

Joint SDG Fund SDG FINANCING PORTFOLIO – COMPONENT 1

Cover page

Reporting period: 1 July – December 31, 2020

Country: Nepal

Joint Programme (JP) title: Reorienting public finance for SDGs acceleration and leveraging additional resources in Nepal

Short title: SDG Aligned Public Finance

Start date (month/year): 1 July 2020

End date (month/year): 30 June 2022

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List of PUNOs: UNDP, UNCDF, UN Women

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Budget (Joint SDG Fund contribution): USD 999,996.00

Overall budget (with co-funding): USD 1,189,996.00

Annual Financial Delivery Rate:

Rate of Committed Funding :

	Expenditures January 2020- December 2020	Committed resources January 2020- December 2020	Transferred funds Jan- December 2020	Annual financial delivery rate (%)	Committ ed funding rate (%)
PNUO1: UNDP	0	85,000.00	261,289.00	0	
PNUO2: UN Women	0	41,272.48	100,679.00	0	
PNUO2: UNCDF	0	20,520.00	138,030.00	0	

Short description of the Joint Programme:

The JP aims to leverage the competencies of specific UN agencies at the national and subnational levels to assist the Government of Nepal (GoN) to strengthen and bring alignment and coherence to the public finance management system in budgeting, medium-term planning framework, and subnational fiscal transfers to support integrated financing for the SDGs. The results of the JP can be transformational as it seeks to address a key gap: the disconnect between planning and budgeting. By facilitating, at a technical level, planning, resource allocation and expenditure reviews in line with the SDGs, the programme will contribute to enhanced results, transparency, and accountability. It will also ensure that Nepal is better positioned to attract and leverage additional resources needed to meet the SDGs at the national and sub-national levels. A unique feature of the JP for Nepal is to strengthen integration in planning, budgeting, and reporting at the national and subnational levels. The stakeholder dialogues in support of Nepal's SDG adoption identified three areas of support required to transition the national planning and financing architecture towards an SDG based approach. The initial interventions identified are: (1) *SDG based budget classification*, through technical and methodological support for activity level budget coding; a comprehensive budget classification manual; (2) *sectoral and project level evaluation criteria embedded in Medium Term Expenditure Framework (MTEF)*, through addendum to federal and subnational government's MTEFs; and (3) *performance-based inter-governmental fiscal transfer framework*, by expanding the evidence base at provincial and local levels.

Executive summary

The primary focus of 2020 was on the preparation of the detailed implementational plan in consultation with the key stakeholders and to make them ready for the implementation. During the last quarter, a series of consultations were held with the key stakeholders including the Ministry of Finance (MoF), Ministry of Agriculture and Livestock Development (MoALD), the National Planning Commission (NPC) and National Natural Resources and Fiscal Commission (NNRFC) in order to re-orient officials on the Joint Programme (JP). A problem faced was that within some counterpart agencies there was a turnover of officials who had been previously briefed, requiring additional consultations and follow-up on the programme. Under the JP, UN Women initiated documentation of best practices on SDG alignment in MTEF. The proposal is to pilot the JP in two provincial governments and two local governments of the respective provinces. The document is expected to provide reference as a knowledge product for the JP to guide the national MTEF process to be gender responsive while aligning with SDG. The consultations were highly useful in aligning the proposed activities of JP in the post-COVID-19 context and the priorities of the key stakeholders. The Expression of Interests has been received from two pilot provinces and the criteria are being finalized for selection of local governments. Follow-up consultations were organized with the Provincial Policy and Planning Commission (PPPC) of the two pilot provinces for the preparation of the province level action plan and needs alignment of the provinces with the JP. A meeting of the Steering Committee (SC) comprising heads of participating UN agencies was convened by the Resident Coordinator on 11 August 2020. The SC agreed on the Terms of References (ToRs) and on the immediate actions required to initiate the launch of the JP.

A. Annual Progress (MAXIMUM 7 PAGES)

A.1 The overview of progress and challenges

A.1.1. Overall self-assessment

Provide a self-assessment on the overall JP progress in the last year.

