***Final Evaluation of the Project***
***Strengthening Pacific Public Finance Management and Governance (PFM)***

**November 2021**

|  |
| --- |
| Evaluation information |
| Evaluation type (project/outcome/thematic/country/programme, etc.) | Project evaluation  |
| Final/midterm review/other | Final evaluation  |
| Period under evaluation | Start:  | End:  |
| December 2018 | December 2021 |
| Evaluators (organisations, email addresses) | Mr. Tomislav Novović, Senior Evaluation Expert, tomislav.novovic@gmail.com  |
| Evaluation dates | Start | End |
| August 2021 | November 2021 |

# Executive summary

United Nations Development Programme (UNDP) Pacific Office in Fiji contracted with an independent expert to conduct an independent final evaluation of its "Strengthening Pacific Public Finance Management and Governance 2018-2022" (after this PFM or Project). The PFM is a strategic initiative designed to enhance the capacities of parliaments and supreme audit institutions for budgetary scrutiny, public financial oversight and accountability, while also fostering citizen engagement through civil society organizations. The Project total budget EUR 2,786,482; the European Union provided support to this multi-country initiative in the total amount of EUR 2,700,000, while UNDP ensured EUR 86,482.

The evaluation independently assessed the Project's effectiveness to date, determined whether it has delivered planned results, identified gaps in performance against targets, and provided recommendations (including how to close these gaps in the remaining period of the Project and through the follow-up initiative). Thus, the evaluation serves to inform the stakeholders of the success of the PFM project and identify lessons learned to share with the partners, make course corrections and strengthen programming to achieve a more sustainable results and evident impact.

The evaluation conducted primary and secondary research, collecting qualitative and quantitative data to address the evaluation questions from the Terms of Reference, further elaborated through the Inception Report. The primary research applied 27 Key Informant Interviews (KIIs), reaching a total of 38 persons (18 women and 20 men). The research has been focused on the main criteria for evaluation of development assistance.

**Findings**

Relevance

The PFM fully aligns with governance priorities related to transparency and accountability of the public institutions through efforts for improved public financial oversight and enhanced capacities of parliaments and supreme audit institutions and more engaged citizens through civil society organizations. Operationally, the Project addressed the Pacific region priorities, defined in the Framework for Pacific Regionalism (FRP), especially objectives related to good governance, and greater gender equality. In addition, the Project is well-aligned with the objectives of the European Union Pacific Regional Indicative Programme 2014-2020, especially responding to the need for strengthening public financial management to generate qualitative improvements in government accounts' preparation and scrutiny. Furthermore, the Project falls under the United Nations Pacific Strategy 2018-2022 and its Outcome 5 Governance and Community Engagement, supporting inclusive, informed, and transparent decision-making processes and accountable and responsive institutions.

The PFM remained well-aligned with governance-related strategic priorities during its implementation thus far, as the key governance-related strategic documents are still relevant for the region. Common priorities include good governance and sound public finance management, ensuring macroeconomic stability, building climate resilience, safeguarding the environment and natural resources.

The PFM addressed the needs and priorities of partners’ institutions to establish a sound and transparent public finance management system, identifying problems using a bottom-up process of collaboration. This approach ensured demanded technical assistance based on unique characteristics of participants.

Coherence and responsiveness

Coherence, coordination of activities and exchange of information between PFM's team, other UNDP projects and other initiatives in public finance (and broader governance area) have been established. In this context, critical support has been through the Floating Budget Office (FBO), established under the more comprehensive UNDP support to Pacific parliaments. Practically, FBO pooled regional capacity, developing networks and engaging South-South cooperation; these efforts through the FBO enabled members of parliaments from the Pacific to receive independent budget briefs contributing to more competent MPs voting on the national budgets. The support from the PFM project further advanced this support, facilitating the preparation of thematic briefs that reflected on the government's climate change mitigation, adaptation, and climate financing programs. Also, the Pacific Islands Association of Non-Government Organization (PIANGO), as a network of umbrella non-governmental organizations known as National Liaison Units (NLUs) from the Pacific region, has been working to build NLUs capacities, including engaging them in policy formulation and development. The partnership between PIANGO and PFM has responded coherently to the CSOs needs related to public finance management and their more active and competent participation in budgeting processes. Furthermore, in partnership with PIANGO, the PFM project has ensured the coherent and consistent implementation of strategies for effective citizens engagement in budget processes, producing "citizen guides to the budget process" in each country in the region.

Gender mainstreaming and leaving no-one behind

The evaluation found that PFM has given full attention to gender equality and gender mainstreaming, recognizing the need to address the challenge of gender-blinded public policies, including public finance, as barriers for women to gain full access to their civic, social and economic rights**.**

The Project incorporated a gender equality perspective into the budgetary process: gender budget analysis was introduced to Parliamentary briefs (following the introduction of climate briefs). In this context, the critical (and innovative) achievement has been mandatory gender scrutiny included in the (parliamentarian) rules of procedures. This improvement set the formal rule that parliaments and committees have to consider the impact and benefit on men and women equally and carry out gender analysis in all reports for all issues. The Project has also mainstreamed the participative approach, supporting communication between citizens and decision-makers on budgetary priorities, such as reviewing major new initiatives for the budget that reflected gender specificities. In addition, partnership with CSO resulted in evidence about the impact of the current situation on men, women and children, also highlighting that those submissions provided solutions on resolving the effects on women and other community groups. Also, the PFM results framework integrated gender considerations: the monitoring framework included gender-sensitive indicators, emphasizing the use of sex-disaggregated data.

The PFM has contributed to Sustainable Development Goals (SDG), considering the principle "leave no-one behind" during its design and implementation. Practically, the Project provided opportunities for members of parliaments and CSOs and, more broadly, citizens to understand and assess the budget design and oversee implementation. In addition, the partners recognized that this PFM's overarching focus on various groups has been ensured through interaction with CSOs, avoiding to leave these groups behind.

Efficiency

UNDP has been generally efficient in the delivery of the PFM project, as the management mechanisms and monitoring system have been well-established, and a competent technical team has been in place. The FEC finds that these elements, together with the strong partnership and technical capacities, have been critical factors that contributed to its Effectiveness and flexible and responsive implementation. However, original institutional arrangements and initially defined roles of partners, particularly under Output2, have affected the Project's efficiency, causing delays in implementing some planned activities. At the project onset, results of the Harmonized Approach to Cash Transfers- HACT micro assessment- of PASAI flagged a number of risks related to PASAI's project implementation abilities. While a number of risk-mitigation measures were put in place, notably with the hiring of a grants and finance officer and direct technical assistance provided to PASAI on procurement guidelines review and financial reports. The belated adoption of the revised PASAI's procurement policy and changes in the core PASAI team have affected the timely implementation of Output 2. Still, the Project Board recognized these challenges and the critical role of PASAI in supporting SAIs, proposed mitigation measures, recommending a reduced and more targeted partnership arrangement known as a "Low-Value Grant Agreement". The Project Team prepared this new agreement (in June 2020), combining UNDP’s direct implementation of activities and PASAI’s quality assurance.

