

**Joint SDG Fund**  
**Evidence-based Final Narrative Report**  
**SDG FINANCING PORTFOLIO – COMPONENT 1**

Date of Report: 19 /12/2022

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## Abbreviations

ADB	Asian Development Bank
BoL	Bank of Lao PDR
CBA	Cost Benefit Analysis
CoA	Chart of Accounts
DAC	Development Assistance Committee
DaO	Delivering as One
DFA	Development Finance Assessment
DIC	Department of International Cooperation (Ministry of Planning and Investment)
DP	Development Partner
EU	European Union
F4D	Financing for Development
FS	Financing Strategy
GDP	Gross Domestic Product
GEWE	Gender Equality and Womens Empowerment
GGGI	Global Green Growth Institute
GOL	Government of Lao PDR
HIC	Health Investment Case
HL-RTM	High-Level Round Table Meeting
INFF	Integrated National Financing Framework
JP	Joint Programme
Lao PDR	Lao People’s Democratic Republic
LASES	Lao Academy of Social and Economic Sciences
LDC	Least Developed Country
LIC	Low Income Country
LMIC	Lower Middle-Income Country
LNCCI	Lao National Chamber of Commerce and Industry
MAF	Ministry of Agriculture and Forestry
MEM	Ministry of Energy and Mines
MoES	Ministry of Education and Sports
MoF	Ministry of Finance
MoH	Ministry of Health
MOIC	Ministry of Industry and Commerce
MoNRE	Ministry of Natural Resources and Environment
MPI	Ministry of Planning and Investment
NSEDP	National Socio-Economic Development Plan
ODA	Official Development Assistance
OECD	Organization for Economic Cooperation and Development
PFM	Public Financial Management
PUNO	Participating United Nations Organization
RMNCAH	Reproductive, Maternal, Newborn, Child and Adolescent Health
RTP	Round Table Process
SDGs	Sustainable Development Goals
SMEs	Small and Medium Sized Enterprises
SRH	Sexual and Reproductive Health
SWG	Sector Working Group
ToC	Theory of Change
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNEP	United Nations Environmental Programme
UNFPA	United Nations Population Fund
UNICEF	United Nations Children’s Fund
UNRCO	United Nations Resident Coordinator’s Office Lao PDR
UNSDCF	United Nations Sustainable Development Cooperation Framework
VNR	Voluntary National Review
WHO	World Health Organization
WB	World Bank

## Executive summary

Over the past twenty-five years, Lao PDR has achieved high levels of GDP growth, fueled by significant investments in hydroelectric and transport infrastructure, as well as in mining; and this has accelerated the country's transition from a low-income to a lower-middle income country (LMIC). This has resulted in a number of development gains; and Lao PDR intends to graduate from its Least Developed Country (LDC) status by 2026. Nonetheless, these socio-economic advances have not been equitably distributed; and nearly one-fifth of the population still lives below the national poverty line. Moreover, with high levels of public debt, a failing revenue collection, and a shrinking Official Development Assistance (ODA) environment, Lao PDR has limited fiscal space to invest in its development priorities.

The UN Joint Programme (JP), "Enhancing Financing Efficiency in Lao PDR", was launched in July 2020 with the aim of supporting the Government to achieve the goals of its 9<sup>th</sup> National Socio-Economic Development Plan (NSED) in this challenging financial context. More specifically, the JP aimed to support the development of a Financing Strategy (FS) for the 9<sup>th</sup> NSED (2021-2025); to develop a context-appropriate methodology and build capacity to cost NSED plans; to integrate SDG budget tagging into the revised national Chart of Accounts (CoA); to develop a model investment case for the health sector; and to support the strengthening of Government policy coherence.

By the close of the JP in September 2022, its resultant FS had been validated by Government; and its intended outcome, to consolidate the foundations for the INFF, had been realized. The Strategy's implementation and use as a key planning tool, which was an expected result, now awaits Government endorsement expected at the end of 2022. The JP's primary Government partner, the Ministry of Planning and Investment (MPI) has already requested that the RCO lead the development of a successor programme to implement the Financing Strategy.

**Other key achievements** of the JP include:

A greater shared understanding of the state of development finance in Lao PDR among Government, development partners (DPs) and UN stakeholders. Through a multi-stakeholder and whole-of-government setting, including the High-Level Roundtable Meeting (HL-RTM) and the Structured Dialogues, the JP has contributed to the emergence of a consensus on priority actions for F4D; and this has been consolidated in the Financing Strategy.

The elevation of sensitive and critical policy issues to the fore of the national policy agenda. These include the review and abolishment of fiscal exemptions, the review of the investment promotion regime and the business environment, the exploration of debt relief initiatives and the importance of safeguarding investments in human capital and climate action.

**Key findings** from the JP include:

*The JP has strengthened the UN's strategic positioning on F4D.* The JP's partnerships, particularly with IFIs and DPs, as well as its achievements, notably the formulation of the FS, have strengthened the UN's strategic positioning and visibility as a key convenor on F4D.

*The JP has catalyzed greater UN coherence.* The JP provided a platform to build UN coherence beyond its three PUNOs to a further five UN agencies, and thereby to mainstream additional key themes on climate change, green finance, and human capital development into the FS.

*The JP has strengthened the RC's leadership and convening roles.* Funding from the Joint SDG Fund has provided the RC with the resources to coordinate this JP and to engage with Government, IFI, DPs and other stakeholders on innovative F4D and on the UN's role in F4D.

**Critical recommendations** for future programming include:

A longer project formulation period. That the programme design phase for this JP was rushed is suggested by the fact that, among others, the paucity of data essential to the development of all its components was not foreseen as a significant risk. It is therefore recommended that the Joint SDG Fund consider a longer timeframe for project design, to allow for the preliminary assessments necessary to inform activities and timelines more realistically. A greater predictability of funding from the Fund would permit a longer project formulation period.

A longer timeframe for SDG-financing related programmes should be considered by the Fund, as these interventions depend on Government planning cycles and extensive stakeholder consultations for buy-in and implementation. The two-year timeframe for this JP, including the development of a FS and its various components, as well as the development of a common understanding of F4D among key stakeholders, was highly ambitious, particularly as the achievement of these outcomes was dependent upon Government engagement and endorsement.

Clarification of the respective roles and responsibilities of the RC, RCO and lead UN entity. Given the greater involvement of the RC/RCO in supporting the implementation of this JP, there is a need for more clarity on the respective roles of the RC/RCO and the lead UN agency in JP implementation. While there is no clear guidance on this in either the Management Accountability Framework or in the 2021 JP Guidance Note of the UNSDG, this JP does provide evidence of what did not work as well as anticipated, e.g., the delays and lack of coherence in its early phases, and what has proven to be more effective in its latter phases,

particularly with the more active engagement and leadership of the RC and RCO. Moreover, the majority of the Lao PDR UNCT have endorsed RC/RCO leadership for this JP, as well as requested it for a successor JP, indicating that this way of working should be continued in any successor programme, at least in the Lao context.

## Context

As stated in its medium-term development strategy, the 9<sup>th</sup> NSEDP (2021-2025), the Government of Lao People's Democratic Republic (GoL) intends to graduate from its current least developed country (LDC) status in 2026. Its longer-term goals are to transition from a lower middle income to an upper middle-income country (UMIC), as well as to realize its National Green Growth Strategy and the global Agenda 2030.<sup>1</sup> Lao PDR is currently ranked as a medium human development country, with a rating of 140 out of 189 countries in UNDP's 2021-2022 human development index.<sup>2</sup>

Over the past 25 years, Lao PDR has achieved high levels of GDP growth, fueled by significant and sustained investment in hydroelectric and transport infrastructure, as well as in mining. This has accelerated the country's transition from a low-income to a lower-middle income country (LMIC), and resulted in a number of development gains, including a notable reduction in the national poverty head count from 46% in 1993 to 18.3% in 2019.<sup>3</sup> Nonetheless, these socio-economic advances have not been equitably distributed and nearly one-fifth of the population still lives below the national poverty line of 9,364 kip/USD 1.00.<sup>4</sup>

With high levels of public debt, low levels of foreign reserves and a failing revenue collection, as well as a shrinking Official Development Assistance (ODA) environment, Lao PDR has limited fiscal space to invest in its development priorities. The country's transition from LDC status also has implications for the bilateral and multi-lateral assistance it still receives, as it will receive less concessional terms for loans, and it may also no longer benefit from some of the preferential trade agreements it currently has. More significantly, Laos' LDC graduation is also correlated with a broader need to increase the mobilization of domestic resources to support the implementation of the 9<sup>th</sup> NSEDP. The formulation of an evidence-based prioritization to identify where limited development resources should be invested is therefore critical.

