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Accountable Public Finances to serve Pacific People – Vaka Pasifika

Tranche Report

September 2024

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Project Title	Accountable Public Finances to serve Pacific People - Vaka Pasifika
Project ID	<p>Award ID (UNDP):00135551</p> <p>UNDP Project Number:00132456</p> <p>Contributing UNDP Outcome (UNDAF/CPD, RPD or GPD):</p> <ul style="list-style-type: none"> • UNDP signature solution: Governance helping countries address emerging complexities by "futureproofing' governance systems through anticipatory approaches and management of risk. • MCPD Outcome 3: By 2027, people enjoy and contribute to more accountable, inclusive, resilient and responsive governance systems that promote gender equality, climate security, justice and peace, ensure participation, and protect their human rights. <p>Output 3.1. Governance institutions are accountable and have improved capacities for service delivery Output 3.2. Institutions and systems accelerate inclusive development through responsive, participatory, and transparent governance processes.</p> <p>Indicative Outputs</p> <p>Project Output 1: Well-run oversight institutions promote accountable and transparent governance for more efficient and inclusive service delivery (GEN 2) Project Output 2: Budget planning, implementation and oversight processes are inclusive, and people centered (GEN 2)</p>
Implementing Partners	Pacific Islands Association of Non-Governmental Organizations (PIANGO) La Trobe University - Institute of Human Security and Social Change
Project Start Date	1 July 2022
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Total resourcesrequired	US\$6,759,329.10
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Unfunded budget	USD (if any) \$300,900
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Executive Summary

The Vaka Pasifika Project, spearheaded by the United Nations Development Programme (UNDP), has made significant strides in advancing public financial management (PFM) across the Pacific region in 2023-2024. Some of the key successes over the past year include the launch of civil society engagement at the national level in more than 10 countries as well as the momentum created by the Vaka Pasifika Fellowship activities in Tonga, Solomon Islands and Tuvalu. This period has been marked by the introduction of innovative digital tools, deeper integration of gender considerations (leading to improved monitoring of gender-specific recommendations, enhanced accountability in implementing gender equality measures, and measurable progress towards economic, physical, and decision-making autonomy for women) and enhanced regional collaboration, all contributing to the project's overarching goal of fostering accountability, transparency, and inclusivity in governance.

Achievements and Progress

Significant achievements include the adoption of the audit recommendations tracking tool by eight Supreme Audit Institutions (Tuvalu, Kiribati, Nauru, FSM, Chuuk, RMI, Pohnpei, and Fiji), reflecting its effectiveness in enhancing audit impact. The tool is already [changing relationships and interactions](#) between legislatures and public auditors in several countries, as seen in Chuuk's proposal to establish an oversight committee, FSM and RMI's efforts to set target implementation dates for better tracking of recommendations, and Fiji's interest in making the tool publicly accessible to foster transparency and accountability among stakeholders and its reputation has now transcended the region with the independent adoption of the tool in Eritrea. The project is also noting a real momentum for SAIs engagement with citizens, with the roll-out of Citizen Audit Guides in Tuvalu and Tonga driven and translated by the public auditors themselves.

The project's gender mainstreaming efforts have also gained traction, with the development of the Vaka Pasifika Gender Equality and Social Inclusion (GESI) strategy which identified and allowed the team to start working on strategic entry points including gender budget analysis in Palau, Vanuatu and Fiji, audit recommendation gendered impact analysis with SAIs, a regional group of economic journalist focusing on gender stories in 2024 and broader discussion on how public finance reforms can enhance gender empowerment and climate-informed investments with Members of Parliaments from 10 Pacific Countries in April 2024. The project continues to be a pioneer of inclusivity and politically informed engagement with the globally noticed publication of four flagship accountability ecosystem analysis on Kiribati, Solomon Islands, Tuvalu and Vanuatu in partnership with La Trobe University.

Under the project partnership with PIANGO a new regional granting mechanisms took shape, placing peer to peer learning and exchange as well as respect for national contexts at its center. This innovation was featured in a [global series on localization](#) and received praises and attention at the Pacific Islands Forum Leaders' Meeting in Tonga in August 2024. Based on this work civil society networks in more than 10 countries have started working on carefully identified entry points for citizen engagement in public finance and Citizen Budget

Guides. Mirroring their engagement, Ministries of Finance across the region are reaching out to the project team to explore their role in enhancing participation. A taskforce bringing together private sector, civil society and government was formed to accompany the development of the first international attempt to leverage artificial intelligence for budget transparency in Fiji.

The redesign of the Vaka Pasifika Fellowship was acted upon, following an engaged monitoring and learning process. With a complete revamped design, the fellowship is now focusing on creating coalitions and communities of practices in a first cohort of three countries. In all countries, namely Tonga, Tuvalu, and the Solomon Islands, this has resulted in groundbreaking work on sensitive public finance reforms requiring careful engagement of politicians, ministries of finance officials and communities. This results from months of engagement and brokering of relationships informed by academic ecosystem analysis which allowed for the identification of three pilots constituencies in Tonga, where MPs have volunteered to pioneer more inclusive allocation of constituency funds, two constituencies in Solomon where communities are being asked to guide on the implementation of the newly adopted CDF Act and a wide data collection effort in Tuvalu to inform the first ever citizen audit of community funds. Many of the journalists trained as part of the , the economic journalist cohort have continued to publish and access training to disseminate human stories of public finance decisions and were one of the key featured success stories of the recent Regional Pacific News Agency Media Summit.

Key digital initiatives, such as the budget app in collaboration with the Fijian government and the e-budget platform with PIANGO, are modernizing PFM practices and empowering citizens. The project has also made substantial progress in developing visual materials and tools, such as the Citizen Budget Guide and Gender Audit Toolkit, to enhance public engagement.

Key Learnings and Strategic Adjustments

The project's push on gender mainstreaming has highlighted the limited space for gender and PFM discussions in the Pacific. Despite partnerships with the Asian Development Bank (ADB) and the International Monetary Fund (IMF), the topic remains relatively new, and fiscal decisions are still predominantly perceived as gender neutral. This has led to resistance from partners and beneficiaries. Two entry points were identified through recent events: leveraging champions from the region and engaging the audience through deeply locally anchored examples while also framing gender as one of the cross-cutting areas of work to link policy and budget processes. Moving forward, the project will focus on refining its approach to address the impact of fiscal processes on gender more effectively.

The increase in use of Constituency development Funds in the region continues to be closely monitored by the project. This topic continues to be the focus and key area of interest for communities and citizens notably outside the capital cities where CDF often constitutes the only visible side of public finance. An updated publication on this topic is scheduled for end 2024.

High demand for digital tools and templates, such as the audit recommendations tracking tool and citizen budget guides, underscores the need for user-friendly solutions that cater to institutions with limited resources. These tools are crucial for sustaining engagement and ensuring that project outputs remain accessible and practical, even with staff turnover. The development of highly tailored digital tools however needs to be balanced with financial constraints. The focus of the project is to develop low-technology tool leveraging artificial intelligence and latest innovation to provide customized products for each country.

Challenges in financial and reporting capacity at the national level, particularly in financial reporting and acquittals, have been identified as a bottleneck for project activities. To mitigate this, UNDP and PIANGO are collaborating to supplement the financial capacity of in-country partners, ensuring smoother transitions between project phases.

Future Directions

Building on its successes, the Vaka Pasifika Project will continue to prioritize partnerships and innovation, particularly in enhancing transparency and accountability through user-friendly tools. The project will further integrate gender perspectives into PFM and governance while building on the global momentum linking public finance and SDGs and the long-term commitment of the project to anchor public finance re-imagination in climate relevant contexts with a focus on strategic planning and broader stakeholder engagement.

A key focus for 2024-2025 will be the Vaka Pasifika Fellowship, which will be developed through a series of events leading to a regional symposium. Additionally, efforts will be made to convene SAIs and parliamentary representatives of the North Pacific, following the successful convening in the South Pacific in 2024.

The project is also benefiting from a larger initiative within the global UNDP framework with the creation of the Pacific Open Futures portfolio, which would allow for increased thought leadership and exchanges between projects focused on the intersection of economic and democratic governance.

Conclusion

The Vaka Pasifika Project has established itself as a catalyst for enhancing PFM systems across the Pacific region. Through strategic partnerships, capacity-building initiatives, and the development of digital tools, the project has significantly contributed to strengthening governance, accountability, and inclusivity. As the project moves forward, it remains committed to supporting Pacific Island countries in building resilient and sustainable financial systems, fostering regional collaboration, and empowering citizens to participate meaningfully in governance.

Output Indicators	End of project Target	Year 1+2 Target	Status and Comments
<p>Number of Emerging Leaders engaged on oversight and policy utilizing the skills, capacity and networks provided by the Project</p>	<p>60</p>	<p>15+15</p>	<p>Achieved. To date, we have engaged a total of 33 emerging leaders. This meets our target of 15 Emerging Leaders per year. Our progress is as follows:</p> <p>Confirmed Active Engagements 2024</p> <p>(individuals having been on-boarded and participating actively in the Fellowship)</p> <ul style="list-style-type: none"> • 12 fellows from the kickstart workshop (First annual report) • 10 fellows from Tonga from the only female MP, Honourable Dulcie’s constituency, Tonga Tapu 6. Town officer leaders and local CSOs were engaged to start co-creating PFM fellowship priorities. 2 women, 8 men. • 7 fellows from Tuvalu ranging from church leader, to CSO leader, women’s group leader and office of Auditor General. 2 women, 5 men. • 4 fellows engaged in Solomon Islands from national CSO, Auditor General , MP of East Are Are constituency, and ward officers. 3 men, 1 woman. <p>Total Fellows Engaged ></p> <ul style="list-style-type: none"> • 12 fellows from the kickstart workshop 2023 (as reported in the First Annual Report). • TONGA > 10 fellows (Tonga Tapu 6, Honourable Dulcie’s constituency): 2 women, 8 men. Town officers and local CSOs were engaged to co-create PFM fellowship priorities. • TUVALU > 7 fellows from Tuvalu: 2 women, 5 men. Fellows include a church leader, CSO leader, women’s group leader, and members from the Office of the Auditor General. • 4 fellows from the Solomon Islands: 1 woman, 3 men. Engaged from the national CSO, Auditor General's office, MP of East Are Are constituency, and ward officers.

			<p>Total fellows engaged > 33 (12 from the kickstart workshop + 10 from Tonga + 7 from Tuvalu + 4 from the Solomon Islands).</p> <p>Gender breakdown > 5 women 28 men</p> <p>Pre-engagement to be further developed in 2025 (not counted in our deliverables as they are not actively engaged yet)</p> <ul style="list-style-type: none"> • 7 individuals identified in Fiji. • 5 individuals identified in Palau (awaiting additional La Trobe report) • 10 individuals identified in Chuuk
<p>Number of selected oversight institutions in countries documenting increased effectiveness thanks to received technical assistance</p>	<p>13</p>	<p>1+3</p>	<p>Achieved. To date, we have provided in-country technical assistance to a total of 3 countries (in-addition to countries listed under 1.4) and capacity support to 9 countries:</p> <ul style="list-style-type: none"> • In-Country technical assistance provided to SAIs in Solomon Islands, Tuvalu, Kiribati. • Regional and online technical support provided to: Tonga, Fiji, Solomon Islands, Vanuatu, PNG, Timor Leste, Nauru, Tuvalu, Kiribati.
<p>Number of recommendation tracking mechanisms including gender relevant indicators supported</p>	<p>8</p>	<p>0+2</p>	<p>Achieved. To date, the Tracker tool mechanism, which includes gender relevant indicators has been rolled out in 8 SAIs. Our total target as of June 2024 was 2 and our progress is as follows:</p> <p>Implemented Tool rollouts:</p> <ul style="list-style-type: none"> • SAIs in Tuvalu, Kiribati, Nauru, FSM, Chuuk, RMI, Pohnpei and Fiji <p>Pre-engagement demand:</p> <ul style="list-style-type: none"> • SAI's in Cook Islands, Palau, PNG. • There has also been a request from Eritrea.

<p>Number of knowledge products providing tailored guidance and data on Pacific PFM oversight - with a minimum of 50% contributing specifically to increased oversight of crosscutting policy issues</p>	<p>4</p>	<p>1+1</p>	<p>Achieved. To date, the number of knowledge products is 11. This exceeds our target of 1 knowledge product per year. Our progress is as follows:</p> <p>Finalized knowledge products:</p> <ul style="list-style-type: none"> • Gender Audit Toolkit • Gender Responsive Budget Mapping in Pacific Island Countries • Political Economy Analysis for Tuvalu, Vanuatu, Kiribati and Solomon Islands • 3 country specific knowledge products produced for Tonga, Vanuatu and Solomons on Constituency Development Funds • Revised publication on Debt Oversight <p>Drafted and awaiting clearance:</p> <ul style="list-style-type: none"> • Budget Oversight for Sustainable Development Guidance for SAIs and Parliamentarians.
<p>Number of mechanisms and initiatives developed to enhance accountability, sustainability, and gender inclusiveness in public finance management processes. (central and subnational level)</p>	<p>8</p>	<p>0+2</p>	<p>Achieved. Two tools are being finalized:</p> <ul style="list-style-type: none"> • Collaboration with the Ministry of Finance, Fiji on the AI powered Budget App • Collaboration with the Government of Tonga on CDF reform <p>Two other mechanisms are currently being designed:</p> <ul style="list-style-type: none"> • Solomon Islands participatory audit mechanism • Tonga budget consultation mechanism
<p>Number of countries where citizen budgets (and/or equivalent civil society tool to simplify and enhance understanding and access to</p>	<p>20</p>	<p>5+5</p>	<p>On Track. To date, 5 citizen budget guides have been developed. Our target as at June, 2024 is 10 and the progress is as follows:</p> <p>Finalized and published:</p> <ul style="list-style-type: none"> • Tonga citizen budget guide 2023 (published and disseminated by Civil Society Forum Tonga)

<p>budget information) are widely available to public</p>			<ul style="list-style-type: none"> • Fiji citizen budget guide 2023 (published by government, disseminated by Fiji Council of Social Services) • FSM citizen budget guide 2023 (published by government, disseminated by FSM Alliance of NGOs) • Tonga citizen budget guide 2024 ((published and disseminated by Civil Society Forum Tonga) • Fiji citizen budget guide 20234(published by government, disseminated by Fiji Council of Social Services) <p>Drafted by PIANGO national chapters and awaiting final clearance:</p> <ul style="list-style-type: none"> • Palau citizen budget guide 2024 • Samoa citizen budget guide 2024 • Solomon Islands citizen budget guide 2024 • Vanuatu citizen budget guide 2024 • Niue citizen budget guide 2024 <p>Pre-engagement from disbursement of grant funding (NLU's that will be producing CBG):</p> <ul style="list-style-type: none"> • Tuvalu, Kiribati, Republic of Marshall Islands
<p>Number of articles expanding the scope of budget-related media coverage including disaggregated data on articles focusing specifically on cross-cutting issues such as climate and gender related</p>	<p>40</p>	<p>10+10</p>	<p>On Track.</p> <p>In September 2024, the Project organized a regional media workshop in alignment with the Pacific Islands News Association (PINA) 7th Pacific Media Summit, which took place over six days in Alofi, Niue. The workshop brought together a diverse group of media professionals from various Pacific Island nations, including both illustrators and journalists, representing a broad range of experiences and perspectives.</p> <p>The Project is now in the process of finalizing seven in-depth stories centered on public finance management, highlighting key issues and solutions from across the region. These stories are expected to contribute to greater transparency and accountability in public financial systems, further empowering media professionals</p>

			to report on these critical issues. The stories will be launched on 8 December on International Anti-Corruption Day.
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Output 1. Well-run oversight institutions promote accountable and transparent governance for more efficient and inclusive service delivery.

Output 1 of the Vaka Pasifika Project centers on reinforcing oversight institutions and decision makers in the Pacific through leadership and institutional capacity strengthening. This involves activities like the Vaka Pasifika Fellowship, establishing baselines and visibility of impacts, offering technical assistance, implementing follow-up mechanisms, conducting political economy analysis, driving cross-cutting initiatives, and fostering engagements with Parliaments. These efforts collectively enhance governance and accountability in the Pacific region.

Key activities completed in the last year and table of progress on individual indicators:

- Launch of the in-country Vaka Pasifika Fellowship activities in Solomon Islands, Tonga, Tuvalu.
- Ongoing technical Assistance to SAI Tuvalu on Performance Auditing.
- Deployment of audit recommendation tracking tool in 8 Supreme Audit Institutions
- Publication of the Political Economy Reports for Kiribati, Solomon Islands, Vanuatu, and Tuvalu.
- Launch of several gender and PFM products as well as major global publication on budgeting for sustainable development.

