukraine and sanctions

on Russia, which caused further delays in getting feedback and comments on the analytical works and in the endorsement process. In addition, owing to the ongoing Ukraine crisis, the Government decided to postpone the National Development Council and the Development Forum sessions. In this regard, additional and rapid analytical work had been made to mitigate the effect of the international sanctions on Russia on the Tajik economy.

The combination of these factors led to a significant delay in the implementation of several JP activities. In addition, the planned meeting of the NDC was not held; accordingly, the regulatory legal act on the status of the 14th working group was not approved.

The Risk Management Plan (Annex 5 of the JP) identified 12 risks (Contextual risks, Programmatic risks, Institutional risks, Fiduciary risks) and mitigating measures for them. The left column of that table presents the risks as they were formulated at the start of the Programme, while the right - comments on the results of the assessment.

[3.2. Changes made to JP \(if applicable\)](#)

Not applicable: No changes were made in the programme. The duration for implementation was increased through a no-cost extension.

4. Sustainability and Country Ownership

[4.1. Sustainability and country ownership](#)

Sustainability comprises not only financial and economic elements but also social and environmental. Since the JP is aimed at creating a system of sustainable financing for the achievement of the SDGs in the economic, financial, and social sectors, and its main results have been mostly achieved (see Section 3), the implemented interventions are generally sustainable.

It is stated in the project document that “... the outcomes and purpose of the JP are based on **local ownership**, aligned with the National Development Strategy of the Republic of Tajikistan for 2016-2030.....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.”

According to the project document, “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 important aspects of ensuring sustainability and ownership are:

- organizational and institutional changes
- changes in the regulatory legal framework
- capacity building, including the creation of a sustainable system for advanced training of civil servants
- availability of functioning automated information management systems
- Sustainability query from national partners (a request for the preservation and improvement of the results obtained)

5. Communications

5.1 Communication products

During the implementation, several communication material and products were developed.

- “Explain to a child what the SDGs are” was developed in the form of a video on YouTube lasting 25 minutes, the video itself is an interview with an expert and is not adapted only to a children’s audience, but even to an audience that does not have distinct knowledge on SDGs.
- A good example is the placement on the Mir-24 TV channel of material about the opening of the Center for Training and Support of Women Leaders (report from the APA). Of the materials presented, only this material is presented in the media with a wide audience, has an optimal length, is prepared in a simple and understandable language and is designed for a wide segment of society whose representatives do not have special knowledge of this issue.
- One article on the first meeting of the Working Group on Financing the National Development Strategy 2030 and SDGs is posted on the MEDT website and another article on gender budgeting was published in local newspapers and also has an online version.
- In addition, the materials “Members of Parliament and the United Nations in Tajikistan collaborate on strategic approaches to financing to national sustainable development priorities”, “National Workshop on SDG Financing in Tajikistan to discuss the innovative approaches in financing to achieve SDGs on the national level”, “Government of Tajikistan and United Nations discuss Financing Sustainable Development and Green Recovery” and “The United Nations Strengthens the Role of Parliament in Achieving the SDGs in Tajikistan” were posted on the website of UN Tajikistan in English¹⁴, the latest material is also duplicated on the SDG fund website¹⁵.
- In addition, during the implementation of the JP, several social media posts were posted on the UN page on Facebook, Twitter, and Instagram in 3 languages.
- It seems that this communication strategy aims to promote the results of the JP within the UN system, but does not reach national partners, most of whom do not read the UN website and Joint SDG fund and do not speak English. It should be noted that the project document lists “Low level of interest and engagement from government partners, leading to delayed and/or incomplete implementation of the Joint Program” as one of the risks, with the mitigating measure of “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.”

It seems that improved communications between PUNOs and government stakeholders can be carried out not only during coordination meetings but also by posting materials in the media. Since the 14th WG and DCC meetings are infrequent, the composition of national partners’ representatives often changes, and local authorities are not present in the 14th WG, it is necessary to distribute communication materials to the media whenever possible. This will increase the awareness of ministries, departments and especially the Parliament and local authorities. Perhaps someone from the staff of national partners, who is not even directly involved in the

¹⁴ <https://tajikistan.un.org/>

¹⁵ <https://jointsdgfund.org/>

implementation of the JP, will show interest in it. To achieve this goal, work should be established with journalists from both republican and local media (especially in the regions where JP events take place).