The outbreak of COVID-19 pandemic adversely impacted Project's implementation, emphasizing delays under Output 2 and affecting activities that the grantees were implementing. The Project Board recommended on two occasions extensions with no additional funds. The requests for extension referred to PFM critical component to support civil society organizations in developing PFM citizen engagement tools, namely, citizen budget guides and citizen budgets. The Project through the partnership formed with the Pacific Association of Non- Governmental Organizations (PIANGO) organized grants and planned other activities, such as developing ICT tools, scrutinizing budget implementation and raising awareness and engagement in budget processes. The PFM requested additional time for grants implementation, online community activities and preparation of citizens budgets. Simultaneously, the Project Team indicated the need for additional time to review and implement the Independence Kit for SAI and deliver technical assistance to SAIs on audit quality under this output. The FEC finds that the PFM no-cost extensions have been justified and required, contributing to ensure delivery of results and genuine knowledge transfer and development of capacities setting the ground for the follow up activities and sustainability of results.

The steering structure and UNDP management team have been timely established and contributed to efficient and effective implementation. PFM established a small project team at the operational level with the Project Manager (PFM PM) as its head, grants officer, and an administrative staff. The FEC finds that the initial project team has been relatively small for implementing complex and demanding PFM activities. Therefore, the FEC finds that the decision to engage long-term consultants to provide technical support to particular Project's components has contributed to the overall Effectiveness and delivery of results.

The PFM Project has established a regular reporting practice, fully aligned with the results-oriented reporting principles. Concerning reporting frequency, PFM team prepares regular quarterly and annual reports, providing a substantive presentation of implemented activities, and presenting plans for the next year.

Effectiveness

The Project has generally effectively met the targets related to parliamentary project finance management capacities, preparing and testing methodology for developing parliamentary public finance management related capacities, covering tax governance, climate change and gender equality.

The PFM initiated and provided technical support to tax governance frameworks in the selected countries, encouraging favorable tax legislation and practice change.

The Project has effectively addressed the need to improve parliaments' role related to fiscal and budget policy issues, providing independent, high-quality research and information to MPs on the national budget and public policy. As indicated in the previous paragraphs, the FBO has been established as a network of parliamentary researchers from different national parliaments in the Pacific preparing snapshot analysis of the budget and detailed thematic budget briefs. These analytical documents have been submitted/ presented to Members of Parliament (MPs) to strengthen financial scrutiny. In addition, the PFM project introduced an innovative step in the FBO's work by including cross-government climate change budgets, enhancing Parliaments' capacities to exert oversight on climate issues and developing "citizens' budgets" that applied climate change and gender lenses. In this context, the Project training programs for MPs have been important achievements to institutionalize ex-ante scrutiny of the budget and budget documentation, emphasizing climate change adaptation, mitigation, and finance. Furthermore, the Project prepared a guide for Parliamentary scrutiny of the green/ blue economy, including an in-depth section on evaluation and questioning of national budget measures.

The PFM approach to partner with the Pacific Association of Non-Governmental Organizations (PIANGO) directly contributed to its effectiveness. The reference is to notable achievements related to enhanced citizens participation in the budgetary processes, serving to the network of NLUs to discuss public finance issues and priorities and coordinate activities. Critical achievement concerning more competent engagement has been citizen guides to the budget process that presented a country-specific budget cycle (planning, drafting, adopting, executing, and reporting/ auditing), timeframe, and actors. Furthermore, the Project launched a small grant scheme for CSOs, with regional and national levels, "to build their capacities and generate actual outputs on public finance oversight"; the small grants scheme has been implemented through three interlinked phases.

Despite initial delays and changes in the operational/management arrangements, the PFM has been effective under its Output 2 (Improved external audit and role of Supreme Audit Institution), as provided under the Efficiency part of this report. The Project supported the assessment of SAI Performance against international standards (ISSAIs), following the SAI PMF framework for holistic and evidence-based evaluation of SAI performance. The partners stated that "a regionally coordinated approach to peer assessments was effective, enabling four participating SAIs to assess each other's performance using the SAI PMF Assessment Tool". There are other important results under PFM Output 2. For example, the Project supported SAI Papua New Guinea with the existing Financial Statements of Government (FSG) backlog. Also, assistance included participation in the virtual PEFA assessments, for example, in PNG (2020), in Samoa and Fiji have been climate focused while in the Cook Islands (with PFTAC) focused on Pillar 6 (Accounting and reporting) and Pillar 7 (External scrutiny and audit). The findings emphasized the need for SAIs to improve their government accounts audits and their PEFA ratings. The PFM's critical deliverables included a Quality Assurance Manual, the training resources and materials for the Quality Control and Assurance and the Peer Review Workshops. The Project continued delivering legal assistance for enhancing SAI Independence. For example, this work is progressing for SAIs in Chuuk, Marshall Islands, PNG and the Solomon Islands.

Impact

Overall, the Project has ensured influence on the participating CSOs, also contributing to SAIs and parliaments long-term sustainable institutional development (concerning their roles in public finance management).

*Policy level impact:* the PFM has successfully addressed the need to improve budgeting and oversight process and increase government accountability (to the citizens) by setting the basis for policies and mechanisms. The FEC used the policy cycle model as an analytical tool to assess policy level impact.

I) Policy Decisions. The PFM has provided materials for the definition of issues and agenda-setting as part of Policy decisions. For example, the PFM highlighted the importance of climate change in the context of governance challenges for the island states, bringing to the policy-makers attention the need to link management of public finances with climate change actions. The PFM also raised to the sectoral policy agenda the need to further strengthen participation of citizens in this process.

II) Inputs for Policy Development: following the problem identification and policy decisions, the Project has been effective in proposing (what is considered) the appropriate responses to solve these problems. These tested and positive solutions could be, for example, climate change budget analysis and gender mainstreaming in budget analysis. Considering inputs, the PFM emphasized active citizen participation in preparing public budgets.