With the aim of supporting the GoL to achieve the 9<sup>th</sup> NSEDP goals in this challenging financial context, the JP was launched in July 2020. The JP was designed to align with the GoL's national development priorities and the SDGs, particularly the draft National Roadmap for the Implementation of the 2030 Agenda for Sustainable Development, as well as the GoL's Public Finance Development Strategy to 2025, which aims to develop and review State Budget expenditure policies to align with the NSEDP. The JP was also guided by the joint decision by Government and DPs during the December 2020 High-Level Consultation on the 9<sup>th</sup> NSEDP to develop clear implementation arrangements for the Plan, including an M&E Framework, a costing of the Plan, and a FS which also would support greater policy coherence between the different parts of Government responsible for fiscal policy (MoF), planning (MPI) and investment management (MPI).

More specifically, the JP aimed to

- Support the development of a Financing Strategy for the 9th NSEDP (2021-2025);
- Develop a context-appropriate methodology and build capacity to cost NSEDP plans;
- Integrate SDG Budget Tagging into the revised national CoA;
- Develop a model investment case for the health sector; and
- Support the strengthening of Government policy coherence

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<sup>1</sup> 9<sup>th</sup> National Socio-Economic Development Plan (draft October 2021), pp. 47-48.

<sup>2</sup> UNDP, *Human Development Report 2021-22. Uncertain Times, Unsettled Lives: Shaping our Future in a Transforming World* (HDR 2021-2022), p. 319: [https://hdr.undp.org/system/files/documents/global-report-document/hdr2021-22pdf\\_1.pdf](https://hdr.undp.org/system/files/documents/global-report-document/hdr2021-22pdf_1.pdf)

<sup>3</sup> World Bank, "Lao PDR: Poverty Continues to Decline but Progress under Threat" (press release), 20 October 2020: [https://www.worldbank.org/en/news/press-release/2020/10/20/lao-pdr-poverty-continues-to-decline-but-progress-under-threat#:~:text=Data%20from%20the%20LECS%20shows,\(US%241\)%20per%20day](https://www.worldbank.org/en/news/press-release/2020/10/20/lao-pdr-poverty-continues-to-decline-but-progress-under-threat#:~:text=Data%20from%20the%20LECS%20shows,(US%241)%20per%20day)

<sup>4</sup> HDR 2021-2022, p. 29

# Joint Programme Results

## 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)

By the end date of the JP, all its expected outputs had been drafted, although the DFA had not yet been finalized. Nonetheless, the JP’s anticipated outcome, “*Foundations laid for INFF*”, was achieved. Moreover, the FS was validated both by GoL<sup>5</sup> and DPs upon completion of the JP. The Strategy’s implementation and use as a key planning tool, which was an expected result, now awaits Government endorsement; and this is expected before the end of 2022<sup>6</sup>

The JP also provided an opportunity to catalyze UN coherence beyond its three PUNOs to a further five UN agencies,<sup>7</sup> and thereby to mainstream additional key themes on climate change, green finance and human capital into the FS. Existing partnerships with the World Bank, ADB and the EU were also strengthened through their inputs into the FS formulation.

### 1.2. Key results achieved

As the JP’s Financing Strategy was validated by GoL and DPs only recently, at the High-Level Structured Dialogue (HLSD) convened at the completion of the programme on 28 September 2022, it is premature to identify results. However, the JP’s potential to catalyze transformative results for the 9<sup>th</sup> NSEDP is high: the FS developed under the JP is aligned with the NSEDP, and it has already been integrated into national coordination systems, including the Round Table Meetings (RTMs). Moreover, 40% of the 54 policies and actions presented in the FS’s Action Matrix are already under implementation by GoL and other DPs. Through the RTM process and the Structured Dialogues, the JP has already brought some very sensitive and critical policy options, including the review and abolishment of fiscal exemptions and the necessity for additional investments in human capital and climate action, to the fore of the national policy agenda.

It is therefore expected that the JP, through the achievement of its intended outcome to consolidate the foundations for the INFF, and its key outputs – the FS, the DFA, the health investment case and the SDG budget-tagging methodology – will contribute to the following results, among others:

- A greater coherence of development interventions on F4D. Despite the existence of a macro-economic Sector Working Group (SWG), most development interventions undertaken on F4D are not well-coordinated. It is anticipated that the JP’s financing strategy, which progressively structures interventions on various issues within F4D, and which presents new policies and projects that build upon existing initiatives, will contribute to greater coherence in this area. Towards this goal, the formulation of the FS involved the successive brokering of consensus across the relevant parts of Government,<sup>8</sup> as well as a greater integration between the World Bank and UN programming.<sup>9</sup>
- A greater shared understanding of the state of development finance in Lao PDR: while most of the JP stakeholders had a similar understanding of the key concerns regarding F4D and macroeconomic stabilization in Lao PDR, the JP has contributed to the emergence of a consensus on priority actions; and the consensus reached on the main findings across the F4D spectrum at the 2021 HL- RTM have been consolidated in the financing strategy.
- A more evidence-based planning cycle, considerate of budget constraints: UNFPA’s health investment case suggests possibilities for the prioritization of financing in other social sectors, although the specifics will vary for each case. At a more macro level, the financing strategy, which has been developed in line with the shared understanding on development finance reached at the November 2021 HLRT, should become an essential component of the planning cycle in Lao PDR. The JP hopes that for the next planning cycle, that is, for the 10<sup>th</sup> NSEDP, discussions on financing and budgeting can run in parallel to discussions on development planning.

<sup>5</sup> The ministries that validated the FS were MoF, MPI, MoIC, MAF, MoNE, MoH, MoES and MEM; the other national stakeholders that validated the FS were LNCCI and LASES

<sup>6</sup> Financing Strategy Results Framework Output 1.1 indicator, “NSEDP Financing Strategy endorsed and used as a key planning tool for Government and development partners”.

<sup>7</sup> Including UNICEF, WHO, UNDESA, UNEP and UNODC

<sup>8</sup> For example, the JP provided a vehicle for the first inter-ministerial forum to discuss planning and budgeting, resulting in key findings on the centralization of the budget, for example, that it does not allow earmarking, among others

<sup>9</sup> The World Bank explicitly positioned policy advice under the framework of the Financing Strategy



1.3. Results achieved on INFF/SDG financing building blocks

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

The JP inception period was somewhat longer than anticipated, due to the onset of the COVID-19 pandemic, the inconsistent engagement of and capacity gaps in both government counterparts and the PUNOs (most of the technical expertise was not available in country but only in agencies’ regional offices), an incomplete common understanding of F4D, and the paucity of available data.<sup>10</sup> At least some delays could have been mitigated by greater engagement with GoL during the early stages of the inception phase.

While a formal INFF Roadmap was not developed or adopted by the GoL (this was not an expectation from the JP), a clear process sequenced along the four phases of the INFF was agreed early on. The “inception-diagnostics-financing strategy-M&E” sequencing was then operationalized through the 2021 JP workplan which was agreed with government.<sup>11</sup>

During the JP’s assessment and diagnostic phase (May-October 2021), studies supporting the FS were presented and endorsed by the GoL at the beginning of Q4 2021; and the outline and scope of the FS was adopted at the High-Level RTM in November 2021. However, as the production of the DFA was behind schedule, due in part to data unavailability, the diagnostic studies, including UNFPA’s health investment case, the draft DFA and the costing report, as well as additional complementary studies carried out by UNCDF on sovereign borrowing, and by UNDESA on climate, were presented as part of standalone compendiums on development finance in two structured dialogue sessions. They were extensively reviewed by other agencies, DPs and government, under the RC’s convening and strategic planning role.

The FS, formulated to support the 9<sup>th</sup> NESDP, was validated at a HLSD on 28 September 2022; its endorsement by GoL is expected before the end of 2022. The Strategy will therefore be implemented after the JP end date. The means through which the FS aims to increase SDG acceleration include increasing domestic resource mobilization, unlocking private capital, mobilizing LDC-specific funds and strengthening the coordination of SDG financing. Financial reforms related to tax revenue, financial inclusion and digitalization, among others, have been prioritized in the Strategy. Moreover, the content of the FS, which is based on evidence generated through the diagnostics phase and additional extensive debates and group work with GoL and DPs, has helped prioritize the safeguarding of human capital investments and climate action financing, as well as sensitive policy options such as debt relief, the review of fiscal exemptions, the review of the investment promotion regime and a moratorium on resources extraction.