5.2 Events

Type of event	Yes	No	Number of events	Brief description and any highlights
JP launch event (mandatory)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1	<i>The launch event was held on December 24, 2020</i>
Annual donors' event* (mandatory)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	-	<i>Meeting with donors was taking place at the platforms supported by different programs, including PEFA Assessment presentation to development communities and government, Presentation of the World Bank Expenditure Review, DCC working groups, etc. The JP did not arrange separate donor events and used available partnership platforms.</i>
Partners' event ** *(optional)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6	<i>DCC (Development Coordination Council) PFM (Public Finance Management) meeting was held virtually in March, October 2021; education financing stakeholder meeting was held in person and virtually in March 2021, National Workshop 'Securing Financing to Achieve Sustainable Development Goals (SDGs) in the Republic of Tajikistan' in person in October 2021, Inter-ministerial working group chaired by the Ministry of Finance on gender, climate and SDG tracking tool in person in September, December 2022</i>

6. Lessons and Best Practices

[6.1. Key lessons learned, best practices, and recommendations on SDG financing](#)

The lessons learned include the importance of clear communication and collaboration with all the stakeholders involved in the planning process. It is crucial to take into account the specific needs and feedback of the national partners, such as the members of the Parliament and representatives of government agencies to ensure their active involvement and support in the implementation of the programme. There is a need for flexible and adaptive approach to planning, which allows for changes and adjustments based on feedback and evolving circumstances.

- Joint Programme made a substantial contribution to leverage strategic partnerships by creating the HLWGF. It was tasked to identify mechanisms and approaches to financing development priorities and to enable Tajikistan to unlock additional sources of financing for development.
- A working group was established by the Ministry of Finance for mainstreaming SDGs in public budgeting. The Ministry of Finance also circulated formal instructions on mainstreaming SDG indicators in the State Budget for 2024-2026. This outcome can be attributed directly to the joint programme.
- It is important that there is a high demand from national partners to work with PUNOs and support from national consultants hired by PUNOs, which means that technical assistance is in demand and its results are applicable in practice.
- JP's success in terms of Gender Equality events on such important issues as sustainability, local ownership and working with local authorities should be noted. The important achievement of the programme is a formalization of a partnership with the Academy of Public Administration (APA) to provide guidance and training to public officials on gender responsive budgeting. In addition, the training module has been incorporated into the advanced training program for civil servants, which

is one of the few instances where training modules developed under technical assistance are being implemented in the curricula of state institutions responsible for civil servants' retraining.

- Considerable attention is paid to issues of gender responsive budgeting. The JP provides for the preparation of a Guide on GRB Implementation, but this material was not finalized at the time of evaluation. In addition, a significant contribution to the development of GRB will be provided through the creation and functioning of the Interdepartmental Working Group on the Implementation of Gender / Climate Principles and Linking of the Sustainable Development Goals into the budget process.

Some interventions contributed to reducing the fiscal gap for financing SDGs. In particular, the recommendations for attracting foreign investments were developed. Although these activities were not originally included in the JP, the recommendations provided appear to be feasible and may be considered for implementation in the future. In light of the current situation, it may be worthwhile to consider the inclusion of additional interventions in the JP that could help reduce the fiscal gap. One potential area of focus could involve exploring opportunities to unlock private sector financing. Additionally, expanding recommendations to enhance the efficiency of budget spending beyond the education sector (which was a pilot) could also be advantageous.

As already noted, one of the key elements of sustainability and ownership is the integration of recommendations prepared during the technical assistance into the regulatory framework, especially secondary legislation. In this regard, it is recommended to strengthen the legal support of analytical studies so that drafts of new regulatory documents or amendments to existing ones are also attached to the final materials. To prepare the draft legal acts based on the results of analytical reports, it is necessary to involve local lawyers who can ensure the preparation of draft legal documents in accordance with the requirements of the legal system adopted in the Republic of Tajikistan. Policy discussion at a high level should be supplemented by activities to promote the draft regulations.