III) Decision on Instruments and Implementation: PFM has designed tools and instruments that, according to the stakeholders, facilitated policy implementation, including the following: i) The Project provided tools to advance the quality of audit reports, updating the Quality Assurance Manual; ii) complementing FBO supported climate-sensitive budget analysis, the Project has prepared a guide for Parliamentary scrutiny of green/ blue economy which included an in-depth section on evaluation and questioning of national budget measures. The Project is working on a guide for Parliamentarians on reviewing recovery budgets and promoting public finance management tools for green/blue recovery. The Project has prepared Citizens guides to budgeting processes, a tool that removes barriers to access to information for CSOs and citizens to engage in the budgetary processes.

*Effects on Participating Institutions:*PFM has influenced the overall administrative culture among the partner institutions by applying tools and methods to enhance public budget scrutiny, thus enhancing transparency and accountability. For example, The CSO's representatives stated they have increased actual understanding and enhanced competencies related to broad areas of public finance oversight, especially for the preparation and monitoring of public budgets. In addition, SAIs management and staff recognized critical assistance from the PFM project to identify priorities and prepare plans to improve the delivery of core services, linking this support with their organizational development.The PFM Project had an institutional impact on empowered parliaments in the participating countries. The FEC finds that the UNDP supported Floating Budget Office (FBO), through the PFM support introduced and tested features on climate change analysis and gender-sensitive lenses, has contributed to MPs capacities for more effective budgetary scrutiny and oversight. These PFM results ensured notable impact on Public Accounts Committees to review and grasp findings and recommendations from SAI reports and understand compliance of climate change adaptation and mitigation programs with legislation.

Sustainability

PFM has consistently responded to the capacity development needs of participating institutions and is steadily strengthening capacity to improve transparency and accountability of public finance, particularly within oversight of budgeting processes. However, future progress and its sustainability rest on the continued commitment and capacity of Pacific region counties' governance system, institutions, and citizens. PFM's demand-driven approach and strong stakeholders' participation in all PFM activities has additionally contributed to their strong sense of ownership of the achieved results.

**Conclusions**

Relevance

*Conclusion 1.* The PFM aligned its intervention with regional and country-specific priorities for the establishment of a system for financial oversight and accountability, also contributing to some of the critical governance and public sector reform priorities. PFM remains relevant for the Pacific Islands Countries

Leaving no-one behind

*Conclusion 2.* The "leaving no-one behind" principle has been considered and followed during the PFM design and implementation.

Gender mainstreaming

*Conclusion 3:* Greater gender equality in the region is one of the main preconditions for the transparency and accountability, and broader, the achievement of good governance. The PFM played an important role in confirming the relevance of Public Finance Management for gender mainstreaming and women empowerment and ensuring women's needs and specific context are reflected in prepared budgets.

Efficiency

*Conclusion 4.* PFM has been implemented efficiently, in line with the work plans, and demonstrated flexibility to stakeholders' needs. However, the management arrangements under Output 2 affected implementation of activities and progress under this component. Still, the PFM Project Board adopted decisions to modify and adjust management arrangements and the PFM Project Team followed on this decision. These management changes contributed to enhance achievement of results under Output 2.

*Conclusion 5.* The PFM team, including its Project Manager, contributed to the effective implementation and achievement of results.

Effectiveness

*Conclusion 6.* PFM has been effective in delivering results and meeting targets, creating a solid basis to continue activities in the participating countries to strengthen budgetary oversight further.

*Conclusion 7:* The regional approach under the PFM added value to partner countries and organizations, following positive cooperation practices and creating a solid learning basis by codifying generated knowledge and facilitating exchange of experience.

Impact

*Conclusion 8.* PFM's is meeting its objectives, ensuring impact at the level of participating/ targeted institutions, but also creating the basis for sectoral policies.

Sustainability

*Conclusion 9.* PFM has been effective in responding to national capacity development needs in areas of intervention.

*Conclusion 10.* The sense of national ownership over the achievements under PFM is due to effective partnerships and the involvement of the national stakeholders in its design and implementation. The participatory approach for the design and implementation of PFM has contributed to an enhanced sense of ownership and sustainability

**Recommendations**

The final evaluation team has formulated the following main recommendations:

R1. The FEC recommends to continue with initiated activities and regionally-focused support to improving budgetary oversight and further enhancing transparency and accountability systems in participating countries

R2. Facilitate citizens participation in budgetary processes by enhancing the understanding of the public finances and the need for their involvement in budgetary processes

R3. Consider longer timeframe for the follow-up support to public finance management in the Pacific region

R4. The FEC recommends that PFM supports regional networking and horizontal exchange of know-how among the experienced CSOs with the newly participating organizations

R5. The REC recommends a balance between qualitative and quantitative indicators to enable adequate measuring of progress under components, also capturing PFM's and progress towards its planned results and broader reform agenda.

**Table of contents**

[Executive summary 3](#_Toc85374001)

[List of acronyms 9](#_Toc85374002)

[1 Introduction 10](#_Toc85374003)

[2 Background 10](#_Toc85374004)

[3 Evaluation objectives and scope 13](#_Toc85374005)

[3.1 Objectives of the final evaluation 13](#_Toc85374006)

[3.2 Scope of the final evaluation 13](#_Toc85374007)

[4 Evaluation approach and methods 14](#_Toc85374008)

[4.1 Evaluability analysis 14](#_Toc85374009)

[4.1 Key Evaluation Questions and Evaluation Matrix 15](#_Toc85374010)

[5 Data analysis 16](#_Toc85374011)

[5.1 Data collection methods and instruments 16](#_Toc85374012)

[5.2 Sampling 17](#_Toc85374013)

[5.3 Data analysis 17](#_Toc85374014)

[5.4 Limitations 18](#_Toc85374015)

[5.5 Ethical considerations 19](#_Toc85374016)

[6 Presentation of findings 20](#_Toc85374017)

[6.1 Relevance 20](#_Toc85374018)

[6.2 Coherence, responsiveness and flexibility 23](#_Toc85374019)

[6.3 Gender mainstreaming and leaving no-one behind 24](#_Toc85374020)

[6.4 Efficiency 26](#_Toc85374021)

[6.5 Effectiveness 29](#_Toc85374022)

[6.6 Impact 38](#_Toc85374023)

[6.7 Sustainability 42](#_Toc85374024)

[7 Conclusions and lessons learned 45](#_Toc85374025)

[7.1 Conclusions 45](#_Toc85374026)

[7.2 Lessons learned 47](#_Toc85374027)

[8 Recommendations 49](#_Toc85374028)

[9 Annexes 52](#_Toc85374029)

[Annex 1. List of documents analysed 52](#_Toc85374030)

[Annex 2. Evaluation matrix 54](#_Toc85374031)