Above expectations (expected annual results fully achieved and additional progress made)

- On track (expected annual results achieved)
- Satisfactory (majority of expected annual results achieved)
- Not-satisfactory (majority of expected annual results not yet achieved)

During this period, the PUNOs organized several consultation meetings with the key stakeholders to orient and develop implementation and plan for the JPs. However, the implementation could not be initiated due to the following challenges. First, due to the COVID-19, the government ministries were overwhelmed with response and recovery from the crisis. The response to COVID-19 crisis was the priority of the government ministries during this time. Second, there is a need for collaboration among the three tiers of government—federal, provincial, and local—and a constitutional body, namely, NNRFC, for the implementation of the JP. As the federal system of governance and the constitutional body are recently established governing mechanisms, there remain unclarities on the division of function and authority. This lack of clarity has created confusion as to who should coordinate the implementation of the JP from the government, which has also caused the delay launching and initiating the implementation of the JP.

[A.1.2. Overall progress and key developments to date](#)

The focus of 2020 was on the preparation of the detail implementational plan in consultation with the key stakeholders and make them ready for the implementation. During the reporting period, a series of consultations were held with the key stakeholders including MoF, MoALD, the NPC and NNRFC to re-orient officials on the JP. In some cases, within key counterpart agencies there was a turnover of officials who had been previously briefed, requiring additional consultations and follow-up on the programme. The consultations were highly useful in aligning the proposed activities of JP in the COVID-19 context and the priorities of the key stakeholders.

The JP has been proposed for piloting in two provinces and two local governments of the respective provinces. Expressions of Interests have been received from the two pilot provinces and the criteria are being finalized for the selection of local governments. Follow up consultations were organized with the PPPC of the two pilot provinces for the preparation of the province level action plan and alignment for the needs of the provinces with the JP. UN Women has submitted the JP Prodoc (with workplan) to the Ministry of Women, Children and Senior Citizens (MoWCSC) for review. The MoWCSC is an active member of the GRB Committee of the Government of Nepal (GoN), and its ownership will be key to achieving the gender mainstreaming results of the JP. During the reporting period, UN Women also initiated the documentation of best practices on integration of gender in the MTEF. The review will include analysis of the models used in different countries, their strengths, and weaknesses, as well the lessons they offer for countries like Nepal. This knowledge product will serve as a reference document for the engagement with key stakeholders on the strategies that can be adopted to integrate gender in the MTEF in line with SDG 5. To facilitate implementation and provide strategic guidance, the SC has been formed comprising of heads of participating UN organizations (PUNOs) chaired by the Resident Coordinator. A first meeting of the SC was convened by the Resident Coordinator on 11 August 2020. The SC agreed on its Terms of References and decided to launch the JP within the framework advised by the SDG Joint Fund Secretariat.

[A.1.3. Changes](#)

Was the JP document modified in the past year?

- Yes
- No

Though the document has not been modified yet, there has been discussions with the stakeholders to modify some of the activities to better align with current national priorities. For example, the NNRFC has suggested a comprehensive national study of the natural resources. Mobilization of natural resources is key for development financing in Nepal. This study will help identify the right approach and formula the better coordination between federal, provincial, and local government.

A.1.4. Challenges

Did the JP face any major challenges in the past year?

- Yes
- No

During this period, the PUNOs organized rounds of consultations with the key stakeholders to orient towards and to develop an implementation plan for the JPs. However, the implementation could not be initiated due to the following challenges: First, when the program was approved, Nepal was during COVID-19 pandemic both federal and provincial government were overwhelmingly occupied with the COVID-19 response. The focus was on health response as well as addressing the socio-economic impacts and the humanitarian crisis that followed. As a result, it was challenging to organize consultations and meetings with government officials at level to discuss the Joint Program and to initiate its implementation. Second, there is a need of collaboration among the three tiers of government—federal, provincial, and local—and a constitutional body, namely, the NNRFC, for the implementation of the JP. As the federal system of governance and the constitutional body are recently established governing mechanisms, there remain unclarity on the division of function and power. This lack of clarity has created confusion as to who should coordinated the implementation of the JP from the government. This has delayed the formal launch of the JP.