Output Indicators	End of project Target	Year 1+2 Target	Status and Comments
Number of Emerging Leaders engaged on oversight and policy utilizing the skills, capacity and networks provided by the Project	60	15+15	<p>Achieved. To date, we have engaged a total of 33 emerging leaders. This meets our target of 15 Emerging Leaders per year. Our progress is as follows:</p> <p>Confirmed Active Engagements 2024</p> <p>(individuals having been on-boarded and participating actively in the Fellowship)</p> <ul style="list-style-type: none"> • 12 fellows from the kickstart workshop (First annual report) • 10 fellows from Tonga from the only female MP, Honorable Dulcie’s constituency, Tonga Tapu 6. Town officer leaders and local CSOs were engaged to start co-creating PFM fellowship priorities. 2 women, 8 men. • 7 fellows from Tuvalu ranging from church leader to CSO leader, women’s group leader and office of Auditor General. 4 women, 4 men. • 4 fellows engaged in Solomon Islands from national CSO, Auditor General, MP of East

			<p>Are Are constituency, and ward officers. 3 men, 1 woman.</p> <p>Total Fellows Engaged ></p> <ul style="list-style-type: none"> • 12 fellows from the kickstart workshop 2023 (as reported in the First Annual Report). • TONGA > 10 fellows (Tonga Tapu 6, Honourable Dulcie’s constituency): 2 women, 8 men. Town officers and local CSOs were engaged to co-create PFM fellowship priorities. • TUVALU > 7 fellows from Tuvalu: 2 women, 5 men. Fellows include a church leader, CSO leader, women’s group leader, and members from the Office of the Auditor General. • 4 fellows from the Solomon Islands: 1 woman, 3 men. Engaged from the national CSO, Auditor General's office, MP of East Are constituency, and ward officers. <p>Total fellows engaged > 33 (12 from the kickstart workshop + 10 from Tonga + 7 from Tuvalu + 4 from the Solomon Islands).</p> <p>Gender breakdown > 5 women 28 men</p> <p>Pre-engagement to be further developed in 2025 (not counted in our deliverables as they are not actively engaged yet)</p> <ul style="list-style-type: none"> • 7 individuals identified in Fiji • 5 individuals identified in Palau (awaiting additional La Trobe report) • 10 individuals identified in Chuuk
<p>Number of selected oversight institutions in countries documenting increased effectiveness thanks to received technical assistance</p>	<p>13</p>	<p>1+3</p>	<p>Achieved. To date, we have provided in-country technical assistance to a total of 3 countries (in-addition to countries listed under 1.4) and capacity support to 9 countries.</p> <ul style="list-style-type: none"> • In-Country technical assistance provided to SAIs in Solomon Islands, Tuvalu, Kiribati. • Regional and online technical support provided to: Tonga, Fiji, Solomon Islands, Vanuatu, PNG, Timor Leste, Nauru, Tuvalu, Kiribati.
<p>Number of recommendation tracking mechanisms including gender relevant indicators supported</p>	<p>8</p>	<p>0+2</p>	<p>Achieved. To date, the Tracker tool mechanism has been rolled out in 8 SAIs. Our total target as of June, 2024 was 2 and our progress is as follows:</p> <p>Implemented Tool rollouts:</p>

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Number of knowledge products providing tailored guidance and data on Pacific PFM oversight - with a minimum of 50% contributing specifically to increased oversight of crosscutting policy issues	4	1+1	<p>Achieved. To date, the number of knowledge products is 11. This exceeds our target of 1 knowledge product per year. Our progress is as follows:</p> <p>Finalised knowledge products:</p> <ul style="list-style-type: none"> Gender Audit Toolkit Political Economy Analysis for Tuvalu, Vanuatu and Solomon Islands 3 country specific knowledge products produced for Tonga, Vanuatu and Solomons on Constituency Development Funds Revised publication on Debt Oversight Draft of Gender Responsive Budgeting mapping in Pacific Island countries Draft of Political Economy Analysis for Kiribati <p>Drafted and awaiting clearance:</p> <ul style="list-style-type: none"> Draft of Budget Oversight for Sustainable Development Guidance for SAIs and Parliamentarians.

Activity result 1.1: Cohort of visionary and empowered Pacific PFM officials and academics have capacities to lead efforts to improve public accountability.

The fellowship has three active cohorts in Tuvalu, the Solomon Islands, and Tonga, and has brought together over 30 active fellows working on national agendas by mid-2024. In 2023, regional Pacific PFM officials and academics convened to lead efforts in improving public accountability and reinventing public finance management. Initially, the plan involved collective learning sessions and pilot projects. However, in early 2023, the first regional pilot meeting suggested a need for more in-depth, country-specific engagement.

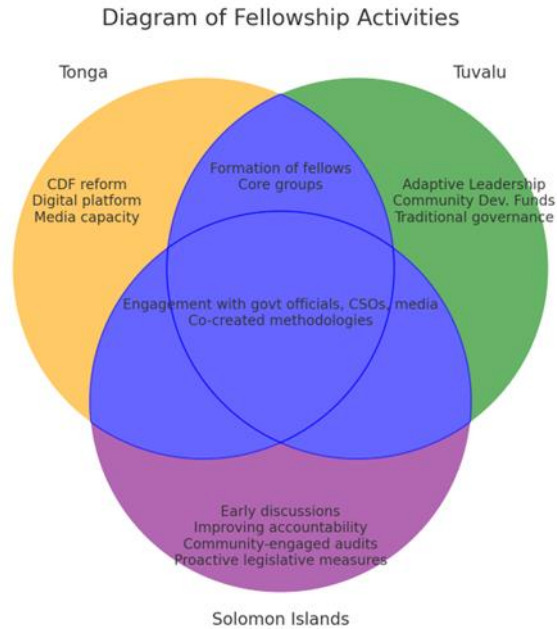
This led to a shift towards forming national cohorts for collective interventions and allowing each cohort to choose its focus topic for relevance and sustainability. By mid-2024, the fellowship's structure was adjusted to prioritize national and local ownership and leadership, emphasizing in-country engagement to tailor its approach to specific national contexts effectively.

In Tonga, a coalition of political, executive, and civil society actors emerged around the topic of Constituency Development Funds, thanks to the work initiated by the project under Phase I. The option to expand the fellowship generated momentum. Multiple missions to Nuku’alofa and selected constituencies have led to formal endorsement by the Speaker and Members of Parliament of a proposed timeline for reform and strengthening of inclusivity and accountability.

In the Solomon Islands, a coalition is similarly being formed around two distinct processes: the legislative reform adopted in December 2023 of the Constituency Development Funds and recent investment by the development community into Provincial CDF processes. This momentum led to the General Law in 2024, opening the way for participatory audits of CDFs, which have been selected as the topic of the fellowship work. A consultant has provided the required legal checks and assurance that the work can technically go ahead while the first community engagement will be undertaken in October 2024.

In Tuvalu, the process was slightly different, as a group of individuals identified through the La Trobe Political Economy Analysis report have engaged in a series of trainings and meetings to define the focus of their collective work. They selected the Community Development Assistance Funds as a key focus area and set to work to lobby for the first audit of the CDA and first ever effort to collect citizen generated data and surveys to inform the implementation of the audit. Their collective effort has been reshaped by the adoption in August 2024 of a revised regulatory framework for the now renamed COSFT.

Summary of Fellowship Activities, Beneficiaries, and Results for Tonga, Tuvalu, Solomon Islands and Vanuatu



Country	Activities	Beneficiaries	Results
Tonga	Launch of the fellowship activities in Tonga (August 2023, October 2023)	MPs, MoF, SAI, community reps, media, CSOs	Formation of core fellows group, endorsement of

			Parliament for CDF review
	Two country visits completed to consult and form core fellows group	61 individuals consulted	Increased capacity of media to report on fiscal and PFM issues
	PFM Finance Management Training Workshop	30 participants at CDF workshop, 9 at PFM for Media Training	
	Launch of CDF reform process (June 2024)	MPs, government officials, community reps	Parliamentary approval for CDF pilot, initiated reforms, expanded pilot to additional constituencies
	Multi-stakeholder pilot design workshop (August 2023)	CSO members, media representatives	Identification of potential pilot projects, consensus on CDF transparency and effectiveness reforms
	Finalized action plan for digital platform for CDF management (June 2024)	MPs, government officials, community reps	Engagement with key constituencies, identified resources for pilot implementation
Tuvalu	Initial scoping mission (May 2024)	MOF, SAI, CSOs, Youth reps, Media reps, Women reps	Identification of 8 fellows for the fellowship activities
	Accountability workshop (May 2024)	Various stakeholders	Collected feedback to refine fellowship focus
	Adaptive Leadership training (June 2024)	8 fellows	Equipped fellows with leadership skills, addressed PFM challenges
	Pilot program for Community Development Assistance funds utilization (June 2024)	8 fellows, government officials, civil society, youth representatives	Established foundation for future governance and accountability initiatives
Vanuatu	Fellowship mission (April 2024)	Media, government, CSOs	Engagement with stakeholders, potential fellows identified through PEA
	Consultations on Rtl framework	Government officials, media, CSOs	Insights into Rtl implementation challenges and opportunities

	Shifted focus to strengthening Right to Information framework	Media, government, CSOs	Enhanced understanding of Rtl framework, potential initiatives for improvement
Solomon Islands	<p>Early discussions (July 2024) on improving accountability and governance through community-engaged audits and proactive legislative measures (July 2024).</p> <p>Utilization of existing structures like ward development committees for CDF implementation</p>	<p>Auditor General, 2 MPs willing to pilot engagement on constituency audits (East Are and Ronell) CSOs, government officials</p> <p>Ministry of Provincial Government, Ministry of Rural Development</p>	<p>Creation of impactful reports, proactive real-time audits, use of CDF Act for better governance and compliance</p> <p>Improved legislative frameworks and oversight, alignment with ward development committees</p>

Fellowship in Tuvalu

Commitment to Citizen Participatory Audit	Stakeholder Engagement	Leadership and Fellowship Structure	Policy Development and Fellowship Impact	Data Collection for Audit
<ul style="list-style-type: none"> Secured early commitment from the Auditor General to perform a performance audit of the Constituency Development Accounts (CDA), with the fellowship focusing on supporting effective audits and ensuring transparency. 	<ul style="list-style-type: none"> Regular engagement with key community figures such as faith and cultural leaders, though some inconsistencies in participation, and agreement on more frequent in-person meetings. 	<ul style="list-style-type: none"> Established fellowship leadership roles, with a government representative and CSO leader to coordinate efforts. Repositioned focus from CDA to the newly increased Community Sustainable Funding Assistance (CoSFA). 	<ul style="list-style-type: none"> The fellowship paces with the new CoSFA policy, which now includes stipulations on fund distribution and significantly reduces MPs' influence on fund utilization. 	<ul style="list-style-type: none"> Fellowship agreed to gather survey data from outer islands and regions to support a demand-driven audit of the CoSFA fund to deliver to office of auditor general in support of performance audit

The initial scoping mission to Tuvalu in May 2024 explored potential participants for the Vaka Pasifika Fellowship program through engagements with various stakeholders, including government officials, civil society organizations, and youth representatives. While challenges such as limited capacity and the need for strategic planning were identified, the potential for leveraging traditional governance structures to promote accountability was highlighted. The project identified 8 fellows who would represent the Tuvalu cohort.

In June 2024, the project embarked on a mission to Tuvalu that focused solely on initiating a two-day pilot program to equip a cohort of eight fellows with adaptive leadership skills. The program

addressed public financial management challenges, specifically the effective utilization of Community Development Assistance funds.



Picture: Fellowship coach conducting Adaptive Leadership training for members of the Tuvalu cohort in Funafuti, Tuvalu. June, 2024

Key Insights from the initial Tuvalu Cohort pilot

The Tuvalu fellowship pilot employed an adaptive leadership approach to empower participants in identifying and addressing accountability challenges related to public financial management.

Key elements of the approach:

- Adaptive Leadership Framework: Employed to foster a collaborative and solution-oriented approach among participants.
- Issue Identification and Prioritization: Participants collectively identified CDA fund utilization as a key accountability challenge.
- Action Planning: Fellows developed individual action plans to address the identified issue.
- Peer Learning and Support: A structured approach to knowledge sharing and mutual accountability was established through regular group meetings.

Challenges and lessons learned:

- Building trust and shared understanding among diverse participants took time.
- Balancing participant agency with providing clear guidance was challenging.
- Time constraints impacted the depth of discussions.
- The pilot demonstrated the feasibility of a participant-driven approach to identifying and addressing accountability issues.

Fellowship in Tonga

Legislative Framework Review	Stakeholder Engagement	Approach for Improved Transparency	Regional Event Planning	Future Fellowship Activities
<ul style="list-style-type: none"> • Ongoing recommendations for Tonga’s Legislative Assembly regarding internal regulations and management of the Constituency Development Fund (CDF). 	<ul style="list-style-type: none"> • Facilitated cross-stakeholder collaboration in Tonga Tapu 6, successfully bringing together MPs, town officers, and various groups to improve CDF decision-making. 	<ul style="list-style-type: none"> • Agreed with Legislative Assembly support for objectives around transparency and data management within fellowship scope. 	<ul style="list-style-type: none"> • Confirmed adaptive training dates for fellowship participants and advanced planning for regional events with multiple constituencies and MPs. 	<ul style="list-style-type: none"> • Defined future fellowship engagements in Tonga, including pilot testing of new CDF methods and a national dialogue for scaling local governance reforms.

During the first Tonga mission which took place in August 2023, the Vaka Pasifika Team, in collaboration with PIANGO and CSFT, organized a multi-stakeholder pilot design workshop to engage in consultations with key stakeholders involved in the implementation and oversight of CDFs. The aim was to seek their inputs, perspectives, and recommendations for improving the transparency and effectiveness of CDFs and to identify potential pilot projects or initiatives that can be implemented to test and demonstrate innovative approaches to improving the transparency and effectiveness of CDFs in the Tongan context. CSO members and media representatives expressed a shared commitment to informing citizens about the CDF and advocating for a more inclusive policy-making process at the constituency level. There was more enthusiasm on the part of CSOs to undertake pilot initiatives that were attainable to drive parliamentary reforms and to address the limitations in a coordinated effort to ensure the effective sustainability of CDF management in Tonga.

Multi-Stakeholder Pilot Design Workshop – Engagement by Vaka Pasifika PFM Technical Specialist



The June and September 2024 missions to Tonga significantly progressed the conversations on the CDF reform agenda by finalizing an action plan for developing a digital platform to improve constituency fund management. This plan aligns with stakeholder consensus on the need for reform and builds upon previous assessments. The mission-initiated engagement with key constituencies, identifying essential resources for pilot implementation, as well as adaptive leadership training. While the specific objectives of the reform are still evolving, the pilot approach will foster gradual consensus building.

Recommendations stemming from engagement in Tonga on Constituency Development Funds

Constituency funds have existed in some form in Tonga for over two decades. In 2016, specific guidelines about CDF implementation and delivery in their current form were drafted and passed, transferring the management of the system to the Parliament of Tonga. More recently, a grant funding agreement was put in place to create stronger checks and balances, and a more comprehensive monitoring and evaluation framework, with projects vetted by the Lord Speaker's office and audited by the Auditor General. Tonga features 17 constituencies that elect Members of Parliament, and nine Nobles who are elected on a restricted suffrage (i.e. other Nobles) and have more of a regional remit. The discussion and suggestions in this document focus on the 17 CDF's managed by elected MPs.

At present, the Tongan CDF has many strengths that demonstrate the commitment of political leaders, civil society groups and citizens to use state resources in a way that best benefits the people of Tonga. Based on conversations with government representatives, experts and civil society groups in August 2023, we believe that there is an exciting opportunity to further strengthen the way that the Tongan Constituency Development Fund operates in ways that would benefit, and would be welcomed by, all concerned. This approach combines enhancing the legislative framework, deepening community engagement, and enhancing transparency through a three-strand approach. We believe that this would enable the CDF process to become even more effective and popular, meeting citizen needs while also further increasing support for the process.

Strand 1: Government level. The Tongan CDF process has a comparatively thorough planning and auditing process. Projects to be funded via the CDF have to be supported by a proposal, and all proposals are vetted by the Lord Speaker's office. There is also a rigorous audit process, with constituency visits to all 17 constituencies. Specific recommendations on potential improvements focused on participation in generation of project and information and transparency of information on CDF as well as training of teams engaged in the management and reporting of funds.

Strand 2: Constituency/community level. While all MPs have constituency offices, and Village Councils have emerged around the CDF process in most constituencies, there is variation in how constituency offices are run, and how Village Councils operate. Civil society groups were also clear that some citizens lack a good knowledge and awareness of the CDF and how it operates, and that in some cases committees and councils could be more inclusive of women and people living with disabilities (PLWD). This makes it difficult for a representative range of citizens either fully participate in planning decisions or in a "social audit", in which a wider section of society is encouraged to observe and evaluate CDF process and performance – something that has often been shown to boost citizen understanding and enhance service delivery.

Strand 3: National CDF dialogue and mutual lesson learning. Supporting civil society groups and citizens to engage in a social audit can help to generate more inclusive and effective CDF activity, but it is also important to encourage a smooth and harmonious relationship between communities and MPs. It is therefore important to also bring stakeholders together – including government representatives, civil society groups, the media, citizen representatives and constituency office officials – to promote mutual understanding and communication, and to build a sense of teamwork among the different actors seeking to strengthen the CDF process in Tonga. In order to continue to make gains, it will also be important to be able to highlight positive examples and share best practice both between citizen groups and between MPs and constituency offices.

Fellowship in the Solomon Islands

Early discussions in July have initiated the evolution of the Fellowship in the Solomon Islands, focusing on improving accountability and governance through community-engaged audits and proactive legislative measures. A vision was outlined, emphasizing the need for the process to also influence updating of legislative frameworks and leveraging existing structures such as ward development committees. The Auditor General has outlined a goal that the methodologies are co-created by year-end, promoting a collaborative approach to auditing that aligns community and governmental efforts.

The importance of cooperation and collaboration among stakeholders was stressed to ensure effective financial management and accountability. There was a call for a more participatory and proactive approach to overseeing the Constituency Development Fund in the Solomon Islands, involving existing community institutions to monitor and enforce the new CDF provisions. Emphasis was also placed on the critical role of collaborative citizen participation in governance and the necessity of a vibrant civil society to hold leaders accountable and ensure transparency.

Stakeholder Identification and Engagement	Methodology Conceptualisation	MP and Community Buy-In	Preparation for On-the-Ground Engagement	Alignment with Legal Frameworks
<ul style="list-style-type: none"> Engaged key stakeholders, including MPs, Ward Support Officers, and the Ministry of Rural Development, to ensure comprehensive participation in the Citizen Participatory Audit (CPA). 	<ul style="list-style-type: none"> Worked with international experts and local advisors to draft and refine ideas for adaptable audit methodology, ensuring it aligns with Solomon Islands' legal frameworks and local needs. 	<ul style="list-style-type: none"> Secured interest from two MPs to participate in the CPA process, with a focus on transparency and minimizing political risks, ensuring that local leaders and communities are involved in the audit's design. 	<ul style="list-style-type: none"> Planned an October scoping mission and national-level workshop, involving local constituencies, NGOs, and government stakeholders to co-create and agree on public finance goals, and potential engagement in CPA. 	<ul style="list-style-type: none"> Focused on ensuring that the audit process adheres to Solomon Islands' Finance and Audit Act, working to minimize political interference and align with the ongoing development of CDF regulations.

Key legislative frameworks include the Constituency Development Fund (CDF) Act of 2023, providing a structure for managing and auditing development funds with community engagement; the Public Finance and Audit Act (1978), which needs modernization; and the Whistleblower Act, supporting anti-corruption efforts by enabling the reporting of public fund misuse. A Constituency Development Committee, formed under the CDF Act, could oversee fund use, ensuring alignment with the new framework to enhance governance and compliance however these options are open, and the fellowship is having been engaging a specialist from Nigeria who is providing experience and methodology options for the Solomon's fellowship to review and consider as a direct next step. October 2024 sees an in-constituency mission to East Are Are with the MP's support to understand national CSO and local NGO interest to participate in public finance topics, such as transparent audits. They key focus here is to answer questions and support the Auditor General in their approach to community-based auditing, while also hearing from the community on how they would like to best engage public finance management in the Solomon Islands. The October 2024 mission will clarify what overlap exists here.