[Annex 3. Interview Guides 60](#_Toc85374032)

[Annex 4. Evaluability assessment matrix 70](#_Toc85374033)

[Annex 5. PFM Results Framework 74](#_Toc85374034)

[Annex 6. Terms of reference 77](#_Toc85374035)

[Annex 7. Final Evaluation Consultant 80](#_Toc85374036)

**List of acronyms**

|  |  |
| --- | --- |
| CA | Contribution Analysis |
| CSFT | Civil Society Forum Tonga  |
| CSO | Civil Society Organizations  |
| DAC | Development Assistance Committee of the OECD |
| EC | European Commission |
| EU | European Union |
| FBO | Floating Budget Office |
| FCOSS | Fiji Council of Social Services  |
| FE | Final Evaluation |
| FEC | Final Evaluation Consultant |
| FRP | Framework for Pacific Regionalism  |
| IDI | INTOSAI Development  |
| INTOSAI | International Organization of Supreme Audit Institutions  |
| IR | Inception report |
| KII | Key Informants Interviews |
| MP | Member of parliament |
| NLU | National Liaison Units |
| OBI | Open Budget Index |
| OECD | Organization for Economic Cooperation and Development |
| OVI | Objectively Verifiable Indicator |
| PASAI | Pacific Association of Supreme Audit Institutions  |
| PEFA | Public Expenditure and Financial Accountability  |
| PFM | Public Finance Management |
| (PFM) PM | Project Manager  |
| PFM Project | Strengthening Pacific Public Finance Management and Governance |
| PFTAC | IMF's Pacific Financial Technical Assistance Center  |
| PIANGO | Pacific Islands Association of Non-Government Organization |
| PIC | Pacific Island Countries |
| PMF | Performance Measurement Framework |
| PPEI | Pacific Parliamentary Effectiveness Initiative  |
| RCO | Resident Coordination Office |
| SAI | Supreme Audit Institution  |
| SC | Steering Committee |
| SDG | Sustainable Development Goals |
| SoV | Sources of Verification |
| ToR | Terms of Reference |
| UN SWAP | UN System-wide Action Plan on Gender Equality and the Empowerment of Women  |
| UNCT | United Nations Country Team |
| UNDC | United Nations Development System |
| UNDP  | United Nations Development Programme |
| UNEG | UN Evaluation Group |
| WGI | Worldwide Governance Indicators  |

# Introduction

This document presents the results of the final evaluation of the Strengthening Pacific Public Finance Management and Governance (PFM) 2018-2022, a strategic initiative designed to enhance capacities of parliaments and supreme audit institutions for budgetary scrutiny, public financial oversight and accountability, while also fostering citizen engagement through civil society organizations

The Project has reached the endpoint of the current implementation cycle. Therefore, the partners (UNDP, EU Delegation and national stakeholders) have agreed to conduct the final evaluation (FE) to assess the progress made on the results of the PFM during its entire period of implementation.

The structure of this evaluation report is the following:

In the first chapter the author provides the main background information about the public finance management challenges in the region, in the context of needs and priorities of the main targeted organizations, parliaments and supreme audit institutions (SAI) and civil society. This chapter provides details about the PFM, presenting its strategic area of intervention, outcome and outputs.

In the third chapter of this document the purpose and the objective of the evaluation are outlined. In this chapter the users of the evaluation are clearly identified.

The fourth chapter presents the design and the approach of the evaluation. First it explains the methodology that was applied and presents the PFM evaluation matrix that has been applied. The matrix includes core evaluation questions designed to address the relevance, effectiveness, efficiency, impact and sustainability. The complete matrix is added to the annex of the report. This chapter also includes information about how data was collected and analyzed. Finally, it addresses the question of limitations and risks as well as the risk mitigation strategies.

The final evaluation findings are presented in chapter five of the report. This chapter follows the structure of the main evaluation criteria, organized around key evaluation questions and provides responses of the evaluation consultant with the data to support elaborated findings.

Final, sixth and seventh chapters include conclusions, lessons learned and recommendations drawn from the results of the evaluation.

The last part of the report includes annexes, to facilitate better understanding of the evaluation assignment, details concerning the methodology that the Final Evaluation Consultant applied (including evaluation matrix and results framework) and brief biodata of the evaluation team.

# Background

**Public finance management in the Pacific Islands Countries- issues and challenges**

Modernizing and reforming Public Financial Management systems for many countries worldwide has prioritized improving effectiveness and efficiency in revenue collection, budgeting, and spending. At the same time, effective public financial management is a prerequisite for citizens-oriented services to meet human development needs. Therefore, ensuring accountability and transparency of public financial management are inevitably linked to allocating resources according to community needs.

International development partners are becoming more significantly involved in supporting PFM: external support to this area has increased from $85 million in 1995 and $931 million in 2007 to more than $4 billion in 2018[[1]](#footnote-2) Similarly, the scope of these reforms is also broadening as aspects such as budget transparency and effective public spending for better service delivery and results are becoming part of the reform process. The growing interest from external partners and the widening scope of these reforms provide a critical opportunity to deliver better outcomes for reducing inequality, including gender inequality, by increasing the effectiveness and efficiency of PFM systems.

The transparent and accountable PFM requires strong and capacitated, democratic and independent institutions. In this context, the role of parliaments is crucial throughout the budget cycle, from the pre-budget stage to gather public perspectives, during budget ex-ante scrutiny and approval phase when they closely scrutinize the government's budgetary proposals. In addition, parliaments should monitor expenditures, and at the end of the year, they review budget performance through scrutiny of the audit reports and recommending priorities for improvements. At the same time, the need for external audit through regular and high-quality Supreme Audit Institutions reporting is required. This process indicates the importance of institutional cooperation between parliaments and Supreme Audit Institutions (SAIs)[[2]](#footnote-3).

Therefore, parliamentary scrutiny and external audit and oversight are critical factors within effective PFM. At the same time, they are increasing transparency, external scrutiny, and citizen ownership of the budgeting process as taxpayers and service users.

Besides the critical role of these institutions, sound PFM requires communication and partnership with civil society organizations to mobilize and focus citizen perspectives, which could be effectively communicated and incorporated through parliaments. Participatory processes enable representing and reflecting the interests of vulnerable groups, also considering the voices, needs and concerns of both men and women; thus, contributing to gender equality. In addition, addressing citizens' concerns could effectively facilitate implementing responses to climate change as an existential threat within the region.