A.1.5. COVID-19 and other strategic alignment

An unexpected rise in number of COVID-19 cases in Nepal caused significant delays in the implementation of the activities, including hiring of staff and consultants, organization of meetings and interactions as planned, which have been limited to virtual meetings. While the priority of the government remained to stabilize and respond to the immediate and ongoing needs, through continuous follow-up and remaining sensitive to the situation at hand, follow-up on the JP roll out continued. Restrictions on movement may impact the programme and will perhaps later require follow-up in field locations and to ensure that the programme is launched and rolled out in 2021.

The JP activities have been reflected in the Socio-Economic Recovery Framework (SERF) for Nepal and in the UN Joint Work Plan for 2021 which also reference areas of alignment to the SERF indicators. However, the JP team will support the relevant government institutions in linking possible additional funding towards health care with specific SDG3 indicators and targets and embedding it in MTEF.

A.2 Update on priority issues

A.2.1. Progress on Integrated National Financing Framework/SDG financing building blocks

INFF online Survey has been completed online

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

A.2.2. Thematic focus

- | | | | |
|--|---|---------------------------------------|-------------------------------------|
| <input type="checkbox"/> Cross-cutting | <input type="checkbox"/> Social protection | <input type="checkbox"/> Agriculture | <input type="checkbox"/> Other..... |
| <input checked="" type="checkbox"/> Gender | <input type="checkbox"/> Health & nutrition | <input type="checkbox"/> Biodiversity | <input type="checkbox"/> Other..... |
| <input type="checkbox"/> Children & youth | <input checked="" type="checkbox"/> Climate change & nature | <input type="checkbox"/> Blue economy | <input type="checkbox"/> Other..... |

A.2.3. Gender marker

Did the Joint Programme feature Gender Results in the past year at the outcome or output level?

- Yes
 No

Given the delays in implementation of the JP, no gender equality related results at the outcome or output level were achieved in 2020. However, some progress has been made at the output level. This includes the documentation of best practices to integrate gender in the MTEF and the development of methodology to make SDG coding more gender responsive. Going forward, UN Women will leverage its partnership with the MoWCSC and build linkages with the ongoing GRB initiatives at the national and sub-national level, to ensure stronger gender results across the different components of the JP.

Gender Marker total average scoring from 0 to 3 (as defined in the JP document): The Gender Marker Score is 3 as defined in the Joint Program document.

A.2.4. Vulnerable groups

Will the JP directly impact marginalized and/or vulnerable groups through a dedicated outcome or output?

- Yes
 No

List of marginalized and vulnerable groups	Dedicated Outcome	Dedicated Output	Status (planned/in progress/complete)
Women and girls		Dedicated gender-sensitive indicators are included across outputs	In progress
Children			
Youth			
Persons with disabilities			
Older persons			
Minorities (incl. ethnic, religious, linguistic...)			
Indigenous peoples			
Persons of African Descent (when understood as separate from minorities)			
Migrants			
Refugees & asylum seekers			
Internally displaced persons			
Stateless persons			
Persons deprived of their liberty			
Peasants and rural workers			
Human rights defenders (incl. NGOs, journalists, union leaders, whistleblowers...)			

LGBTI persons (sexual orientation and gender identity)			
Persons affected by (HIV/AIDS, leprosy...)			
Persons with albinism			
Victims or relatives of victims of enforced disappearances			
Victims of (slavery, torture, trafficking, sexual exploitation and abuse...)			

A.2.5. Learning and sharing

The implementation of the JP has not been initiated yet, due to some confusion in the governance mechanisms. The key stakeholders for JP include not only federal ministries, but also constitutional body—NNRFC—as well as two pilot province governments. The JP has proposed a Joint Coordination Committee comprising of all key stakeholders, but it is extremely difficult to bring federal government, NNRFC and sub-national government together in one platform. We may need to revisit this structure and establish separate coordination mechanism with these entities.