Fellowship in Vanuatu

The project facilitated a mission to Vanuatu in April 2024 and met key stakeholders in the PFM space. Meetings were conducted with a range of stakeholders, including the media, the government, and civil society organisations. One of the key objectives of the mission was to also meet potential fellows identified by La Trobe University through the Political Economic Analysis conducted for Vanuatu. While initial plans centered on decentralization, the prevailing interest in strengthening the Right to Information (RtI) framework in Vanuatu has shifted the program's focus. This allowed the project to gain insights into the challenges and opportunities for RTI implementation in the country.

Activity result 1.2: Systematised data collected and shared to help inform quality PFM decision-making and monitor progress.

The baseline survey was revised in October 2023 to incorporate two new questions: one on SAIs' progress and challenges in gender mainstreaming, and another to gather feedback on their engagement with the UNDP Vaka Pasifika project. The updated survey was administered in December 2023.

Summary table of individual activities				
Activity name	Description	Key achievements	Beneficiaries	Relevant annexes and documents
Activity 1.2.1 Baseline Survey (December 2023)	Survey conducted with 13 SAI's	Survey conducted. 10/13 participated. Presentation of Results and Sharing of Case studies from Baseline Survey webinar	10 SAIs participating in Baseline Survey 12 participants in Webinar	Baseline Survey Report

Baseline Survey Report

The project carried out the annual baseline survey of SAI's in December 2023. Results from the survey indicates progress in audit independence and a growing emphasis on public engagement. While 9 out of 12 surveyed countries are actively working to strengthen SAI independence through legislative reforms, challenges persist in securing full autonomy and adequate resources. Backlogs in financial audits affect four countries, primarily due to delayed government reporting. Performance and compliance audits are gaining traction, with only one country yet to conduct compliance audits. However, capacity constraints remain a barrier.

A notable shift towards public engagement is evident, with 60% of SAIs implementing innovative strategies to involve citizens in the audit process. This includes the development of citizen audit guides and the use of digital platforms. Despite these advancements, measuring audit impact remains a challenge for most SAIs, highlighting the need for further support in this area. The Vaka Pasifika Project continues to play a crucial role in supporting SAIs in overcoming these challenges and strengthening public financial management in the Pacific region.



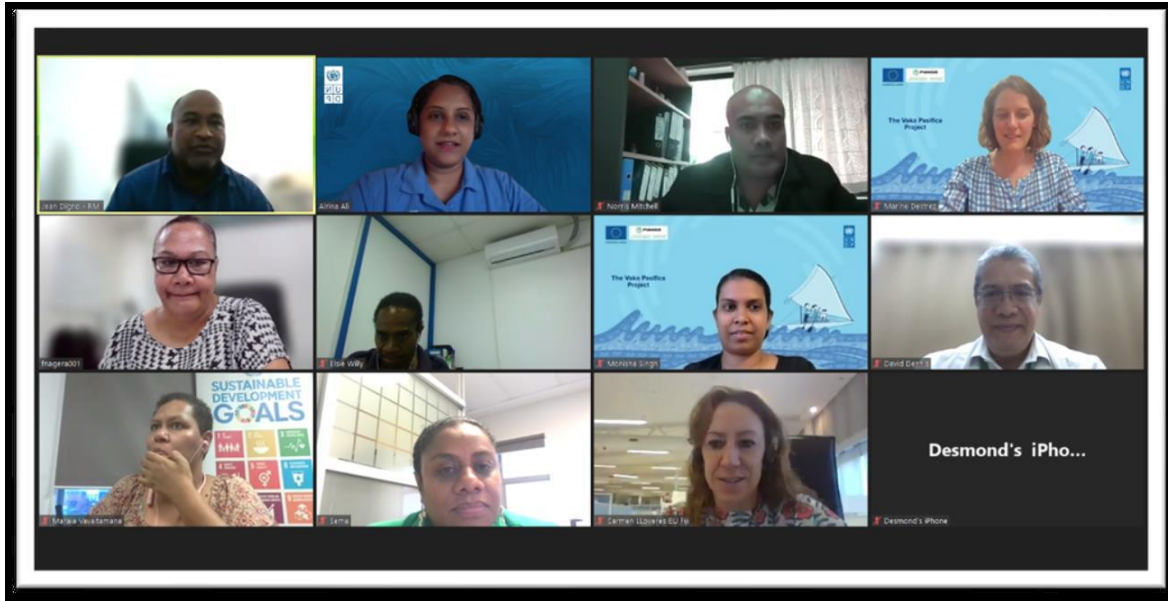
Baseline Survey Webinar

The project has consistently supported the Supreme Audit Institutions (SAIs) in the Pacific region through various initiatives, including direct technical assistance to strengthen their capacity and performance. Funded by the European Union since 2018, the Vaka Pasifika Project focuses on capacity-building across integrity institutions, including SAIs and Parliaments.

Each year, the project conducts a baseline survey to gauge SAI performance, enabling better planning and support. The 2023 survey highlighted needs such as increased stakeholder engagement with public financial management (PFM) players, legislative reforms for SAI independence, and enhanced public engagement for transparency and accountability.

To share survey findings and discuss strategies, a webinar was held for Heads of SAIs. Key points included progress in SAI independence and audit scope despite resource challenges, and a growing emphasis on public engagement. Case studies from the Marshall Islands and Fiji illustrated the impact of audits on government reforms and the importance of stakeholder engagement.

Future efforts will focus on further strengthening SAI capacity, improving communication strategies, and integrating gender perspectives into audits. The project also aims to develop tools for tracking audit recommendation implementation and expand collaboration with CSOs and media to raise awareness about the role of SAIs. These initiatives aim to foster greater transparency, accountability, and public trust in SAIs, ultimately contributing to improved governance in the Pacific region.



Picture: Participants at the 2023 Baseline Survey webinar

Activity result 1.3: Oversight and accountability institutions produce timely outputs which empower other government and non-government partners to drive accountability.

The project conducted a regional online training on public finance management for Supreme Audit Institutions throughout the region, provided technical assistance to the Tuvalu SAI on performance auditing, participated in the 25th PASAI congress and in collaboration with the Pacific Parliament Development Portfolio, the project convened the South Pacific Fiscal Oversight conference for key Pacific stakeholders to discuss strategies for strengthening fiscal oversight, accountability, and sustainable development through effective debt management, gender-responsive budgeting, and robust oversight mechanisms.

Summary table of individual activities				
Activity name	Description	Key achievements	Beneficiaries	Relevant annexes and documents
PFM Refresher Webinar for SAI's with participants from institutions in the region	Provided oversight institution staff from across the region with a refresher on the basics of Public Finance Management	PFM knowledge sharing with SAI participants. Participants also requested for future PFM technical trainings	54 participants Females – 19 Males - 35	PFM Refresher for SAI's Webinar Report

Technical Assistance to Tuvalu SAI – Performance Audit and Follow-Up Activities	Ongoing assistance to SAI Tuvalu for their Performance audit manual and the performance audits on SDG 4	The project was able to assist Tuvalu SAI with the development of their Performance audit manual. Performance audit for SDG 4 Education is currently being finalized	Tuvalu SAI Auditor General and staff	Technical Assistance Mission Report
PASAI Congress	The mission aimed to strengthen project impact by attending the PASAI Congress, providing ongoing support to SAIs, fostering collaboration with MFAT and DFTA, and advancing the implementation of the audit tracking tool.	Strengthened relationship with PASAI, Demand for UNDP Technical assistance and a growing interest in the Audit Recommendation Tracking tool	SAIs from the region (members of PASAI)	PASAI Congress Communique

PFM Refresher Webinar for SAI’s

The PFM refresher training enhanced the capacity of Supreme Audit Institutions (SAIs) in the Pacific region. The pre and post evaluations illustrated that participants gained a deeper understanding of public finance management principles and their role in promoting transparency and accountability.

The key areas covered during the training included:

- Legal frameworks for PFM
- Fiscal policy and budget strategies
- Institutional roles in PFM oversight
- PFM processes and audit procedures

Participants in the PFM refresher training provided overwhelmingly positive feedback, highlighting its relevance and impact on their understanding of SAIs' role in public finance management. Key takeaways included the importance of collaboration, aligning audit recommendations with national fiscal policies, and integrating anti-corruption strategies. A post-training evaluation revealed that 85% of participants found the training highly relevant, and 90% agreed that their knowledge of SAIs' role in PFM was improved. While the training reflected a participation of 65% male and 35% female, discussions on gender equity were integrated into the curriculum, and the project remains committed to increasing female representation in future trainings

Technical Assistance to Tuvalu SAI – Performance Audit and Follow-Up Activities

The project significantly contributed to strengthening the Tuvalu Office of the Auditor General (TOAG) through a series of focused performance audits aligned with Sustainable Development Goals. The mission, which kickstarted in 2023 and is currently ongoing, aimed to enhance TOAG's capacity, improve audit quality, and promote transparency.

2023 Activities: The 2023 mission initiated the process with three training sessions, covering:

- Audit engagement planning
- Conducting audits
- Reporting



Picture: Performance audit training for the Performance Audit Team in Tuvalu SAI.

These sessions placed particular emphasis on an SDG performance audit on education. The audit team collaboratively formulated audit objectives, questions, and scopes, aligning with international standards. Despite challenges faced during in-country visits, such as strategic planning training and resource constraints, the mission's outcomes, including completed training sessions and collaborative audit planning, marked substantial progress in TOAG's capabilities and its role in promoting accountability and sustainable development in Tuvalu.



2024 Follow-Up Activities: In May 2024, a follow-up mission to Tuvalu provided the opportunity for a continued technical assistance discussion. This mission focused on:

- Discussions around the Audit Recommendation Tracking Tool
- The launch of the Citizen Audit Guide, aimed at enhancing public understanding of the audit process

Picture: Vaka Pasifika Project Manager, Marine Destrez with the Auditor General of Tuvalu. Imase Kaunatu

Additionally, in June 2024, the project provided further technical assistance as part of the continuation of the initial mission to strengthen performance audit capacity for Tuvalu SAI. During this second technical mission, the Auditor-General approved the audit design and audit engagement plan for the performance audit on quality education, an SDG 4 related topic.

The performance audit staff, were expected to complete the audit by the end of May 2024. Therefore, the June 2024 technical mission aimed to guide and support the following:

- Completion of the audit, if not yet completed
- Organization of findings, conclusions, and recommendations
- Collaborative compilation of the audit report
- Aligning the audit report with the SDGs, highlighting the impact on sustainable development, and addressing relevant targets and indicators
- Preparation of clear and concise audit summaries and other reporting sections



These follow-up activities built on the progress made in 2023, reinforcing the project's commitment to improving audit practices and promoting transparency and accountability in Tuvalu.

PASAI Congress 2024

The Vaka Pasifika Project's participation in the 25th PASAI Congress in Cook Islands provided valuable insights into the progress and challenges faced by Pacific Island countries in enhancing audit and governance practices. The project was invited to conduct a presentation on the work that Vaka Pasifika is doing in the region. The Activity Manager presented on behalf of the project.

Key achievements of the mission included:

- **Advancement of the Audit Tracking Tool:** Several SAIs expressed interest and commitment to implementing the tool, highlighting its potential to improve audit efficiency and effectiveness.
- **Strengthened stakeholder engagement:** Successful interactions with media, civil society organizations, and donor partners demonstrated the project's growing influence and the potential for expanded collaborations.
- **Identification of capacity building needs:** The mission highlighted the ongoing requirement for technical assistance in areas such as audit quality, standards, and the use of audit information.

Key challenges identified during the mission included:

- **Capacity constraints:** SAIs faced challenges in terms of human resources and technical expertise, hindering their ability to effectively implement reforms.
- **Resource limitations:** Financial constraints impacted the ability of some SAIs to adopt new tools and technologies.
- **Data management:** The need for improved data management and reporting systems was evident across the region.

The mission underscored the importance of continued support for SAIs in building capacity, improving audit practices, and enhancing public accountability. The Vaka Pasifika Project is well-positioned to address these challenges through tailored interventions and strategic partnerships.

Gender Auditing in Vanuatu

One of the objectives of the mission to Vanuatu in April 2024 was to strengthen gender integration within Vanuatu's public financial management system by supporting the Auditor General's Office in conducting a gender audit. While the Auditor General expressed a preference for conducting the audit internally, a partnership with a women's organization specializing in gender budget analysis was established. This collaboration will contribute to the development of a gender section in the Citizen Budget Guide.

Activity result 1.4: Oversight and accountability institutions develop and implement tracking tools to assess implementation of recommendations by Government.

The past year has witnessed significant advancements in the development and implementation of the Audit Recommendation Tracking Tool. Initially adopted by SAI's in Tuvalu, Kiribati, Nauru and Chuuk, a mission was organized in the first quarter of 2024 to facilitate the requests from other SAI's. The tracking tool was additionally the highlight of the South Pacific SAI-Parliament Fiscal Oversight Conference organized in partnership between UNDP Parliament team, Vaka Pasifika, PFTAC and PASAI, presentation of the tool generated much needed engagement between auditors and MPs on the format and the priorities for follow-up and audit impact and the role of respective institutions in ensuring audit recommendations were implemented. The presentation by SAI Kiribati of the advance web-based version of the tool, developed in partnership between UNDP and the Kiribati SAI IT team, generated a focused discussion on the adoption of IT tools and the feasibility to explore artificial intelligence extensions for the tool. Following this exchange, the Vaka Pasifika project team has partnered with the UNDP AI Lab to explore the possibility for simple AI extensions within excel to produce reports in local languages and tailored to SAI audiences. If successful, this work could be groundbreaking and a first global attempt to leverage AI for audit impact.

This mission saw the tool adopted by SAI's in the Republic of Marshall Islands, Fiji, Pohnpei (Federated States of Micronesia) including a revisit to Chuuk to update the tool to the latest version and incorporate additional changes required by the Office of Auditor General.

During this mission, the following achievements were made:

- Integration of a recommendation drafting guide, including gender considerations.
- Conduct of the first training and tailoring mission for the tool in Pohnpei, Republic of Marshall Islands, and Fiji.
- 27 individuals (8 females and 19 males) from the visited SAI's were trained in the effective use of the tool.

To manage the influx of requests and maintain a follow-up schedule, the team has recruited an Audit Recommendation Specialist on a part-time IPSA contract as per Board approval. The Specialist was onboarded in July 2024. Sadly as of September 2024, the Specialist has resigned having been offered a full-time position elsewhere. A mitigation strategy is being developed with a replacement candidate having been identified and two consultants recruited to ensure the work delivery does not slow down the engagement with SAIs.

The focus of the tool development in the coming months is as follow: 1) maximise the opportunity of the North pacific Fiscal Oversight Conferences scheduled for May 2025 to launch audit recommendation reports resulting from the tool for 7 SAIs in the North Pacific; 2) focus on sustainability strategies at the national level by developing tailored communication products and capacity support; 3) deliver through the partnership with UNDP AI Lab an improved tool facilitating the use of the data for SAI engagement with Parliaments, civil society and media.

Summary table of individual activities	
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Activity name	Description	Key achievements	Beneficiaries	Relevant annexes and documents
Audit Recommendations Tracking Tool	The tool comprises an exhaustive list of recommendations sourced from diverse audit reports. These recommendations form the basis for monitoring their execution by the respective Executives.	Successful implementation of Audit Recommendations Tracking Tool in Tuvalu, Kiribati, Nauru FSM, Chuuk, RMI, Pohnpei and Fiji SAI's	SAI's in Tuvalu, Kiribati, Nauru FSM, Chuuk, RMI, Pohnpei and Fiji SAI's 27 individuals from the visited SAI's were trained in the effective use of the tool: Females – 8 Males - 19	
Audit Recommendation Tracking Tool Upgrade	The UNDP AI Lab in Istanbul is currently upgrading the current tracking tool.	The tool will be more robust boasting more functionality and advanced analytical capabilities	The upgrade will benefit SAI's who wish to adopt the upgraded version of the tool.	

Adoption of Audit Recommendation Tracking Tool

The implementation of an audit recommendation tracking tool commenced in 2023 with in-country visits to Chuuk, Kiribati, and Nauru. These visits, informed by a prior workshop in FSM and SAI's expressed needs, aimed to introduce the tool and provide training on audit recommendation formulation aligned with SMART criteria. Draft follow-up guidelines were developed to support effective tracking. Recognizing the challenges of outdated IT systems, the project emphasized the importance of system modernization and sought to harness political will for IT innovation.



Clockwise: Presentation of the tool in Chuuk, FSM, Nauru and Kiribati

Expansion and Tool Refinement

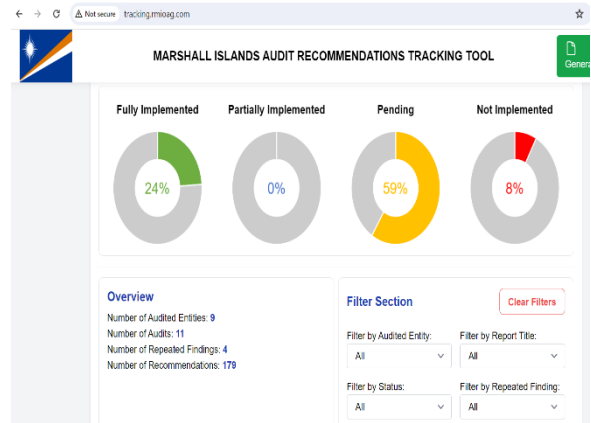
Building on the initial rollout, activities in 2024 expanded to include FSM National, RMI, and Fiji. A key milestone was a May 2024 meeting with the Speaker of the Chuuk State Legislature, who expressed strong support for the tool and its potential to enhance government oversight.

This mission saw the tool adopted by SAI's in the Republic of Marshall Islands, Fiji, Pohnpei (Federated States of Micronesia) including a revisit to Chuuk to update the tool to the latest version and incorporate additional changes required by the Office of Auditor General.

During this mission, the following achievements were made:

- Integration of a recommendation drafting guide, including gender considerations.
- Conduct of the first training and tailoring mission for the tool in Pohnpei, Republic of Marshall Islands, and Fiji.
- 27 individuals (8 females and 19 males) from the visited SAI's were trained in the effective use of the tool.

Concurrently, training sessions were conducted in various SAIs, resulting in tool customization requests and the formation of dedicated project teams. Data input processes were initiated, with varying levels of progress across countries. The tool's functionality was refined based on user feedback, and efforts were made to integrate it with existing systems.



Picture: Tracking Tool implementation in Republic of Marshall Islands

Stakeholder Engagement and Benefits

Stakeholders, including legislators, CSOs, and SAI staff, have shown increasing interest in the tool. Its potential to improve audit follow-up, enhance transparency, and inform decision-making has been widely recognized. The ability to generate reports, track outstanding recommendations, and provide public access to information are seen as key benefits.