As noted in section 5, ensuring sustainability and ownership involves more than just changes to the regulatory legal framework. It requires organizational and institutional changes establishment of a sustainable system for advanced training of civil servants and other national partners, as well as the implementation of automated information management systems. Additionally, a strong commitment of Programme beneficiaries to preserving and improving the results achieved is crucial. In the upcoming program cycle, it will be important to focus on sustainable capacity building by incorporating changes into state training programs and providing technical support to established institutional structures and information systems.

[6.2. Key lessons learned and best practices, and recommendations on Joint Programming](#)

The joint programme allowed UN agencies to work together in a coordinated and coherent manner towards achieving policy objectives. By working together, they were able to reduce duplication of efforts and minimize overlap between their respective areas of work. This helped to create a more effective and streamlined approach to working with national partners.

In addition, the joint programme provided a common channel for communication with national counterparts, which facilitated more efficient and effective interaction between UN agencies and the government. This enabled PUNOs to engage with a wide range of stakeholders at the national level,

including government officials, civil society organizations, and development partners, and ensured that everyone was working towards the same objectives. Overall, this approach helped to improve the cost-effectiveness of the intervention, as it minimized duplication of efforts and maximized the impact of the resources that were available. By working together in a coordinated manner, UN agencies were able to achieve greater impact and contribute more effectively to the achievement of national development priorities.

Certain problems have been identified in the field of JP planning in terms of its coordination with national partners. For example,

- the program included activities aimed at reviewing and improvement of primary and secondary legislation to ensure Parliamentary access to high-quality evidence and information on SDG financing, but during the implementation of JP, parliamentarians reported that they needed other activities in this area;
- proposals to change the methodology for the allocation of intergovernmental fiscal transfers based on vulnerability mapping were not discussed with the Ministry of Finance at the planning stage and did not find MoF's support;
- Some national partners expressed their desire for closer cooperation with PUNOs in the program planning stage.
- It is necessary to strengthen the coordination of JP activities and the PFM reform strategy implemented in the country, to analyze the possibilities of achieving a cumulative effect (strengthening the effect of PFM reform activities through JP activities and vice versa).

It is also proposed to coordinate planned interventions more closely with other donors' planned interventions. In most cases, the planning of the project portfolio of each development partner is carried out independently, and the coordination of projects between various donors begins after the start of their implementation when the main directions of interventions can no longer be changed.

The risk management system needs to be improved. In the Risk Management Plan, as a mitigating measure, there are measures in which PUNOs do not perform any risk mitigation actions at all. Thus, the JP activities aimed at managing conditions of change were not envisaged in the original plan. A significant drawback of the Risk Management Plan is the lack of instructions for coordination with the development partners.

The communication activities need to be improved. The communications were mainly focused on informing the JP UN agencies about the results. It seems that communication materials should be distributed to the media whenever possible. This will increase the awareness about SDG issues of ministries, departments and especially the Parliament and local authorities.

Annex 1: Consolidated results framework

1. JP contribution to global programmatic results (full programme duration)

Joint SDG Fund Global Outcome 2: Additional financing leveraged to accelerate SDG achievement (Complete table below)

Indicators	Baseline 2019	Target (end of JP)	Result (end of JP)	Notes
2.1: US\$ & Ratio of financing for integrated multi-sectoral solutions leveraged disaggregated in terms of public and private sector funds	N/A	N/A	N/A	N/A

Joint SDG Fund Global Output 4: Integrated financing strategies for accelerating SDG progress implemented (Complete table below and provide details as requested)

Indicators	Baseline 2019	Targets (end of JP)	Results (end of JP)	Notes
4.1: #of integrated financing strategies/instruments that were tested	0	2	4	<ol style="list-style-type: none"> 1. The JP provided consultative support to the GoT in development of MTDP 2025. The main instrument of the MTDP 2025 is Action matrix which was developed with consideration the financing of all goals, targets and measures. 2. Roadmap for financing SDGs in Tajikistan 3. The JP supported in development of methodological recommendations for the development of indicators of the State Budget of the Republic of Tajikistan for 2024-2026 (Phase 1) 4. Investment Policy Review conducted jointly with UNCTAD to identify needs for improvement of investment regulation and unlock private sector resources for SDGs.
4.2: #of integrated financing strategies that have been implemented with partners in lead	0	1	2	<ol style="list-style-type: none"> 1. Action matrix of MTDP 2025 is implementing as a main mechanism for financing of the mid-term goals and targets. 2. In frame of the JP a software module on automated tagging child related indicators was developed. The tool is implementing by the