A.3 Update on events and partnerships

A.3.1. Events

Type of event	Yes	No	Comments
JP launch event	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Annual donors' event*	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Partners' event **	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

A.3.2. Partnerships

Did your Joint Programme facilitate engagement with with diverse stakeholders (e.g. parliamentarians, civil society, IFIs, bilateral/multilateral actor, private sector)?

- Yes
 No

During this period, PUNOs carried out consultation meetings with a multiple stakeholder including the NPC, the (MoF), the MoWCSC, NNRFC, and the Policy and Planning Commissions of two pilot Provinces.

A.3.3. Additional financing

- Yes
 No

Source of funding	Yes	No	Co-funding or Co-financing?	Name of 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 type="checkbox"/>	<input type="checkbox"/>				
Other partners	<input type="checkbox"/>	<input type="checkbox"/>				

A.4 Strategic communications

Did the JP develop a strategic communications plan?

- Yes
 No

The Strategic Communication Plan will be developed in early 2021

B. Annual Results (MAXIMUM 3 PAGES)

B.1. SDG acceleration

List up to 3 main SDG targets that your Joint Programme primarily focused in 2020.

SDG:
SDG:
SDG:

In the year 2020, the JP primarily focused on the consultations with the key stakeholders to develop a detailed action plan and get their ownership of the JP. The JP as reflected in the final proposal focuses primarily on SDGs 17 in reorienting public finance for the achievement of SDGs.

B.2. Contribution to Fund's global results

Since the implementation has not begun yet, there are no results to report.

B.3. JP Outputs and outcomes

- Achievement of outputs

Since implementation has not been initiated, no results have been achieved.

B.4. Strategic Documents

Did the JP produce strategic documents in the last year (policy, strategies, analyses/assessments, methodological documents, and other relevant documents)?

Yes

No (But UN Women initiated the assessment of global best practices on SDG coding in MTEF)

C. Plan for the Next Year of implementation (MAXIMUM 2 PAGES)

C.1 Upcoming activities

- JP will provide technical support for the development of SDG budget code guidelines and organize capacity development trainings for senior officials of the federal and province governments.
- Training on the MTEF tool will be organized for federal and province government officials
- SDGs responsive MTEF of four pilot local governments will be developed.
- Technical support provided to the NNRFC to conduct a study on Mobilization of Natural Resources by Three Levels of Government and Local Community and their Investment and Distribution of Outcomes.
- In 2021, gender will be mainstreamed across all components of the JP through the provision of technical advisory support. Additionally, under the JP's output 1.1 (SDG responsive MTEF piloted at provincial and local government level), consultations with women's groups at the national and sub-national level will be conducted, to identify key GE priorities for the MTEF. Further, under output 1.2 (key government capacity and knowledge strengthened to incorporate SDG in IGFT framework), dedicated knowledge products (including documentation of global best practices on integrating gender in MTEF and IGFT) will be completed and disseminated. Under output 1.3 (tracking expenditure system for effective and accountable SDG expenditure), a technical paper outlining the methodology and approach to mainstream gender equality issues/priorities in SDG coding will be developed by UN Women. For this, a comprehensive expenditure review will be conducted to assess the differential impact of public expenditure on women. Analysis and evidence generated through these studies/reviews will inform the capacity development and policy advisory initiatives planned under the JP. UN Women will ensure linkages with ongoing GRB initiatives including the forward-looking assessment being conducted under the leadership of the GRB Committee; as well as the policy review of the GESI strategy of the Agriculture Development Strategy (ADS) of the MoALD to strengthen accountability for GE commitments in the SDG.
- In 2021, key policy documents and tools and study reports such as SDG budget code guidelines for federal and two province governments, MTEF document for 4 local government, a comprehensive study

on the mobilization of the natural resources between three levels of governments will be prepared, Additionally, several rounds of trainings will be organized for the relevant officials of federal, provincial and local government on SDG budget code and the MTEF development. A technical paper outlining the methodology and approach to mainstream gender equality issues/priorities in SDG coding will be developed.

