

Joint SDG Fund
Evidence-based Final Narrative Report

SDG FINANCING PORTFOLIO – COMPONENT 1

Date of Report: *31 August 2023*

Programme title and Country

Country: Kyrgyz Republic

Joint Programme (JP) title: Enhanced financing opportunities and alignment with national sustainable development goals through an Integrated National Financing Framework for Kyrgyzstan

MPTF Office Project Reference Number¹:

Programme Duration

Start date² (day/month/year): **01/07/2020**

Original End date³ (day/month/year): **30/06/2022**

Actual End date⁴ (day/month/year): **30/06/2023**

Have agencies operationally closed the Programme in its system: Yes/No

Expected financial closure date⁵: **31/12/2023**

Participating Organizations / Partners

¹ The MPTF Office Project Reference Number is the same number as the one on the Notification message. It is also referred to as “Project ID” on the project’s factsheet page on the [MPTF Office GATEWAY](#).

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

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

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

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

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Programme Budget (US\$)

Total Budget (as per Programme Document, without co-funding): 975 471

Agency/Other Contributions/Co-funding (if applicable): 190,000

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

Agency/others	Joint SDG Fund contribution	Co-funding	Total
UNDP	650 191	100 000	750 191
UNICEF	325 280	90 000	415280
Total	975 471	190 000	1 165 471

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

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Abbreviations

ADB	Asian Development Bank
CSO	Civil society organization
DFA	Development Finance Assessment
DP	Development partners
EBRD	European Bank for Reconstruction and Development
FDI	Foreign Direct Investment
INTOSAI	International Organization of Supreme Audit Institutions
JP	Joint Programme
MoEC	Ministry of Economy and Commerce
MoEF	Ministry of Economy and Finance
MoES	Ministry of Education and Science
MoF	Ministry of Finance
MSME	Micro, small, and medium enterprises
NDP	National Development Programme of the Kyrgyz Republic for 2021-2026
NDS	National Development Strategy 2018-2040
PA	Administration of the President of the Kyrgyz Republic
PBB	Programme-based Budgeting
PER	Public Expenditure Review

Executive summary

In 1 page summarise the most important achievements of the JP and the key messages based on the evidence collected and analysis. Highlight the elements and recommendations considered critical to be included in the Joint SDG Fund Final Report of the SDG Financing portfolio.

The Joint Programme “Enhanced financing opportunities and alignment with national sustainable development goals through an Integrated National Financing Framework for Kyrgyzstan” represents a strategic initiative aimed at leveraging additional financing to accelerate SDGs by unlocking public and private finance to support the key national priorities and advance SDGs progress.

The Kyrgyz Republic finds itself at a crucial juncture, requiring a more coherent and ambitious paradigm to finance sustainable development. While notable progress has been achieved in recent years, it has become evident that the existing model, which the country has relied on for an extended period, needs a comprehensive revision. The current financing paradigm, marked by a heavy reliance on gold mining exports, internal consumption fuelled by remittances from migrant labour, and dependence on international aid, offers the limited capacity to address the country's sustainable development needs. Moreover, the challenges arising from the COVID-19 pandemic and the Russian invasion in Ukraine have further compounded this issue.

The JP was launched in 2020 and has been formally extended until July 2023. Despite challenges posed by the COVID-19 pandemic and significant political changes in 2020 and 2021, which seriously impeded JP implementation, it has yielded potentially transformative results. Notably, the JP gave the opportunity to foster a dialogue with the Government of the Kyrgyz Republic that led to the development of an Integrated Financing Strategy, a complex blueprint aligning resource mobilization, allocation, and utilization of the resources with the key national development priorities and SDGs. This achievement can assist the Country in leveraging additional sources of finance, including private investment, as well as foster coherence among diverse financing policies, thus resulting in optimizing Kyrgyzstan's financial landscape.

Furthermore, the JP has contributed to improving the budgeting processes by strengthening the fiscal space analysis, expenditure review analysis and process through program-based budgeting (PBB). This approach will allow the Ministry of Finance (MoF) to improve budget analysis, budget allocation efficiency, converge policy targets with SDGs and streamline the entire budget planning processes. Improvement of regulatory framework, capacity building and partnership have enabled this shift, leading to establishing the ground for more efficient resource utilization.

One of the key achievements of the JP was the revision of the tax incentives management system – the JP assisted to institutionalise a system that enables to assess the efficacy of tax incentives and inform the allocation of public funds, increasing fiscal space, and aligning incentives with national priorities.

Looking ahead, there is an opportunity to build on achievements, provided the Government commitment to harness the integrated financing strategy, fiscal assessments, PBB, and refined tax incentive management as key instruments. These tools can strategically steer planning and financing to accelerate progress towards achieving the key national development priorities and SDGs.

The implementation of the JP re-emphasized the critical role of the Government in establishing an INFF recognizing it as inherently tailored to the developmental landscape, particularly in light of fragile political circumstances. Within Kyrgyzstan's context, the JP has been closely engaged with the Ministry of Finance, Ministry of Economy and Commerce and Ministry of Education and Science, however, it encountered specific obstacles to ensure a comprehensive whole-of-the-Government approach driven by the strong commitment at the strategic level of decision making.

Context

In 1 page, provide a summary of the JP's intervention logic, objectives. Briefly describe the socio-economic context and key development challenges and beneficiaries. Briefly explain how the JP fits into the government's priorities and national development plans.

Kyrgyzstan is a landlocked, mountainous, and lower-middle-income country⁷ which remains highly dependent on regional economic linkages and vulnerable to external shocks. Kyrgyzstan's National Development Strategy 2018-2040 (NDS-2040) and the National Development Programme for 2021-2026 (NDP-2026) are the key national strategic documents that articulate the country's development aspirations. Achieving these priorities will require significant investments and financing from a range of public and private sources.

The Kyrgyz Republic finds itself at a crucial juncture, requiring a more coherent and ambitious paradigm to finance sustainable development. The current financing model, marked by a heavy reliance on gold mining exports, internal consumption fuelled by remittances from migrant labour, and dependence on international aid, offers limited capacity to address the country's sustainable development needs. Moreover, the challenges arising from the COVID-19 pandemic and the Russia invasion in Ukraine have further compounded this issue. The limitations of the existing economic development model become most evident when evaluating the country's capacity to achieve the SDGs. Estimations provided by the IMF to address only five specific SDGs (health, education, road, water, and electricity) indicate that at the current pace the country will struggle to attain these SDGs by 2048. These estimations reveal a substantial financing gap equivalent to 27.5% of GDP, with 26.1% of this amount solely attributable to these selected goals; and underscore the urgent need to rethink the current development finance paradigm, calling for high-level political and technical attention to drive transformative change. Based on the current pace of progress, the development finance in Kyrgyzstan is projected to be insufficient to meet

⁷ <https://www.worldbank.org/en/country/kyrgyzrepublic/overview>

the financing requirements necessary for achieving the SDGs

Joint Programme “Enhanced financing opportunities and alignment with national sustainable development goals through an Integrated National Financing Framework for Kyrgyzstan” (JP) was aimed at creating a holistic, comprehensive and integrated financing strategy with the ambition to improve the efficiency, effectiveness and transparency in the use of public funds and governance of private finance to support the implementation of Kyrgyzstan’s NDS and the SDGs.

It was designed together with the Government of the Kyrgyz Republic to meet following core **objectives**:

1. A profound situational analysis of the existing financing landscape;
2. Fostering robust strategic and budget planning, fiscal management processes, management of the private sector; and
3. Establishing mechanisms for effective monitoring and oversight.

These objectives were aligned with the Government's priorities articulated by the National Sustainable Development Strategy 2018-2040, namely:

- attracting external borrowing and investment;
- developing infrastructure;
- ubiquitous coverage of preschool education;
- building a competitive tax system;
- developing the capital market and institutions;
- implementing the public finance reforms;
- external debt management;
- partnership with the civic sector; and
- attracting sufficient financing for achieving the national sustainable development priorities.

The logic of the JP was first of all allow developing a **solid situation analysis and understanding of the existing financing landscape** through a number of strategic studies and analyses that serve to establish greater transparency and a better overview of the baseline situation (**Outcome 1**).

In addition, it was expected that JP will support the **establishment of a stronger budget planning and fiscal management process** by engaging stakeholders from the outset and building capacities so different actors were better informed and could engage with cross-sector issues, complement efforts, and implement the financing strategy in a coordinated way (**Outcome 2**).

It was also expected that the JP will assist in establishing of an **effective monitoring and oversight mechanism** to enable the government and other stakeholders to keep themselves informed on the progress, challenges and gaps for the implementation of the NDS and the SDGs – including tracking the progress of meeting financing goals - as well as contribute to the design of a whole-of-government and

whole-of-society institutional coordination mechanism for more effective delivery on the NDS and the SDGs (**Outcome 3**).