According to the globally accepted benchmarks, the Pacific Islands states PFM systems have significant gaps[[3]](#footnote-4). For example, the overall parliamentary performance has been a weak point. The majority of countries scored very low on the scale of A to D (only three of thirteen countries scored B), the budget audit oversight indicator yields similar results. Another challenge has been the engagement of citizens in decision and policy-making processes, including the budgeting cycle, either directly or through civil society organizations (CSOs). However, the CSOs capacities showed significant differences across the Pacific Island Countries (PICs), and the need remains to enhance their abilities to articulate citizens views and skills to engage in national budgetary processes competently.

Parliaments and supreme audit institutions in this region are still developing capacities to become actively involved in the budget cycle. The parliamentary administrations in most countries remain under-resourced with limited abilities to follow and implement international best practices related to budgetary scrutiny. Namely, the small parliaments' size, including lack of specialized Finance Committee, results in "committee of the whole"- the parliaments' entire membership- carrying out budget scrutiny. However, most of the parliaments have established public accounts or similar committees; still, their performance effectiveness could be challenging. Furthermore, most parliamentarians’ limited understanding and expertise in PFM affect their financial and budget scrutiny abilities. As a result, they have poor capacities to represent citizens views in summarising and analysing national budgets.

The priority for the countries is to provide platforms for parliaments, SAIs and civil society to jointly engage in the national budget cycle and bring PFM oversight in the PICs closer to international standards.

**The Project "Strengthening Pacific Public Finance Management and Governance” and its response to these challenges**

The Project **"Strengthening Pacific Public Finance Management and Governance"** (PFM or the Project) has been designed to strengthen parliaments and supreme audit institutions' function in public financial management across the Pacific Islands region. The focus is on enhancing parliaments' role in budget scrutiny and ensuring effective external audit of government budget execution by the supreme audit institutions (component delivered in cooperation with Pacific Association of Supreme Audit Institutions- PASAI). Also, the Project has been striving to ensure the inclusion of citizens and civil society in budget processes. The intention has been to contribute to transparent parliamentary oversight of the external audit and follow-up with the government on recommendations.

Therefore, the Project has been working to support capacity development for Parliament, supreme audit institutions (that report to Parliament). These efforts should enable parliaments to engage citizens and reflect their development needs in budget scrutiny and budget oversight work as part of a robust system of financial oversight and accountability.

The PFM project envisaged the following outcome: Budgetary scrutiny, public financial oversight, and accountability capacities of parliaments and supreme audit institutions within the Pacific region are effective and better aligned with international public financial oversight and accountability standards and fostering citizen engagement through civil society organizations.

This outcome should be achieved through two interlinked outputs:

Project Output 1: Improved public finance oversight and accountability roles of parliaments and engagement of civil society organizations

Project Output 2: Improved external audit and role of Supreme Audit Institutions

The Project has established a baseline understanding of the PFM capacities and challenges of parliaments and SAIs in the region, and enabled measurement of progress and identification of capacity development needs. Some of the PFM Project's results are established collaborative parliamentary rapid budget analysis capacity across the region, and improved budgetary external audit and parliamentary and civil society oversight, ensuring follow-up on recommended improvements to government PFM processes. The Project emphasized transparency and citizen and civil society engagement in PFM processes, such as preparing a citizen budget, providing input and dialogue with MPs regarding budget proposals, oversight recommendations, and initiatives for oversight of overall oversight PFM issues, including anti-corruption related. The Project ensured specific capacity development element on climate change in recognition of the crucial importance of climate change (especially for Pacific Island Countries) and the necessity of building strong and accountable national systems for managing climate change funds. The Project has a regional scope, with activities engaging selected countries in the Pacific region.

Project total budget has been EUR 2,786,482 (the Project document indicated that this amount is equal to USD 3.419.012); the European Union provided support to this multi-country initiative in the total amount of EUR 2,700,000 (USD 3,312,903), while UNDP provided EUR 86,482 (USD 106,108).

**Target groups and beneficiaries**

Broad-based partnerships across the participating countries served as platforms for implementing these jointly identified priorities and helped build a sense of connectedness and understanding. The Project prioritized: parliamentary leadership, parliamentarians, parliamentary staff, supreme audit institutions, and civil society as the main target groups.

In addition, the PFM targeted civil society organizations across the region, especially those that had access to communities and networks of sector-focused CSOs in the pacific as to enable them to engage on budget process.

Beneficiaries: The Project's beneficiaries are citizens, as primary beneficiaries of publicly funded investments and services. Beneficiaries are also stakeholders utilizing the investments/ services (including foreign investors/private sector and international partners).

# Evaluation objectives and scope

## Objectives of the final evaluation

The ToR has defined the three-fold objective for this evaluation and the final evaluation consultant (FEC) has performed the following tasks in this context:

* Engaged the team in a reflection and learning process to harness the collective intelligence of the various members, generalize as much as possible individual experiences and start re-injecting these learnings;
* Captured the multiplicity of approaches and their respective merits and challenge, and reviewed the design, adaptative process (notably with regards to major natural disaster and pandemic events but also to new elements and learning during the implementation of the project), implementation and ability to monitor and distil results and change at different level and produced an analysis on the above and the project’s achievements;
* Captured the theory of change and actual change path for the project’s activities, including of the newly designed activities, and ensured that intended, unintended, direct and undirect impacts of the project have been captured and proposed measures to integrate monitoring and evaluation into the activities taking place between June 2021 and June 2022

The purpose of this evaluation has been to assess achievements to date, document lessons learned, and provide recommendations to UNDP and its partners to develop next phase of PFM Project in Pacific. The evaluation has been particularly interested in two questions:

* At the level of processes and direct results, understanding the process of strengthening of public finance oversight institutions which have impacted the project’s activities and how the project has contributed to sustainable change and progress of institutions and how this might impact the ability of Pacific states to implement public finance standards as required by donor for direct budget contribution;
* At the level of larger transformational change, understanding the contribution of the project to public finance making a difference to Pacific populations and stakeholders, notably with regard to achieving the sustainable development goals.

## Scope of the final evaluation

The scope of the final evaluation relates to results, timeframe, geography and organization.

**Results.** The Final Evaluation assessed if and to what extent the planned outputs have been achieved, contributing together with other initiatives to progress under its outcomes. Part of these efforts have been to assess PFM’s processes, innovations, strategic partnerships and linkages in the specific regional context that proved critical in producing the intended outputs

**Timeframe.** The final evaluation covered the entire period of implementation of the PFM regional initiative (September 2018 to December 2021, also considering that the PFM project has received an extension until June 2022). The FE considered UNDP’s results and efforts from earlier years in the governance areas, especially support to parliaments and civil society, when justified and required- e.g., if interpretation of the current PFM results and context involves this analysis.