C.2. Expected changes

C.3. Risks and mitigation measures

Are there any changes made/expected to be made to the Risk Matrix?

- Yes
- No

Annex 1: Consolidated Annual Results

1. JP contribution to global programmatic results (annual)

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

Indicators	Target 2020	Result 2020	Target 2021
2.1: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scope (for other/ additional sector/s or through new sources/means)	-	-	-
2.2: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scale (for the same multi-sectoral solution.)	-	-	-

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

Indicators	Target 2020	Result 2020	Target 2021	List of strategies/ frameworks developed
4.1: #of integrated financing strategies that were tested (disaggregated by % successful / unsuccessful)	1	0	1	
4.2: #of integrated financing strategies that have been implemented with partners in lead disaggregated by (1) government/public partners (2) civil society partners and (3) private sector partners				
4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate progress on SDGs made operational				

2. Selected global performance indicators (annual)

2.1. Did your Joint Programme contribute to the improvement of the overall UNCT coherence in 2020?

- Yes, considerably contributed
- Yes, contributed
- No

Explain briefly: Implementation has not been initiated yet.

2.2. Did your Joint Programme contribute to reduced transaction costs for the participating UN agencies in interaction with national/regional and local authorities and/or public entities compared to other Joint Programmes?

- Yes,
- No
- N/A (if there are no other joint programmes in the country)

Explain briefly:

2.3. Was your Joint Programme aligned with the UNCT Results Groups in 2020?

- Yes
- No

Explain briefly:

3. Results as per JP Results Framework (annual)

Result / Indicators	Baseline	Expected 2020 Target	2020 Results	Reason for variance from planned target (if any)	Expected 2021 Target	Expected final target (if different) from 2021
Outcome 1: SDG implementation accelerated through SDG aligned planning and resource allocation						
Indicator 1.1: Increased public resources allocation for SDG high impact projects	TBD	TBD	0	Implementation has not been initiated	TBD	
Indicator 1.2: Adoption intergovernmental fiscal formula by Fiscal Commission	Not adopted	Not adopted		Implementation has not been initiated	Adopted	
Output 1.1: SDGs responsive medium-term expenditure framework piloted in select provinces and local government units						
1.1.1. Project selection criteria for MTEF streamlined with SDGs	Not available	Available		Implementation has not been initiated	Available	
1.1.2 No of provinces and LGUs that develop SDG-aligned MTEF	0	2		Implementation has not been initiated	4	

1.1.3. Proportion of recommendations from women's groups incorporated in MTEFs for select provincial and local governments	0	60%		Implementation has not been initiated	80%	
Output 1.2: Capacities and knowledge of key government agencies strengthened to incorporate SDGs in intergovernmental fiscal transfer framework						
Indicator 1.2.1 Criteria for integrating SDGs in intergovernmental fiscal transfer framework	Not Available	Available		Implementation has not been initiated	Available	
Indicator 1.2.3. Gender analysis of SDG fiscal framework	Not Available	Draft available		Implementation has not been initiated	Available	
Output 1.3: SDG budget coding and expenditure tracking system developed and piloted at the federal and sub-national level						
Indicator 1.3.1.Guidelines for SDG budget coding	Not Available	Draft Available			Available	
Indicator 1.3.2 No of expenditure tracking reports available	0	Tracking tools developed			7 tracking reports	
Indicator 1.3.2. Analysis from GE specific PETS	Not Available	Draft Findings Available			Available	

Result / Indicators	Baseline	Expected 2020 Target	2020 Result	Reasons for variance from planned target (if any)	Expected 2021 target	Expected final target (if different from 2021)
Outcome 1:						
Outcome 1 indicator						
Outcome 1 indicator						
Output 1.1						
Output 1.1 indicator						
Output 1.1 indicator						

Annex 2: List of strategic documents

- Complete the tables by focusing on documents that are of particular strategic importance for the JP results and for the priorities of the Joint SDG Fund in this portfolio.