Picture: Tracking Tool Training conducted with Fiji SAI.

Challenges and Future Directions

While the Audit Recommendation Tracking Tool has shown initial promise, challenges related to system compatibility and data migration have surfaced. To address these, ongoing support, training, and system updates are crucial. In response to feedback from Supreme Audit Institutions, the tool is undergoing a significant upgrade by UNDP's AI Lab in Istanbul to enhance its analytical capabilities. Future efforts will concentrate on expanding the tool's functionality, fostering stronger stakeholder collaboration, and rigorously measuring its impact on audit outcomes.

Utilizing & Tailoring	Tailoring	Request from SAI (exploration)
Republic of Marshall Islands	Fiji	PNG
Chuuk, FSM	Pohnpei, FSM	Tonga
Kiribati	FSM, central	Samoa
Nauru		Niue

Table: Status of implementation of the tool in the countries that have adopted it.

Activity result 1.5: “Eco-system” of accountability institutions strengthened to maximize impact of efforts to reduce corruption and promote accountability and transparency.

Under this activity, the project continues to leverage its partnership with La Trobe University to engage with top academic network and inform the selection of in-country partners as well as understanding of the political economy of accountability in the Pacific.

Below is a snapshot of findings published by La Trobe this year. The research and work of the project is currently gaining international attention and has been selected for a global feature within the Political Economy Analysis community of practice linked to the Thinking and Working Politically group. It is additionally anticipated to be featured, along with the research produced by the project on Constituency Development Funds, in three major conferences linked to public finances and global financial reforms in 2025. The draft of the Palau report was received for final review in September 2024 and will be published in October along with a summary of the findings so far. An updated literature review was additionally published to inform the current activities design of the project.

The political economy analysis of accountability ecosystems in Kiribati, Palau, Tuvalu, Vanuatu, and the Solomon Islands reveals a complex hybridity between traditional and imported notions of accountability. In these contexts, accountability is shaped by the overlap between formal and informal systems, with social relationships and proximity influencing how it is understood and practiced. This relational closeness is sometimes viewed as a strength, enabling responsive leadership, but at other times seen as a weakness, leaving the system vulnerable to exploitation and corruption. A notable tension exists between how accountability is interpreted and enacted in formal settings versus within community or family environments, with a broad acknowledgment of the adaptability of Pacific people to shift values between these spheres.

Contextual features significantly shape accountability in the region, including small, dispersed populations, colonial legacies, and the existential threat of climate change. These factors create challenges for governance, as immediate priorities like survival often overshadow long-term aspirations for accountability. Additionally, external partnership such as the Compact of Free Association (COFA) plays a key role in shaping governance in the North Pacific, while issues like poverty, infrastructure divides, and inherited legal frameworks further complicate efforts to strengthen accountability. In many cases, there is a conflict between traditional values and the legal-rational systems promoted by donors, highlighting a tension between endogenous practices and external models of governance.

The analysis also highlights the importance of informal structures, such as the church and customary systems, which coexist alongside formal institutions like ombudsman offices. These structures often carry a heavy burden of expectations, despite capacity gaps that hinder their effectiveness. Power dynamics and relationships, including the influence of cabinet politics, weak parliamentary oversight, and limited civil society and media engagement, further shape accountability ecosystems. International donors play a crucial role in promoting legal-rational models, but there is growing recognition of the need to move beyond universal standards and embrace more contextually appropriate approaches to governance, such as those seen in the Kiribati and Palau models that prioritize educative over punitive accountability practices.

Summary table of individual activities				
Activity name	Description	Key achievements	Beneficiaries	Relevant annexes and documents
Publication of PEA Reports for Kiribati, Solomon Islands, Vanuatu and Tuvalu	La Trobe Political Economy Analysis of governance mechanisms in Solomons and Vanuatu.	The research highlighted distinction between accountability and oversight in the Pacific, with accountability seeking to balance power and oversight serving as a practical tool. These findings also emphasize historical, cultural, and region-specific factors shaping accountability, while identifying research gaps and the roles of various actors in the accountability ecosystem.		Accountability Systems Analysis in Kiribati, Solomon Islands, Vanuatu, Tuvalu

Activity result 1.6: Accountability institutions develop specific tools to proactively promote accountability for climate-related finance, gender budgets, human rights and other cross-cutting themes.

Activity Result 1.6 aimed to develop specific tools for accountability institutions to address climate-related finance, gender budgets, human rights, and other cross-cutting themes. While specific tools

were not developed under this activity, the project contributed to strengthening accountability in other ways. A major flagship publication was the global PFM Pathways to Sustainable Development which is currently being transformed into Pacific specific guidance noted for legislators and civil society and focuses on strategic budget initiatives notably in gender and climate change.

The gender specialist mission in early 2024 significantly contributed to achieving Activity 1.6 by developing the Gender Audit Toolkit and the Gender Responsive Budgeting Mapping in the Pacific. These tools, coupled with the enhanced capacity building efforts, represent substantial progress towards the development of specific accountability tools outlined in the project document.

Finally the project is working to publish an updated version of the groundbreaking research on Constituency Funds which informed much of its engagement on the matter over the past three years.

Gender Audit Toolkit

The Gender Audit Toolkit provides a comprehensive framework for conducting gender-responsive audits in the Pacific region. It offers practical guidance, including step-by-step processes, case studies, and international standards, to equip auditors with the tools necessary to assess gender equality within public finance management. By integrating gender perspectives into audit practices, the toolkit aims to enhance accountability, transparency, and equity in the region.

Gender Responsive Budget mapping in the Pacific

The Gender Responsive Budgeting Mapping Tool provides a comprehensive overview of GRB practices in the Pacific region. It identifies existing initiatives, successful approaches, and challenges related to gender-responsive budgeting. By mapping out the current landscape, the tool offers valuable insights for policymakers, practitioners, and researchers seeking to advance gender equality through public finance management. It serves as a foundation for developing targeted interventions and strategies to promote more equitable and inclusive budgeting processes in the Pacific. The mapping exercise allowed for the identification of various Gender initiatives at different stages of development as shown in the table below:

Countries	Initiatives	Key stakeholders
Fiji	<ul style="list-style-type: none"> • Gender PEFA (2019); • GRB in Budget Process with 2 pilot Ministries; • Capacity building on Gender and GRB; • Budget Submission Templates expanded to gender dimension; • Gender Impact Assessments; • Budget Circular with gender approach; 	Ministry of Finance and Ministry of Women

	<ul style="list-style-type: none"> • Development of a institutional framework lead by the Ministry of Women; 	
Tonga	<ul style="list-style-type: none"> • Gender PEFA; • Gender Budget Circular (2024) 	Ministry of Finance
Nauru	<ul style="list-style-type: none"> • Gender PEFA 2022 	Ministry of Finance
Papua New Guinea	<ul style="list-style-type: none"> • GRB mention on National Development Plans 	Members of Parliament
Timor Leste	<ul style="list-style-type: none"> • GRB mention on National Development Plans; • GRB strategy 2017-2020; • National Plan specific to work on GRB; • Policy Guidelines for GRB; • GRB budget circulars; • GRB subnational and local level; • Gender markers at the national state budgets and identification for allocations that contributes for gender equality. 	Ministry of Finance, Secretariat of State for Gender Equality SEII, Women Caucus.
Samoa	<ul style="list-style-type: none"> • GRB process at subnational and local level; • Cabinet of Development Committee issued a directive to ensure gender criteria are met for all social projects 	Ministry of Finance and Ministry of Women Community and Social Development
Vanuatu	<ul style="list-style-type: none"> • Gender Audit 	Vanuatu SAI

Table: Current Gender initiatives in the region as mapped in the GRBM exercise

Activity result 1.7: Accountability institutions supported to more effectively support Parliaments to discharge their oversight duties.

Vaka Pasifika's strategic collaboration with UNDP's Parliamentary portfolio has expanded the project's reach and impact. While shifting focus away from direct parliamentary work, the project has maintained a strong presence through initiatives such as the Constituency Development Funds (CDF) project. Two experts were hired to update the regional CDF report, reflecting the project's commitment to evidence-based policymaking. Additionally, the project has actively contributed to discussions on strengthening the Pacific Parliamentary Floating Budget Office.

Summary table of individual activities				
Activity name	Description	Key achievements	Beneficiaries	Relevant annexes and documents

Technical Assistance provided to the Floating Budget Office Training Fiji Parliament. July 07 th , 2023	Engagement of the Project in the development of Parliament briefs and importance of CSO's presentation	Development of parliament briefs	Parliamentary staff	
		Invitation to Vaka Pasifika to present on the importance of CSO's to Parliament staff		
South Pacific Fiscal Oversight Conference. April, 2024	The conference convened key stakeholders from the pacific to discuss strategies for strengthening fiscal oversight, accountability and sustainable development through effective debt management, gender-responsive budgeting and robust oversight mechanisms	The activity established new partnerships between audit institutions, developed a roadmap for Tonga in engaging with CSO's, identified critical support needs across countries, and brokered agreement with PASAI to collaborate on gender audit and audit effectiveness	69 representatives from SAI's, PAC's, MOF's CSO's from Australia, Cook Islands, Fiji, Kiribati, Nauru, Palau, PNG, Samoa, Solomon islands, Tonga, Tuvalu, Vanuatu Males 38 Females - 31	South Pacific Fiscal Oversight for Sustainable Development Conference Report

Fiji Floating Budget Office

The Floating Budget Office, supported by the Vaka Pasifika project, aims to strengthen parliamentary capacity for independent budget analysis in Pacific Island countries. By sharing staff and using standardized tools, the office is enhancing budget oversight. The Vaka Pasifika project presented at a 2023 workshop in Fiji, training parliamentary staff on the budget analysis methodology. The workshop focused on building partnerships between CSOs and parliaments, emphasizing the importance of institutional mechanisms, capacity building, and inclusive consultations.

South Pacific Fiscal Oversight Conference

The South Pacific Fiscal Oversight for Sustainable Development Conference, collaboration with the Parliamentary project within UNDP highlighted the critical role of public finance in achieving sustainable development goals in the Pacific region.

The conference underscored the challenges faced by Pacific Island nations, including limited fiscal space, the impact of climate change, and the need for improved data management. It emphasized the importance of strengthening fiscal oversight, enhancing collaboration among stakeholders, and building capacity to address these challenges.

Key themes and recommendations included:

- **Alignment of public finance with sustainable development:** Participants stressed the need to prioritize spending on sustainable initiatives and to measure the impact of public finances on development outcomes.
- **Comprehensive fiscal oversight:** Recognizing the importance of managing both resources and revenues, including debt, participants called for a holistic approach to fiscal oversight.
- **Leveraging the role of parliaments and audit institutions:** These bodies were highlighted as key drivers of fiscal oversight and accountability, with their work in performance auditing and budget analysis crucial for ensuring value for money.
- **Capacity building and knowledge sharing:** The conference emphasized the need for training and capacity development to enhance the skills of public finance professionals across the region.
- **Data-driven decision making:** Improving data collection, management, and analysis was identified as a critical step in enhancing fiscal oversight.
- **Stakeholder engagement:** Effective collaboration among governments, parliaments, audit institutions, civil society, and the public is essential for achieving sustainable development goals.

Case studies from Timor-Leste and Tonga demonstrated the potential for successful implementation of gender-responsive budgeting and inter-institutional collaboration. The conference provided a valuable platform for knowledge sharing and collaboration, and its outcomes will inform future efforts to strengthen fiscal oversight and promote sustainable development in the Pacific region.



Picture: Participants at the South Pacific Fiscal Oversight Conference 2024

Insights from Participation in the PACIFIC ISLANDS PARLIAMENTS GROUP – 2023 CONFERENCE

On the occasion of their visit to Tonga, the Vaka Pasifika team had the opportunity to participate and present at the UNDP “Parliaments, Climate Change and Disasters: From Impacts and Science to Action” Conference for Presidents of Pacific Parliaments which took place in Nuku’alofa, Tonga, 22nd-24th August 2023.

The third meeting of the Pacific Islands Parliaments Group focused on the relevance of parliaments in addressing climate change and disasters. Members of Parliament highlighted the need for coordinated action across states to tackle global challenges. Some speakers emphasized using parliamentary connections with major fossil fuel contributors to convey the impact of climate change. There was initial uncertainty among MPs about the parliamentary role, given the executive's usual responsibility for emergency response. The presentation clarified the roles of parliaments in disaster relief, emphasizing early warning mechanisms, inclusive policies, and learning from past crises. MPs were seen as a crucial link between citizens and government, with practices like Talanoa helping identify constituent needs during crises. The T-E-C model, involving technology, expert engagement, and a well-connected committee system, was discussed for stronger legislative performance. The importance of post-legislative scrutiny for accountability was emphasized. The meeting concluded with MPs recognizing the value of the forum and committing to a parliamentary focus on managing climate change and emergencies in the future.

In August 2024, participation in the PIPG in Palau from the project featured work on gender budgeting and analysis.

OUTPUT 2. Budget planning, implementation and oversight processes are inclusive, and people centered.

This output strengthens the “demand side” of public financial management (PFM) accountability by empowering civil society organizations (CSOs) to build expertise in budget analysis and oversight. By leveraging their community connections, CSOs are producing advocacy and information products that not only inform the public but also provide valuable insights for government stakeholders, shaping budget planning and oversight processes. Additionally, the project is enhancing institutional mechanisms and capacities to better utilize external data and analysis, contributing to more agile, citizen-centered public finance management and service delivery across the Pacific.

Featured results since the last report:

- **Pacific People’s Forum:** The forum, held alongside the 53rd Pacific Islands Forum Leaders Meeting, brought together CSOs and government representatives to focus on participatory governance. Key outcomes included the launch of the 2024 Citizen Budget and Audit Guides for Tonga, reinforcing the importance of citizen engagement in PFM and collaborative governance across the Pacific.

- Global recognition: PIANGO's innovative localized sub-granting mechanisms have garnered global attention, receiving applause at the Pacific Islands Forum Leader Meeting and within the broader development community.
- Progress in the engagement with the governments of Tonga and Fiji: Significant strides have been made in engaging institutions in Tonga and Fiji, with the upcoming publication of a comprehensive report on budget consultations in the Pacific. This work is driving aligned reforms and practices, including the development of an AI-powered Citizen Budget App in Fiji and the introduction of ambitious reforms at the constituency level in Tonga.
- Media engagement and storytelling: Following the successful release of the first batch of human-interest stories in 2023, the project is now focused on scaling up its economic journalist network. Through strategic partnerships, particularly with the Pacific Islands News Association, journalists are being empowered to expand their coverage of PFM, raising awareness, and fostering public engagement in budget-related issues across the region.

Activities progress since the last report:

Activity 2.1.: Under Activity 2.1, all ten proposals from national partners (Fiji, Solomon Islands, Tonga, Vanuatu, Tuvalu, Niue, Palau, Federated States of Micronesia, Samoa, and the Republic of the Marshall Islands) were successfully approved for funding following a peer review process. The project provided vital support to national partners during workshops held in September and October 2023, where participants refined their proposals and built capacity in public financial management (PFM). The following countries have progressed quite significantly with the implementation of their activities:

1. Fiji (Fiji Council of Social Services - FCOSS):
FCOSS has made significant progress with sub-national consultations and budget submission workshops. Through a series of workshops, they have empowered community leaders with the skills to draft budget submissions and conduct oversight on public finance projects. They have also launched the Kacivaka Tool to assess transparency in public agencies, a key tool for enhancing citizen engagement in budget processes.
2. Solomon Islands (Development Services Exchange - DSE):
DSE has focused on strengthening women's and youth leadership in PFM oversight. They have conducted provincial-level trainings on the PFM Act and organized workshops on interpreting audit reports for advocacy. DSE has also established a monthly CSO Community of Practice to foster dialogue on budgetary issues, providing a platform for sharing critical insights between civil society, government, and finance institutions.
3. Tonga (Civil Society Forum of Tonga - CSFT):
CSFT is actively engaged in translating and disseminating the Citizen Budget Guide and has developed the Citizens Audit Guide. Through a series of community workshops, they have mobilized local communities to participate in budget submissions. In addition, CSFT hosted the People-Centered Public Finance Management and Debt Oversight Symposium, bringing together stakeholders to discuss debt management and public accountability.
4. Vanuatu (Vanuatu Association of NGOs - VANGO):
VANGO has focused on developing a new Citizens Budget Guide to enhance public understanding of the national budget. The organization is conducting research on budget processes to ensure that marginalized communities benefit from public spending. VANGO is

also organizing media advocacy and community training sessions to strengthen engagement with PFM processes.

5. Tuvalu (Tuvalu Association of NGOs - TANGO):
TANGO has been working to build the capacity of CSO members in PFM. Their workshops have focused on enhancing accountability practices and establishing collaborative platforms for citizens to engage with public finance processes.
6. Samoa (Samoa Umbrella for Non-Governmental Organisations - SUNGO):
SUNGO has launched a series of CSO forums to build citizen capacity in understanding Samoa’s budget processes. The forums have been instrumental in equipping participants with the tools to effectively monitor government spending, strengthening the collaboration between civil society and the government.

Activity 2.2 Engagement with the Fiji Government commenced began by delivering Public Financial Management (PFM) training to the Fiji Ministry of Finance’s Budget Division in early 2024, focusing on enhancing staff capacity and integrating gender-responsive budgeting into national processes. Following these successful trainings, the project advanced the development of an AI-powered Budget App, designed to improve public access to budget information and enhance transparency. A Technical Working Group, composed of government, CSOs, private sector, and media representatives, is overseeing the app’s development, with a prototype nearing completion. The app is expected to be fully launched by early 2025, enabling real-time citizen engagement and supporting Fiji’s open governance and accountability efforts. Work has also commenced on collaborating with the Government of Tonga on CDF reform, with an action plan drawn up to guide the process.

Activity 2.3: The Vaka Pasifika project has significantly expanded its efforts to engage media and artists in promoting public financial management through storytelling. In December 2023, the project launched seven human interest stories that highlighted the impact of government budgets on marginalized communities, climate change, and disaster response. Building on this success, the media cohort has grown to include 16 journalists and 3 illustrators from across the Pacific, all of whom are actively participating in monthly mentorship webinars aimed at enhancing their PFM reporting skills. The project has transitioned from investigative reporting to human-centric storytelling, helping journalists and illustrators craft compelling narratives that engage the public on PFM issues. Key workshops, including the regional media workshops in August and September 2024, provided critical training on reporting national budgets and collaborating with illustrators. Additionally, efforts to address gender-specific barriers in the media were emphasized, with female journalists receiving support to overcome challenges related to cultural norms and workplace harassment. The media cohort will continue to develop a second set of human interest stories by December 2024, further contributing to public awareness and promoting transparency in PFM across the Pacific.