A chapter of the FS is dedicated to data, information management, and monitoring and evaluation (M&E); with the aim of synchronizing the Strategy’s M&E processes with those of the national plan and the broader Round Table Process. The FS also sets out government responsibilities and roles for its implementation, as well as partnerships, timelines and coordination mechanisms, in a detailed matrix consisting of 54 priority actions. In preparation for the implementation of the FS, UNCDF has also developed an SDG budget-tagging methodology and a training package for civil servants and line ministry budget departments. However, the transition from policy formulation to the implementation and monitoring of the FS is challenged by the current lack of a successor JP, although MPI has already requested that RCO lead the development of a phase two programme for this purpose. The results achieved under Governance and Coordination include:

- Establishment of a Technical Working Group (TWG) for F4D: to support governance and coordination of the FS, and the inclusion of key government entities such as the Ministry of Finance (MoF) and the Bank of Laos (BoL), as well as DPs, the Deputy Prime Minister initiated a TWG. Since its launch, the TWG membership has expanded, and this existing coordination mechanism could also serve as a INFF Oversight Committee, rather than establishing a new organization for this responsibility.
- Integration of the JP into the Round Table Process, and particularly into the 2021 HL-RTM, a high-level forum on sustainable development in Lao PDR which is held every five years, and in which Government, DPs, and some civil society representatives also participate.
- Formalization of clear ways of working and partnerships on F4D, including the central role of MPI.
- Formalization of clear ways of working under the RC’s leadership, which coordinated the participation of eight agencies, and which further strengthened existing relationships with GGGI, EU and the World Bank.

<sup>10</sup> For example, the first engagement with Government occurred only nine months after the official launch of the JP  
<sup>11</sup> The JP’s 2021 workplan was developed primarily by the RCO to more efficiently synchronize activities and timelines.

1.4. Contribution to SDG acceleration

The priority SDG indicators to which the JP has contributed are 17.9.1; 17.14.1; 17.15.1; and 3.c.1

SDGs indicators	Baseline	Expected target	Actual results achieved/to be achieved in the near future	Reasons for deviation from targets, if any
17.9.1 - Dollar value of financial and technical assistance (including through North-South, South-South and triangular cooperation) committed to developing countries from all donors for capacity building and national planning.	As of the 2018 Voluntary National Review (VNR), SDG indicator 17.9.1 is not localized, and baseline data is not yet available. <sup>12</sup>		-Diagnostic studies identified needs for capacity building on the integration of planning and financing - Capacity building sessions with technical staff on financing for development across the JP activities	
17.14.1 - Number of countries with mechanisms in place to enhance policy coherence of sustainable development	As of the 2018 Laos PDR Voluntary National Review (VNR), no data is available for this indicator in the 2018 Lao PDR VNR. <sup>13</sup>		- Integration of the JP activities around the financing strategy within the national development process - Linkages established between the national plan, the LDC Smooth Transition Strategy and the financing strategy - Establishment of a Technical Working Group on F4D	
17.15.1 - Extent of use of country-owned results frameworks and planning tools by providers of development cooperation			- Integration of the JP activities around the financing strategy within the national development process - Systematization of ways of working through bilateral meetings, workshops, and structured dialogues, with feedback loops allowing active participation from government and DPs. - Strong collaboration with the VM of Planning and Investment who champions F4D in Lao PDR	
3C: Health workers per 1000:		National SDG Indicators (Milestone by 2018): <sup>14</sup> - Urban 7.8 - Rural 2.4 - Doctors 0.8 - Nurses 1.2 - Midwives (no data)	- Modelling of the health investment case was completed	

1.5. Contribution to SDG financing flows

The Strategy reflects the four main sources of finance presented in the INFF model: domestic and international public finance, and domestic and international private finance.

The key challenge for Lao PDR is to increase contributions from the Profit/ Corporate Income Tax, which is extremely low due to decades of fiscal exemptions granted in exchange of FDI. This is prioritized under the Strategy’s Domestic Public Finance chapter, with a review of the investment promotion regime and the business environment, in International Private Finance, tackling simultaneously fiscal space and greater private investments into the SDGs.

The expectation is that there is potential to improve the alignment of private investment with national priorities, especially with regard to environmental sustainability, through improvements in how it is managed in the short term. Improvements in the business environment would also hopefully contribute to this, as well as increasing the volume of resources available, but would be a longer-term process. Almost half of all the actions presented in the FS mainstream sustainability considerations, for example, in subchapter 5.3 the Green and Climate Finance actions, with additional actions focusing on environmental safeguards and sustainable revenue generation from extractives.

Regarding a “...brief description of the JP’s results achieved to mobilize financial resources to achieve the Nationally Determined Contributions (NDC) targets through the development and implementation of the Financing Strategy...”

This is not applicable to this JP.

1.6. Results achieved on contributing to UN Development System reform

Funding from the Joint SDG Fund provided the RC with the resources to coordinate this JP and to engage with government partners and other stakeholders on innovative F4D and on the UN’s role in F4D. The RC was also tasked with monitoring the progress of the JP,<sup>15</sup> although the PUNOs were responsible for its implementation.

<sup>12</sup> Lao PDR 2018 Voluntary National Review, p. 151

<sup>13</sup> 2018 Lao PDR VNR, p. 151

<sup>14</sup> 2018 Lao PDR VNR, p. 114

<sup>15</sup> JP Prodoc, p. 25



Given the greater involvement of the RC/RCO in supporting the implementation of this JP, there is a need for more clarity on the respective roles of the RC/RCO and the convening, or lead, PUNO in the implementation of any successor programme, particularly as there is no clear guidance for this either in the MAF<sup>16</sup> or in the 2021 JP Guidance Note. The majority of the UNCT has indicated that the strategic coordination of the JP by the RC and RCO was key to its achievements, and that it would be preferable for coherent UN system-wide support to the GoL to continue to be provided under the lead of the RC/RCO.<sup>17</sup> However, some concern has been expressed over the sustainability of the workload for the RCO without a consistent capacity.

The design of the JP mitigated against the PUNOs' coherence, as the "...*design of activities ... (was intended to) allow each output standalone, if necessary, without reliance on other components*",<sup>18</sup> and much of their work was conducted independently. Nonetheless, work by various UN organizations other than the PUNOs was synergistic with and integrated into the JP's financing strategy focus. For example, UNDESA's work on climate finance was progressively integrated into the strategy at the request of the RCO, and resulted in a sub-chapter in it, as well as in several policies and actions presented in the strategy's action matrix. This in turn supported the UN's efforts to position environmental and climate finance high on the agenda, as well as raised the visibility of UNDESA, an NRA, with the GoL. UNICEF's and the EU's work on education also informed a subchapter of the strategy.

A further example of UN coherence in the JP is the support received from the regional UN Development System, for example, from UNCDF's regional technical advisor for the budget tagging work and for UNFPA's health investment case from the Health Economist in its regional office.

There is no evidence that the JP reduced the PUNOs' transaction costs, as each of the three agencies had pre-existing alliances with the respective ministries with whom they partnered in the JP. Much of the PUNOs' work was actually conducted in parallel rather than in collaboration. However, the high level of coordination undertaken by the RCO with the PUNOs and with GoL greatly increased RCO's transaction costs in terms of staff time. Moreover, there is no clear guidance from the UN Joint SDG Fund on how and to what extent the RCO or the lead UN entity should support its JPs.

The UN has only recently entered the PFM space but, as a result of the JP, PFM is now visible in the UNSDCF. Moreover, the work on climate and green financing undertaken for the FS has encouraged the Environment, Climate Change and Resilience Outcome Group to prepare a concept note for a joint programme in this area.

#### 1.7. Results achieved on cross-cutting issues

The cross-cutting principles most visible in the JP are gender equality and LNOB, particularly in outputs 1.3 and 2.1. UNFPA's health investment case (output 1.3) has an LNOB-geographic focus; and its RMNCAH-SRH theme can support budget allocation decisions related to SDG targets 3c and 3.7. UNCDF's SDG budget-tagging work (output 2.1) references SDG5 and all the other GEWE-related SDG targets, which can support public expenditures and revenues for women; and it is expected that this work will be one of the bases for the gender-responsive budgeting anticipated by the FS.<sup>19</sup> However, neither gender nor gender disaggregated data feature in the draft DFA. The percentage of funds spent on GEWE in the JP was estimated at 20%.<sup>20</sup> However, as this estimate was not required by the Fund at the time of the JP formulation, this cost was not included in the project document under the other "*Budget per SDG Targets*".<sup>21</sup>

#### 1.8. Results achieved on COVID-19 recovery

The COVID-19 Socio-Economic Response Plan (SERP) in Lao PDR emphasized the planning, financing, and repositioning of the economy. The SERP's planning phase was built around the 9<sup>th</sup> NSEDP as the master planning document, to which the JP's sole outcome is inextricably linked. The financing phase of the SERP was aligned with the JP, as it had already identified the tightening of fiscal space as a key challenge for Lao PDR even before the COVID-19 outbreak. The impact of the pandemic on GoL finances further strengthened the rationale for the JP's work on prioritization and the most efficient use of resources to protect and maintain development gains.