The target groups and main beneficiaries of the JP fall under **two main categories**:

First, under strategic leadership and guidance of the Administration of the President of the Kyrgyz Republic, the Ministry of Finance (MoF), Ministry of Economy and Commerce (MoEC), Chamber of Accounts and other line ministries directly involved in the implementation of the NDS and the SDGs. Civil servants particularly benefitted from the UN-tailored capacity building support.

Second, the Kyrgyz citizens are expected to receive better public services and assistance, with a specific focus on socially and economically vulnerable groups such as women and preschool and school-age children. Populations in the underserved areas were also in the focus of the JP design.

The JP inception phase and further implementation during 2020-2021 was affected by the COVID-19 pandemic followed by political crisis that led to significant changes in the political landscape in the Kyrgyz Republic. Parliamentary elections in October 2020 sparked off mass protests of people that ended up with the street violence and eventually led to the cancellation of elections results, dissolution of the Government and the resignation of the President Sooronbai Jeenbekov. Sadyr Japarov was elected President in January 2021. Subsequent to his election, a consequential referendum on Constitutional amendments yielded a new Constitution, assigning the President with increased powers extending over the Executive, Judiciary, and Parliament. These transformative shifts, accompanied by a comprehensive restructuring of the Government, disrupted the original JP plans and hindered its implementation.

Joint Programme Results

This section is the most important and particular attention should be given to reporting on results / and changes that have taken place rather than on activities. This section should be evidence based and guided by the TOR. In addition to development results, highlight how the JP contributed to enhancing UN coherence and coordination and the formulation/implementation of UNDAF/UNSDCF as well as what lessons learned, and best practices can be applied to future interventions.

1. Overview of Strategic Final Results

1.1. Overall assessment (max 100 words)

Provide an overall assessment of JP implementation in terms of the achievement of its intended results, outcomes and outputs

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)

Briefly outline the justification for the assessment.

The JP's performance is rated as “Satisfactory”. Its main objective was to develop a comprehensive financing strategy in close consultation with the Government and other stakeholders, which it successfully accomplished, even though the strategy is yet to be adopted. The establishment of an integrated financing strategy, if applied and properly implemented, will provide the foundation to result in effectively leverage additional funding for the SDGs, promoting rapid progress,. In this regard, the JP has been instrumental.

While a majority of outcomes and outputs were successfully achieved, some went beyond the initial timeline. Notably, certain challenges emerged during the implementation phase, particularly within the Governance and Coordination segment of the INFF.

The political turmoil in 2020 and subsequent Government changes in 2021 influenced the plans to establish the INFF Oversight Committee. Following protracted negotiations with the new Government, the Project Document underwent modest revision and was signed in June 2022. As per initial plans, the INFF Oversight Committee was envisaged within the newly established National SDGs Coordination Committee. However, in 2023 the Presidential Administration, the key Government counterpart, had changed its plans and proposed to merge the INFF Oversight Committee with the Government’s Macroeconomic and Investment Policy Coordination Council.

1.2. Key results achieved (max 500 words)

Identify maximum 3 key transformative and catalytic results the JP has produced that fostered a systemic change in the country. Focus on system-wide results, not process, in advancing the 2030 Agenda.

1. Integrated Financing Strategy: The JP assisted the Government in the development of an Integrated Financing Strategy (the draft of the Strategy is still being reviewed by the Government partners).

Ensuring inclusive growth entails providing access to quality services, particularly for the poor, which remains a challenge despite substantial public spending in certain sectors. It is crucial to enhance the alignment between budgeting and strategic planning, implement policies to improve the efficiency of public expenditure and establish effective monitoring mechanisms to track expenditure outcomes. Therefore, the Strategy proposes significant improvements in the area of public finance management.

Another important focus area was exploring opportunities to expand the private-public investment domain. This demanded honest analysis of the state's role in the economy and a shift from being an implementer towards becoming an enabler, facilitator, and prudent regulator. Suggested key areas of focus include blended financing, public-private partnerships, enhancing the private finance market, and targeting private priority sectors.

The programmatic actions suggested in the strategy include 13 intervention areas, 67 programs, and 167 implementation projects (subprograms). The strategy also underscores strengthening current policies and enhancing policy implementation for areas like SDG Budgeting and Anti-corruption. It is important to note that many of these reforms may take time to yield significant outcomes, primarily in the medium to long term.

- 2. Program-Based Budgeting (PBB):** In a bid to improve the effectiveness of public funds, the JP has upgraded the normative framework and enhanced capacity of civil servants on PBB. Normative framework now aligns budgeting with policy targets and selected SDGs, i.e., on education marking a transformative step in public finance management encouraging for strategic allocation of resources towards priority areas and enhancing transparency and accountability for measurable results.

Two regulations and four implementing instructions were approved by Cabinet of Ministers, enabling the Ministry of Finance (MoF) and selected pilot ministries including Ministry of Education and Science to lead the annual budget formulation process aligned with sectoral targets and the NDP-2026 indicators. This was complemented by a PBB training curriculum, benefiting to 234 public servants. In parallel, 138 auditors and inspectors of Chamber of Accounts improved their skills build up in technical knowledge on PBB and understanding on performance auditing on the example of education sector.

To maximize the use of public funds, methodologies for public expenditure review and fiscal space analysis were drafted and introduced, revealing a potential amount of 41 billion soms (US\$464 million) that could be re-directed towards priority areas.

- 3. Tax Incentive Management:** The Joint JP has played a central role in enhancing the efficiency of tax incentives in the Kyrgyz Republic. In 2020, tax incentives constituted 5.4% of the GDP. To address this, the JP supported the integration of specific articles into the New Tax Code, providing a legal basis for the regular assessment of tax incentive efficiency. This transformative measure involved the development and enactment of a new methodology for routinely examining the effectiveness of tax incentives. Upon its implementation, this approach will facilitate the Government's efforts to optimize fiscal space by eliminating ineffective tax incentives. Simultaneously, it will aid in the introduction of tax incentives that align with the national development priorities and SDGs.

1.3. Results achieved on Integrated National Financing Framework/SDG financing building blocks (max 2 pages)

Please report on the results of the JP according to the INFF building blocks and implementation stages in the table below.

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

Provide a brief description of the progresses made or results achieved in the **Inception Phase**. Has an INFF Roadmap been developed and/or adopted by the government? What are the roadmap's key recommendations and timeline?

JP achieved the desired progress during the Inception Phase. The Presidential Administration was designated as the leading entity for the Integrated National Financing Framework (INFF) process. The INFF roadmap was agreed with the Government including Development Finance Assessment (DFA), SDG Costing, fiscal space analysis, and a public expenditure review. These actions aimed to comprehend the country's development finance landscape, identify challenges, and assess the existing financing mechanisms. Following these assessments, the roadmap proposed the development of the Integrated Financing Strategy, outlining the effective mobilization, allocation, and usage of financial resources for the attainment of the SDGs. The roadmap underscored the importance of involving all relevant stakeholders in the process - government agencies, development partners, civil society organizations, and the private sector. Lastly, the roadmap stressed the need for establishing robust monitoring and review mechanisms to track progress and assess the impact of the new financing model on development outcomes. The original timelines outlined in the roadmap have undergone revisions, as a consequence of the challenges explained in the previous sections.

Provide a brief description of the progresses made or results achieved under **Assessment & Diagnostics**. Indicate what diagnostic tools/methodologies have been used (Development Finance Assessment, Public Expenditure Review, Fiscal Space Analysis, Feasibility Study, etc.) and explain how the evidence generated has contributed to the development of the financing strategy and/or changes in policy

processes towards financing the SDGs. Was a national plan/SDG/sector costing or budgeting carried out?