The table below illustrates the progress/result made for each indicator under Output 2.

Output Indicators	End of project Target	Year 1+ 2 Target	Status and Comments
Number of mechanisms and initiatives developed to	8	0+2	Achieved. Two tools are being finalized:

<p>enhance accountability, sustainability, and gender inclusiveness in public finance management processes. (central and subnational level)</p>			<ul style="list-style-type: none"> • Collaboration with the Ministry of Finance, Fiji on the AI powered Budget App • Collaboration with the Government of Tonga on CDF reform <p>Two other mechanisms are currently being designed:</p> <ul style="list-style-type: none"> • Solomon Islands participatory audit mechanism • Tonga budget consultation mechanism • E-Budget platform (pilot initiative for Fiji, Tonga, Solomon Islands and Vanuatu)
<p>Number of countries where citizen budgets (and/or equivalent civil society tool to simplify and enhance understanding and access to budget information) are widely available to public</p>	<p>20</p>	<p>5+5</p>	<p>On Track. To date, 5 citizen budget guides have been developed. Our target as at June, 2024 is 10 and the progress is as follows:</p> <p>Finalised and published:</p> <ul style="list-style-type: none"> • Tonga citizen budget guide 2024 (published and disseminated by Civil Society Forum Tonga) • Tonga citizen budget guide 2023 (published and disseminated by Civil Society Forum Tonga) • Fiji citizen budget guide 2024 (published by government, disseminated by Fiji Council of Social Services) • Fiji citizen budget guide 2023 (published by government, disseminated by Fiji Council of Social Services) • FSM Citizen Budget (published by government, disseminated by FSM Alliance of NGOs) <p>Drafted by PIANGO national chapters and awaiting final clearance:</p> <ul style="list-style-type: none"> • Palau citizen budget guide • Samoa citizen budget guide • Solomon Islands citizen budget guide • Vanuatu citizen budget guide <p>Pre-engagement from disbursement of grant funding (NLU's that will be producing CBG):</p> <ul style="list-style-type: none"> • Tuvalu, Kiribati, Republic of Marshall Islands, Niue

<p>Number of articles expanding the scope of budget-related media coverage including disaggregated data on articles focusing specifically on cross-cutting issues such as climate and gender related</p>	<p>40</p>	<p>10+10</p>	<p>On Track.</p> <p>In 2023, 5 journalists from the PFM Regional Media group produced a collection of 7 human-interest stories centered on PFM and how government budget decisions impact the lives of citizens.</p> <p>The group has expanded this year to include additional countries from the region. Journalists who produced stories last year are now specializing in areas that are relevant to the Pacific such gender, climate and PFM.</p>
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Activity 2.1 Civil society organisations empowered to engage in more effective budget planning and oversight.

All ten proposals (Fiji, Solomon Islands, Tonga, Vanuatu, Tuvalu, Niue, Palau, Kiribati, Samoa, and Republic of the Marshall Islands) were approved for funding following a peer review process. Two workshops held in September and October 2023 supported national partners in developing and drafting their proposals. A first partnership meeting was held in June 2023 with a second being scheduled for October 2024.

Summary table of individual activities				
Activity name	Description	Key achievements	Beneficiaries	Relevant annexes and documents
<p>Regional CSO Workshop</p>	<p>The workshop addressed key topics such as developing a citizen's budget guide, community engagement workshops on PFM, and collaboration opportunities with Supreme Audit Institutes.</p>	<p>The National Liaison Units or NLU's were assisted with the development of their grant proposals.</p>	<p>SANGO, FCOSS, CSFT, KANGO, Payu-Ta, MANGO, FSM Alliance of NGO's. PIANGO.</p> <p>11 participants: 6 males</p>	<p>Regional CSO Workshop Report</p>

			5 females	
PIANGO Council Nadi October 2023	Facilitation of a foresight workshop for the PIANGO Board and Heads of National Liaison Units and proposal writing clinic.	3 sub-grant proposals adopted.	Members of the PIANGO council - PIANGO and NLU's 30 participants: 13 females 17 males	Activity Tweet
Pacific Peoples Forum	The Pacific People's Forum, held in August 2024 alongside the 53rd Pacific Islands Forum Leaders Meeting in Nuku'alofa, Tonga, focused on promoting people-centered development through participatory governance, in alignment with the 2050 Strategy for a Blue Pacific. The forum convened Civil Society Organizations and government representatives to discuss critical themes such as resilience, governance, and social justice, emphasizing the role of citizens in public financial management	Facilitated multi-stakeholder dialogues on public finance and debt oversight. Strengthened citizen participation in PFM processes, promoting collaborative governance. Supported youth engagement through intergenerational dialogues, focusing on leadership and accountability.	CSOs across the Pacific region. Government stakeholders from Tonga and other Pacific Island countries. Local communities Youth participants, supported by PIANGO's engagement efforts.	FB post: https://www.facebook.com/CivilSocietyForumTonga/posts/pfbid02pNd7ciWYq96JZzesRHnKJ5rhJgfnKZu7LQid3xyjakWmeEBXfu7AVQ4wVw4YnYHbl
E-budget Platform	A tool that utises date visualization to simplify complex budget information and allowing for comparative analysis between ministries. It will be launched latter 2024.		Is piloted in Fiji, Solomon Islands, Vanuatu and Tonga	
Blue Conch Shell Series	a monthly knowledge-sharing platform that supports PIANGO's network in building capacity and addressing emerging challenges.	Piango's network is capacitated		FB Post: https://www.facebook.com/PIANGO2030/posts/pfbid02rcao9tenb6rbZ7jtmqEXpzM83ueiDjuHy5Ea8B3wPcVXuT

				JkZdBGt5We5Rs6SghQl
FCOSS Post Fiji Budget 2023 – 2024 & CSO Observatorio Workshop	The workshop provided participants with a deep understanding of the CSO Observatorio’s role in monitoring national budgets, empowering CSOs to contribute to governance accountability.	The CSO’s in attendance were able to draft their workplans and plan out their peer-to-peer reviews. Simulation exercise of the Kacivaka tool	44 participants: 24 females 20 males	FB post: https://www.facebook.com/PIANGO2030/posts/pfbid0ZyvzJwyfjTby7XRMTskMdke7Cf4BUuvbHPHGQ23sArAvTh59g2bkXJJG5PU4HJAkl
FCOSS Kacivaka Tool	The Kacivaka Tool is a tool Kit designed by the projects Fiji national liaison unit FCOSS, its members and key stakeholders to assess open data and transparency of selected public agencies	FCOSS has released the Kacivaka Tool scorecard findings under Phase 1 to the Ministries that were being assessed		FB post: https://www.facebook.com/FijiCOSS/posts/pfbid02mwCLtG8qbQ2xHYTnHPSrJJTik1Vg4idZWNDhCrhy2pcCqE6H7hAGbHVakXu3haNdl
FCOSS PFM - Budget Submission workshop	There were 5 PFM sub national clinics that focused on national budget submissions, audit and the learnings from the Kacivaka monitoring exercise	National budget submission by FCOSS Video submission by Western DCOSS’s	Western – 17 Northern – 13 Central - 24 Eastern – 30 Female – 33 Male - 51	FB post: https://www.facebook.com/FijiCOSS/posts/pfbid02cpUNLzoiouEBmR1xBsdzveNn6PBiu3SoJr3roUhiDCZAJMEBtNS47sFnesWLWKQl
CSFT National Budget Submission workshop	13 community workshops that focused on CBG advocacy and budget submission	Budget submissions were compiled by each island	Eua - 63 Haapai – 99 Vavau – 151 Tongatapu – 52 Female – 179 Male - 176	FB Post: https://www.facebook.com/CivilSocietyForumTonga/posts/pfbid02FD76H8NUTa89k64QkjfBMEuAJi6TmWF44mJGYm8kfmYjZSEHgU7DpkjaQzNnTNWql

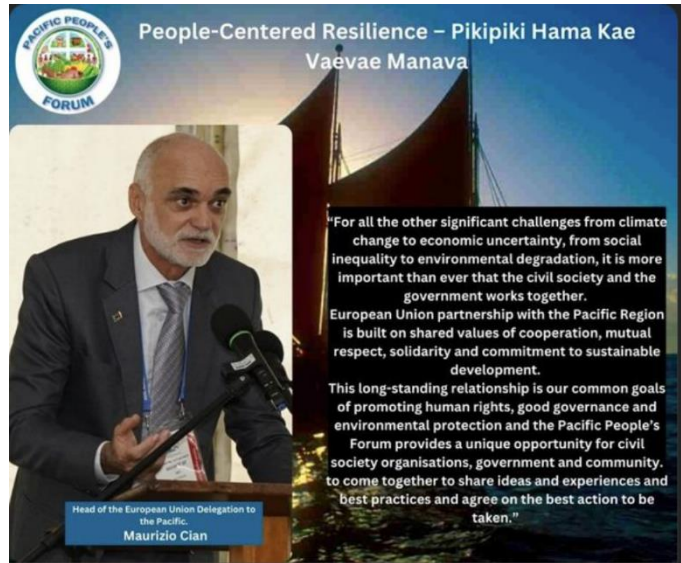
<p>CSFT Launch of Citizen Budget Guide</p>	<p>The 2024 Citizen Budget Guide was officially launched during the Pacific Islands Forum</p>	<p>Successfully launched the 2024 Citizen Budget Guide for Tonga.</p> <p>Emphasized the importance of regional accountability, especially within the 2050 Strategy framework.</p>	<p>Government stakeholders, CSOs, and the general public in Tonga.</p>	<p>FB post: https://www.facebook.com/CivilSocietyForumTonga/posts/pfbid02B1MBrmoWLYHGQZQWw6dVYt8S3fyRLEugSSt5tmBJkd1CddR5vkvbwclHycEXNL4FI</p>
<p>CSFT People-Centered Public Finance Management and National Debt Symposium 2024</p>	<p>The symposium focused on raising awareness of public debt and its impact on Tonga's economy, fostering community-led solutions for sustainable development.</p>	<p>Engaged government, civil society, and stakeholders on debt accountability.</p> <p>Addressed key concerns, including creditor information and transparency in debt management.</p>	<p>Government representatives, CSOs, and community members in Tonga.</p>	<p>FB post: https://www.facebook.com/CivilSocietyForumTonga/posts/pfbid02xVY8GcwAxAhQrmqbVf7229DDggjjkJWCk1gU3pvJCCJMCCQuNLvDrmfE1MKhwbEGxl</p>
<p>DSE PFM Workshops</p>	<p>Two-day workshops focused on the role of CSOs in PFM, with discussions on gender perspectives, decision-making, and budget formulation.</p>	<p>Engaged 74 participants Explored gender perspectives in budget decisions.</p> <p>Compiled 20 "tok stories" on women's participation in the budget process</p>	<p>74 participants 48 females, 26 males</p>	<p>https://www.facebook.com/DevelopmentServicesExchange/posts/pfbid0CMyrww7QCFbu1fWYfZ94uzdetfs2fqBuYJrCvR3qS562xZWV6Rb7K6jVBqVVKMK1</p>
<p>SUNGO CSO Forum</p>	<p>The forum was used to enhance CSO capacity to understand and monitor Samoa's budgetary processes, fostering collaboration between civil society and government. Used the</p>	<p>Trained 66 participants.</p> <p>Strengthened CSO oversight and collaboration with government.</p>	<p>66 CSO representatives</p> <p>Female – 44 Male - 24</p>	<p>FB Post: https://www.facebook.com/SamoaUmbrella/posts/pfbid02mngH2TGRBKqdZLN5wBKHLbMGYjwJe3MuHVF6ktPf</p>

	CBG as the starting point for PFM advocacy.	Promoted budget transparency and accountability.		WUqiWuY8RifvfLo9ALASAFp!
VANGO Launch of PFM project	The Minister of Finance launched VANGO’s PFM project. It highlighted the importance of developing a Citizens Budget Guide to improve public understanding of the national budget.	Officially launched the PFM project with government support Kickstarted the development of the CBG	Vanuatu citizens, government stakeholders , and CSOs.	FB post: https://www.facebook.com/permalink.php?story_fbid=pfbid02xtUJfBRqvA2HQ6ugLTxXXQLxeWpVvAvKDSCeKUxbLxVDcww55v5M6VvERVUGuiQml&id=100071532012599
TANGO Accountability Workshop	A workshop designed to address challenges related to accountability, financial management, inclusivity, and monitoring and evaluation in Tuvalu	Enhanced participants’ understanding of accountability best practices.	18 participants: Female – 7 Male - 11	Workshop Report

Pacific People’s Forum

The Pacific People’s Forum was held in August in Nuku'alofa, Tonga, alongside the 53rd Pacific Islands Forum Leaders Meeting. This forum, convened by the CSFT and PIANGO and guided by the theme "Pikipiki Hama Kae Vaevae Manava," emphasized relational resilience and solidarity as crucial values for achieving people-centered development, in alignment with the 2050 Strategy for a Blue Pacific. Participants, including CSOs from across the Pacific region, engaged in week-long deliberations on critical themes such as resilience, governance, and social justice from a people-centered perspective.

The events of the Pre-Pacific People’s Forum laid the foundation for these discussions, exploring what "transformative resilience" means from a people-centered resilient perspective. Tongan Civil Society and community representatives participated in People-Centered Public Finance Management and the National Debt Symposium, while PIANGO supported youth engagement during Friday’s intergenerational dialogue. PIANGO Executive Director Emeline Ilohahia encouraged youth to articulate their role boldly and maintain the call for good governance and accountability. She emphasized the importance of investing in young people to drive the changes they want to see and assured the Pacific Youth Council that they are part of a larger CSO family.



A significant component of the forum was the half-day session on People’s Participation in Public Finance Management, held on Tuesday, August 27th. This session, led by CSFT and PIANGO, focused on participatory leadership and institutional governance. During this session, the 2024 Citizen Budget Guide for Tonga was officially launched by the EU Ambassador Barbara Plinkert and the Resident Representative of UNDP, Tuya Altangerel. The Citizen Audit Guide 2024 was also presented. The session highlighted key messages from the Debt Symposium and the Pacific Uniting on Anti-Corruption initiative, emphasizing the importance of citizen involvement in PFM processes.

Key discussions throughout the forum highlighted the importance of PFM in creating an equitable and sustainable future. Participants advocated for increased government investment in spaces that allow CSOs to collaborate and co-design development strategies. They emphasized the need for comprehensive dialogue with government leaders, calling for more than the half-hour allocated for discussions despite months of preparation.

E-Budget Platform

The Project continues its collaboration with PIANGO to advocate for enhanced PFM practices across the Pacific region. A key initiative stemming from this partnership is the development of the e-

budget platform. This platform employs data transparency tools and pictographic representations to simplify complex budgetary documents for the wider public, thereby increasing transparency and accountability in public finance management. The

e-budget platform provides a comparative analysis of budget allocations by ministry and year. It has been piloted in Fiji, Solomon Islands, Vanuatu, and Tonga, utilizing publicly available budget information. The platform is scheduled for a full launch later in the year.

Picture: A snippet of the E-Budget Platform

Regional CSO Workshop on Public Finance Management

The project organized a regional civil society organization workshop on public finance management in Pohnpei, FSM, from September 11 to 14, 2023 in collaboration with the Pacific Islands Association of NGOs (PIANGO). The workshop served as a planning and building block to inform the National Liaison Units (NLUs) of the PIANGO network on PFM and how they can access and use PFM grants to conduct in-country PFM activities.

Eleven participants from various Pacific nations attended the workshop, with a balanced gender representation of six males and five females. The workshop aimed to enhance NLU members' understanding of PFM best practices, improve budget analysis skills, and develop strategies for simplifying budget information for citizens.

Throughout the sessions, varying levels of PFM knowledge among participants were observed, particularly noting limited understanding in the North Pacific region. A significant challenge identified was the lack of a dedicated full-time PFM Officer within PIANGO, which hindered effective coordination of PFM activities. To address this, participants proposed creating Citizens' Budget Guides and Audit Guides to simplify technical terms and translate them into local languages.

The workshop emphasized the importance of collaboration between NLUs, CSOs, and the media in promoting transparency and government accountability. Participants actively engaged in developing grant proposals for the PIANGO PFM Grant, focusing on inclusive approaches that consider diverse community groups, including marginalized populations. This commitment to inclusivity was reflected in both the workshop's balanced gender representation and the proposed PFM activities, ensuring they address the needs of all citizens.

Despite the challenges identified, the workshop successfully fostered collaboration and knowledge-sharing among participants. Moving forward, we aim to build on these outcomes to strengthen PFM practices and citizen engagement across the Pacific region, with a continued focus on gender balance and inclusivity in our approach.



Picture: Participants with their PFM Certificates

Blue Conch Series

The Blue Conch Shell Series is a collaborative learning platform rooted in traditional Pacific values that PIANGO employs to foster knowledge sharing and capacity building among its regional National Liaison Units. The series has evolved into regular monthly sessions dedicated to continuous improvement and adaptation to emerging needs such as financial and monitoring, evaluation, and learning (M&E) capacity building or for discussions on issues that need to be addressed.

Blue Conch Shell Series No.	Date	Summary
1	30 th January 2024	In the meeting a quick update on the Public Finance Management Programme. A brief discussion on the individual NLU’s PFM project. The PIANGO PFM team also discussed the challenges faced and lessons learned as well as introduced the reporting timelines.
2	14 th March 2024	As part of regional learning the FOCSS team shared the challenges they have faced, lessons they have learned and discussed the way forward till now as one of the pioneering NLU’s of the PFM project.