				Ministry of education and science (as pilot ministry)
4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate SDG progress		2	2	<ol style="list-style-type: none"> 1. Financing strategy was integrated in MTDP 2025 and in the green economy Strategy for 2022-2037 and are guiding the partnership frameworks. 2. In the framework of the JP second TJK VNR is being developed

2. Selected global operational effectiveness indicators (full programme duration)

2.1. Did your Joint Programme contribute to the improvement of the overall UNCT coherence?

Yes, considerably contributed

Yes, contributed

No

Explain briefly: The joint programme made significant contribution to the UNCT coherence and UN reform implementation by putting together joint efforts. Started with 3 UN Agencies it was expanded to 7 and involved other UN Agencies initiatives such as UNCTAD (Investments Policy Review), ESCAP (Accelerating financing and post COVID recovery), WHO and ILO carried out studies to review financing for public health and social protection

2.2. Did your Joint Programme contribute to avoiding duplication of efforts for the participating UN agencies in interaction with national/regional and local authorities and/or public entities?

Yes

No

N/A (if there are no other joint programmes in the country)

Explain briefly: The programme progress and results has been communicated regularly to the UNCT to ensure coherence and avoid duplication.

3. Results as per JP Results Framework

Result / Indicators	Baseline	Original Target (as per ProDoc)	Revised Target (if applicable)	Result (end of JP)	Reasons for variance from original target (if any)
Outcome 1.1 indicator: 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		The Development Platform was organized in the form of the 14 th WG of the NDC, members of WG were trained and the group work operationalised. The Roadmap for Financing SDGs in Tajikistan was developed in consultation with the	

		endorsed by the government		WG and submitted to consideration of the government	
Outcome 1.2 indicator: Multi-stakeholder dialogue on alternative and innovative SDG financing options has commenced.	Lack of meaningful discussion on alternative and innovative SDG financing options	Generated evidence is used in policy discussions on alternative and innovative SDG financing options		JP conducted Fiscal space analysis, financial architecture assessment, gender-sensitive budgeting, assessment of financing for the education sector. Analysis of the needs and gaps of existing external aid information management system was also done. Based on the assessments the Roadmap for Financing SDGs in Tajikistan was developed	
Outcome Indicator 2.1: 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	Integrated SDG financing tools are tested and fully institutionalized in the government's budgeting system		Methodological recommendations for the development of indicators of the State Budget of the Republic of Tajikistan for 2024-2026 (Phase 1) aligned with SDGs developed and adopted by the GoT	
Output 1 indicators: <i>The government has operationalized the Development Finance Platform under the National Development Council (NDC) to institutionalize highlevel policy dialogue on SDG financing.</i>					
Output Indicator 1.1.1: 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	14th working group in the NDC is created, focusing on NDS/SDG financing matters		The 14 th Working group with focus on SDG financing is created and operationalized	
Output Indicator 1.1.2: The Development Finance Platform (DFP) is fully operational under NDC	High level development finance platform does not exist	DFP meets at least once biannually		NDC 14 th WG met at least 4 times.	
Output 1.2: <i>The government has endorsed the long-term National SDG Financing Roadmap, which aligns with national development priorities and sector strategies.</i>					
Output Indicator 1.2.1: A mechanism in place to systematically collect and	No mechanism in place to systematically collect and analyze data/inputs on SDG financing	Based on provided inputs, the roadmap is adequately costed		Regular meetings of the 14 th WG to discuss the process of national development financing. Roadmap for SDG financing developed. VNR in progress with focus on financing of SDGs	