Significant progress has been made, and notable results have been achieved in the Assessment & Diagnostics phase. A range of diagnostic tools and methodologies have been employed to gather evidence and generate insights that have contributed to the development of the financing strategy and policy changes towards financing the SDGs. These include:

- **The Development Finance Assessment (DFA)** was the first ever attempt to make assessment of a comprehensive assessment of the financing landscape in the Kyrgyz Republic, including both public and private flows. It also explored the ability of the public financing flows to catalyze private financing. While DFA identified existing financing mechanisms and opportunities to align public and private financing with national and SDG priorities, it faced challenges in collecting reliable data. National statistics often differ from international benchmarks, complicating local progress assessments - therefore, the new financing strategy emphasized improving the national monitoring and review systems.
- **Public Expenditure Review (PER)** identified areas needing budget adjustments to better support the SDGs. Before the JP, the PER assessments were conducted by the World Bank; so the JP focused rather on supporting the MoF has country to develop its own methodology as a foundation for better structuring public expenditures . The MoF is reviewing the draft PER methodology with the intention of conducting the PER independently.
- **Study on the efficiency of public spending in education sector** analysed issues affecting education finance in Kyrgyzstan. The main premise guiding analysis was that with the high rates of public education spending shows relatively poor results in terms of learning outcomes. Hence, improving the efficiency of financial resources in education is crucial for society, as it would alleviate the increasing pressure on educational expenditures at a point in time where the COVID crisis has had a negative impact on learning, on economic growth and, by implication, on public finances. Efficiency was not the main goal but improving student learning was. A structural review of the education finance system analysed the adequacy, efficiency and equity of education funding, and the factors contributing to cost efficiency. The findings informed elaboration of the new Law on Education and projection of funding needs for 2030 contributing to the SDG/NDS financing strategy and design of policies that can sustainably improve public spending efficiency and effectiveness in education.
- **Fiscal Space Analysis** has helped determine the feasibility of allocating additional funds towards sustainable development and identify potential revenue sources and cost-saving measures. Prior to

initiation of the JP, there was no established practice of conducting systemic fiscal space analyses; this task was outsourced to external consultants. The JP played a central role in formulating and testing the framework and methodology for the fiscal space analysis, which the MoF is planning to adopt as a standard practice of the budgeting process. Notably, through the piloting of this methodology, a potential amount of 41 billion soms (\$464 million) was identified that could be directed towards financing the SDGs if there is a strong political commitment and decision to enact the methodology and fully integrate it into the budget cycle.

- **The pre-feasibility study for the Impact Bond** will inform decision-making regarding the introduction of impact bonds in the country, which are poised to introduce results-based financing mechanisms. Furthermore, a comprehensive evaluation of the existing approaches to engaging Kyrgyz diaspora in local development, along with an in-depth analysis of the existing crowdfunding platforms, has highlighted the existence of engagement strategies that are actively employed within the country. In response to these findings, a series of recommendations have been formulated to facilitate the expansion of the most feasible crowdfunding platforms.
- **SDG costing (still ongoing)**, will offer a clearer understanding of investment needs and potential resource gaps to achieve SDGs, hence facilitating more informed decision-making on resource allocation and resource mobilization needs. The Government of Kyrgyzstan prioritized the following sectors for SDGs costing - agriculture (SDG 2.4), green economy, with focus on green energy and industry (SDG 7.2), sustainable tourism (SDG 8.9), green cities (SDG 11.3, 11.a, 11.b), solid waste management (SDG 11.6), low carbon and environmentally friendly transportation (SDG 11.2), and education (SDG 4.1, 4.2). Prior to the initiation of the JP, the absence of accurate costing practices was evident, with only rough estimates available, which highlight a significant gap in understanding of the real cost of SDGs commitment remained elusive to all. The application of these practices will be continued within the nation's key administrative bodies such as the Ministry of Finance, Ministry of Economy and Commerce, Ministry of Agriculture, Ministry of Education and Science, Ministry of Emergency Situations, State Agency on Architecture and Construction, and other line ministries. As the implementation of program budgeting gains widespread traction, the introduction of costing methodology assumes a critical role as a supplementary instrument.

Overall, the insights collected from diagnostic tools and methodologies have been instrumental in refining the draft financing strategy and guiding policy decisions. This has enabled policymakers and stakeholders to better comprehend the current financial landscape, identify bottlenecks and inefficiencies, and suggest specific interventions to enhance resource allocation.

*Provide a brief description on the progress or intermediate results achieved/expected under **Financing Strategy**. Indicate if the Financing Strategy is already being implemented by the government and which national plan/policy was it designed to support. Summarize what are the main objectives of the financing strategy to foster SDG acceleration (i.e., mobilize public revenue, unlock private capital, align public budget with the SDGs, design new financial solutions, strengthen coordination on SDG Financing, etc...).*

Provide description of the financial reform(s) prioritized by the financing strategy (i.e., Results-Based Budgeting, Tax revenue, public funds, MTEF, Digital Finance, Financial Inclusion, Capital market, etc.). Provide a description of how the government is and will continue to use the Financing Strategy into the future highlighting any changes in planning and financing policy cycles that will be sustained into the future.

The draft Integrated Financing Strategy (still under review by the Government counterparts) is tailored to support the medium-term financing of the country's economic recovery. To achieve the objectives set forth in the NDS-2040, NDP – 2026 and the SDGs, significant and coordinated actions are required to mobilize the resources that could provide them with financial viability. The success of these actions will not only depend on financing capacity, but also on other factors such as the ability to implement these plans.

The **general objective** of the Financing Strategy is to facilitate an integrated management of financing that combines public and private sources with actions designed to give economic viability to Kyrgyzstan's sustainable development goals by 2026 and the SDGs by 2030

The Strategy will serve the Kyrgyz Government in achieving **specific multiple objectives**:

- **Mobilize additional financing** to support sustainable development priorities.
- **Effectively manage** the complexities of the evolving financing landscape.
- **Prioritize policies** to capitalize on immediate opportunities and identify financing strategies for the medium- and long-term.
- **Foster coherence** among various financing policies, instruments, and regulatory frameworks, addressing synergies, inconsistencies, and trade-offs while aligning them with sustainable development priorities.
- **Facilitate long-term investment and strengthen medium- and long-term planning** by aligning financial market incentives with overarching goals and overcoming budgetary incrementalism.
- **Streamline the diverse array of tools and instruments** offered by the international community to support national initiatives.

The strategy outlines three primary pillars of action, each accompanied by several financial reforms:

I. Enhancing the Availability and Impact of Public Financing	II. Increasing the Public-Private Investment Collaboration Space	III. Accelerate Inclusive Private Sector Development
<ol style="list-style-type: none"> 1. Improving Fiscal Management and enhancing State Revenue 2. Enhancing the quality and SDG orientation of Public Expenditure 3. Combating Corruption and strengthening Governance 4. Privatization and management of SOEs 5. Climate and Environmental Financing 	<ol style="list-style-type: none"> 6. Private Investment in Infrastructure 7. Blended Financing 8. Results-Based Financing and PPPDs 	<ol style="list-style-type: none"> 9. Consolidate the enabling environment for Private Sector Development 10. Extend and align Private Sector Finance with the SDGs 11. Extending the Formal Economy and improving MSME Financing 12. A policy to increase the development impact of the Diaspora Economy 13. Promoting the development of Priority Sectors

The programmatic actions suggested in the strategy document and action plan were identified as potential priority interventions in this area. This list is not exhaustive and shows 13 intervention areas, 67 programs and 167 implementation projects (subprograms) that could be of high priority for the financing strategy. Analytical work highlights the need for implementing policy reforms to mobilize additional financing and to achieve optimal development results of existing resources. It is important to note that many of these reforms may take time to yield significant outcomes, primarily in the medium to long term.

The Ministry of Finance has demonstrated strong commitment to incorporate the outcomes of the INFF as an integral component of its planning and budgeting cycles. It will continue prioritization of the suggested reforms and programmatic actions. However, at this stage, while the Financing Strategy is still being reviewed by the Government stakeholders, it is premature to mention more specific outcomes of this on-going dialogue with the Government regarding the implementation of the Financing Strategy.

Next steps: Upon receiving the feedback from the Government counterparts, a final draft Financing Strategy will be prepared and submitted to partners. This final report will include a roadmap of specific actions for the government to undertake in the short and medium term, as well as expected results from the Strategy. The Government will carefully analyse and assess these proposals, validating the work accomplished thus far. A second mission by the international consultant supporting the Strategy design is scheduled to take place in September. The mission will focus on the validation of the strategy and the formalization of its approval.

*Provide a brief description on the progress or intermediate results achieved under **Monitoring and Review**. Explain which tools and processes have been brought together or established to monitor the implementation of the INFF and/or track the financial flows towards the SDGs. Describe how the activities supported under the JP will help the government monitor financing and its impact differently into the future.*

In October 2022, the President of the Kyrgyz Republic signed a decree “On the order of the state strategic management in the Kyrgyz Republic”. By the request of the Ministry of Economy and Commerce, the JP supported the development of new unified standards for the development of strategic documents and introduced consistent reporting standards for their implementation. Proposed standards establish the links between the strategic planning and budgeting process. The reinforced monitoring systems and streamlined reporting standards will amplify the Government's capability to measure progress against the national priorities and SDGs. Moving from activity-centered monitoring to outcome-focused tracking will empower the Government to evaluate the efficiency of its policies and initiatives more effectively. Introducing new standards provides a holistic view of whether desired outcomes and targets are being met, essential for informed decision-making, identifying successful strategies, and remedying areas that need further improvement.