Country Level Activities and Updates

Country/NLU	Grant Summary	Update
Fiji – Fiji Council of Social Services \$100k	Project Title: People’s Participation and Oversight in Public Finance Management (PFM)	<ul style="list-style-type: none"> • Grant disbursed • National Debt Symposium

	<ul style="list-style-type: none"> • 140 village headmen/women, community health nurses, district advisory councilors and tikina representatives increase their knowledge and participation in sub national public finance management. • 4 divisional trainings are conducted on sub national PFM mechanisms and entry points for key community leaders. • Fiji budget 2023 consultations and receive 4 sub national and 1 national CSO submissions. • 45 sub-national and national CSO representatives contribute to the monitoring and evaluation of the 2024 - 2025 budget. 	<ul style="list-style-type: none"> • Post Budget Analysis workshop • Kacivaka Tool • PFM – Budget Submission workshops • 1 national budget submission, 2024
<p>Tonga – Civil Society Forum of Tonga \$100k</p>	<p>Project Title: People-Centered and Inclusive PFM, that sustains community participation and Government Accountability</p> <ul style="list-style-type: none"> • This phase will use the data and information collated in earlier phase, to implement project activities with these 3 expected outputs • Enhancing the Engagement Framework established to get Freedom of Information using existing and newly designed PFM Tools to further monitor the use of Public Money. • Use existing PFM data to complement • Enhance Civil Societies capacity to engage in PFM systems. 	<ul style="list-style-type: none"> • Grant disbursed • Citizen budget guide translated, published and disseminated • Citizens Audit guide translated , published • PFM budget submission workshop • 1 national budget submission, 2024 • National Debt symposium
<p>Solomon Islands – Development Services Exchange \$100k</p>	<p>Project Title: Strengthening women and youth leadership oversight on public finance management.</p> <ul style="list-style-type: none"> • 3 provincial trainings are conducted on PFM Act 2013 and documentation of case studies/testimonies by CSOs/CBOs on their engagement with local / National actors in budget cycle processes. This will be conducted at the provincial level 	<ul style="list-style-type: none"> • Grant disbursed • PFM workshops • PFM surveys

	<ul style="list-style-type: none"> • 1 national workshop on how to interpret audit reports/Govt Expenditure Outcomes and simplified for publicity and advocacy purposes • Monthly CSO Community of Practice of PFM Experts with briefings where development partners government, private sector and finance institutions update CSOs vice versa on important budgetary information. • DSE staff Training on the Citizen Budget Guide and involve the Ministry of Finance and Parliament to workshop the 2023/2024 Budget and agree on a format with guidance from UNDP/PIANGO. • 1 workshop for submission of the 2024/2025 budget and submission to Public Accounts Committee and Provincial Governments • Monitoring and Evaluation inhouse training for DSE staff • Reflection workshop- end of project workshop 	
<p>Vanuatu – Vanuatu Association of Non Governmental Organisation</p>	<p>Project Title: Strengthening the Voice of Civil Society in the PFM Process in Vanuatu</p> <ul style="list-style-type: none"> • Develop an updated 2024-2025 citizens budget guide for Vanuatu, based on the 2020-2021 guide and following the Vanuatu government budget cycle. • containing specific section(s) that will showcase how marginalized communities can benefit from the budget process. • Through the guide, demonstrate that marginalized communities are recipients of public finances, and advocate to ensure that the budget considers their needs. • Using the guide, provide training to marginalized communities to ensure they understand and engage in the budget participation. Following the 	<ul style="list-style-type: none"> • Grant disbursed • Research on budget process

	<p>training, ensure that marginalized communities are engaged as budget advocates.</p> <ul style="list-style-type: none"> Organize forums and media advocacy key messages in the social media and mainstream media. 	
<p>Tuvalu – Tuvalu Association of Non Governmental Organisation \$30k</p>	<p>Strengthening The Capacity and Engagement of CSO in PFM in Tuvalu</p> <ul style="list-style-type: none"> Enhanced PFM Knowledge and Skills among CSO Members. <p>Establishment of Collaborative PFM Platforms. Increase Citizen Engagement and Accountability.</p>	<ul style="list-style-type: none"> Grant to be disbursed, 3rd Qtr, 2024 Accountability Training for TANGO and its members
<p>Kiribati – Kiribati Association of Non Governmental Organisation \$30k</p>	<p>Project Title: 'Strengthening local engagement AND citizens' VOICES & participation in Public Finance Management systems FOR Climate Resilience.</p> <ul style="list-style-type: none"> Lessons learned, data, and information collected in phases 1 & 2, including the results of the Kiribati Voices for Disaster & Resilience project (KV4DR), will be used by KANGO to implement Phase 3 project activities for 3 Expected Outputs (EOs) Improved community and CSOs engagement in the island and national level budgeting and planning processes through Citizen Budget Guide and CSO budget submission. Increased CSOs participation in national budget engagement mechanisms Improved CSO participation in monitoring of government budget expenditure. The resulting budgetary improvements can allow outer islands to make strategic investments, stimulating a virtuous cycle of growth, and sustainable revenue generation. 	<ul style="list-style-type: none"> Grant to be disbursed, 3rd qtr 2024
<p>Republic of Marshall Islands – Marshall Islands Council of Non</p>	<p>Project Title: Empowering Citizens through the citizens Budget Guide</p>	<ul style="list-style-type: none"> Grant disbursed

<p>Governmental Organisation</p>	<ul style="list-style-type: none"> Establishing relationships between CSOs, private Sector, and the Government to undertake public finance management activities to develop citizen’s guide for the people of RMI. Create awareness amongst the stakeholders and communities that they should benefit from the budget allocations. Advocate that public money is people’s money. 	
<p>Palau – Belau Association of Non Governmental Organisation \$20k</p>	<p>Project Title: Development of a Citizens Budget Guide and Standard Operating Procedures for BANGO</p> <ul style="list-style-type: none"> Citizens Budget Guide with Emphasis on Gender-Based Violence Developing Standard Operating Procedures for BANGO 	<ul style="list-style-type: none"> Grant disbursed Drafted CBG
<p>Samoa – Samoa Unbrella for Non Governmental Organisation \$30k</p>	<p>Project Title: Building Capacity and Empowering Citizens: A Proposal for Developing a Comprehensive Citizens Budget Guide in Samoa</p> <ul style="list-style-type: none"> Conduct awareness campaigns to inform citizens about the availability of budget information. Organize workshops and training sessions to explain budget details to citizens Organize town hall meetings, focus group discussions, and public forums to encourage citizen participation. Distribute informational pamphlets and brochures about the budget and the citizen budget project. Establish online platforms, email addresses, and physical suggestion boxes for citizens to submit feedback. Organize regular meetings between government officials and citizen representatives to discuss feedback and proposed changes. Conduct regular training sessions on budget analysis, advocacy 	<ul style="list-style-type: none"> Grant disbursed. CSO Forum Drafted CBG

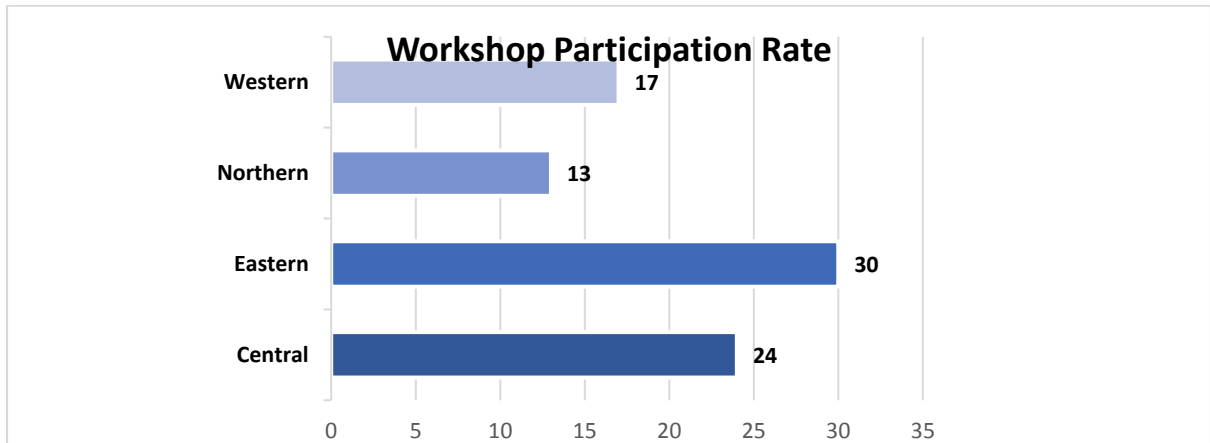
	techniques, and public speaking skills.	
Niue – Niue United Association of Non Governmental Organisation \$10k	<p>Strengthening Niue’s Public Finance Management Arrangements (PFM) and Reinforcing Good Governance.</p> <ul style="list-style-type: none"> • Develop and formalize a Citizen Budget Guide that is beneficial for CSOs, General Populace, especially to the underserved population. • Develop a NIUANGO CSO Strategic Plan and aligning the Niue National Strategic Plan, 2050 Plan 	Grant disbursed

1. Fiji – Fiji Council of Social Services

PFM Workshop

A series of five workshops were conducted across Fiji to enhance community participation in public financial management (PFM). The training equipped 84 community representatives with the skills to effectively monitor public projects and contribute meaningfully to the budget process.

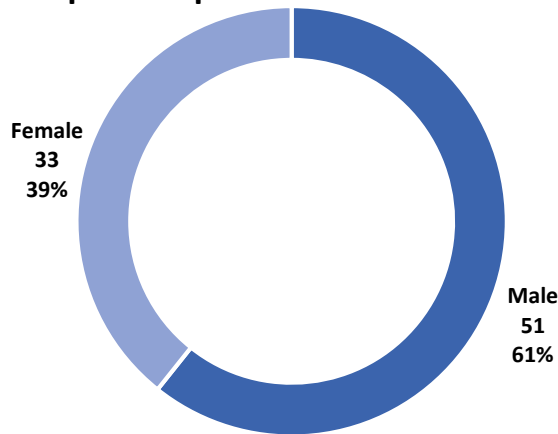
Key outcomes include improved understanding of community observation roles, advanced monitoring methodologies, identification of community development priorities, and budget literacy. Participants successfully drafted community-driven budget submissions, demonstrating a strong commitment to transparency and accountability in public finance. The Eastern Division had the highest participation, with the Central Division following closely.





Pictures from the Activity 3 Budget Submission workshops

Workshop Participation Rate Based On Gender



Post Fiji Budget 2023 – 2024 & CSO Observatorio Workshop

The workshop, facilitated by FCOSS Executive Director Ms. Vani Catanasiga, provided participants with a thorough understanding of the CSO Observatorio's role in monitoring national budgets. The mechanism empowers Civil Society Organizations (CSOs) to contribute to governance accountability by tracking public expenditure. Results presented showcased the impact of the CSO Observatorio in promoting collaboration between CSO's, government agencies, and stakeholders for sustainable progress. The workshop also included discussions on the "Kacivaka" tool, identifying agencies for evaluation using the CSO Observatorio's framework, and a simulation exercise in Navolau Village. The event, supported by the CSO Partnership for Development Effectiveness (CPDE) and PIANGO,

draw participation from FCOSS members, community leaders, and stakeholders. The comprehensive agenda, funded by the European Union and implemented by UNDP Pacific Office in Fiji, covered Citizens Budget Analysis, Public Finance Management, and practical applications of the CSO Observatorio. The workshop concluded with a focus on the CSO Observatorio as a crucial tool for Budget and Public Finance Management monitoring, including workplan drafting and peer-to-peer reviews across different regions.

Kacivaka Tool

The project through, their Fiji national liaison unit the Fiji Council of Social Services has developed the Kacivaka Tool, collaboratively with its members, and key stakeholders. The Kacivaka tool serves as a toolkit for assessing open data and transparency in selected public agencies. This assessment ensures that information related to government and contracted projects is accessible to citizens, recognizing that these projects utilize public funds. FCOSS initiated divisional monitoring and oversight activities for infrastructural projects listed in the National Budget Estimates 2023 - 2024.

These projects span various divisions and involve both water treatment and management initiatives as well as transportation infrastructure investments. The two-phased approach includes using the Kacivaka Tool to assess open data levels and transparency in mandated agencies, followed by on-the-ground audits and observations by communities to ensure effective oversight.

Compared to other agencies, WAF's in the Central Division performed relatively well in the virtual assessment but relatively poorly in the field assessment

Of the 46 monitoring questions DCOSS representatives assessed 5 as 'strong', 26 as 'satisfactory' and 15 as 'unsatisfactory', the highest number of unsatisfactory ratings among agencies

Figure: Data Collection, Integrity & Consent (PC1)

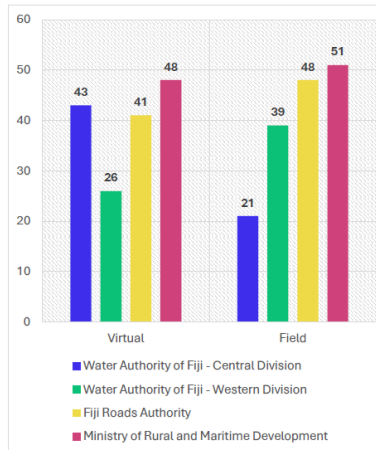


Figure: Connections, Coordination & Services (PC2)

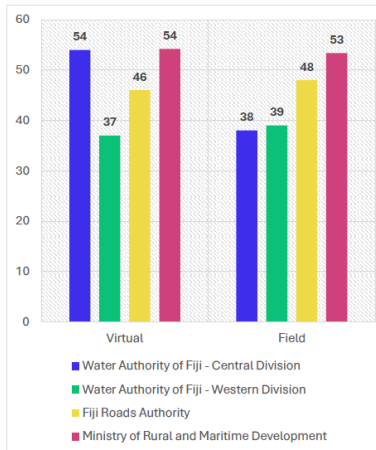


Figure: Relationships & Community Capacity (PC3)

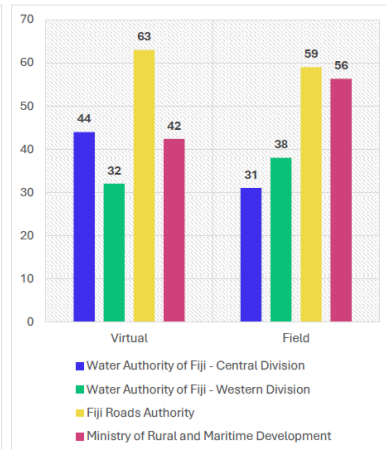


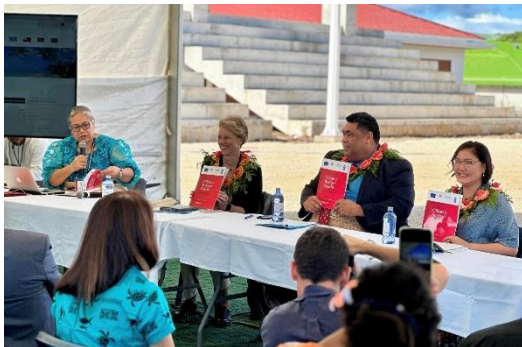
Table: Snippet of the Kacivaka Tool results

2. Tonga – Civil Society Forum of Tonga

Launch of the 2024 Tonga Citizen Budget Guide



During the PFM Side Event at the 53rd Pacific Islands Leaders Forum Meeting in Tongatapu, the Ambassador of the European Union, Barbara Plinkert launched the 2024 Tonga Citizen Budget Guide. She emphasized the need for accountability and fair access at the regional level, particularly in the monitoring and evaluation framework of the 2050 Strategy.





Pictures from the Launch of the 2024 Tonga Citizens Budget Guide.

People-Centered Public Finance Management and the National Debt Symposium 2024

The Civil Society Forum of Tonga hosted a Debt Symposium in Nuku'alofa to raise awareness about public debt and its impact on Tonga's economy and society. The symposium brought together government representatives, civil society organizations, and key stakeholders to discuss the implications of the debt and explore community-led solutions for sustainable development. The Minister of Finance, who opened the convening urged participants to work together to ensure a resilient and equitable future for Tonga, emphasizing the importance of inclusive budgetary planning.

Key concerns raised during the event included:

- **Creditor information:** Participants sought clarity on who the lenders are and the terms of the loans.
- **Loan details:** Questions were raised about the amounts borrowed, repayment terms, and the intended use of the loan funds.
- **Grants and collateral:** Participants inquired about available grants and the collateral used to secure the loans.
- **Accountability and transparency:** Concerns were expressed about transparency in government's handling of public finances and accountability for debt management.
- **Social and economic impacts:** Participants discussed the potential effects of the debt on labor, construction, and government salaries.

The symposium served as a platform for dialogue and community engagement, aiming to shape government's approach to addressing the debt issue.



Pictures from the People-Centered Public Finance Management and the National Debt Symposium 2024

PFM Oversight Workshops

The Civil Society Forum of Tonga engaged over 355 community members across four divisions in enhancing public financial management (PFM) oversight. Through a series of 13 workshops, participants gained a deeper understanding of the budget process, developed skills to monitor public projects, and drafted community-driven budget submissions. With the highest participation in Vava'u (151 participants) followed by the Eastern Division (99), the CSFT has significantly strengthened community involvement in financial decision-making, fostering greater transparency and accountability in Tonga.





Pictures: PFM workshops organized by CSFT

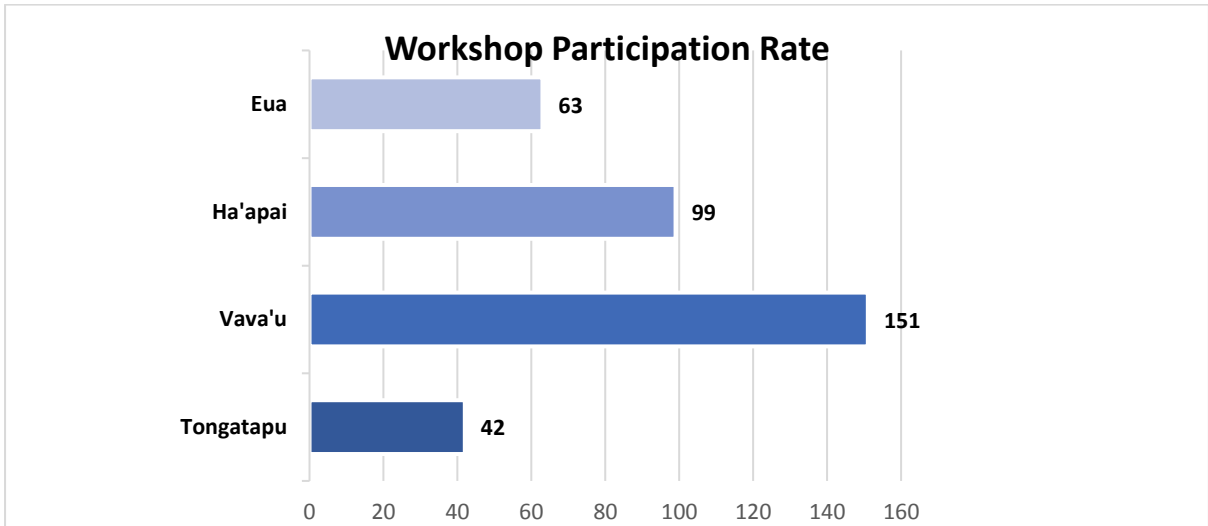


Table: Disaggregated data of participants that attended the PFM workshops organized by CSFT



Picture: Translated copies of the 2024 Tonga Citizen Budget Guide and the 2022 Citizen Audit Guide developed and disseminated by CSFT

3. Solomon Islands – Development Services Exchange

PFM workshops

In September, DSE hosted a two-day workshop on PFM. The primary focus was on understanding what PFM is and the crucial role of CSO's in overseeing PFM processes. Participants gained insights from former government officials involved in budget formulation and explored gender perspectives in decision-making for community projects. The workshop also covered the workings of ward development committees and identified urgent priorities needing community and



national-level support. This event was co-facilitated and organized in partnership with the Guadalcanal Provincial Council of Women.