analyze data/inputs from national and international stakeholders on SDG financing.					
Output Indicator 1.2.2: The national SDG financing roadmap is developed, with focus on women and girls.	National SDG Financing Roadmap does not exist	Roadmap is endorsed by the government, with implementation plan and timelines.		Roadmap is developed and under consideration of the GoT	
Output 1.3: <i>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.</i>					
Output Indicator 1.3.1: 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.		Fiscal space analysis, financial architecture assessment, gender-sensitive budgeting, assessment of financing for the education sector	
Output Indicator 1.3.2: 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	Government implements at least 30% of actionable policy recommendations (in education sector and PFM system as a whole).		Fiscal space analysis, financial architecture assessment, gender-sensitive budgeting, assessment of financing for the education sector	
Output Indicator 1.3.3: 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 100 central government officials and at least 200 more individuals representing target groups, including at least 40% women, are informed.		Findings of assessments conducted by JP were presented at the NDC WG meetings among more than 380 participants	
Output 1.4: <i>Multi-stakeholder dialogue on alternative and innovative SDG financing options has been initiated, leading to the formulation of actionable policy recommendations.</i>					

<p>Output Indicator 1.4.1: The national dialogue on alternative and innovative SDG financing options is effective and participatory.</p>	<p>The national dialogue on SDG financing is weak and disjointed</p>	<p>At least 30% of all policy recommendations (from evidence generated through the joint programme) are discussed at DFP / NDC and implemented by the government.</p>		<p>JP conducted capacity building and knowledge exchange activities for the NDC WG members and high level representatives of the Government on alternative and innovative financing.</p>	
<p>Output Indicator 1.4.2: Estimated inflow of off-budget financial resources for NDS and SDG targets is increased.</p>	<p>Financing to achieve the national SDG targets covers only 6.7% of the gap</p>	<p>An action plan is formulated to facilitate or leverage alternative sources of financing for NDS and SDGs, feeding into the National SDG Financing Roadmap.</p>		<p>Roadmap on financing SDGs, comprehensive financing sections are added to the Green Economy strategy and new MTDP 2025</p>	
<p>Output Indicator 1.4.3: Relevant technical and managerial staff in partner institutions are trained on policy-based budgeting, gender responsive budgeting, SDG financing, and other relevant topics.</p>	<p>Targeted training of relevant staff at technical and management level is largely ad hoc and uncoordinated</p>	<p>At least 300 staff at technical level and 80 staff at managerial level, including 40% women, are trained.</p>		<p>Series of trainings on SDG financing, gender budgeting, planning and monitoring among 14 WGs under NDC conducted</p>	
<p>Output 1.5: Oversight of SDG financing by the Parliament has been strengthened.</p>					
<p>Output Indicator 1.5.1: The strength of Parliamentary oversight of SDG financing is enhanced through training.</p>	<p>Parliamentary oversight of SDG financing is nonexistent</p>	<p>100% of staff, including women in the Parliamentary committees complete at least 3 additional professional training courses on budgeting, planning and SDGs.</p>		<p>Series of trainings for Parliament members on SDG financing, budget control, GRB, reporting and monitoring conducted</p>	
<p>Output Indicator 1.5.2: Staff in the Parliamentary Economy and Finance Committee (PEFC) are trained on principles of gender responsive budgeting in the context of SDG financing.</p>	<p>Gender responsive budgeting does not exist in Tajikistan</p>	<p>100% of staff, including women, in other sectoral and thematic Parliamentary committees (besides PEFC) are trained</p>		<p>GRB trainings for PMs conducted</p>	

Output Indicator 1.5.3: 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	Recommendations for legislative / regulatory changes are refined and discussed with Parliament and at DFP.		Recommendations for regulatory changes are defined and provided to the Parliament	
Output 2.1: Systemic on and 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.					
Output Indicator 2.1.1: 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.		Assessments conducted and Roadmap developed. A functional software module on automated tagging child/gender related indicators to make visible the allocation in the budget was developed.	
Output Indicator 2.1.2: 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	(2) At least 100 central government officials and at least 200 more individuals representing target groups, including at least 40% women, are informed.		NDC WG meetings conducted to discuss and inform members on recommendations provided. Workshops conducted, 14 meetings conducted with covering of more than 350 members	
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.					
Output Indicator 2.2.1: 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	Based on the desk review, policy recommendations are formulated and discussed at the DFP/NDC.		Fiscal space analysis, financial architecture assessment, gender-sensitive budgeting, assessment of financing for the education sector	
Output Indicator 2.2.2: 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	100 (including at least 40% women)		Workshops conducted, 14 meetings conducted with covering of more than 350 members	