The SERP has since evolved into the recently finalized Resilience Framework. The first chapter of the Resilience Framework focuses on the macroeconomic situation, and each of its proposed priority actions are based on those presented in the Financing Strategy. Moreover, the DFA developed under the JP will be a valuable contribution to the GoL's understanding of the financing and funding situation in the country, allowing prioritization of resource mobilization in line with the priority response actions suggested in the Resilience Framework. Finally, the model health sector investment case should provide the foundation for the approach and mobilization of resources under the Framework's health-related actions.

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<sup>16</sup> "In line with the Guidance on Joint Programmes, where there is an explicit role for the RC, the RC cosigns Joint Programmes with UNCT members and chairs or co-chairs (with government counterpart) local steering committees for joint programmes or trust funds (i.e., Joint Programmes funded by the country-based One Funds, or by the Joint SDG Fund, etc.)", [Management And Accountability Framework Of The Un Development And Resident Coordinator System](#), p 19

<sup>17</sup> See, for example, the 15 September 2022 Ad Hoc UNCT meeting minutes.

<sup>18</sup> Prodoc, p. 47

<sup>19</sup> A GEN1 marker indicates that the Key Activity contributes to GEWE in a limited way; GEN2 indicates that GEWE is a significant objective of the Key Activity's overall intent; GEN3 indicates that GEWE is the main objective of the Key Activity: UNSDG, *UNCT Gender Equality Marker Guidance Note*, pp. 12-14

<sup>20</sup> 2021 Annual Report, p. 6

<sup>21</sup> Prodoc, Annex 4.2.

1.9. Strategic Partnerships

The JP contributed to the strengthening of partnerships with diverse stakeholders, including:

- The strengthening of partnerships with IFIs: The WB and ADB, both of whom support related PFM initiatives in Lao PDR, and the IMF, who has supported development costing elsewhere, were consulted in each phase of the JP, and they emphasized repeatedly their willingness to focus the FS primarily on the State budget. The IFIs contributed to the diagnostic studies and provided inputs to other JP products; and they regularly participated in and contributed to JP activities, including the technical workshops and Structured Dialogues. The World Bank in particular provided technical engagement and expertise to the development of the FS. Moreover, the “macroeconomic reform roadmap”, which has been developed by the World Bank and ADB as a set of priority recommendations, explicitly supports the implementation of the FS.
- The strengthening of partnerships with GoL counterparts: Partnerships with the ministries of Planning and Investment, Finance and Health, the key national stakeholders, have been further strengthened through the implementation of the JP, in particular due to the structured and collaborative approach developed by the RCO. Through a whole-of-government approach, the JP also engaged with the ministries responsible for environment, labour and social welfare, foreign affairs, education, industry, and commerce, as part of the structured dialogue process, to ensure that the FS adequately reflected constraints and existing initiatives, and to further ensure its relevance and legitimacy. Most importantly, the JP also encouraged greater coherence between the different ministries by creating a structured and legitimate space for detailed discussions on policy choices to tackle interdependence, synergies and trade-offs.
- The strengthening of partnerships with DPs, in particular the EU, which has also supported PFM reform in Lao PDR, and advocated to strengthen the link between planning and budgeting.

1.10. Additional financing mobilized

Source of funding	Yes	No	Type of co-funding/co-financing	Name of organization	Amount (USD)	Comments
Government	<input type="checkbox"/>	X				
Donors/IFIs	<input type="checkbox"/>	X				
Private sector	<input type="checkbox"/>	X				
PUNOs	<input type="checkbox"/>	X				
Other partners	<input type="checkbox"/>	X				

Beyond the co-financing from UNDP, UNFPA and UNCDF noted in the ProDoc, no additional financing was secured for the JP, nor was it anticipated. UNDP has since secured USAID funding for a new project which would take forward the implementation of some elements of the FS. Following the completion of this JP, MPI has requested that the RCO lead the development of a successor JP to support the implementation and governance of the Financing Strategy.

## 2. Results by JP Outcome and Output

### 2.1. Results achieved by Fund’s global results

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

**Indicator 2.1:** *US\$ & Ratio of financing for integrated multi-sectoral solutions leveraged disaggregated in terms of public and private sector funds.* The JP did not aim to directly leverage additional resources. Rather, by building the foundations for an INFF it aimed to support the most efficient possible use of available development resources. This may indirectly contribute to an improved ability for the government to mobilize additional resources in support of national development priorities

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

**Indicator 4.2:** *#of integrated financing strategies that have been implemented with partners in lead.* The final draft FS was presented to and validated by GoL and development partners at an HLSD on 28 September 2022:<https://laopdr.un.org/en/201859-government-lao-pdr-and-development-partners-validate-financing-strategy-9th-nsedp>

Its endorsement by GoL is expected by end 2022, after the completion of the JP. The strategy’s full integration into government planning is not expected until after the NSEDP Mid-term review by end of 2023, although 40% of the 56 policies and actions presented in the strategy’s Action Matrix are already under implementation by either Government or other DPs.

**Indicator 4.3:** *# of functioning partnership frameworks for integrated financing strategies to accelerate SDG progress.* A formal partnership framework between the GoL and the UN for integrated financing strategies is anticipated after the FS’s endorsement by GoL.

### 2.2. Results achieved by Joint Programme Outcome

The JP’s unique outcome focused on the consolidation of INFF foundations in Lao PDR, through the development and endorsement of a FS with clear policies to unlock SDG progress through better alignment and increased resources, and with processes and structures in place for its implementation. The JP was successful in its preparatory actions and outputs for the INFF, including a draft DFA and a final draft of the FS, as well as in obtaining buy-in from the GoL and other partners for the INFF. Implementation of the strategy, which requires GoL’s formal endorsement, will begin after the JP’s end date. The results of the JP on UN coherence – including the roles of the RC and the RCO -, strategic partnerships, and cross-cutting issues, as well as lessons learned and best practices, are detailed in sections 1.6, 1.7, 1.9 and chapter 6, respectively.

### 2.3. Results achieved by Joint Programme Output

The two outputs for the JP were:

**Output 1:** SDG-aligned financing strategy for the NSEDP strengthened, including

- (i) the use of an endorsed financing strategy as a key planning tool by GoL and DPs,
- (ii) the application of an NSEDP costing by MPI across SWGs to inform prioritization, and
- (iii) the development of a model evidence-based investment case to inform prioritization of public investment decisions; and

**Output 2:** Greater optimization of budget expenditure to achieve the SDGs, which focused on the development of an SDG budget tagging methodology by UNCDF, in advance of the implementation of the financing strategy.

All the deliverables for Output 1 have been drafted, although the DFA has not yet reached the final draft stage. The final draft Financing Strategy was presented and validated by GoL and DPs at the HLSD on 28 September 2022<sup>22</sup>. Following its formal endorsement by the GoL, which is expected by the end of 2022, the integration of the strategy into government planning could begin after the NSEDP Mid-term review in late 2023, although nearly 40% of the 56 policies and actions presented in its action matrix are already under implementation by GoL and other DPs.

Significant data gaps necessitated the revision of the planned development of a costing methodology activity (Activity Indicator 1.2.1). Instead of a costing methodology, there was a twofold revision of this deliverable to (1) practical recommendations to improve data production and management to enable the costing of the forthcoming 10<sup>th</sup> NSEDP and (2) literature reviews of costs conducted to inform the FS. This revision was designed to ensure achievement of the initial results on the FS and on the capacity building of GoL on costing. Accordingly, literature reviews, referencing national, e.g., the UNFPA health investment case, and international cost figures to estimate financial needs across the national plan were developed. Six briefs, one for each outcome of the plan, were produced. The second revision to this deliverable was a report with an analysis on and recommendations to resolve the critical obstacles identified during the initial

<sup>22</sup><https://laopdr.un.org/en/201859-government-lao-pdr-and-development-partners-validate-financing-strategy-9th-nsedp>

It has not yet been endorsed by the GoL. Endorsement is expected by end 2022; subsequently, integration into government planning could begin after the NSEDP MTR in late 2023

application of quantitative costing methodologies. This revision also delayed the finalization of the diagnostics phase, and therefore the beginning of the FS phase.

Neither data gaps nor data unavailability were envisaged as programme risks in any of the JP risk management matrixes, although this issue had been referenced in the 2017 DFA<sup>23</sup>.