74 individuals (48 females, 26 males) attended 3 PFM workshops. Twenty (20) tok stories were compiled and discussed during these workshops. These stories provide insight into opportunities, challenges/gaps or existing issues that can hinder or allow women participation in budget process, decision making etc.

Pictures: PFM workshops organized by DSE

Surveys

In June, the new administrations in Solomon Islands were inducted following the Joint National and Provincial Election, which delayed our Public Finance Management (PFM) project for several months. Despite these delays, we used the election period to conduct a survey with 45 observers, aiming to gather electors' perspectives on public finance information, such as the Rural Constituency Development Fund (RCDF). This initiative allowed us to assess the public's understanding of PFM and identify areas needing improvement to enhance transparency and accountability in financial management. The surveys were carried out in Isabel, Malaita, Guadalcanal, West and Honiara.

4. Samoa – Samoa Umbrella Non Governmental Organisation

CSO Forum

SUNGO held a CSO forum to enhance citizen understanding of Samoa's budgetary processes. The forum involved 66 participants, comprising 24 males and 44 females, representing various civil society organizations across Samoa. Participants gained the knowledge and tools to effectively monitor government spending, fostering collaboration between civil society, government, and citizens. This initiative has significantly strengthened budget oversight and transparency in Samoa.



Pictures from the CSO Forum organized and hosted by SUNGO.

5. Vanuatu – Vanuatu Association of Non Governmental Organisation

Vanuatu PFM Official Launch

VANGO has successfully launched a PFM project aimed at empowering Vanuatu citizens through increased budget transparency and accountability. The project's initial focus is on developing a Citizens Budget Guide to enhance public understanding of the national budget. Despite the existence of a Right to Information Act, challenges in accessing timely budget information persist. VANGO is actively addressing this issue by collaborating with relevant stakeholders to gather comprehensive data for the Citizens Budget Guide, which is expected to be finalized by the end of July 2024. The launch received strong support from the Vanuatu government, with the Minister of Finance and Economic Management acknowledging the importance of collaboration between the government and civil society in building a prosperous nation.



Picture: Launch of the PFM project in VANGO

6. Tuvalu – Tuvalu Association of Non Governmental Organisation

Accountability Workshop

Building on a comprehensive political economy analysis, the project conducted a workshop for TANGO and their members to address challenges related to financial management, inclusivity, and monitoring and evaluation. The workshop fostered a collaborative environment, equipping participants with practical tools and knowledge to enhance their accountability practices. Key outcomes include increased awareness of financial management best practices, a shared commitment to inclusivity, and a better understanding of the importance of monitoring and evaluation.



Picture: Accountability Training for TANGO and its members

Activity results 2.2. Government bodies more effectively include civil society and the public in processes throughout the budget cycle

The planned activities under Output 2.2 encompass various initiatives aimed at enhancing public financial management and participatory consultations.

Summary table of individual activities				
Activity name	Description	Key achievements	Beneficiary/participants	Relevant annexes and documents
PFM Training for Ministry of Finance Budget section, Fiji	The project conducted PFM training for Fiji's Ministry of Finance	<ul style="list-style-type: none"> ☑ Enhanced capacity of Fiji's Ministry of Finance staff in public financial management. ☑ Laid the groundwork for the 	22 participants: Males: 6 Females: 16	Workshop Report

February – March 2024	Budget section on the PFM modules	integration of gender-responsive budgeting into government processes. ☑ Built a strong foundation for subsequent citizen engagement initiatives through the development of the Citizen Budget Guide.		
Budget App	The PFM web application aims to enhance public access to budget information, improve government efficiency, and promote open governance through data-driven insights and analysis.	The app is currently being developed.	The different communities in Fiji who will use the app	Concept Note
Public Fiscal Management Workshop. July, 2023	The training focused on enhancing understanding of public finance management, including budget processes, stakeholder engagement, and the development of citizen-friendly budget guides.	☑ Enhanced participants' understanding of public finance management principles. ☑ Developed practical skills in creating simplified budget materials.	17 participants: Females – 5 Males - 12	Workshop Report

Following a Public Finance Management (PFM) training conducted for the budget division of the Ministry of Finance in Fiji (MoF) from 23rd February to 15th March 2024, the Vaka Pasifika project has consistently engaged with the ministry on additional technical assistance opportunities. The Asian Development Bank supported the MoF in revising its budget classification structure, and with this opportunity, the MoF included a gender segment in support of the budget division’s efforts to implement gender responsive budgeting (GRB). To complement these efforts, the project contracted a gender consultant to support the budget division in conducting gender analysis and reviewing gender budgets. This included providing technical assistance on the application of the OECD Rio Markers for GRB and conducting training sessions for the budget division on GRB practices.

Additionally, in recognition of Fiji’s efforts in the development of the Citizen Budget Guide (CBG) and its utilisation in the engagement with the communities, the project has been engaging with the Ministry of Finance on open governance initiatives to improve its fiscal transparency. In furtherance of these accomplishments, the UNDP Vaka Pasifika project in consultations with the Budget and Fiscal Policy Divisions identified the Public Finance Management (PFM) Simplification Web Application tool (PFM App) as a digital innovation to enhance the government’s outreach to its citizens and also improve Fiji’s position on the Open Budget Survey ranking. This innovation will not only enhance access to comprehensive and analytical budget information across various dimensions, but it will also alleviate the ministry’s workload without compromising data availability, accessibility and quality.

The PFM App will enhance policy monitoring cost-effectively by ensuring consistent reporting while considering the environmental impact of data production and dissemination. This tool is poised to digitise and digitalise the CBG. Anticipated benefits include increased public engagement in the budget process and incentivized and enhanced open governance, serving the interests of both the government and civil society. Additionally, this innovation provides an opportunity to leverage digital solutions, including artificial intelligence, for generating analytical reports, to advance technology integration in public finance management, towards achieving regional goals in alignment with the Blue Pacific 2050 Strategy and international open governance principles across transparency, accountability, citizen participation and technological integration.

The project has established a technical working group comprising experts from the government, private sector, civil society organizations (CSOs), and media to coordinate the development of the PFM App. The initiative has received endorsements from the Ministry of Finance and Ministry of Women, following formal clearance from both ministries. The technical working group, which meets fortnightly, is addressing various functional, technical, and



governance requirements and aims to finalize this project activity by the end of the first quarter of 2025. This technical working group highlights the project’s effort to undertake an inclusive and integrated approach in PFM transparency advancement with a balanced gender, age and sector representation. On the digital development front, the project collaborates with UNDP’s SDG AI Lab to develop this web application system based on the guidance from the Technical Working Group.

Currently, a prototype has been developed which presents the PFM App with key functional modules to promote information sharing, citizen engagement, public commenting and feedback collection. The project is also leveraging this innovation to support the government in drafting an open fiscal data policy through the technical working group, to support the use of the app, and by extension, mainstream transparency practices in a manner that promotes accountability. There is the opportunity to further connect this work with supporting the government in reviewing its regulations to include an open governance regulation that incentivizes and mandates transparency

practices that extend beyond information sharing in PFM and enforces participatory governance for better accountability. Through this work, the project has secured partnership with private sector oversight institution, KPMG, a renowned private audit company that has also been engaging with the public on the budget by providing analysis on its implications. The project will leverage KPMG's presence in the Pacific region to support the development of citizen budgets in collaboration with governments and support the government to create robust systems for promoting accountability.

Engagements on this innovation have been had with other countries within the Pacific region and interests have already been expressed by Tonga and FSM. Therefore, there is a potential to extend this support and kick start consultations for this activity in those countries soon. In Tonga, the Ministry of Finance has requested assistance from the Vaka Pasifika project to develop a Citizen Budget Guide (CBG) and transition its development from being wholly by CSOs to a partnership with the Civil Society Forum of Tonga (CSFT). This request presents an opportunity for the project to consider a comprehensive PFM App solution for the ministry. This solution could integrate information on domestic finance as well as development finance, which is of significant public interest. Additionally, this initiative aligns with the aid management division's priority to centralize aid information, enhancing aid coordination efforts for improving aid effectiveness transparently through its PFM systems.

To drive further regional innovations using an evidence-based approach, the project is undertaking regional research on the context of participatory consultations within the region and how it informs the budget. This research therefore examines the rate of open governance practices by government extending beyond the budget preparation process, with perspective review throughout the budget cycle. The research is expected to be completed by September 2024. The research outcomes and recommendations will strategically guide the project's further engagement with Pacific Island Countries, providing localized technical support to enhance transparency and accountability. This will also guide the extension of technical support broadly to other divisions or ministries involved in PFM beyond the focus on budget or revenue generation, depending on the local government structure, to encompass internal expenditure monitoring and planning processes.

Workshop on Public Finance Management for Postgraduate USP Students

The Public Fiscal Management Workshop was conducted on 26 July to explore various aspects of fiscal openness and transparency in Fiji's public financial management system. Organized by the Vaka Pasifika Project in collaboration with the School of Accounting, Finance, and Economics at the University of the South Pacific (USP), the one-day workshop had seventeen participants (12 males and 5 females), including postgraduate students from USP and Finance Officers from the Ministry of Finance.

Participants received a comprehensive understanding of public finance management and hands-on experience in developing simplified materials, such as the citizens' budget guide. The workshop's goal was achieved when participants successfully created sample citizens' budget guides, addressing important topics in the field of public finance management.

The workshop, officially opened by the former EU Ambassador H.E. Sujiro Seam and facilitated by a Senior Economics Lecturer from USP and a UNDP PFM Technical Specialist, comprised three sessions focusing on critical topics related to fiscal management, efficient public spending, and budget

accountability. Discussions aimed to identify challenges and opportunities for improving public expenditure allocation and revenue collection strategies while considering the influence of various stakeholders on the budget.

In the first session, participants identified factors complicating stakeholder participation in the budgetary process, such as physical location, technical knowledge gaps, political interests, and access to information. The second session explored the connection between revenue and expenditure through a political economy lens, discussing factors influencing budget allocation and revenue collection strategies. The final session centered on the citizens' budget, with participants developing guides based on the Fiji National Budget Document and engaging in role-plays to explain budget elements to the public.

The workshop received positive feedback, with participants gaining valuable knowledge and skills to benefit their studies and work. The hands-on exercises and group discussions effectively illustrated the importance of transparency and accountability in public financial management.



Picture: Postgraduate students at the PFM workshop at the University of the South Pacific

Activity results 2.3. Media and artists capacitated to use their skills to promote public engagement with PFM and the budget cycle

When we established the Public Finance Management (PFM) Media Network last year, we were uncertain about how well the media would receive information on PFM, especially given its sensitive nature and the cultural boundaries surrounding traditional government practices in the region. However, over the past year, we have witnessed a remarkable interest from the media that has significantly shaped our learnings and experiences within the project.

Our group has grown from 12 initial members to 16 journalists and 3 illustrators, all eager to advance the PFM agenda in the media sphere. We have transitioned from solely focusing on investigative PFM reporting to uncovering stories that inspire citizens to question the government and advocate for their needs.

Through our collective efforts, we aim to expand the network further and raise awareness about how public funds managed by the government can genuinely benefit the people of our countries.

Summary table of individual activities				
Activity name	Description	Key achievements	Beneficiary/participants	Relevant annexes and documents
Regional Media Workshop. September 2024	The workshop included training on reporting national budgets, crafting human-centric narratives, and collaborating with illustrators, while addressing challenges like obtaining government information, legal protections, and gender-specific barriers. Recommendations included continued PFM training, mentorship, and support for female journalists to improve regional PFM reporting.	The journalists were capacitated on different skills including Human-Centric Storytelling with a PFM lens and there was collaboration with Illustrators:	2 male illustrators from Fiji 1 male illustrator from Vanuatu 5 female journalists (1 from Tuvalu, 1 from Vanuatu, 2 from Fiji, and 1 from Solomon Islands) 1 male journalist from Solomon Islands	
Series of webinars for the PFM Media group.	4 webinars were conducted with the PFM Media group to help them craft their stories and increase PFM reporting for their news agencies.	Established relationships and addressed critical areas of interest such as collaborating with CSOs. Webinars covered CSOs, Gender and PFM, Climate Change and Climate Financing in the Pacific, and	13 regional media journalists.	

		building PFM reporting.		
Launch of PFM 'Human-Interest' stories from the Pacific.	Five journalists from the media group released seven PFM human-interest stories from the region, addressing prevalent issues such as disaster, climate change, and marginalized groups, and how they are impacted by the government's budget and budget decisions.	7 PFM human interest stories from the Pacific.	The launch event coincided with the International Anti-Corruption Day (Friday Dec 8) was attended by the EU Ambassador, senior media journalists from the region, and UNDP senior management. Females - 12 Males - 7 13 in person 6 online	PFM Human-Interest stories from the Pacific booklet
Regional Media Workshop. 15 th – 18 th August 2023	The project conducted a one-week training for its media network group to strengthen their capacity in PFM reporting.		13 participants: 10 females 3 males	Regional Media Workshop Report
Media Engagement in Vanuatu	The engagements highlighted the crucial role of media in promoting PFM, identified collaboration opportunities with key stakeholders, and underscored the need for capacity building and addressing media independence challenges in the country.	Awareness of the linkages between PFM and the role of media by participants	6 participants: Females – 3 Males - 3	

Regional Media Workshop 2024

The Vaka Pasifika project regional media workshop held from in September 2024, was aimed to enhance the capacity of Pacific journalists in reporting on public finance management (PFM) issues while developing human-interest PFM stories from across the region. The workshop brought together a diverse group of media professionals, including 2 male illustrators from Fiji, 1 male illustrator from Vanuatu, 5 female journalists (1 – Tuvalu, 1 – Vanuatu, 2 – Fiji, 1 Solomon Islands) and 1 male journalist from Solomon Islands.



Throughout the workshop, participants received comprehensive training on how to report on national budgets and audited financial reports, focusing on making complex financial data accessible to the public. The workshop emphasized the importance of human-centric PFM stories, helping journalists better engage their audiences by turning financial figures into relatable narratives. Additionally, the workshop facilitated collaboration between journalists and illustrators, allowing for the creation of visually compelling stories. The participants also gained valuable insights into working with Civil Society Organizations (CSOs) and Supreme Audit Institutions, broadening their understanding of the comprehensive reporting required for effective PFM coverage.



One of the key outcomes of the workshop was the opportunity for journalists to share experiences and discuss the unique challenges they face in their respective countries. This exchange fostered a deeper understanding of the regional media landscape and highlighted common issues, such as the difficulty journalists face in obtaining critical information from government sources, particularly on sensitive topics. Many journalists reported challenges with government transparency and accountability, compounded by a lack of legal protections for media personnel in some Pacific countries. Additionally, journalists spoke of the personal risks associated with reporting unfavorable information about government

actions, including threats, detainment, and fears of job loss. These issues were exacerbated by the

close-knit nature of small Pacific communities, where familial and social ties often complicate objective reporting.

Gender-specific challenges were also a significant theme of the workshop. Female journalists reported additional barriers, such as cultural norms and societal expectations, which hinder their entry and advancement in the media industry. Gender-based violence and harassment—both in the workplace and while reporting—create a hostile environment for women working in media. Furthermore, many female journalists expressed a growing interest in reporting on economic issues, with some highlighting the lack of price controls on consumer goods in countries like Niue as a critical area for investigation.

To address these challenges and enhance the quality of PFM reporting across the region, several recommendations were proposed. These include the continuation of specialized training for journalists focused on PFM and human-interest stories, as well as the development of mentorship programs where experienced journalists can guide younger, less-experienced colleagues in their respective newsrooms. There is also a need to collaborate with secondary and tertiary schools during career expositions to encourage young people to pursue journalism as a profession. In addition, success stories of effective journalism in the PFM space should be shared widely to inspire future reporters.



To address the gender-specific challenges, the report recommends targeted programs to support female journalists, including creating more opportunities for mentorship and fostering a more inclusive environment in media organizations. Awareness campaigns and support systems should also be developed to combat gender-based violence and harassment in the workplace. Finally, it is crucial to engage with regional governments to strengthen legislative frameworks protecting press freedom and journalists' rights, ensuring a safer and more supportive environment for media professionals across the Pacific.

By addressing these challenges and providing ongoing support for journalists, the region can strengthen its capacity to report on public finance management issues effectively, contributing to greater transparency and accountability in governance.



Picture: Participants of the Vaka Pasifika Regional Media Workshop 2024 in Niue.

Launch of the PFM Human-Interest Stories from the Pacific booklet

On 7 December, the project launched its Human-Interest Stories. These stories not only shed light on the challenges faced by the Pacific communities but also highlight the crucial role of media in holding governments accountable. These stories act as a reminder of the power of non-experts, such as journalists, to engage with the big questions: are public funds used well to benefit ordinary people, addressing the pressing needs of the Pacific, such as climate change, natural disasters, and economic growth. The stories were launched on 7 December by the Ambassador for European Union, Ms. Barbara Plinket.

Building on the success of the regional media conference, the project produced a booklet showcasing seven human-interest stories from journalists in Tuvalu, Vanuatu, Papua New Guinea, Solomon Islands, and Palau. These stories highlight the impact of PFM on Pacific communities,

addressing critical issues like climate change and disaster response. The booklet underscores the media's vital role in promoting transparency and accountability in government spending.



Picture: Invited guests at the Launch of the PFM Human-Interest stories booklet launch on the 07th of December 2023.

Media Engagement in Vanuatu

The media in Vanuatu, like in other countries in the region, plays a crucial role in promoting effective public finance management (PFM) practices. However, the dynamics of media organizations in Vanuatu differ slightly as some are funded through the government budget and have limited independence in reporting on government practices.

During the mission to Vanuatu, the team engaged with key stakeholders, including the Vanuatu Media Association (VMA), which comprises members from both government-supported and privately owned media outlets, such as the Vanuatu Daily Post. This engagement was aimed at discussing the role of media in PFM and how their contributions can impact government planning and resource allocation for the benefit of citizens. The VMA expressed keen interest in finance reporting and recognized the need for capacity building in PFM.

The mission identified collaboration opportunities with Sista Vanuatu, a newly formed women's advocacy group, focusing on gender and PFM issues, particularly in the health sector. Transparency Vanuatu and the Right to Information Unit also demonstrated a commitment to enhancing public financial transparency and expressed interest in collaborating on the Citizen Budget Guide.