1. Strategic documents that were produced by the JP

Title of the document	Date (month; year) when finalized	Brief description of the document and the role of the JP in finalizing it
Global best practices for gender analysis of MTEF aligning with SDG coding - draft	NA	Still in draft form.

2. Strategic documents for which JP provided contribution

Title of the document	Date (month; year) when finalized	Brief description of the document and the role of the JP in finalizing it

Annex 3: List of strategic communication documents

1. Have you created a strategic communication plan for the Joint Programme?

- Yes
 No

Explain briefly: due to the delay in finalizing the implementation action plan, the strategic communication plan has not been developed. It is planned to be developed in the first half of 2021.

2. What percentage of the annual budget towards communications was utilized from the total budget?
(Note that the entire JP comms budget must be min 5% of the total JP budget)

Explain briefly:

3. Have visibility outcomes increased due to the provided funding for JP strategic communications?

- Yes
 No

Explain briefly:

4. Does the Country Profile Page on the Joint SDG Fund website contribute to your JP outreach?

- Yes
 No

Explain briefly:

5. How many articles (interviews, human interest stories, press releases, expert insights, etc) about your JP were published by an external media outlet (Non-UN published)?

Total number:

Explain briefly:

6. How many articles (interviews, human interest stories, press releases, expert insights, etc) about the Joint Programme were published by the UNCT and JP PUNOs?

Total number:

Explain briefly:

7. Have you received an increase of social media followers?

- Yes
 No

Total number: (Not mandatory)

Explain briefly:

Multi-Media Faucets

Title of the document	Date when finalized (MM/YY)	Brief description and hyperlink (if it exist)

Social Media Campaigns

Title of the document	Type (FB/Twitter/LinkedIn/Etc.)	Brief description and hyperlink (if it exists)

Annex 4: Updated JP Risk Management Matrix

Risks	Risk Level: (Likelihood x Impact)	Likelihood: Certain - 5 Likely - 4 Possible - 3 Unlikely - 2 Rare - 1	Impact: Essential - 5 Major - 4 Moderate - 3 Minor - 2 Insignificant - 1	Mitigating measures	Responsible Org./Person
Contextual risks					
COVID-19 to detract the focus on budget systemic reforms and to pre-determine the budget allocations for 2021 fiscal year towards health and social support without using SDG framework	12	4	3	'People' dimension of SDGs is anyway the top priority for Nepal and so investments for one year in specific SDG areas like SDG3 without using systemic solutions is not a major risk. However, the JP team will support the relevant government institutions in linking possible additional funding towards health care with specific SDG3 indicators and targets and embedding it in MTEF.	UNDP
Confusion and unclarity on the roles of three levels of government (federal, province, and local) may create some issues of ownership of this initiative.	8	2	4	This project will work in close consultation with all three levels of governments and will create an environment for regular dialogue and interactions among them.	UNDP

Programmatic risks					
Weak capacity of provincial and local government to formulate SDG-aligned MTEF and budget tracking.	8	4	2	The JP will provide additional technical support to mitigate the capacity gap at provincial and local levels	UNDP
The general lack of disaggregated data at newly-created local level (753 local governments) creates difficulties for NNRFC in applying for grant allocation formula	6	3	2	NNRFC has faced several data constraints for their existing grant distribution formulae and have accepted several statistical methods of extrapolating missing data and/or using proxy variables and hence output of this joint programme would be value addition for their database.	UNDP
Institutional risks					
The legal provision on timeline for preparing MTEF at subnational level is three years, which may push the subnational government to postpone the MTEF preparation till the very end of the Joint Programme implementation period.	8	2	4	Efforts will be made select subnational governments that have started working on preparation of MTEF (well ahead of time) in current year's plan of actions.	UNDP