Additionally, the current draft of the new Financing Strategy suggests establishing a new monitoring and review system to ensure the attraction of sufficient financing for development goals. This is a critical component of the Integrated National Financing Framework and should be developed at a later stage. The new system will provide the Government with a “control panel” to monitor the results of the financing strategy implementation. The development of this new system to monitor the impact and SDG orientation of public expenditure are a key element of this solution. The government would greatly benefit from the acceleration of current reforms to advance program-based budgeting in the country. This is a precondition to introduce results-based public financing systems, SDG budgeting and “cross-mapping” the allocation of public resources to specific SDG and national priorities. Establishing the use of regular budget performance reports would be a significant improvement to government management of public finance. The new Financing Strategy suggests additional measurements to assess the actual impact of public financial resources on progress made towards achieving the SDGs. This includes assessing the effectiveness and efficiency of public spending, as well as the alignment of public policies and programs with the SDGs. An additional component of the proposed system is the measurement of the actual scale and alignment of private investment and finance with the SDGs. These improvements include the development of mechanisms to accurately assess the actual volumes of private investment and finance using international comparative standards, which is not happening in some areas like Foreign Direct Investment (FDI). A further improvement would be to develop systems to measure the alignment of private finance and investment with the SDGs and national priorities. For some flows, it is necessary to improve data collection and analysis methods to obtain comprehensive and reliable information. This includes establishing systems to capture and analyze data on PPPs and private philanthropy, which are currently lacking in aggregated and official high-quality information.

*Provide a brief description on the progress or intermediate the results achieved under **Governance and Coordination**. Explain what the main functions of the INFF oversight body are and who are the members. Indicate as well where is the INFF Oversight Committee housed and if it has been embedded into an existing governance structure. Indicate if a secretariat function is established for the INFF Oversight*

Committee and where it is housed, if applicable. Has there been any changes in processes related to SDGs financing dialogue and coordination (e.g. creation of an SDG financing dialogue platform)? Indicate how these elements of governance and coordination will continue to be used in the future.

The component seriously lags behind progress. The political turmoil in 2020 and subsequent Government changes in 2021 jeopardized the plans to establish the INFF Oversight Committee. Following protracted negotiations with the new Government, the Project Document underwent modest revision and was signed in June 2022. As per initial plans the INFF Oversight Committee was envisaged within the newly established National SDGs Coordination Committee. However, in 2023 the Presidential Administration, the key Government counterpart, had changed its plans and is proposing to merge the INFF Oversight Committee with the Government’s Macroeconomic and Investment Policy Coordination Council⁸ - still under the discussions. Given its role in guiding and synchronizing macroeconomic and investment policies, this council is appropriately positioned to assume the added task of channeling the required finance for national development. By integrating the INFF Oversight Committee responsibilities into this Council, the government aims to consolidate decision-making and heighten collaboration across sectors and ministries. Such a move will foster the implementation of the Financing Strategy by utilizing existing institutional channels rather than initiating new ones.

1.4. Contribution to SDG acceleration

Please list the priority SDGs indicators the JP has contributed to or will contribute in the near term as a result of the SDG Financing Strategy and activities carried out under the JP. Include baseline, targets, actual results achieved/to be achieved in the near term, and reasons for deviation from initial targets, if any (maximum 5 SDG indicators).

SDGs indicators	Baseline	Expected target	Actual results achieved/to be achieved in the near future	Reasons for deviation from targets, if any
SDG 4.1	NA	By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes	Policy and financial issues that affect financial efficiency, equity, quality, and inclusion in education have been identified and validated based on study on the efficiency of public spending in education sector. Viable recommendations were provided to the Ministry of	

⁸ The main goal of the Council is to stabilize and achieve sustainable economic development by making coordinated decisions on the development and implementation of macroeconomic and investment policies. The Council is chaired by a chairman of the Cabinet of Ministers. Ministers of Finance, Economy, Agriculture, Energy, Foreign Affairs, Social Security, Natural Resources and chairpersons of the National Bank, Statistical Committee, and Social Fund are members of the Council.

SDG 4.2	NA	By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education	Education and Science and key stakeholders. The costing of SDG 4.1 and 4.2 provided estimates for investment needs and align them with a feasible combination of public and private financing. Introduced through the JP, PBB and performance auditing tools ensure the effective and accountable management of public resources, linked to SDG 4-aligned national priorities in the education sector . Furthermore, the JP recommendations have informed the development of new laws on PPP (2021) and Education (2023) .	
SDG17.1	NA	Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection	Thanks to the methodology developed through the JP, regular assessments of the efficiency of tax incentives are crucial for further strengthening domestic resource mobilization aimed at achieving the SDGs in the Kyrgyz Republic. The Financing Strategy includes reforms that are specifically related to public financial management	The indicator will be measured once the results of the Financing Strategy have materialized.
SDG17.3	NA	Mobilize additional financial resources for developing countries from multiple sources	Implementing the recommendations of the Financing Strategy will assist the Government to mobilize essential financial resources for achieving the SDGs. Moreover, this strategy will enable the Government to visualize, prioritize, and coherently execute both long-term and medium-term reforms.	The indicator will be measured when the results of the financing strategy will be materialized.
SDG17.4	NA	Assist developing countries in attaining long-term debt sustainability through coordinated policies	The JP assisted Kyrgyzstan in reviewing the debt restructuring options, which resulted in postponement of the \$56 million debt repayment.	The indicator will be measured once the results of the Financing

		aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress		Strategy have materialized.
SDG17.14		Enhance policy coherence for sustainable development	The implementation of the Financing Strategy will ensure policy coherence.	The indicator will be measured once the results of the Financing Strategy have materialized.
SDG17.17		Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships	The implementation of the Financing Strategy suggests a participatory approach in implementing the reforms. Public-Private Partnership (PPP) is considered a critical complementary modality to improve pre-school coverage which is low in Kyrgyzstan. Technical assistance provided to the PPP Center under Ministry of Economy resulted in completion of the feasibility study and improvement of the normative framework. Based on the above, a model package for initiation of PPP project for the Early Childhood Development was prepared which can be used by both public authorities and private sector.	The indicator will be measured once the results of the Financing Strategy have materialized.

1.5. Contribution to SDG financing flows (*max 500 words*)

Provide a brief description of how the SDG Financing Strategy and enabling environment results will unleash public and private financial flows for the SDGs. What are the early indications of mobilization of additional financial resources towards the SDGs? Provide 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.

The Financing Strategy has produced recommendations that create an enabling environment that supports mobilization of the public and private financial flows towards the SDGs.

As explained above, the current draft of the Financing Strategy involves a comprehensive list of recommendations for potential interventions across three policy domains. The Financing Strategy recommendations suggest significant improvements in the area of public finance management. Ensuring inclusive growth entails providing access to quality services, particularly for the poor, which remains a challenge despite substantial public spending in certain areas. It is crucial to enhance the alignment between budgeting and strategic planning, implement policies to improve the efficiency of public expenditure, and establish effective monitoring mechanisms to track expenditure outcomes. Another important focus area is exploring opportunities to expand the private-public investment domain. This necessitates a sincere analysis of the state's role in the economy and a shift from an implementer towards becoming an enabler, facilitator, and prudent regulator. There are numerous prospects to promote privatizations, concessions, public-private partnerships (PPPs), and other strategies to use existing public finance for attracting additional private investment. Using this approach to increase investment in human capital development, the normative and governance framework for PPPs was improved in order to improve coverage of pre-school services. New and progressive PPP project initiation package was adopted by the government. Capacity of the government authorised body – the PPP Center was enhanced through on-line tailored sessions with Nazarbaev University and exchange of experience with few selected countries with proven good practices. The current draft of Financing Strategy proposes the establishment of a comprehensive and integrated strategic framework to enhance access to environmental and climate finance, addressing the requirements for both public and private investments in climate change mitigation and adaptation, and the preservation of terrestrial biodiversity, as well as disaster risk financing. This will enable the consolidation and coherence of the country's prioritized efforts in these areas. Currently, the country lacks a systematic framework to address the challenges posed by climate change. Therefore, this strategy aims to initiate key steps towards clarifying the strategic, financial, and budgetary frameworks. As the financing strategy is yet to be implemented, it is expected that it will assist the Government in mobilizing financial resources for NDCs.

A major strength of the Financial Strategy is that it considers policy measures in a holistic manner, rather than in isolation. For instance, without establishing a green taxonomy, the country is unlikely to attract green financing.