Despite the postponement of the planned PFM training due to logistical challenges, the roundtable with the VMA was fruitful and highlighted the importance of media collaboration in improving public financial management in Vanuatu.



Picture: Mission team with a few members of the Vanuatu Media Association

Regional Media Workshop

A regional workshop on media and PFM was held in collaboration with the Pacific Islands News Agency (PINA) from the 15 – 18 of August, at the Coral Coast in Fiji. The workshop was attended onsite by 11 media professionals, 8 females and 3 males from 8 Pacific Island Countries (Fiji, Tonga, Tuvalu, Nauru, Vanuatu, Kiribati, PNG and Solomon Islands). The workshop was aimed to improve the lack of media coverage on PFM in the Pacific region through establishing and nurturing a professional network of journalists from the PICs. The project was focused on strengthening the capacity of journalists to report the impact of PFM decisions, including socio-economic concerns and government budget on vulnerable and marginalized groups, and at the same time promote transparent and accountable governance. Following the workshop, four webinars were conducted which provided the journalists an opportunity to understand how they can work better with relevant PFM stakeholders to build onto their existing PFM reporting work.

Mentorship of Media Cohort

A core component of the project involves the ongoing mentorship of a cohort of economic media personnel. Through monthly webinars featuring presentations by experts in media, gender, and public financial management (PFM), these journalists and illustrators are equipped with the knowledge and skills necessary to produce informed and impactful reporting on PFM issues. This

capacity building initiative aims to enhance media coverage of PFM matters, promoting transparency, accountability, and public engagement.

Output 3. Project Office

The project keeps refining and evolving its technical capacity based on demand and needs in-countries. With the shift in strategy under activity 1.1. (fellowship) and the focus on country level activities, the need for an overall coordinator was noted. Similarly, the on-going demand for PFM trainings notably of partners in country and SAIs on an annual basis, justified the recruitment of a dedicated resource along with the development of the USP partnership to maximize and expand the impact of the PFM modules develop by the project. Finally, with the sustained demand under 1.4 (tracking tool), and the need to engage with SAIs on the long term to ensure visibility of results the project shifted from medium terms consultancy to long term resourcing of technical expertise under this activity. All three recruitments were finalized in June 2024 and have been on-boarded in July 2024. With these recruitments and the re-advertisement of the MEL position, the project was on track to function in a fully staffed team. Unfortunately, the resignation of the audit recommendation Specialist in September 2024 highlights once more the difficulty to retain talent and attract highly qualified technical staff to the Pacific. The project is working on a recruitment strategy which includes coverage of the Project Manager maternity leave and the progressive transition towards more integrated work across UNDP projects through the portfolio modality. This includes the recruitment of the audit specialist as well as integration of a specific capacity on fiscal openness and gender as well as the transformation of the post of project manager into a portfolio position.

Gender and inclusion

The project recruited in 2023-2024 a consultant Gender Specialist, with the ambition to develop a more robust gender plan for the project and refine the approach and strategy taken by various project staff on gender inclusion. A secondary objective was to work on targeted gender technical products, including a Gender Audit Guide.

The first mission of the consultant was to train the team and conduct a scoping of Gender and PFM related activities in the Pacific (see reporting under 1.6.) as well as to support partners with specific entry points on gender and PFM. For this reason, the first mission of the Specialist in November 2023 took place in Palau to support the PIANGO National Liaison Unit in its Gender Budget analysis and publication of a Gender focused Citizen Budget.

The Consultant conducted a Gender Strategy Mission to Fiji and Samoa very early in 2024. The specialist was tasked with designing the Vaka Pasifika Gender Strategy, focusing on gender analysis, human stories training, and mainstreaming gender considerations within the project framework. This mission involved a series of strategic activities and collaborations across various stakeholders to enhance public finance management and governance in the Pacific region. The specialist conducted a mission to Fiji and Samoa to design the Vaka Pasifika Gender Strategy, focusing on gender analysis, human stories training, and mainstreaming gender considerations within the project framework. This mission encompassed a series of strategic activities and collaborations across various stakeholders to enhance public finance management and governance in the Pacific region.

One of the primary objectives of the mission was to facilitate a pivotal team meeting to discuss and present the Vaka Pasifika Project's strategic direction and key focus areas for the year ahead. This meeting served as a platform to outline proposed initiatives, timelines, and expected outcomes, ensuring alignment with broader project objectives. A significant portion of the meeting focused on reviewing Public Financial Management Work Plan outputs and initiating the design of the Vaka Pasifika Gender Strategy, underscoring the project's commitment to promoting gender equality and inclusion.

The mission included training sessions on Gender Studies, Gender Responsive Budgeting (GRB), and Equanomics conducted on February 1 and 2. These sessions were instrumental in enhancing participants' understanding of gender issues within the realm of public financial management. Key thematic areas covered included the intersectionality of gender and PFM, the importance of integrating gender perspectives into budgetary processes, and strategies for promoting gender-inclusive decision-making. The sessions provided a platform for knowledge exchange and identification of key challenges and priorities regarding gender equality in the Pacific region.



In addition to training, the specialist focused on mapping gender-responsive budgeting experiences in the Pacific and producing a short baseline report. Meetings were held with various stakeholders, including the UNDP Climate Tagging Specialist, Fiji's Climate Change Division, and the Ministry of Finance in Fiji. These meetings aimed to gather insights on current GRB initiatives, successful approaches, and relevant case studies. The baseline report will serve as a valuable resource for informing policy and guiding interventions to advance gender equality in budgetary processes across the region.

A significant achievement of the mission was the development of a comprehensive Citizen Budget for Palau in collaboration with local partners such as PIANGO and BANGO. This initiative aimed to enhance transparency and accountability in budgetary processes while ensuring a focus on key economic factors, gender-responsive budgeting, and funding mechanisms for Gender-Based Violence (GBV) programs under the Family Protection Act. The collaborative efforts in Palau underscored the importance of integrating economic analysis and gender considerations into budgetary processes to address the diverse needs of Palauan communities.

The mission also emphasized incorporating gender review processes into audit practices. Collaborative efforts with audit experts and tool designers led to the development of tools and capacity-building plans to enhance audit recommendations with differentiated impact considerations. This initiative aimed to enhance the effectiveness and inclusivity of audit recommendations, ultimately contributing to improved governance and accountability.

The specialist also conducted a webinar that focused on enhancing collaboration among media professionals and institutions in promoting gender-responsive budgeting and its intersection with Public Financial Management. The webinar led to the establishment of a media working group focused on producing human-centered stories related to GRB, further amplifying the conversation and promoting gender equality through storytelling.

The mission concluded with participation in the PASAI Women Symposium on Governance and Leadership in Samoa from February 13 to 15, 2024. The symposium provided a platform for women leaders to discuss and promote good governance and accountability within the public sector. The Vaka Pasifika presentation highlighted key initiatives and best practices in gender equality and governance, receiving positive feedback and generating significant interest among participants.

In summary, the mission to Fiji and Samoa achieved significant progress in designing the Vaka Pasifika Gender Strategy, enhancing capacity in gender and PFM, and promoting gender-responsive budgeting. The collaborative efforts and insights gathered during the mission will inform future interventions and strategic planning, driving meaningful progress towards gender equality and good governance in the Pacific region.

Partnerships

The project has made significant strides in forging strategic partnerships to enhance its impact. A collaboration agreement with the University of the South Pacific is nearing finalization, promising to strengthen research and capacity building efforts. A partnership with the International Monetary Fund (IMF) has already yielded tangible results, with the successful convening of the South Pacific Fiscal Oversight Workshop in April. Building on this success, another workshop is planned for the North Pacific region in early 2025. On-going partnership with the International Budget Partnerships have brought some successful peer-to-peer exchanges, notably between Jamaica and Pacific countries, as well as the Ministry of Finance of Tonga offering voluntary reporting to the Open Budget Survey for its next edition. With the expansion of digital activities, the project is planning to develop relationships with the Open Governance Partnership as a next step. The project team is additionally working very closely with PASAI to leverage the dissemination and impact of tools developed through the project, such as the audit recommendation tool, with proposals for partnerships being presented at the next PASAI Governing Board. Finally, the official partnerships of the project with PIANGO and La Trobe are pushing the global and regional visibility of the project while enabling innovative pushes in the direction of more locally led and sustainable approaches to governance work in the Pacific, which have been recognized internationally. The project's focus on governance and portfolio design has garnered considerable interest from other donor agencies, indicating a growing recognition of its value and potential for broader impact.

Risk and Challenges

The following risks and mitigation strategies were identified:

Risk	Mitigation	Update
Limited capacity of core government, line ministries, local government, oversight institutions and	The La Trobe University was commissioned to conduct a comprehensive Political Economy Analysis focusing on selected Pacific Island countries. This insightful analysis delves into the nuanced perspectives and significance of accountability within government structures, customary systems, and religious institutions. A core aspect of this study includes an examination of public financial management practices and the	Lessons learnt show that engaging partners in design and shaping of tools additionally provides greater chances of success and enables the project team to test

<p>/or civil society to effectively engage in responsive and forward-looking national budget processes</p>	<p>strategic allocation of resources and aid within these unique socio-political landscapes. Interviews with key influential figures within these three key institutions are an integral part of this analysis. The study aims to shed light on how accountability is perceived, emphasized, and operationalized across diverse institutions, seeking to provide insights for informed decision-making and policy formulation.</p>	<p>interest and engagement from partners early on.</p>
<p>Limited willingness of governmental institutions to share information and data with oversight institutions and civil society organization</p>	<p>The project will ensure the development of a methodology which allows time to develop trust and relationships with target government institutions and include alternative options and partners for each activity.</p>	<p>Based on early results of studies and engagement with national partners, the 2024 workplan focused on engaging governments with tools to respond to demands from citizens, media and CSOs on budget transparency.</p>
<p>Difficulty engaging women and disadvantaged groups within the project activities including training opportunities as well as civil society engagement</p>	<p>Maintenance of gender disaggregated records of participation in project activities thus identifying areas where greater attention is required to assure equitable participation. Gender focus mainstreamed through project activities including in budget analysis and in oversight, including through targeted outreach to CSO's representing women and youth, people with disabilities and remote communities. Gender to be focus of at least one-two grants within the initiative supporting civil society budget execution scrutiny.</p>	<p>The Vaka Pasifika Gender Specialist conducted a comprehensive mission to Fiji and Samoa to design a gender strategy, build capacity, and promote gender-responsive budgeting. Key activities included conducting training sessions, developing a gender baseline report, and collaborating with stakeholders to integrate gender considerations into public financial management processes. The mission also involved establishing partnerships with media and audit institutions to enhance gender-responsive reporting and auditing practices.</p>

Lessons Learnt

Building upon the insights gained from the previous reporting period, the project has identified key lessons to inform future programming.

Previous Learnings

- The importance of a tailored, context-specific approach to project implementation.
- The need for robust risk management and adaptability in project design.
- The significance of strong collaboration and alignment with other public financial management initiatives.
- The evolving logistical considerations in a post-COVID environment.

New Learnings

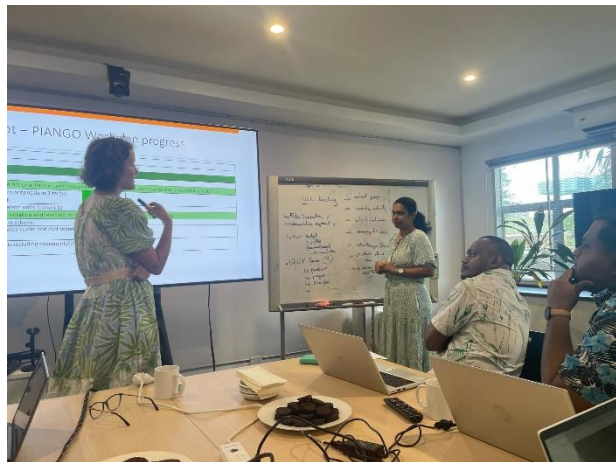
1. The important push on gender in the 2023-2024 year led to several realizations by the project. The first is the very limited space available for gender and PFM discussions in the Pacific. While partnerships with ADB and the IMF in the area have been built and specific tools such as gender budgeting are being explored, the topic is still overwhelmingly new, and the impact of fiscal decisions assumed to be gender neutral by a vast majority of partners. With the increase in inclusion of gender topics in events and products the project team has noticed strong pushbacks coming from partners and beneficiaries. In the next implementation year, the project will work with Pacific actors to refine ways to talk about and acknowledge the impact of fiscal processes and decisions on gender.
2. The project needs to dedicate more energy to engaging with Faith-Based Organizations in Pacific societies: Political Economy Analyses conducted in Solomon Islands, Vanuatu, and Tuvalu and most recently Kiribati underscored the significant influence of FBOs in shaping social norms, providing essential services, and acting as trusted intermediaries between communities and governments. These findings highlight the strategic importance of engaging FBOs as partners in achieving project objectives.
3. Digital tools and templates: demand is high for tools and solutions providing templates to institutional and non-institutional partners alike. The success of the tracking tool, the high interest in citizen budget templates and budget submission templates continues to drive demand for project engagement. The interest in these tools partially results in the limited resources and specialized staff in partner and beneficiary institutions. Creating new products requiring training always represents a risk for partners having to retrain new staff on an annual basis. Template and automated tools reduce the risks of products being abandoned due to lack of expertise or capacity. On the other hand, the need to constantly simplify these templates and digital tools was noted to ensure their use by new staff.
4. Finance capacity at the national level: across partners and beneficiaries standards of financial acquittals and reporting are an important challenge as finance capacity is limited and CSO (as well as governments) are often not competitive to attract such expertise. It is often noted that activities are successfully implemented and reported on but acquittals and financial reports holding the smooth transition to next phase of activities. Anticipating that this challenge will cause delays in the small grants, PIANGO and UNDP are working jointly to supplement the financial capacity of in-country partners.

5. Checklist for events: at the programmatic level, the on-boarding of new technical specialists and remote staff led to the implementation of standardized checklist for event planning will improve efficiency, consistency, and overall project management.

Knowledge management

In terms of knowledge management, the project team has put in place a learning routine which consists of the following:

- Weekly meetings providing spaces for in-depth discussions on technical or operational lessons learnt. So far the meetings have included sessions as diverse as artificial intelligence for PFM, adapting metaphors and narrative on budget cycle to Pacific context and culture, gender mainstreaming and ensuring respect and power checks in event preparation. The team is working on a format to ensure the discussions and insights are captured and disseminated more widely.
- Quarterly workplan review and annual workplan sessions are organized to ensure the project remains agile and reviews risks and demands from partners regularly.
- The fellowship activities and the interconnected political economy analysis remain at the core of the knowledge management strategy of the project aiming to provide a platform to document lessons learnt and insights on in-country dynamics and cross-cutting publications on human centered PFM. In that regards partnership with ADB, IMF PFTAC and PIF are underway to ensure knowledge products developed as a result of these activities, such as the debt management oversight paper or the climate and PFM paper are widely disseminated.
- Finally, the e-learning platform of the project is at the center of the sustainability strategy of knowledge management for the project team with learning and knowledge products being converted in online courses and a partnership with USP in negotiation to ensure the modules remain available long term to Pacific Island students and communities.



Communication and Media

The project developed a strategic communication approach aimed at effectively conveying our mission, progress, and impact to a diverse audience. By leveraging various communication channels, we strive to engage with key stakeholders, promote transparency, and foster a comprehensive understanding of our initiatives. The four main objectives of the communication strategy is to:

1. Inform relevant public authorities on the efficiency of the project in improving governmental services and mainstreaming financial processes.
2. Raise citizen awareness on the importance and impact of financial oversight.
3. Shape the narrative around the project to solicit partners, public authority, and media interest in communicating about its impact to citizens.
4. Engage private sector actors, civil society, and citizens in providing feedback and insights on financial management.

Media and Social Media Coverage During this reporting period, the Vaka Pasifika project received notable media coverage, demonstrating an online presence and engagement. The following highlights summarize our media activities:

- *Media Articles, Press Releases, and Blogs:*
 - 5 media articles, 7 published press releases, and 5 blog items were featured, showcasing our project's visibility and reach.
- *Social Media Reach:*
 - The top three performing social media posts on Facebook and Twitter collectively garnered more than 8,500 impressions, significantly enhancing our online visibility. Throughout this period, a total of fifteen project-related posts were shared on Twitter, reaching an estimated 16,000 people. On Facebook, nineteen posts reached an estimated audience of 16,000 individuals.

For a comprehensive list of media coverage, please refer to the provided Annex.

Future Plans

- Building upon the successes of the previous year, the Vaka Pasifika Project is focused on several key initiatives for 2024-2025. A core component of the project, the Vaka Pasifika Fellowship, will continue to be developed through a series of events culminating in a regional symposium.
- The project is at the forefront of digital innovation in public financial management across the region. A key focus this past year and going into the next reporting year is the current development of user-friendly digital tools to enhance transparency and accountability. In collaboration with the Fijian government, a budget app is being developed to provide citizens with accessible and timely financial information. Simultaneously, the e-budget platform, a joint initiative with PIANGO, is utilizing data visualization to simplify complex budgetary data for public consumption. To further strengthen audit processes, the Audit Recommendation Tracking Tool is undergoing a significant upgrade with support from UNDP's AI Lab in Istanbul. These digital initiatives collectively aim to modernize PFM practices and empower citizens to participate meaningfully in governance.
- Simultaneously, efforts will be directed towards convening SAIs and parliamentary representatives in the North as the convening in the South in April, 2024 proved a success.

The event will be an acceleration point for the launch and sustainability of the audit tracking tool and a key partnership building effort with PASAI and the IMF.

- To further amplify the project's impact, further collaborations with illustrators will be initiated to develop engaging visual materials focused on public financial management.
- Additionally, as UNDP progresses towards a portfolio approach, the Vaka Pasifika project will fully integrate the Accountability portfolio of the UNDP Pacific Office and benefit from increase thought leadership and exchanges between projects delivering activities focused on citizen state relationships and accountability.

Conclusion

The past year has witnessed significant strides in advancing public financial management across the Pacific region through the Vaka Pasifika project. Key achievements include the successful deployment of the Audit Recommendation Tracking Tool, the development of critical tools like the Citizen Budget Guide and Gender Audit Toolkit, and the expansion of capacity building initiatives. The project has effectively integrated gender considerations into its programming and fostered regional collaboration. These accomplishments have positioned the project as a catalyst for enhancing accountability, transparency, and inclusivity in public finance management.

Looking ahead, the project remains committed to supporting Pacific Island countries in building resilient and sustainable financial systems through targeted capacity development, knowledge sharing, and strategic partnerships.