**Geography.** The main focus of the evaluation has been at the PFM selected countries from the Pacific Region; the FEC also analyzed situation in other countries Pacific Islands Countries where this analysis was required and beneficial.

**Organization.** The evaluation examined the steering and management structures for the PFM Project implementation.

# Evaluation approach and methods

The framework for the FE has been set in the Terms of Reference (ToR), and following its provisions, the evaluation has developed a tailor-made methodology. The main reference for the evaluation methodology remains OECD/DAC Evaluation Criteria[[4]](#footnote-5); the FEC adhered to UN Evaluation Group (UNEG) Norms and Standards[[5]](#footnote-6), and UNEG Guidance on Integrating Human Rights and Gender Equality in Evaluation[[6]](#footnote-7).

The evaluation methodology has been designed to ensure that the principles of *leaving no one behind*, *human rights-based approach* and *gender equality* are considered and analyzed throughout the process.

## Evaluability analysis

The final evaluation used the three-dimension framework for evaluability assessment[[7]](#footnote-8), to measure the extent to which this Project, its implementation framework and achieved results could be analyzed and assessed in a reliable and credible manner. The evaluability assessment has been in general positive,

The *“in-principle” evaluability analysis* was carried out to identify whether it is possible to evaluate the PFM as designed- the FE used the framework set by the Terms of Reference. The initial finding that are based on clarity, coherence, feasibility and relevance indicates that the PFM theory of change is solid and well-established.

The “in practice” evaluability analysis included availability of documents and relevant data, together with the capacities of the project team and other stakeholders to provide required information. The PFM Project team supplied the FE with a solid set of project related documents, including Project document, annual work plans, Project reports, monitoring tools, budget and project related communications (Annex X- Documents consulted during the IR). The analysis of these documents during the Inception Period suggests that quality, depth and adequacy of the information will be sufficient for a sound desk review and the establishment of the initial analytical framework.

Besides, the FE together with the PFM Team analyzed the list of interlocutors for interviews- in addition to partners and beneficiaries, this list included other stakeholders that are relevant for the broader public finance management, and broader, good governance, transparency and accountability[[8]](#footnote-9)

The extraordinary circumstances brought about by COVID-19 created a range of challenges, making it impossible for the evaluation consultant to conduct in-person meetings with the PFM Project Team and other stakeholders in the participating countries. Still, use of online interviews, and use of tailor-made questionnaires provided a solid platform for primary data collection.

The *contribution analysis (CA)[[9]](#footnote-10)*, adjusted for the evaluation of complex programs[[10]](#footnote-11) has been in the centre of the evaluation approach. Considering that the PFM Project outcome (defined as "intended changes in development conditions in participating countries") have been set at the high level, requiring joint work of many partners, credible attribution of development changes to the UN Agencies/ PFM may be challenging or in some cases impossible to establish. To address these challenges, the contribution analysis has been applied to facilitate credible causal claims between the PFM Project, its results[[11]](#footnote-12).and contributions to respective outcomes. The FE used primary and secondary data sources to ascertain the plausibility of causal relationships between the PFM achievements and respective outcomes.

Operationally, the FEC made use of a theory-based and utilization-focused approach, with various complementary qualitative and quantitative methods (a mixed method approach) of data collection and analysis. This approach enabled to meet the evaluation objectives, cover its scope and provide answers to the structured set of evaluation questions, while enabling to incorporate the cross-cutting dimensions of gender, equity, and human rights.

The evaluation has been participatory, flexible in design and implementation, ensuring stakeholder participation and ownership through consultation and validation, and facilitating learning and feedback

## Key Evaluation Questions and Evaluation Matrix

The final evaluation focused on the main OECD DAC evaluation criteria and considered additional cross-cutting criteria, gender and leave no one behind, and innovation. The intention has been to provide credible, practical, evidence-based information to enable the timely incorporation of its findings, recommendations, and lessons into the decision-making processes of the PFM’s partners and key stakeholders to assess the potential of the continuation of efforts and assistance.

The TOR provided the basis for the evaluation questions that the final evaluation consultant analyzed and proposed nine key evaluation questions, using also sub-questions to ensure that all areas indicated under the TOR are considered and covered. The FE report answered these questions using specific, objectively verifiable indicators (OVI) generated for each EQ to assess the current situation, including delivery of outputs and progress towards the intended outcomes[[12]](#footnote-13)-

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Key Evaluation Questions (KQ)** | **Relevance** | **Coherence** | **Efficiency** | **Effectiveness** | **Impact** | **Sustainability** | **Gender/ SDGs** |
| **KQ1:** Has the PFM project aligned its intervention with the needs and priorities for the development of oversight capacities and the transparency of public finance in the participating countries? | **X** | **X** |  |  |  |  | **X** |
| **KQ2:** How integrated into the public finance systems and broader governance reforms in the participating countries has the PFM project been during its implementation?  | **X** | **X** |  |  |  |  |  |
| **KQ3:** Has the PFM project considered rights-based approach and gender equality, and followed the “no-one is left behind” principle during its design and implementation? | **X** |  |  |  |  |  | **X** |
| **KQ4:** Has the implementation of the PFM been efficient concerning adherence to the work plans, flexibility and responsiveness? |  |  | **X** |  |  |  | **X** |
| **KQ5:** Has the PFM contributed to capacity development of parliaments related to public finance management? |  |  |  | **X** |  | **X** | **X** |
| **KQ6:** Has the PFM contributed to engagement of civil society in public finance oversight and accountability?  |  |  |  | **X** |  | **X** | **X** |
| **KQ7**: Has the PFM project contributed to improved external audit and role of Supreme Audit Institution? |  |  |  | **X** |  | **X** | **X** |
| **KQ8:** Has the PFM contributed to an enabling environment including mechanisms for sustaining transparent and accountable public finance management in the region? |  |  |  |  | **X** | **X** | **X** |
| **KQ9:** Has the PFM contributed to sustainable partnerships, polices and capacities of stakeholders to continue budgetary scrutiny, public financial oversight and accountability? |  |  |  | **X** |  | **X** | **X** |

**X**- main evaluation criteria; **X-** additional evaluation criteria

These evaluation questions, judgement criteria, indicators and evidences, following all the provisions from the ToR have been presented in the evaluation matrix.