1.6. Results achieved on contributing to UN Development System reform **(max 500 words)**

A key purpose of the Joint SDG Fund is to enable the UNDS/CTs to provide system-wide support to the SDGs at the country level and catalyse UN coherence. Hence, please provide concrete cases of how the JP has made change and led to strengthening the UN system by working together in partnership with the

government and other stakeholders with the Resident Coordinators in the lead, fostering policy coherence and reducing duplication of efforts. How was UN coherence promoted in the design, implementation, and monitoring of the JP? Explain how the Joint Programme has been more efficient and reduced transaction costs in comparison to what could have been done through a single agency's intervention. To what degree did the JP reduce duplication of efforts by PUNOs? Describe how and to which extent the program has contributed to the strategic UN planning frameworks (e.g., UNDAF/UNSDCF) and other strategic documents.

The JP has facilitated greater collaboration and coherence among UNDP and UNICEF, while ensuring joint contribution of the broader UNCT, enhancing coherence and synergies of the current and planned programming. It has encouraged joint work planning, coordination, and joint implementation of activities, ensuring that the PUNOs work together towards shared objectives. During the design phase, UN entities have collaborated to develop a common theory of change and a shared results framework. This process has involved joint consultations with the Presidential Administration, line ministries and other stakeholders to ensure alignment with national priorities. In the implementation phase, regular coordination mechanisms, such as regular meetings, have been established to facilitate interagency collaboration. Joint monitoring and reporting mechanisms have also been put in place to track progress collectively and identify areas for improvement.

A key feature of the JP is that it is building on the complementarity of the UN agencies mandates. Important element of piloting the PBB through education brought UNDP and UNICEF together. Piloting the methodologies for public expenditure review and fiscal space analysis helped to identify potential expenditures of 41 million soms that could be re-directed towards priority areas. Both UNDP and UNICEF will continue joint collaboration towards further strengthening the Public Finance Management reforms.

The JP has demonstrated greater efficiency and reduced transaction costs:

- Coordinated resource mobilization: Through the JP, PUNOs pooled their financial and technical resources, allowing for a more coordinated and comprehensive response to the SDGs. This reduced the need for a PUNO to mobilize separate funding and streamlines the resource mobilization process.
- Shared expertise and knowledge: By working together, UN agencies leveraged their respective expertise, knowledge, and experience to address complex development challenges more effectively. This collaborative approach allowed to avoid of duplication of efforts and ensured a more integrated and comprehensive response.
- Streamlined operational processes: The JP simplified administrative processes by providing a joint work plan for planning, reporting, and financial management. This reduced administrative burdens and transaction costs associated with PUNOs operating and reporting independently.

The JP has been embedded in the new UNSDCF 2023-27 and its outputs informed the selection of national high-impact initiatives for the SDG Summit. The latter includes (1) System transformation and reform pathways towards inclusive and quality learning and (2) Promotion of inclusive green economy.

The JP provides contribution to the following UNSCDF outcomes:

CF Outcome 1. By 2027, the people of the Kyrgyz Republic, particularly vulnerable groups, will have enhanced resilience, strengthened capabilities, and access to decent work, resulting in full enjoyment of their rights contributing to the socio-economic and gender-transformative development of the country.

Sub-output 1.2.1 Data-driven education sector planning, joint results monitoring, and sector performance improvement mechanisms at a national level is strengthened.

Sub-output 1.2.3 Financial sustainability and diversification at central and regional levels for optimized education programmes is increased (i.e. PPP-ECE through per capita funding model etc)

CF Outcome 2. By 2027, the well-being of the population of the Kyrgyz Republic will increase through the development of a green economy based on sustainable and nutrition-sensitive food systems, natural resource management and migration processes, accelerating digitalization, innovation, and entrepreneurship.

Output 2.1 Green economic growth is achieved through increased entrepreneurship and employment opportunities, including through the sustainable use of natural resources.

1.7. Results achieved on cross-cutting issues (*max 200 words*)

Provide a brief description on the results achieved in promoting cross-cutting UN issues with a special focus on gender equality, women's empowerment, human rights, decent work, inclusion and leaving no one behind through the SDG Financing Strategy in partnership with the stakeholders. Provide the estimated % of overall disbursed funds that was spent on gender equality or women's empowerment.

The integrated financing strategy strongly emphasizes the significance of inclusion and equality in driving an extensive and balanced development process. A key aspect of this inclusivity lies in rectifying gender disparities and ensuring marginalized groups receive equitable opportunities through targeted investments and improved public finance management. The Financing Strategy focuses on enhancing policy coherence, efficiency, and results orientation of public financing, and suggests two important measures:

First, it advocates for an extension of result-based program budgeting to crucial SDG domains such as education, health, social protection, gender equality, and the environment.

Second, it suggests aligning sector-specific macro-fiscal rules with SDGs to foster a holistic approach.

Implementing these reforms promises a more equitable and sustainable development trajectory. By prioritizing inclusion and addressing gender imbalances, the strategy seeks to create a society where diverse segments can fully participate in the development processes of the country. Moreover, this approach will lead to more balanced policies, particularly in education, health, and social protection, as marginalized voices contribute to their unique insights. The Financing Strategy's suggests establishing a

framework that will encompass budgeting and macro-fiscal rules, ensures accountability, transparency, and efficient resource utilization. Ultimately, these reforms will harmonize economic growth with social progress and environmental well-being, advancing the SDGs and envisioning a future of balanced, inclusive, and sustainable development.

The JP's joint work plans set forth the target of achieving 70 per cent of overall disbursed funds on gender equality. Each annual work plan contained an annex on gender mainstreaming information, which confirms that the JP achieved the target.

1.8. Results achieved on COVID-19 recovery *(max 200 words)*

Provide a brief description of how the JP helped the government and partners to strengthen ways to finance the recovery from the pandemic?

In the backdrop of an external shock in 2020 caused by the COVID-19 pandemic, the country experienced a significant surge in public debt, which reached 68% of the GDP. Responding to a government request, the JP extended support to the MoF in evaluating debt restructuring options. Through the collaborative efforts of the JP and MoF, the country was able to secure a postponement of the \$56 million debt repayment. This outcome provided much-needed financial relief, allowing the government to allocate these funds towards addressing the immediate socio-economic challenges posed by the pandemic.

1.9. Strategic Partnerships *(max 500 words)*

Provide a brief description of how the JP created/strengthened new/existing/non-traditional partnerships with diverse stakeholders to drive transformative change on SDG Financing, especially with the private sector and development partners (i.e., World Bank, IMF, European Union). Refer only to the most strategic partnerships and/or to the alignment with broader UNCTs partnership approach that leveraged UN capacity, resources and assets to lift and scale up the SDG Financing efforts in the country.

The JP has fostered a strategic partnership with diverse range of stakeholders and adhered to the participatory approach in developing the DFA and financing strategy. In the public finance domain, the JP collaborated closely with the Presidential Administration, the Ministry of Finance, the Ministry of Economy and Commerce, and the Ministry of Education and Science, as well as with the National Bank. The Presidential Administration leads the INFF processes in the country and serves as the main point of contact for INFF design and implementation. The Ministry of Finance is a partner in the implementation of activities related to public finance, such as the review of public expenditures, fiscal space and the integration of SDG targets into the budget process. The Ministry of Economy and Commerce is a partner in the implementation of fiscal incentives, strategic planning and monitoring activities. The Ministry of Education and Science serves as a pilot for introducing PBB. The National Bank and the private sector are partners in exploring new financial instruments to unlock additional financing for the SDGs.

The JP has also focused on transparency and ensured an active participation of the development partners (IMF, the World Bank, ADB, EBRD, and Eurasian Development Bank), CSOs, business associations and academia by involving these stakeholders in working groups to discuss the findings of the DFA.

1.10. Additional financing mobilized (*max 300 words*)

Fill out the table below and provide a brief description if the JP secured additional financing towards the SDG Financing Strategy in terms of co-funding or co-financing from the government, IFIs, PUNOs and other public and private sector partners. Please reference any examples where the JP activities have catalysed changes by development partners or others actors who have committed resources to support the strategy, or taken action to align their own strategy or programming with the strategy, even if this hasn't resulted in direct support for the activities of the JP itself.

Source of funding	Yes	No	Type of co-funding/co-financing	Name of organization	Amount (USD)	Comments
Government	<input type="checkbox"/>	<input checked="" type="checkbox"/>				
Donors/IFIs	<input type="checkbox"/>	<input checked="" type="checkbox"/>				
Private sector	<input type="checkbox"/>	<input checked="" type="checkbox"/>				
PUNOs	<input checked="" type="checkbox"/>	<input type="checkbox"/>		UNDP	5,800	Additional funding was secured from the Government of the Russian Federation (\$4K) and UNDP TRAC sources (\$5.8K) to engage an expert who assisted in the MoF in learning and implementing best practices for wage bill management.
Other partners	<input checked="" type="checkbox"/>	<input type="checkbox"/>		Government of the Russian Federation	4,000	

2. Results by JP Outcome and Output

2.1. Results achieved by Fund's global results (*max 500 words*)

Complete Annex 1.1 and describe results under each Outcome and Output of the Fund. Describe if final targets were achieved or explain any variance against the planned results. Include a brief description of unintended effects, positive or negative under each outcome. Describe the monitoring and data collection methodology used to identify results.