The third deliverable under Output 1, the health investment case (HIC), has been finalized, and it forms the basis for the “Policy Area 5.1: Health Finance” chapter of the Financing Strategy.<sup>24</sup> A summary version of the HIC has been published on the UNFPA website<sup>25</sup>, and this brief should be considered the main source of reporting and reference. A longer version of the HIC, which provides greater details on its sub-national prioritization methodology, is an UNFPA internal supporting document, and it is not for public use.

All the Output 2 activities, including the budget-tagging, the production of training materials in both English and Lao, and the planned trainings, have been completed. The methodology builds on UNCDF’s global experience and expertise in this area, and it was linked to and benefited from UNCDF’s simultaneous revision of the CoA which was supported by the World Bank. This work also increased the partnership between the UN and the Bank, including increased inputs on PFM from the Bank into the FS. Initially progress on Output 2 was delayed, due to inconsistent engagement from GoL counterparts; and a three month no-cost extension of the JP from June to September 2022 was required to finalize this work.

This also provides a best practice in JP Value for Money: the JP was able to build on another GoL-DP initiative for PFM reform, the revision of the CoA, to realize this output. It was therefore possible to create an SDG budget tagging framework without incurring the full cost of creating an entirely new financial management system.

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<sup>23</sup> United Nations in Lao PDR, *Lao PDR Development Finance Assessment*, November 2017, pp. 6, 38 and 45: <https://laopdr.un.org/en/13110-development-finance-assessment>

<sup>24</sup> “Policy Area 5.1: Health Finance”, *The Ninth National Socio-Economic Development Plan Financing Strategy 2023-2025* (Advanced Draft), September 2022, pp. 55-57.

<sup>25</sup> <https://lao.unfpa.org/en/publications/investment-case-september-2022>

### 3. Challenges and Changes

#### 3.1. Challenges faced by JP

- **COVID-19:** The initial wave of the COVID-19 pandemic in Lao PDR in 2020 and the subsequent Omicron wave in April-May 2022 slowed programme activities during those periods. For example, the multi-stakeholder technical workshops which were initially planned for Q3 2020 to develop the structure of the FS were delayed. To compensate, most of the preparatory work, including the research and writing of background briefs, was undertaken during this period.
- **Inconsistent GoL engagement at the technical level.** A lack of sufficient ownership of the FS by relevant GoL ministries, and difficulty in maintaining momentum for change across all necessary stakeholders, delayed some of the JP's planned deliverables. RCO-led mitigation measures included securing a higher-level meeting and building relationships with specific individuals to unlock progress. Nonetheless, the JP still required a 3-month no-cost extension (see also below, 3.2, re the JP no-cost extension).
- **Uneven agency engagement and capacity at the technical level.** During the inception phase, there were significant delays in the preparation of workplans as well as in the delivery of key activities. For example, the delay in the timely completion of the DFA, which was essential to the formulation of the FS, was mitigated by RCO through the development of the standalone compendiums, which were then agreed upon through the RTM.
- **An overly ambitious timeframe:** Given that most of the JP's expected deliverables were dependent upon GoL planning cycles and buy-in, including numerous close consultations with government counterparts, its two-year timeframe was quite ambitious. Moreover, implementation of some JP activities was also dependent upon other systems being in place, e.g., a whole-of-government roll out of the SDG budget-tagging during the 9<sup>th</sup> NSEDP period would be contingent upon the functionality of the new IFMIS, which is not expected to be operational until late 2024.
- **The unavailability of data, as well as language issues,** were not foreseen as risks in the prodoc risk management matrix. However, the paucity of available data and the need to translate Lao documents both contributed to the JP's lengthy inception period. Data issues had been noted as challenges in the 2017 DFA, which suggests that the JP might have benefited from a longer design phase and greater institutional memory. The unavailability of sufficiently disaggregated data in the CoA also hindered the SDG budget-tagging work<sup>26</sup> and the development of the HIC.

#### 3.2. Changes made to JP

A 3-month no-cost extension of the JP from June to September 2022 was requested, because UNCDF required additional time to finalize its budget tagging work, as well as to ensure inclusivity and buy-in from government counterparts, following the approach taken by the JP on stakeholder engagement.

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<sup>26</sup> UNCDF, *SDG Budget Tagging: MS Excel Budget Tagging Solution Test Report*, September 2022, P. 2 also "The main limitations of the tagging solution relate directly to the Chart of Account (CoA), which is presently undergoing review and revision", *ibid*.

## 4. Sustainability and Country Ownership

### 4.1. Sustainability and country ownership

The final draft FS was validated by Government ministries and DPs at the HLSD meeting in September 2022.<sup>27</sup> It is expected to be endorsed by the GoL before the end of 2022, and it has already been integrated into national development coordination mechanisms such as the RTM process and the TWG on F4D. Although the implementation of the FS will not commence until after the completion of the JP, 40% of the 56 actions and policies presented in its forward-looking Action Matrix are already being implemented under the lead of Government partners and other DPs; and next steps would include finalization of the INFF. A resource mobilization event for the FS will be held in late 2022. Moreover, a UN joint programme which would bring the recommendations from the Strategy's Green and Climate Finance chapter forward is also under development by the UNSDCF Environment, Climate Change and Resilience Outcome Group.

The activities of the FS, which is aligned with the 9<sup>th</sup> NSEDP as well as with the GoL's Public Finance Development Strategy to 2025, have been integrated into the HL-RTM, under the leadership of the RC. The FS and LDC Smooth Transition Strategy were also linked to avoid duplications. The FS has also been integrated into the national development coordination systems. For example, the Deputy Prime Minister created a TWG on F4D in April 2021, and the JP was successfully integrated into it. This increased national ownership of the FS, in particular through the leadership of MPI, which champions F4D in Lao PDR through one of its vice-ministers.

Capacity building sessions with technical staff on F4D were conducted across the JP activities, including training by UNCDF for MoF on the SDG budget-tagging, in conjunction with training on the CoA, as well as for LASES on the CGE modelling; and UNDP's training for MPI on costing (see below, Annex x). However, the FS and its Action Matrix anticipate an ongoing requirement for capacity building and other technical assistance for Government counterparts after the close of the JP<sup>28</sup>. As capacity building on F4D is being provided for key counterparts by other DPs, for example, by the World Bank<sup>29</sup>, among others, the JP's efforts in this area should be considered contributory rather than attributable. It is also notable that no formal assessment of GoL capacities was undertaken by the JP PUNOs before the launch of the JP. Moreover, the requirement for ongoing capacity building and training suggests that the JP has focused more upon individual capacity building rather than on institutional strengthening.

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<sup>27</sup> The ministries that validated the FS were MoF, MPI, MoIC, MAF, MoNE, MoH, MoES and MEM; the other national stakeholders that validated the FS were LNCCI and LASES.

<sup>28</sup> For example, in actions agreed in the Strategy, "The acceleration of tax administration capacity development to increase revenue collection (is envisaged)": Financing Strategy, p 32; "Strengthening capacity to undertake cost/ benefit analyses – such as the health investment case – to determine where, when, and how to spend limited resources is critical in the current context (is envisaged and agreed)"" Financing Strategy, p. 36

<sup>29</sup> World Bank, *Enhancing PFM through ICT and Skills (E-FITS) Project*



5. Communications

5.1. Communication products

No joint communication strategy was formulated for the JP, although the F4D “Questions and Answers” (FAQs) for the FS, which provide a quick introduction to the JP,<sup>30</sup> were agreed upon by the PUNOs, as were the op-eds by the RC and the Vice Minister. Moreover, the PUNOs did highlight the Joint SDG Fund in publicity material, official notices, reports and publications provided to the press and Fund beneficiaries and acknowledged the role of GoL, donors, the Administrative Agent, and other relevant entities.<sup>31</sup> However, in the absence of a joint strategy, neither the Fund nor the PUNOs were consistently acknowledged in the JP communications products.<sup>32</sup>

5.2 Events

Type of event	Yes	No	Number of events	Brief description and any highlights
JP launch event (mandatory)	X	<input type="checkbox"/>	1	Held March 2021
Annual donors' event* (mandatory)	<input type="checkbox"/>	<input type="checkbox"/>		
Partners' event ** *(optional)	<input type="checkbox"/>	<input type="checkbox"/>		
Technical Workshops	X		6	<ul style="list-style-type: none"><li>Public finance (covering domestic and international public flows) on 6-7 Jun 2022.</li><li>Private finance (covering domestic and international private flows) on 23-24 Jun 2022.</li><li>Specific financing options for environmental, climate, health, and education priorities on 11-12 Aug 2022.</li><li>Implementation arrangements and monitoring and evaluation on 1-2 Sep 2022.</li><li>Writeshop- discussion of draft of the Financing Strategy on 1-2 Sep 2022</li><li>HL consultation to consider the advanced draft on 16 Sep 2022.</li></ul>
Other events	X		3	<ul style="list-style-type: none"><li>1<sup>st</sup> Structured Dialogue on Diagnostics, 14-15 Oct 2021</li><li>2<sup>nd</sup> Structured Dialogue on Policy Options, Nov 2021</li><li>3<sup>rd</sup> Structured Dialogue to validate the final draft FS, 28 Sep 2022</li></ul>