# Data analysis

## Data collection methods and instruments

The evaluation collected data for this evaluation from various sources including PFM related documents, key informant interviews and secondary data sets. The final evaluation followed approaches described below:

### I) Document review

The evaluation has started with an initial review of the documents provided by the PFM and accessed via open sources. A full list of documents consulted in this inception phase is included as Annex 3. These include many different levels and types of documents, such as:

* Strategic and country level - e.g., the PEFA analysis, Open Budget Initiatives, IMF and WB reports, Public Management System Reform and Public Administration Reform Framework; UNDP country programmes, EC Partnership Strategies, other development/ sectoral strategies; indicators
* Project – PFM Description of the Action and Progress Reports and other PFM-related documents
* Presentations and other documents - delivered by PFM partners at various events
* Meeting records - conference proceedings and minutes

A brief gender analysis has been carried out to develop the hypothesis around reflection of gender in the data and reports, gender analysis of the operational environment i.e., socio-political and cultural barriers for gender equality and existing progress. This was done in the context that the ToR has defined. In general, positive findings and conclusion from the evaluability assessment served as the basis for formulation of this final evaluation approach, including specific elements of the evaluation framework

### II) Key informants’ interviews

The **key informants’ interviews** (KIIs) served to confirm assumptions and the initial findings using tailor-made tools to collect evidence-based, reliable, solid, and comprehensive information about the PFM Project. Key informants will be selected based on their crucial role in the design and implementation of the project as well as based on their strategic position in the public finance management system.

The COVID-19 pandemic has had severe impact on the overall situation in the world and posed strict limitations to the mobility of the FEC, preventing and limiting in-person meetings. Therefore, the FEC proposed to have online interviews with the partners and stakeholders[[13]](#footnote-14).

The **group interview** as method of data collection is particularly useful for organizational teams as they enable complementarity of information and save time for repeating information which often happens when individual interviews are conducted with the teams engaged in the same organization or project. Therefore, the FEC implemented group interviews with committees and parliamentary teams and also CSOs implementing project activities. The participants in group interviews with CSOs have been selected with guidance from main CSO partner PIANGO

The interview guides ensured systemic and uniform collection of data, providing (open-ended) questions and offering also opportunities for a more in-depth discussion about specific points related to the PFM’s implementation and results. Especially important has been to discuss forward-looking opportunities and recommendations for the future interventions in the areas of public finance management and budgetary scrutiny and oversight. The FEC prepared brief interview notes, systemize, and bring together all data from the primary data collection in the evaluation matrix.

The overall on-line data collection process has been implemented during August and September 2021. Detailed schedules will be prepared and updated regularly.

The time constraints for this evaluation and the COVID19 restrictions prevented the FEC from meeting with representatives of groups which were often left behind. The FEC was using meetings with the CSOs for proxy information about those "whose voice is normally not heard on Project-related issues". In addition, the FEC participated in three group meetings, two with the CSOs that PIANGO organized and one with the Project Team.

The FEC prepared transcripts from all in-person interviews and established a sound coding system, following the evaluation criteria, using MAXQDA software during the analysis.

### III) Secondary data sets

The FE analyzed and review other secondary data sets, including aggregated data on different key governance and socio-economic indicators for the participating countries/ Pacific region. The list of analyzed secondary data sets is provided in the Annex 3; however, the final list will be included as part of the final evaluation report.

## Sampling

The FE will select interlocutors for Key Informant Interviews (KIIs) purposefully from among the projects’ key stakeholders.

## Data analysis

The scope, complexity, and the period covered by the evaluation required an analytical approach deriving from UNDG evaluation guidelines and international practices. The evaluation consultant analysed collected information and the Results Matrix through a causality model as a part of the overall contribution analysis complementing it with appropriate analytical approaches[[14]](#footnote-15).

The FEC used a mixed-method approach to gather qualitative and quantitative information to answer specific evaluation questions. The FEC based desk research on collecting and analysing the secondary data, primarily PFM-related documentation, annual progress reports and annexes. The FEC collected primary data through in-person interviews following well-established data collection tools, and gained a more in-depth analysis of the overall PFM implementation.

The evaluation process applied data triangulation (for checking the results obtained from the research (desk analysis and primary data from interviews). The rationale for using this approach was to increase the credibility and validity of the findings, and enabled to collect a more detailed and balanced picture of the PFM and its results. The research experience of our team members enabled the FEC to map out an explain the details and complexity of the Project. The qualitative research software and the coding system enabled easier analysis and cross-examination, identifying convergence, inconsistency and contradictions.

## Limitations

The final evaluation included a primary data collection phase (comprising of on-line interviews), designed to collect in-depth information about the status of PFM outcome and respective outputs and complement the initial findings from the desk review. This phase also enabled to identify links between different issues impacting on achievement of the PFM outcome, and broader, the progress towards greater social cohesion. However, this evaluation included limited time for primary data collection. Still, the need to combine in-person interviews and in different countries and organize interviews with different stakeholders’ groups resulted in extending this process to four weeks in total. The final list of key stakeholders for interviews has been agreed in cooperation with the PFM team, while the involvement and importance of the stakeholders in the PFM design and implementation has been determining criterion. Although the evaluation team discussed PFM related issues with the representatives of different authorities, some of the local counterparts were not in the position to reflect on the cooperation and results appropriately.

The PFM's effectiveness needed to be considered assessing the extent to which the Project contributed to or is likely to contribute to progress towards internationally established capacity benchmarks related to financial oversight and accountability standards for parliaments and supreme audit institutions concerning “budgetary scrutiny, public financial oversight, and accountability” while also engaging citizen in this process through civil society organizations. However, it was challenging to determine "specific extent of the contribution" that the PFM made to this outcome. Another challenge has been that the indicators, although relevant provided only limited insight into the situation. The Public Expenditure and Financial Accountability (PEFA) report[[15]](#footnote-16) has been available for 2019 and provided baseline value only for Fiji; however, the frequency in producing PEFA has not been favourable for the PFM project, as the data will be available upon the completion of the Project. The Project adjusted PEFA assessments have been carried out annually and the data for the ultimate year of its implementation have not been available. Similarly, the data under the Open Budget Index (OBI) have been available only for Fiji and Papua New Guinea and served to establish baselines for these two countries (partially serving as a proxy for other countries); however, the next cycle of assessment will be carried out next year.

Therefore, the FEC assessed progress under outputs and analyzed links with outcomes, assuming possible contribution and progress under outcome. The indicators were in the majority of cases relevant, informing the analysis of contribution to the outcome. At the same time, the evaluation has been challenged to extract "the most important" achievements contributing to the behavioural level- outcome changes and validate their contribution, especially considering requirements from the ToR, and request for the length of the evaluation report as well as the timeframe for the final evaluation.