Annex 1.1.

2.2. Results achieved by Joint Programme Outcome

Complete Annex 1.2 and describe results under each Outcome. Describe if final targets were achieved or explain any variance against the planned results. Include a brief description of unintended effects, positive or negative under each outcome. Describe the monitoring and data collection methodology used to identify results.

Annex 1.2.

2.3. Results achieved by Joint Programme Output

Complete Annex 1.3 and describe overall results under each Output. Describe if final targets were achieved or explain any variance against the planned results. Include a brief description of unintended effects, positive or negative under each outcome. Describe the monitoring and data collection methodology used to identify results.

Annex 1.3.

3. Challenges and Changes

3.1. Challenges faced by JP (max 300 words)

Explain challenges such as delays in implementation, and their nature such as management arrangements, COVID-19 impact etc. What actions were taken to mitigate these challenges? How did such challenges and actions impact the overall achievements of results?

The JP experienced delays in the implementation across all outcomes and outputs due to a range of challenges, including the COVID-19 pandemic, the 2020 political crisis, political shifts in 2021, funding disbursement delays, and extensive reforms in political and administrative systems.

The COVID-19 pandemic caused disruptions such as lockdowns, remote work, and the unavailability of key stakeholders, including key decision makers, due to health issues. This adversely affected the JP's progress, necessitating a shift to online operations and the postponement of decisions until the return of key decision-makers.

Political upheavals in 2020 and comprehensive political changes in 2021 further complicated the implementation. Additionally, a Presidential Decree that mandated a reduction in the number of civil servants by 30% affected technical and policy dialogues across all JP outcomes. To navigate these

issues, efforts were reoriented toward closer day-to-day interaction with the Presidential Administration and mid-level management and technical experts from the line ministries.

In 2022, the JP was set back by a four-month delay in planned activities due to late receipt of the second tranche of funding. This hold-up originated from challenges in securing signatures from new authorities for the Project Document, which was a prerequisite for the disbursement of the second tranche. Following protracted negotiations with the Presidential Administration, the Project Document was signed in June 2022.

In 2023, further obstacles emerged due to delayed approval of new laws on the Chamber of Accounts and on Education. These delays impacted the willingness of involved organizations to finalize methodologies and tools related to program budgeting, performance auditing, and capacity-building seminars. To overcome this, seminars were conducted at the Ministry of Finance (MoF). Invoking the approaches and standards of the International Organization of Supreme Audit Institutions (INTOSAI) helped expedite the adoption of performance auditing methodologies and related skills-based training for auditors.

3.2. Changes made to JP (if applicable) (max 200 words)

In case the JP requested changes overtime, explain how these modifications were appropriate to the new context/conditions.

A no-cost extension for an additional 12 months was requested from the Joint SDG Fund and subsequently endorsed by the Fund's Oversight Committee. This extension enabled the JP to make significant progress toward achieving its objectives. By mid-2022, the JP had focused its efforts on initiating key activities related to PFM and the Financing Strategy. This extra time also eased the engagement process with new authorities, facilitating their active participation in the implementation.

At the request of the Government, the JP extended its support to the MoF to evaluate options for debt restructuring. While this support was not part of the project's initial design, the JP team accommodated the request and made appropriate adjustments to the plans. As a direct result of these efforts, in 2022 the Government successfully deferred a debt repayment of \$56 million and commenced a thorough exploration of various debt restructuring alternatives.

4. Sustainability and Country Ownership

4.1. Sustainability and country ownership (max 500 words)

Describe to what extent are the results from the financial reforms completed/ongoing/initiated likely to continue? Explain how the sustainability and scalability of the results will be ensured after the close of

the JP. Describe planned next steps of the UN system in implementing the SDG financing strategy in the country along with expected needs and bottlenecks.

Describe the level of ownership and buy-in of key counterparts and stakeholders in terms of continuing and championing the SDG financing strategy in the country. Explain what tools/processes have been put in place to ensure the SDG financing strategy and its implementation will be sustainable over time. Explain to what extent was the financing strategy embedded/anchored into existing national plans, policies, processes and governance arrangements.

Describe to what extent the JP capacitated targeted beneficiaries and built capacity at the national level. Indicate whether the authorities/institutions have received the appropriate technical capacity to carry on the reforms included in the SDG financing strategy. If available, please provide the number of local stakeholders that benefitted from capacity building interventions. Describe if the Government and/or key counterparts still need UN support in the implementation of the SDG financing strategy at the closure of the JP?

Currently, the draft Financing Strategy is being reviewed by the Government. Once the final financing strategy is developed, the PUNOs will assist the Cabinet of Ministers with prioritization of proposed interventions and integration of the proposed reforms into the existing national strategic plans, policies, processes, and governance. This integration will facilitate further alignment of the Financing Strategy with the key national development priorities and ensures that it becomes an integral part of the national development agenda.

The JP has prioritized capacity building as a means to enable building the national capacity. Technical assistance, training programs, and knowledge sharing have been provided to state authorities and institutions through the INFF working group established by the JP. Piloting the methodologies of the PER and fiscal space analysis have been a joint endeavour that engaged the independent experts and state counterparts. After revisions were made to the normative framework, the JP assisted the Training Centre under the MoF to develop a PBB syllabus. Subsequently, 234 public servants responsible for strategic planning and budgeting across all ministries participated in the training.

The Government and other counterparts would still require the UN to continue its capacity building and advisory support during the implementation of the Financing Strategy to sustain the JP outcomes. Therefore, the UN will continue its collaboration with the Government and other stakeholders in the following areas:

- Private sector finance for SDGs – SDG Investors Mapping
- Further improvement of PBB, particularly in the Education Sector
- Piloting performance audits and support in the digitalization of the audit processes.
- SDG localization
- Promoting gender equality in fiscal and budget policy;
- Support in further strengthening the tax incentives methodology
- Effectiveness and transparency of the PFM system

5. Communications

5.1 Communication products (*max 300 words*)

The Fund requires all JPs to submit and implement a communication strategy and allocate at least 5% of the overall JP budget for communications and visibility activities. Provide a brief description of the implementation of the JP's communications strategy/plan and budget, and complete Annex 3.

Each annual work plan for JP has included a detailed communication plan. This encompasses communication activities, identified beneficiaries, core messages, and allocated budgets. Further details regarding outreach events can be found in Annex 3.

5.2 Events

Indicate if the JP has organized any of the events below in person or virtually and provide brief description with highlights.

Type of event	Yes	No	# of events	Brief description and any highlights
JP launch event (mandatory)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0	The formal launch of the JP was not possible under the circumstances explained in the previous sections of this report.
Annual donors' event* (mandatory)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3	Throughout the implementation of the JP series of meetings with EU were organized to: <ul style="list-style-type: none"> - share updates on progress and outlining plans for the next year (2022 and 2023); - to present the recommendations of the DFA and the Financing Strategy and discuss the next steps, including a possibility to mobilize additional financing.
Partners' event ** *(optional)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3	The JP conducted outreach events to present the DFA findings to: <ul style="list-style-type: none"> - Development Partner's Coordination Council - Civil Society organization and business associations

6. Lessons and Best Practices

6.1. Key lessons learned, best practices, and recommendations on SDG financing (*max 300 words*)

Report key lessons learned and best practices of the JP that would facilitate future programme design and implementation, both programmatic and operational, in terms of promoting SDG financing strategies. Provide any recommendations to guide and improve future interventions on SDG financing, including recommendations from stakeholders engaged during the final report preparation. How should the nature and modalities of support differ in a follow up phase? Where should the support be prioritized? What should have been different, and should be avoided in an event of a next phase of the JP?

A more flexible implementation period and risk mitigation coping mechanisms should be considered by the Joint SDG Fund for countries experiencing volatile political contexts. The challenges encountered by the JP in Kyrgyzstan were largely attributable to external circumstances beyond the control of the JP. Establishing INFF demands significant ambition and sustained commitment from state partners, as well as robust multi-sectoral engagement from both the state and other stakeholders. Sustaining the achieved results will also necessitate additional time and effort.

Another lesson learned is that some of the Financing Strategy recommendations were derived from the Government's Action Plan which is supporting the implementation of the NDP-2026. This ensured full alignment with national priorities and commitment. Additionally, the recommendations concerning reforms were strategically interconnected, fostering coherence in the expected outcomes.

6.2. Key lessons learned and best practices, and recommendations on Joint Programming (*max 300 words*)

Report any lessons learned and best practices of the JP faced in relations to implementation and UN coherence/efficiency. Provide any recommendations to guide and improve future interventions on Joint Programming, including recommendations from stakeholders engaged during the final report preparation. What should have been different, and should be avoided or improved in future Joint Programmes supported by the Fund?