<sup>30</sup> <https://laopdr.un.org/en/151534-financing-development-questions-answers>

<sup>31</sup> Prodoc, p. 27

<sup>32</sup> For example, the private financing workshops organized by UNDP on 23-24 June 2022 credited the GOL and the UN, but did not mention the Joint SDG Fund: <https://fb.watch/ekJZg4KhLm/> (no logo for SDG Fund)

## 6. Lessons and Best Practices

### 6.1. Key lessons learned, best practices, and recommendations on SDG financing

#### Lessons Learned

- **The two-year timeframe** for the JP, including the development of a FS and its various components, as well as the development of a common understanding of F4D among key stakeholders, was highly ambitious, particularly as the implementation of the JP was dependent upon GoL engagement and endorsement, as well as on national planning cycles.
- **The DFA.** The timely completion of the DFA, which was essential to the formulation of the FS, was hindered by data and human capacity insufficiencies, and was delayed. This was mitigated by RCO by making the assessment a system wide effort and by developing the standalone compendiums, which included chapters on each of the four financing sources considered in the DFA and which were then agreed upon through the RTM.
- **Engagement with the international private sector.** Although the FS envisages that a significant portion of the increased financing for the NSEDP will come from the international private sector, this group was not represented in any of the JP's events, including its Private Sector Workshop. Identifying and directly engaging with the key international private sector actors in any successor JP will therefore be key to the successful implementation of the strategy.
- **The Health Investment Case.** Budget prioritization in the social sector is new to the Lao context. The JP's HIC was developed based on methodologies successfully used by UNFPA<sup>33</sup> and other agencies elsewhere and modified to suit the Lao context; and it suggests possibilities for the prioritization of financing in other social sectors, although the specifics will vary for each case.

#### Best Practices

- **Strengthening the UN's Strategic Positioning on F4D.** The JP partnerships and achievements have strengthened the UN's strategic positioning and visibility as a key convenor on F4D.
- **A TWG for F4D.** The GoL has established a TWG for F4D, which could also subsequently serve as a coordination mechanism to provide oversight for the INFF. This would allow the INFF oversight function to be incorporated into an existing governance structure, rather than creating an additional entity for this purpose.
- **Whole-of-Government approach.** The JP has taken a whole-of-Government approach through its sequenced engagement with multiple ministries; and the action matrix of the FS, which provides details on the roles and responsibilities for policies and actions, is a best practice for guiding this aspect of its post-JP implementation.

#### Recommendations

- **A longer timeframe for SDG-financing related JPs** should be considered by the Fund, as these interventions depend on government planning cycles and extensive stakeholder consultations for buy-in and implementation.
- **Greater engagement with the international private sector.** Realizing the increased financing that the strategy envisages from FDI/the international private sector, its implementation must involve direct engagement with Lao's key international investors, incl. those from China and Thailand.
- **The development of the DFA** should represent a collective effort across the UNCT.

### 6.2. Key lessons learned and best practices, and recommendations on Joint Programming

#### Lessons Learned

- **Role of the RC/RCO.** Given the greater involvement of the RC/RCO in supporting the implementation of this JP, there is a need for more clarity on the respective roles of the RC/RCO and the convening PUNO in Joint SDG Fund JP implementation. While there is no clear guidance on the role of the RC/RCO for this in the MAF<sup>34</sup> or in the 2021 JP Guidance Note, this JP does provide evidence of what did not work as well as anticipated, e.g., the delays and lack of coherence in its early phases, and what has proven

<sup>33</sup> UNFPA, *Developing Investment Cases For Transformative Results: Toolkit*, 2021: [https://www.unfpa.org/default/files/pub-pdf/Additional\\_details\\_on\\_the\\_HIC\\_methodologies\\_are\\_presented\\_in\\_a\\_longer\\_internal\\_UNFPA\\_document.pdf](https://www.unfpa.org/default/files/pub-pdf/Additional_details_on_the_HIC_methodologies_are_presented_in_a_longer_internal_UNFPA_document.pdf). Additional details on the HIC methodologies are presented in a longer, internal UNFPA document.

<sup>34</sup> "In line with the Guidance on Joint Programmes, where there is an explicit role for the RC, the RC cosigns Joint Programmes with UNCT members and chairs or co-chairs (with government counterpart) local steering committees for joint programmes or trust funds (i.e., Joint Programmes funded by the country-based One Funds, or by the Joint SDG Fund, etc.)", *Management And Accountability Framework Of The Un Development And Resident Coordinator System*, p 19.

to be more effective in its latter phases, particularly with the more active engagement and leadership of the RC and RCO. Moreover, the majority of the UNCT have endorsed RC/RCO leadership for this JP, as well as requested it for a successor JP, indicating that the same way of working should be continued in any follow-on programme, at least in the Lao context.

- **Capacity Building.** The requirement for ongoing capacity building and training suggests that there has been a focus on individual capacity building rather than on institutional strengthening. Neither the JP ProDoc nor its inception phase included any preliminary assessment, either of capacities or of the results of the PFM-related capacity building initiatives undertaken by other DPs, that might have reduced duplication or identified gaps relevant to the implementation of the JP and this suggests that the time provided for designing the programme was limited (see also below, “The design of the JP”).
- **The design of the JP,** whereby activities were designed to allow each output to stand alone, mitigated against its “joint-ness”. Moreover, that the paucity of available data as well as translation issues were not foreseen as risks suggests that the programme design phase was rushed, and that there is insufficient institutional memory. Inputs from the UN Planning and Financing Output Groups, which were formed to support the development of JPs under the 2022-2026 Lao PDR UNSDCF – which was after the 2020 launch of the JP -, could additionally guide and inform the development of a JP successor programme in these areas.
- **Knowledge products.** The use and ownership of knowledge products developed as a result of the JP has proven to be a contentious issue. While each of the PUNOs has its own policies regarding intellectual property, neither the ownership nor the use of JP knowledge products, whether jointly by all the PUNOs, or by a sole PUNO, was clarified, either in the ProDoc or during the JP inception phase.
- **Communications Strategy.** No joint communications strategy was developed for the JP and, consequently, neither the Fund nor the PUNOs were consistently acknowledged in all the JP communications products.

#### Best Practices in Joint Programming:

- **UN Comparative Advantage.** The JP has showcased UN’s comparative advantages as a convenor of complex multi-stakeholder engagements, as a source of global technical expertise, and as an advocate for the SDGs and other normative values.
- **Greater UN Coherence.** The JP provided an opportunity to catalyze UN coherence beyond its three PUNOs to a further five UN agencies,<sup>35</sup> and thereby to mainstream additional key themes on climate change, green finance and human capital into the Financing Strategy.
- **Value for Money.** The budget-tagging work by UNCDF, which links with its work in the World Bank PFM programme, is a best practice example of Value for Money in joint programming.

#### Recommendations

- **Clear ToRs** for joint work which clarify the respective roles and responsibilities of the RC, RCO and PUNOs should be developed for successor JP.
- **A longer programme design phase:** It is recommended that the Fund consider a longer timeframe for project design, to allow for the preliminary assessments necessary to more realistically inform activities and timelines. It is understood that a longer project design phase would be linked to a greater predictability of funding from the Joint SDG Fund.
- **The use of knowledge products from a JP,** and whether ownership is to be shared jointly between the PUNOs or remains solely with the originating agency, should be clarified in the project document.
- **Communications Strategy.** A communications strategy for the next phase of the JP should be jointly agreed upon and included in the project document. The strategy should also be aligned with the Government’s own communications around the 9<sup>th</sup> NSEDP and key policy priorities

<sup>35</sup> Including UNICEF, WHO, UNDESA, UNEP and UNODC



## 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				The JP did not aim to directly leverage additional resources. Rather, by building the foundations for an INFF it aimed to support the most efficient possible use of available development resources. This may indirectly contribute to improved ability for the government to mobilize additional resources in support of national development priorities

**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	Target (end of JP)	Result (end of JP)	Notes
4.1: # of integrated financing strategies/instruments that were tested	0	0	1	Following extensive multi-stakeholder consultations and technical workshops, the final draft Financing Strategy was presented to and validated by the GoL and development partners at HLSD on 28 September 2022: <a href="https://laopdr.un.org/en/201859-government-lao-pdr-and-development-partners-validate-financing-strategy-9th-nsedp">https://laopdr.un.org/en/201859-government-lao-pdr-and-development-partners-validate-financing-strategy-9th-nsedp</a> The endorsement of the Financing Strategy by GoL is expected by end 2022
4.2: # of integrated financing strategies that have been implemented with partners in lead	0	0	0	Some of the activities presented in the Financing Strategy's Action Matrix are already being implemented (see Financing Strategy, Annex 2, Action Matrix). Whole of Government implementation of the strategy is anticipated after the MTR of the 9 <sup>th</sup> NSEDP at the end of 2023.
4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate SDG progress	0	0	0	A formal partnership framework between the GoL and the UN for integrated financing strategies is anticipated after the Financing Strategy's endorsement by Government.