<p>Output Indicator 2.2.3: A mechanism (i.e. tool) for monitoring and reporting of on-budget public expenditure (vis-à-vis SDGs) is in place.</p>	<p>No mechanism or tool in place</p>	<p>Mechanism & tools are fully institutionalized and used in policy formulation.</p>		<p>Budget circulars and proposal templates with requirements on SDG relevance, priority level, bridging SDG targets with budget outcome frameworks for the State Budget of the Republic of Tajikistan for 2024-2026 (Phase 1) developed and approved by the MoF</p>	
<p>Output Indicator 2.2.4: Gender mainstreaming analysis and guide developed</p>	<p>Gender is not considered as part of the budgetary process</p>	<p>Practical Guide on GRB Implementation in Ministries and Institutions developed; Piloting GRB completed; gender responsive recording module introduced in SCISPM</p>		<p>GRB trainings conducted for the NDC WG members and piloted in 2 districts</p>	
<p>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.</p>					
<p>Output Indicator 2.3.1: Resilience and Vulnerability Atlas (RVA) is refined, updated and embedded in the MoEDT and the MoF.</p>	<p>Vulnerability mapping is in a pilot phase, but has not yet been nationally adopted</p>	<p>District profile mapping concept is endorsed by the MoEDT and MoF, and the tool is piloted in the government systems.</p>			<p>Due to sensitivity of issue, this initiative on changing the formula-based allocation of intergovernmental fiscal transfers did not find support in the Ministry of Finance. The efforts were largely made to support MoF with a methodology and guidance to track gender, climate and SDG targets/indicators in the budgetary process.</p> <p>Additionally, functional software module on automated tagging of child/gender related indicators developed to make allocation visible in the budget</p>
<p>Output Indicator 2.3.2: Formula-based methodology for the allocation of IGFTs is</p>	<p>The allocation of IGFTs is not linked to RVA (district profile mapping) and is not</p>	<p>Formula-based methodology is reviewed and</p>			<p>Due to sensitivity of issue, this initiative on changing the formula-based allocation of intergovernmental fiscal transfers did not find support in</p>

developed and linked to district profile mapping.	equitable or transparent	endorsed by the government.			<p>the Ministry of Finance. The efforts were largely made to support MoF with a methodology and guidance to track gender, climate and SDG targets/indicators in the budgetary process</p> <p>Additionally, functional software module on automated tagging of child/gender related indicators developed to make allocation visible in the budget</p>
<p>Output Indicator 2.3.3:</p> <p>Relevant staff in partner government institutions, including women, have the capacity to use the new tool.</p>	No staff trained on the use of the new tool	400 staff are trained on the use of the new tool/system (including at least 50% women).		120 staff trained on bridging SDG targets with budget outcome frameworks	

Annex 2: List of strategic documents

1. Strategic documents that were produced by the JP

Title of the document	Date (month; year) when finalized	Document type (policy/strategy, assessment, guidance, training material, methodology etc.)	Brief description of the document and the role of the JP in finalizing it
Mid term development programme for the period 2021-2025	December 2021	Mid term programme	Main Governmental Strategic document for the mid-term period with objectives, targets and measures
Voluntary national review 2023	In progress	report	Findings of the analysis done on implementation of SDGs till 2022. Identifying plans and further actions for SDG implementation
Roadmap for financing SDGs in Tajikistan	2022	guidance	The roadmap provides recommendations and the way forward to unlock public and private sector resources
Investment Policy Review Report	November 2022	report	JP PUNO jointly with UNCTAD supported the State Committee on Investments and State Property Management to review Investment Policy to measure progress and review the current state of business and investment climate, especially in light of COVID-19. The results of the IPR assessment will guide the Government to prepare its investment programme for the future, especially measures it should take to unlock private investments for financing the national development priorities and the SDGs.