In planning future interventions, conducting a comprehensive risk assessment during the design and the inception phase to evaluate potential risks, including those associated with political changes, is essential. This would enable the creation of contingency plans, enhancing the program's capacity to manage unexpected disruptions effectively. By undertaking an in-depth risk assessment, the JP can more effectively anticipate and prepare for challenges related to political shifts or any other circumstances

beyond the UN control. This preparation may include the identification of potential scenarios, the development of response strategies, and the establishment of communication protocols to manage disruptions in a coordinated and timely manner.

Annex 1: Consolidated results framework

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

Provide data for the Joint SDG Fund global results (as per targets defined in the JP document).

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	0		1:20 (at least 5% by relevant line ministries and Local Self Governance)	NA	The JP's contribution to Global Outcome 2, which aims to leverage additional financing for accelerating the achievement of the SDGs, can only be measured once the results of the Financing Strategy have materialized.

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

Indicators	Baseline 2019	Targets (end of JP)	Results (end of JP)	Notes
4.1: #of integrated financing strategies/instruments that were tested	0	1	1	A draft Financing Strategy was developed and under the review by the Government partners.
4.2: #of integrated financing strategies that have been implemented with partners in lead	0	1	1	The JP faced challenges in meeting its projected targets, primarily due to constraints imposed by COVID-19 restrictions and the political changes that

				took place in 2020 and 2021. A preliminary agreement has been reached with the Presidential Administration to include and operationalize the Financing Strategy's recommendations through relevant strategic documents and regulatory frameworks. However, as the draft Financing Strategy is still under review by national counterparts, it is too early to report on the specific outcomes.
4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate SDG progress	0	1	0	Same as above.

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

Provide data for aggregation at the global level of the Joint SDG Fund.

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

Yes, considerably contributed

Yes, contributed

No

Explain briefly:

Certainly, here's your text with stylistic and grammatical improvements for enhanced clarity and coherence:

The JP has successfully fostered closer collaboration between UNDP and UNICEF (JP PUNOs). During the design phase, UN agencies worked collaboratively to establish a unified theory of change and a shared results framework. This phase involved joint consultations with Government counterparts and other key stakeholders to ensure the initiative aligned with national priorities. In the implementation phase, regular

coordination mechanisms, such as routine inter-agency meetings, were put into place to enable smooth interagency collaboration. Furthermore, collective monitoring and reporting mechanisms were instituted to track progress and identify opportunities for improvement.

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

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

By working together, involved UN agencies leveraged their respective expertise, knowledge, and experience to consolidate the efforts towards achieving joint outcomes. The work on improving the PBB serve a clear demonstration of the importance of complementarity.

2. Results as per JP Results Framework

Present JP results in the following template

Result / Indicators	Baseline	Original Target (as per ProDoc)	Revised Target (if applicable)	Result (end of JP)	Reasons for variance from original target (if any)
Outcome 1: Percentage of officials of government	No	Increase by [x] % to previous year score		Survey results suggest that over 83 percent of officials, who participated in the JP events, have improved their	

authorities that demonstrates understanding of financing needs, trends and priorities among the relevant policymakers disaggregated by gender.				understanding of financing needs, trends. Of which 33 percent are women.	
Output 1.1.1	DFA reports covering gender gaps submitted to the government	DFA reports published at the MOF or other key NDS/SDG authority’s website		DFA was reviewed by the Government, and feedback incorporated into the final DFA	The DFA report has been finalized recently and not published yet.
Output 1.1.2	IMF made preliminary estimates in 2017 in 5 sectors. Methodology is not available	Government publishes cost estimates for the NDS’		SDG costing for agriculture, education and green economy is being finalized	Delays occurred hiring the expert and collecting data.
Output 1.1.3 indicator	Budget planning documents of the Ministry of Education and Science do not consider identified efficiency gains to achieve SDG 4 and NDS Priority I	The study on efficiency of public spending in the education sector’ recommendations on efficiency gains are considered in the education sector budget		Ministry of Education and Science’ budget program “Preschool education and pre-primary preparation” for 2022-2024 prepared in line with the study’ recommendation on the aligning education funding with education sector priorities . Budget expenditure are tagged with the SDG-aligned indicators. Some key recommendations informed the newly adopted Law on Education, they are about	

		planning documents		feasible ways to double preschool coverage with the present budget; use of PPP and voucher system, integrated Education Management Information System (EMIS).	
Output 1.2.1. indicator	2019 Article IV IMF Staff Report contains section B. Creating Fiscal Space for Development Needs It identified several ways to create fiscal space. There is no indication the Government produced this analysis	Fiscal space analysis implemented at national level		Fiscal space analysis has been conducted and methodology tested. The methodology transferred to the Government.	
Output 1.2.2. indicator	The government approved Procedure for assessing the effectiveness of tax incentives (Government resolution # 646 on 8 Dec 2016). Effectiveness criteria does not	Government formulated/ revised procedure to grant tax incentives based on the report		The new Tax Code (2022) envisages articles that sets the legal framework for assessing the effectiveness of tax incentives (Articles 14, 36, 99) ⁹ . A new procedure to grant tax incentives and assessing the existing incentives was formulated and is being enacted.	

⁹ <http://cbd.minjust.gov.kg/act/view/ru-ru/112552?cl=ru-ru>

	contain any reference to SDGs				
Output 1.2.3. indicator	Initiation of the digital system of e-fiscalisation of tax administration, developing institutional legislative base and introducing technical and innovative solutions required for its realization.	Action plan considering gender, social inclusion approved by the relevant fiscal authorities		By the time when JP was initiated, no support has been required for this activity, as the Government have cooperated on this activity with another EAEU member country	
Outcome 2.1. indicator Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scope	No	Financing needs report published at MoF or other key NDS/SDG authority's website		The DFA report has been finalized recently and not published yet. SDGs costing is being finalised.	The reasons caused the delay are duly explained in earlier sections of the report.
Outcome 2.2. indicator Ratio of financing for integrated	No	Financing needs report published at MoF or other key		The DFA report has been finalized recently and not published yet. SDGs costing is being finalised.	The reasons caused the delay are duly explained in earlier

multi-sectoral solutions leveraged in terms of scale		NDS/SDG authority's website			sections of the report.
Activity 2.1.1 indicator	Revenue and Expenditure Analysis is developed by the MoF as part of annual Budget Execution Report. It analyses budget data execution according to classification against their target values set in the Annual Budget Law. The analysis does not have any reference to the SDG targets	Budget documents take into account the developed recommendations		Expenditure review was completed in 2023. As the findings of the public expenditure review became available in 2023, the recommendations will be integrated into the 2024 budget process.	
Activity 2.1.2. indicator	MTFF is major budget document that determines fiscal policies for midterm period. One of the MTFF objectives is to improve the effectiveness of expenditures	MTFF and gender sensitive budgeting processes and documents take into account the developed recommendations Draft amendments to the normative acts address		Recommendations on decomposing the NDS targets into the MTEF and programme-based budget were developed and provided to MoF. Draft amendments to the normative acts were delivered to MoF. Recommendations on the interlinkages of state policies determined by strategic development programs and sectoral budget strategies were implemented for the	

	<p>through the interlinkages of state policies determined by strategic development programs and sectoral budget strategies. However there is no methodological document that address this issue</p> <p>There is no sufficient alignment between NDS/SDGs, the Medium-term Forecast of Socio-Economic Development and MTFF in the regulatory normative acts</p>	<p>identified bottlenecks</p>		<p>education sector. The interlinkages were ensured via program-based budgeting. New normative acts on the planning (1) and monitoring and assessing effectiveness (2) of program-based budgeting were endorsed by the Cabinet of Ministries in 2022.</p> <p>As the recommendations became available in 2023, the Ministry of Finance is going to incorporate the recommendations during the next budget cycle in 2023.</p>	
<p>Output 2.2.1. indicator</p>	<p>NDS does not have a section that considers financing resources needed for its implementation. It</p>	<p>The financing strategy, taking into account gender and social inclusion, is agreed by all relevant government</p>		<p>A draft Financing Strategy is being reviewed by the Government.</p>	<p>The reasons caused the delay are duly explained in earlier sections of the report.</p>

	contains however two annexes with investment projects that either have confirmed funding or not	stakeholders and published			
Activity 2.2.2. indicator	No	Research and recommendations on enabling environment for innovative finance		<p>Recommendations on enabling an environment for leveraging remittances for development were developed.</p> <p>Impact bonds pre-feasibility assessment revealed that development impact bonds may have perspectives in the country.</p>	
Activity 2.2.3. indicator	No systematic approach to monitoring tax incentives	Tax expenditure reporting is strengthened within the budget process; system for reviewing impact is established		A new methodology for assessing the efficiency of tax incentive envisages systematic assessments to monitor the efficiency of tax incentives. It is being enacted by the Government.	
Activity 2.2.4. indicator	There is no model to scale PPP in the area of education	Scalable model of PPP, taking into account gender and social inclusion in education is tested		The model and the PPP project initiation packages is available. The testing started at the beginning of 2023.	The delay in testing the PPP model on preschool education occurred due to the adoption of the new Law on PPP in August 2021. As a result, the PPP Center has undergone

					institutional change accompanied by staff turnover and change in focal point.
Outcome 3 indicator Public Participation Index of Open Budget Index	31 (2017)	Increase by [X] %		OBI Public participation in the Kyrgyz Republic in 2021 is 26	New recommendations on involving representatives of donor partners and CSOs into the budget planning process will improve the public participation index. The amendments were developed and provided to the MoF. The JP had challenges in engaging with the Parliament as the political crisis in 2020 annulled the Parliamentary election results and new elections took place in late November 2021.
Activity 3.1.1. indicator	The government introduced the	New target indicators		Draft financing strategy was finalized.	As the financing strategy is being