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

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

**X Yes, considerably contributed**      ☐ Yes, contributed      ☐ No

**Explain briefly:** The JP has substantially contributed to increased collaboration and coherence on F4D, on analytics, policy, and partnerships, e.g.: i) Multi-agency coherence on diagnostics studies prepared for the July 2021 steering committee, leading to the development of the Costing and Financing Compendiums; ii) Cooperation on health financing: UNFPA's health investment case was a key driver of internal cooperation with UNICEF and WHO, and results obtained were referenced in literature reviews on the costs of the 9th NSEDP; iii) Cooperation on climate finance: UNDESA was progressively integrated into the JP diagnostics phase, providing additional visibility and engagement from government for UNDESA, as an NRA, and elevating environmental and climate finance higher on the national agenda; iv) Greater visibility for UN positioning on F4D, with a focus on social sectors, SDG alignment, and the holistic approach of the INFF

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      **X No**      ☐ N/A (if there are no other joint programmes in the country)

**Explain briefly:** There is no evidence that the JP reduced the duplication of efforts for the PUNOs in their interaction with national authorities, as each of the three agencies had pre-existing alliances with the respective government ministries with whom they partnered in the JP.

### 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)
<b>Outcome 1: Foundations laid for INFF</b>					
<b>Output 1: SDG-aligned financing strategy for the NSEDP strengthened</b>					
<b>Output 1.1 indicator</b> - NSEDP Financing Strategy endorsed and used as a key planning tool for Government and development partners.	0	1	1	0	The final draft Financing Strategy was presented to and validated by GoL and development partners at HLSD on 28 September 2022: <a href="https://laopdr.un.org/en/201859-government-lao-pdr-and-development-partners-validate-financing-strategy-9th-nsedp">https://laopdr.un.org/en/201859-government-lao-pdr-and-development-partners-validate-financing-strategy-9th-nsedp</a> . Its endorsement by GoL is expected by end 2022, after the completion of the JP. The strategy's full integration into government planning is not expected until after NSEDP MTR end 2023, although some of the activities presented in the strategy's Action Matrix are already under implementation.
<b>Output indicator 1.2</b> - NSEDP costing applied by MPI across Sector Working Groups, and costs used to inform prioritization.	0	1	1	0	
<b>Activity 1.1: An evidence-based financing strategy for the 9th NSEDP</b>					
<b>Activity indicator 1.1.1</b> - Updated DFA to inform financing strategy.	0	1	1	0	Draft DFA prepared, with chapters incorporated into Financing Compendium; final DFA expected November 2022
<b>Activity indicator 1.1.2</b> - Endorsed Financing Strategy for the 9th NSEDP implementation and increased SDG investment.	0	1	1	0	Final draft Financing Strategy presented to and validated by GoL and development partners at 28 September 2022 <a href="https://laopdr.un.org/en/201859-government-lao-pdr-and-development-partners-validate-financing-strategy-9th-nsedp">https://laopdr.un.org/en/201859-government-lao-pdr-and-development-partners-validate-financing-strategy-9th-nsedp</a> . It has not yet been endorsed by the GoL. Endorsement is expected by end 2022; subsequently, integration into government planning could begin after the NSEDP MTR in late 2023
<b>Activity 1.2: Development of a sector wide NSEDP costing methodology</b>					
<b>Activity indicator 1.2.1</b> - A sector-wide costing methodology developed	0	1	1	1	Revision of deliverables took place due to the difficulties in finalizing statistical cost estimates: instead of costing methodology, (1) practical recommendations to improve data production and management to be in a position to undertake 10th NSEDP costing (2) literature reviews of costs conducted informing the financing strategy.
<b>Activity indicator 1.2.2</b> - Training for Government staff on costing methodology delivered	0	1	1	1	
<b>Activity 1.3: Development of a model evidence-based investment case to inform prioritization of public investment decisions</b>					
<b>Activity indicator 1.3.1</b> - Prioritization model for the domestic financing strategy of Reproductive Maternal Neonatal and Child Health (RMNCH), including adolescent health and nutrition interventions, developed	0	1	1	1	The LNOB-focused sub-national prioritization model is presented in a short version of the health investment case (HIC) which has been published on the UNFPA website at <a href="https://lao.unfpa.org/sites/default/files/pub-pdf/investment_case_sep_2022.pdf">https://lao.unfpa.org/sites/default/files/pub-pdf/investment_case_sep_2022.pdf</a> . A longer version of the HIC, which details the methodologies used, is a UNFPA internal supporting document, and not for public use.
<b>Activity indicator 1.3.2</b> - Investment case and policy paper for Reproductive Maternal Neonatal and Child Health	0	1	1	1	A short, published version of the health investment case (HIC) is available on the UNFPA website at <a href="https://lao.unfpa.org/sites/default/files/pub-pdf/investment_case_sep_2022.pdf">https://lao.unfpa.org/sites/default/files/pub-pdf/investment_case_sep_2022.pdf</a> . A longer version of the HIC, which details the methodologies used, is a UNFPA internal supporting document, and not for public use. The HIC also forms the basis for the "Policy Area 5.1: Health Finance" chapter of the Financing Strategy.



Output 2: Greater optimization of budget expenditure to achieve the SDGs.					
<b>Output indicator 2.1</b> - Budget expenditure and revenue SDG tagging approved by MoF	0	1	1	0	Although all the activities for this output have been completed it has not yet been approved by MoF for the 9 <sup>th</sup> NESDP. One reason for this is that the CoA upon which the SDG budget tagging work was based is undergoing revision. MoF advised the consultant that SDG budget-tagging may not be implemented until after the NSEDP MTR in late 2023, or until the 10 <sup>th</sup> NSEDP. Also, the new IFMIS, which is supported by the World Bank through its xxx programme, and which would support the budget-tagging work, is not expected to be in place until late 2024.
Activity 2.1: Development of a budget tagging system					
<b>Activity indicator 2.1.1</b> - Mapping Chart of Accounts to SDGs (Expenditures and Revenues) completed	0	1	1	1	
<b>Activity indicator 2.1.2</b> - Policy paper on SDG tagging Chart of Accounts developed	0	1	1	1	
<b>Activity indicator 2.1.3</b> - Budget tagging methodology paper developed	0	1	1	1	
<b>Activity indicator 2.1.4</b> - Policy paper on SDG reporting on IFMIS guides IFMIS developers and programmers	0	1	1	1	End user manual produced in August 2022 is based on excel, as new IFMIS-supported by World Bank -, is not expected to be in place until late 2024. Manual should be updated when new IFMIS is in place.