2. Strategic documents to which the JP directly contributed to

Title of the document	Date (month; year) when finalized	Document type (policy/strategy, assessment, guidance, training material, methodology etc.)	Brief description of the document and the role of the JP in finalizing it
Mid term development programme for the period 2021-2025	December 2021	Mid term programme	Main Governmental Strategic document for the mid-term period with objectives, targets and measures
Voluntary national review 2023	In progress	report	Findings of the analysis done on implementation of SDGs till 2022. Identifying plans and further actions for SDG implementation
National Green Economy Strategy	October 2022	National strategy	National experts involved in JP implementation also supported the development of financing part of the strategy and alignment of the strategy with MTDP 2025 and SDGs
Investment Policy Review Report	November 2022	report	JP PUNO jointly with UNCTAD supported the State Committee on Investments and State Property Management to review Investment Policy to measure progress and review the current state of business and investment climate, especially in light of COVID-19. The results of the IPR assessment will guide the Government to prepare its investment programme for the future, especially measures it should take to unlock private investments for financing the national development priorities and the SDGs.

Annex 3. Communications materials

Title of the document	Date when finalized (MM/YY)	Brief description and hyperlink (if it exists)						
Government and United Nations in Tajikistan met to discuss financing framework for achievement of national priorities and SDGs	12/20	https://tajikistan.un.org/en/106414-government-and-united-nations-tajikistan-met-discuss-financing-framework-achievement						
Members of Parliament and the United Nations in Tajikistan collaborate to develop strategic approaches for financing national development priorities	06/21	https://tajikistan.un.org/en/130335-members-parliament-and-united-nations-tajikistan-collaborate-strategic-approaches-financing						
United Nations strengthens the role of Parliament in the implementation of the NDS 2030 and the achievement of the SDGs in Tajikistan	07/21	https://www.jointsdgfund.org/article/united-nations-strengthens-role-parliament-achieving-sdgs-tajikistan ; https://tajikistan.un.org/en/134664-united-nations-strengthens-role-parliament-implementation-nds-2030-and-achievement-sdgs						
First meeting of the Working on Finance of the NDS/SDG under the President’s office was held in Dushanbe	08/21	https://medt.tj/en/news/news-of-the-ministry/2058-v-dushanbe-proshlo-pervoe-zasedanie-rabochej-gruppy-po-voprosam-finansirovaniya-natsionalnoj-strategii-razvitiya-nsr-2030-i-tselej-ustojchivogo-razvitiya-tsur-pri-sovete-natsionalnogo-razvitiya-pri-prezidente-rt						
National Workshop on SDG Financing in Tajikistan to discuss the innovative approaches in financing to achieve SDGs	10/21	https://tajikistan.un.org/en/153141-national-workshop-sdg-financing-tajikistan-discuss-innovative-approaches-financing-achieve						
National workshop in collaboration with UNESCAP on Financing Sustainable Development and Green Recovery in Tajikistan	11/21	https://tajikistan.un.org/en/156615-government-tajikistan-and-united-nations-discuss-financing-sustainable-development-and-green						
Series of podcast on SDG Financing “Explain to a Child”. Subtitles in English will be added	06/22	Объясни ребенку #1: что такое ЦУП? - YouTube						
Coverage on Mir Television of the Opening Ceremony of the Centre on SDG and Gender Equality	02/22	https://tj.mir24.tv/news/128939						
Financing SDGs. How it works in Tajikistan (articles in Russian and Tajik)	03/23	https://www.dialog.tj/news/finansirovanie-tsur-2030-kak-eto-rabotaet-v-tadzhikistane https://farazh.tj/sahifai-asosy/jahon/mablaghuzorii-adafhoi-rushdi-ustuvor-2030-va-amalishavii-on-dar-tojikiston/						
Web site of the National development council. Meetings and events of the platform could be found here.		https://developmentcouncil.tj/						
Numerous social media posts	Ongoing	<table border="1"> <thead> <tr> <th>Facebook</th> <th>Twitter</th> <th>Instagram</th> </tr> </thead> <tbody> <tr> <td>@unintajikistan</td> <td>@unintajikistan</td> <td>@unintajikistan</td> </tr> </tbody> </table>	Facebook	Twitter	Instagram	@unintajikistan	@unintajikistan	@unintajikistan
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Annex 4: Stakeholder feedback

NA- feedback from the stakeholders is already included in the narrative.