	NDS M&E system however it lacks financing strategy indicators	including gender and social inclusion specific ones, are included in the government monitoring			finalized, the targets were not incorporated into the NDS
Activity 3.2.1. indicator	There are several types of parliamentary oversight in the country however none of them has links to the SDG agenda	Parliament conducts at least one hearing on issues of alignment of budget and NDS/SDGs, taking into account gender equality commitments of the country along with social inclusion aspects of furthest behind. COA publishes at least one report on NDS/SDG performance audit		Chamber of Accounts: the publication of report on NDS/SDG performance audit is delayed. Planned for 2024.	Chamber of Accounts (CoA) started more systematic work on performance auditing since their new Law was submitted to the Parliament for review and approval in 2022. Education sector is prioritised for NDS/SDG performance audit. To conduct it, CoA developed Methodological guidelines. Thematic auditing is planned in 2024 with publishing of the report on the results.
Activity 3.3.1. indicator	There are several coordination mechanisms: at the Presidential	Platform will be created. Action plan, considering gender, women's		There is an agreement to integrate the dialog platform to discuss the NDS financing strategy into the Macroeconomic and Investment Policy Coordination	The new authorities, who came to the power in late 2020, decided to

	<p>level - National Council for Sustainable Development, At the Government level - Macroeconomic and Investment Policy Coordination Council, on the DPs' level - The Development Partners Coordination Council. None of them is the dialogue platform to discuss NDS/SDG financing strategy</p>	<p>leadership, social inclusion and climate aspects, taking into account gender, social inclusion and climate aspects, will be considered</p>		<p>Council. Respective legal documents and amendments were developed and provided to the President's Administration.</p>	<p>streamline the existing institutions; thus, refrained from establishing new councils.</p>
<p>Activity 3.3.2. indicator Support the establishment of a national strategic NDS/SDG-aligned planning process taking into account gender and social inclusion and climate aspects</p>	<p>There is methodology of strategic planning for sustainable development approved by MoE. It says that a Strategic document should take into account SDG progress</p>	<p>Relevant strategic gender sensitive planning methodology is amended based on recommendation</p>		<p>In line with the New Regulation on state strategic management was approved by Presidential Decree № 349 of October 10, 2022, support was provided to develop unified standards for developing strategic documents.</p>	<p>The Regulation on state strategic management has been recently enacted.</p>

	reports. However this provision does not have any details				
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Annex 2: List of strategic documents

Complete the tables by focusing on documents that are of strategic importance for the JP results and for the priorities of the Joint SDG Fund in this portfolio and **attach a copy of all strategic documents to your submission.**

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
Development Finance Assessment in Kyrgyzstan	July, 2023	Assessment	The document presents a review of the Kyrgyz Republic’s financial landscape covering domestic and international public and private flows, as well as policy, institutional, capacity and risk management dimension, and links to the National Development Program (2021-2026).
Early Childhood Education Budget Brief	September-November, 2020	Policy Brief	The document provides an assessment of the alignment of the SDG 4, target 4.2., the NDS’ priority on human capital development, the Government’s Medium-Term Programme “Unity, Trust, Creation” 2018-22, and ECE sub-sector goals and objectives with budget programmes and budget performance audit. The assessment report reviewed the processes of the goal-setting in line with the strategic

			planning hierarchy and administrative set up as well as programme budgeting including the local budget expenditure on ECE.
Kyrgyz Republic Debt Restructuring Options	June – November 2021	Assessment	The document provides recommendations to the Government of the Kyrgyz Republic in exploring debt restructuring options and viable restructuring options.
Assessment of the Feasibility of Impact Bonds in Kyrgyzstan	May – November 2021	Policy Brief	The document provides recommendations to the Government of the Kyrgyz Republic on feasibility of introducing the impact bonds
Tax incentives methodology	Enacted in August 4, 2023	Methodology	The methodology allows the government regularly assess the efficiency of tax incentives. Based on the results, the government may decide to keep to remove the incentives.
PER methodology	June 2023	Methodology	The methodology analyzes the efficiency of budget expenditures to identify reserves for budget savings
Fiscal Space analysis methodology	June 2023	Methodology	The methodology regulates the process of analyzing fiscal space and is used to ensure a coordinated and unified process of identifying fiscal space for financing priority priorities of the Kyrgyz Republic

Annex 3. Communications materials

1. Communication products

Fill out the table below and attach/provide links to articles, news/media items, videos, blogs or other major communication materials developed by the joint programme.

Title of the document	Date when finalized (MM/YY)	Brief description and hyperlink (if it exists)
Blog: UNDP ensures a participatory approach and stakeholder engagement in Development finance assessment	July, 2018	Kyrgyzstan is in the process of developing its development finance assessment (DFA) and a draft roadmap, which is an informed dialogue between the government and partners in identifying opportunities for additional resource mobilization and effective ways of using existing funds to achieve the Sustainable Development Goals (SDG) in the country. https://www.undp.org/kyrgyzstan/blog/undp-ensures-participatory-approach-and-stakeholder-engagement-development-finance-assessment
Finalizing financial strategy in Kyrgyzstan SMM post on the work group meeting of the INFF expert <u>Nelson Stratta</u> with the NGOs	June 26, 2023	Kyrgyzstan is now on its way to finalizing its #financialstrategy to achieve #Agenda2030 Today we've invited #civilsociety representatives to provide their feedback & contributions to the first draft of the financial strategy under #INFF project. #FinancingStrategies are at the heart of the #INFF. They match needs assessments to specific resources and address constraints to aligning a broader range of public & private financing resources with #sustainabledevelopment. More about INFF & its milestones in #Kyrgyzstan: https://lnkd.in/d-eN4kPS

		https://twitter.com/undpkg/status/1673280457008373760
INFF milestones in the Kyrgyz Republic	29 May 2023	<p>This publication describes INFF’s key milestones in Kyrgyzstan and main highlights of the process.</p> <p>https://www.undp.org/kyrgyzstan/publications/inff-milestones-kyrgyz-republic</p>
UNDP KG LinkedIn page/Feed	23 May 2023	<p>UNDP Kyrgyzstan and UNICEF in Kyrgyzstan is hosting a round table to discuss the Development Finance Assessment (DFA) in the Kyrgyz Republic and the draft roadmap with the participation of the civil society representatives. This activity was organised in line with the Integrated National Financing Framework launched in Kyrgyzstan in 2020.</p> <p>Participants learned about the financial situation in the country's development and the opportunities for civil society participation in this process, which will ensure that financing strategies are aligned with the SDGs and meet the needs of the people of Kyrgyzstan, as well as ensure transparency in the process of developing financefordevelopment .</p> <p>https://bit.ly/3pSC4EQ https://twitter.com/undpkg/status/1651942345741422594</p>
SMM on the Road Map Validation Workshop (twitter thread of 6 life-posts during the event)	17 March 2023	<p>#Today we're at the Road Map Validation Workshop, where National Partners & experts review the results of the Development Finance Assessment #DFA, which leads to the introduction of the #INFF & later to the development of the #FinancingStrategy in Kyrgyzstan #undkg #INFFkg</p> <p>https://twitter.com/undpkg/status/1636640389087019008 https://bit.ly/3DoYyQl https://bit.ly/3ru5UQh</p>

Information on why 'DFA is needed' in simplified SMM adjusted version	17 March 2023	SMM Slides in Russian: Why is it important to conduct a Development Finance Assessment in #KyrgyzstanKG: https://twitter.com/undpkg/status/1636645696387309569 https://twitter.com/undpkg/status/1636646812713984001
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