## 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
UNFPA: <i>Health Investment Case Methodology</i>	August 2020	HIC Methodology Framework	Framework Explaining the objectives, scope and methodologies adopted for the development of the health investment case. This document supports the JP This supports activity 1.3 under Output 1 of the JP
UNFPA: <i>Health Investment Case</i> (PPT)	25 August 2020	Presentation of HIC methodology	Presentation utilized to discuss the methodology framework to project's partners on a webinar This supports activity 1.3 under Output 1 of the JP
UNFPA: <i>Investing in women's, adolescents' and children's health in Lao PDR Prioritizing Health Investments for Human Capital Development</i>	September 2022	Analysis; prioritization methodology	Summary brief on the UNFPA HIC; available at <a href="https://lao.unfpa.org/sites/default/files/pub-pdf/investment_case_sep_2022.pdf">https://lao.unfpa.org/sites/default/files/pub-pdf/investment_case_sep_2022.pdf</a> This represents activity 1.3 under Output 1 of the JP
UNFPA: <i>Investing in women's, adolescents' and children's health in Lao PDR Prioritizing Health Investments for Human Capital Development</i>	July 2022	Analysis; prioritization methodology	Factsheet for HIC This represents activity 1.3 under Output 1 of the JP
UNCDF: <i>SDG Budget Tagging Methodology Note: Lao and English versions</i>	February 2022	Methodology; training	Methodology for budget tagging This is one of the activity indicators for Output 2 of the JP.
UNCDF: <i>SDG Budget Tagging End User Manual</i>	August 2022	Manual	Manual for use in MS excel This is one of the activity indicators for Output 2 of the JP.
UNCDF: <i>SDG Budget Tagging: A Compendium of International Case Studies</i>	February 2022	Analysis	Analysis in support of SDG budget tagging, for Output 2 of the JP.
UNCDF: <i>SDG Financing in Lao PDR A Synthesis Report - Complimentary to the 2021 Development Finance Assessment</i>	n.d. (2021?)	Analysis	Complementary analysis to the DFA, for Output 1 of the JP.
UNCDF: <i>Lao PDR Bonds: A Stocktake of Lao PDR Issued Securities</i>	January 2022	Analysis	Analysis in support of the DFA, Output 1 of the JP
<i>Structured Dialogue 1: Diagnostics: Assessing The Financial Constraints And Needs To Achieve The 9th NSEDP And The SDGs. Costing National Development Priorities ("Compendium – Costing")</i>	October 2021	Diagnostics; analyses	Background Documents for the JP Diagnostic Phase, including the UNDP costing and the UNFPA HIC. Supports Diagnostic Phase of INFF, the unique JP outcome Supports Diagnostic Phase of INFF, the unique JP outcome
<i>Structured Dialogue 1: Diagnostics: Assessing The Financial Constraints And Needs To Achieve The 9th NSEDP And The SDGs. Financing National Development Priorities ("Compendium - Financing")</i>	October 2021	Diagnostics; analyses	Background Documents for the JP Diagnostic Phase, including four draft DFA chapters; UNSDCF Sovereign Bonds report; UN DESA climate finance chapter Supports Diagnostic Phase of INFF, the unique JP outcome
<i>The 9<sup>th</sup> National Socio-Economic Development Plan Financing Strategy (2023-2025) (Advanced Draft)</i>	September 2022	Analysis, policy/strategy	This represents Output Indicator 1 of the JP.

### Annex 3. Communications materials

1. **Human interest story:** The F4D “Questions and Answers” (FAQs) for the Financing Strategy, which provide a quick introduction to the JP, and which were agreed upon by all of the PUNOs, are available at <https://laopdr.un.org/en/151534-financing-development-questions-answers> and are also herewith attached.

2. **Communication products**

Title of the document	Date when finalized	Brief description and hyperlink (if it exist)
Workshop to review the progress on Reproductive Health and Family Planning programme and contraceptives with MoH, UNFPA	n.d.	Photo/Social media post on the FP progress workshop: <a href="https://www.facebook.com/UnfpaLaos/photos/a.649340465095960/6019537791409507/">https://www.facebook.com/UnfpaLaos/photos/a.649340465095960/6019537791409507/</a>
FP progress workshop with UNFPA	n.d.	Photo/Social media post on the FP progress workshop: <a href="https://www.facebook.com/UnfpaLaos/photos/pcb.6022413637788589/602240808445581">https://www.facebook.com/UnfpaLaos/photos/pcb.6022413637788589/602240808445581</a>
2022 JP Steering Committee meeting	14.03.2022	Press release on 2022 JP Steering Committee meeting: <a href="https://fb.watch/ekJTjU-l3q/">https://fb.watch/ekJTjU-l3q/</a>
Workshop on private finance, Vang Vieng	23-24.06.2022	Video: <a href="https://fb.watch/ekJZg4KhLm">https://fb.watch/ekJZg4KhLm</a>
High Level Consultation on the 9 <sup>th</sup> NSED P Financing Strategy	19.09.2022	Press release: <a href="https://laopdr.un.org/en/199907-high-level-consultation-9th-nsedp-financing-strategy">https://laopdr.un.org/en/199907-high-level-consultation-9th-nsedp-financing-strategy</a>
UNFPA Lao People's Democratic Republic: Progress on the National Commitment on Family	22.06.2022	Press release on Workshop on the progress on family planning and presentation of FP investment case (Eng and Lao): <a href="#">UNFPA Lao People's Democratic Republic   Progress on the National Commitment on Family</a> And <a href="#">ຕູດຕາມຄວາມຄຸບໜ້າຂອງຄາຫມຸນສາມາລະດູບລາດຕາການວາງແຜນຄຸບຄວ</a>
Financing for Development: Questions and Answers	14.10.2021	Publication: A quick introduction to the JP: <a href="https://laopdr.un.org/en/151534-financing-development-questions-answers">https://laopdr.un.org/en/151534-financing-development-questions-answers</a>

## Annex 4: Stakeholder feedback

No	Name of entity	Name of Representative	Title	Contact information	Role in the programme	Summary of feedback <sup>36</sup>
1	UNRCO	Ms. Sara Sekkenes	UN Resident Coordinator	<a href="mailto:sara.tollefsen@un.org">sara.tollefsen@un.org</a>	RC	
2	UNRCO	Mr. Matthew Johnson-Idan	UNRCO Senior Economist	<a href="mailto:matthew.johnson-idan@un.org">matthew.johnson-idan@un.org</a>	RCO	
3	UNRCO	Mr. Wesley Ramnauth	F4D Officer	<a href="mailto:wesley.ramnauth@un.org">wesley.ramnauth@un.org</a>	RCO	
4	UNDP	Ms. Catherine Phuong	Deputy Resident Representative	<a href="mailto:catherine.phuong@undp.org">catherine.phuong@undp.org</a>	PUNO	
5	UNDP	Ms. Raniya Sobir	International Economist	<a href="mailto:raniya.sobir@undp.org">raniya.sobir@undp.org</a>	PUNO	
6	UNCDF	Mr. Paul Martin	Regional Technical Advisor	<a href="mailto:paul.martin@uncdf.org">paul.martin@uncdf.org</a>	PUNO	
7	UNCDF	Mr. Thilaphong Oudomsine	Programme Specialist	<a href="mailto:thilaphong.oudomsine@uncdf.org">thilaphong.oudomsine@uncdf.org</a>	PUNO	
8	UNFPA	Mr. David Debeni	Health Financing Expert	<a href="mailto:debeni@unfpa.org">debeni@unfpa.org</a>	PUNO	
9	UNICEF	Ms. Maryam Abdu	Chief, Social Policy	<a href="mailto:mabdu@unicef.org">mabdu@unicef.org</a>	Collaborating UNO	
10	UNICEF	Mr. Mr. Arturo Romboli,	Deputy Representative, OIC		Collaborating UNO	
11	WHO	Dr. Ying-Ru Jacqueline	Representative	<a href="mailto:loy@who.int">loy@who.int</a>	Collaborating UNO	
12	WHO	Yu Lee Park	Coordinator	<a href="mailto:parkyl@who.int">parkyl@who.int</a>	Contributing UNO	
13	UNEP	Mr. Jonathan Gilman	Regional Coordinator	<a href="mailto:Jgilman@unep.org">Jgilman@unep.org</a>	Collaborating UNO	
14	MPI	Ms. Sipaphaphone Chounramany	Director, Macroeconomic Planning Division, Department of Planning	<a href="mailto:aloo3_tty@hotmail.com">aloo3_tty@hotmail.com</a>	GoL partner	
15	MoF	Dr. Phirany PHESSAMAY	Deputy Director-General Fiscal Policy Department	<a href="mailto:Phirany@yahoo.com">Phirany@yahoo.com</a>	GoL partner	
16	MoF	Mr.			GoL partner	
17	LASES	Mr. Soulayay	Deputy		MoF partner	
18	LASES	Ms. Latdavanh Songvilay	Acting Director General, Macroeconomic Research Institute	<a href="mailto:s.latdavanh@gmail.com">s.latdavanh@gmail.com</a>	MoF partner	
19	LASES	Kinnalone Phimmavong	Deputy Director General	<a href="mailto:Kinnalone83@gmail.com">Kinnalone83@gmail.com</a>	MoF partner	
20	EU	Mr. Bouasvan Bouasy	Attaché and Programme Manager, Public Finance (Cooperation)	<a href="mailto:Bouasvan.BOUASY@eeas.europa.eu">Bouasvan.BOUASY@eeas.europa.eu</a>	Development Partner	
21	MoIC	Dr. Somsay Ouanphilalay	Private Sector Development Consultant	<a href="mailto:somsay.2005@gmail.com">somsay.2005@gmail.com</a>	Former Economist, UNDP Lao PDR	
22	Ministry	Mr. Chantalath Pongmala		<a href="mailto:chantalath@gmail.com">chantalath@gmail.com</a>	Former Head of Prosperity Unit, UNDP Lao PDR	

<sup>36</sup> Stakeholder feedback has been integrated into the text of the report, without identification of specific individuals or organizations.