The assessment of efficiency has been mainly focused on management processes and structures; the FEC has been analysing meeting minutes from different coordination forums and using interviews with some of the members of these various bodies. However, the FEC based conclusions on the professional experience and judgement, and basic provisions of development assistance.

Sustainability and impact are ex-post measures and ideally, measuring these dimensions require a time-period between two to five years after the completion of the initiative. Still, this was ToR requirement and the evaluation team carried out context analysis and forecasted possibilities to create impact and opportunities to ensure sustainability. However, changing realities of the Pacific Islands Countries in the context of public finances, and frequent policy/ political reorientation as well as effects of unplanned external developments (e.g., the effects of the COVID-19 and its possible extension) could considerably affect and compromise these conclusions.

## Ethical considerations

The FEC was aware of the OECD DAC ethical considerations for development evaluations[[16]](#footnote-17) and United Nations Ethical Guidelines[[17]](#footnote-18). The evaluation followed ethical considerations in selecting interviewees, interacting with them, and respecting their personal and institutional rights. The FEC requested informed consent from stakeholders before asking any questions related to the PFM evaluation. To obtain consent, the FEC members briefly explained the reasons and objectives of the evaluation and the scope of the questions. Stakeholders had the right to refuse or to withdraw at any time.

The FEC also ensures respondents’ privacy and confidentiality, as the disclosure of confidential information may seriously jeopardize the efficiency and credibility of the evaluation process. Therefore, the FEC is responsible for exercising discretion in all matters of the final PFM evaluation, not divulging confidential information without authorization. The FEC respected informants' right to provide information in confidence; the team also made ensure that sensitive information cannot be traced to its source so that the key informants are protected from reprisals. Original data, including interview records and notes from interviews, will be retained in confidential files until completion of the evaluation. After the final report is accepted, the data and files will be permanently deleted.

The FEC is fully independent, unaware of any conflicts of interest for this work. During the evaluation process, the FEC followed the principles of impartiality, credibility, and accountability.

# Presentation of findings

The final evaluation has presented the following findings, responding directly to the evaluation criteria and questions detailed in the scope and objectives section of the report and are based on evidence derived from data collection and analysis methods described in the methodology section of the report.

## Relevance

The analysis has been carried out with the intention to evaluate PFM’s relevance at any point during the life-cycle. The FEC assessed the particular area of involvement and the validity of the Project’s intervention logic, including if the Project addressed the identified priorities of the partners and needs of the target groups from the participating countries. The FEC also analysed whether the established benchmarks remained valid and achievable during the implementation.

**Rel1. The PFM Project fully aligns with governance priorities related to transparency and accountability of the public institutions through efforts for improved public financial oversight and enhanced capacities parliaments and supreme audit institutions and more engaged citizens through civil society organizations**

The PFM Project addresses the Pacific region priorities, defined in the Framework for Pacific Regionalism (FRP)[[18]](#footnote-19) with the underlying objective to "embrace good governance, the full observance of democratic values and the rule of law, including protection of human rights greater gender equality". This regional strategic framework further highlighted the importance of governance priorities to achieve sustainable development and economic growth. In this context, the PFM supports the FRP's priority to strengthen oversight mechanisms, ensure the region's natural, human and financial resources, and protect fundamental human rights. The Project also addresses the need to develop critical governance and accountability institutions, as prerequisite for enhancing the transparency of political and economic processes.

The Project is well-aligned with the objectives of the European Union Pacific Regional Indicative Programme for the period 2014-2020, and the third priority area, Inclusive and Accountable Governance and the respect of Human Rights[[19]](#footnote-20). The PFM has responded to the need for “strengthening public financial management to generate qualitative improvements in the process of government accounts' preparation and scrutiny[[20]](#footnote-21)”. The Project also fits under the are 2.4. Peace – Peaceful and inclusive societies, democracy, effective and accountable institutions, rule of law and human rights for all of the New European Consensus on Development "Our World, Our Dignity, Our Future[[21]](#footnote-22)". Specifically, the Project addressed the need for effective governance institutions and systems that are responsive to public needs and deliver essential services and promote inclusive growth. At the same time, the PFM supported the priority for building “inclusive political processes, transparent and accountable institutions (including Parliaments) to foster participatory decision-making and ensure that citizens can hold public officials to account at all levels”. Furthermore, this initiative is working to “support an open and enabling space for civil society, inclusive approaches and transparency in decision-making at all levels[[22]](#footnote-23)”.

The Project fells under the United Nations Pacific Strategy 2018-2022 and its Outcome 5 Governance and Community Engagement[[23]](#footnote-24). This outcome planned support for “inclusive, informed, and transparent decision-making processes and accountable and responsive institutions”. Especially relevant have been the PFM efforts to support “governments, parliaments, civil society and the media as the key partners in increasing the transparency of institutions and the accountability of decision-makers”. In addition, the PFM supported the achievement of Outcome 5, Effective governance for service delivery, under the UNDP Sub Regional Programme Document for the Pacific Island Countries and Territories (2018-2022)[[24]](#footnote-25). The PFM is particularly relevant to support "inclusive, informed and transparent decision-making processes, working also to building accountable and responsive institutions. The main partners and ultimately beneficiaries of the Project - parliament and state audit institutions and CSOs are in the centre of this process[[25]](#footnote-26).

* The partners stated that PFM addressed their needs and priorities for the establishment of sound and transparent public finance management system

The PFM design was consistent, based on a “participatory and inclusive programming approach”[[26]](#footnote-27). The partners stated that Project identified problems using a bottom-up process of collaboration, involving representatives from the main partners’ institutions.[[27]](#footnote-28) This approach (to identification of needs and challenges) enabled “demanded technical assistance taking into consideration unique characteristics of participating institutions”[[28]](#footnote-29) (that the Project delivered). The FEC finds that the partners stated “PFM helped to develop their capacities and deliver assigned services to ensure greater transparency and accountability in budgeting processes”[[29]](#footnote-30), being relevant in responding directly to the needs of these partners’ institutions.

The authorities from the participating countries have recognized the benefits from strengthened oversight mechanisms and expanded spaces for citizen participation, linking them with constructive dialogue and cooperation for greater transparency and accountability[[30]](#footnote-31). This statement confirms PFM’s relevance to needs and priorities of authorities, reconfirming opinions that the investments in public finance management, transparency and accountability mechanisms (trough SAIs and parliaments and involvement of civil society), lay the foundations for sustainable socio-economic growth, even in the challenging settings of some of the participating countries[[31]](#footnote-32).

In addition to the qualitative evidence, the FEC finds that the PFM approach to identify the state of affairs ("baselines") and the needs of the key partners' institutions has been timely implemented. The Project has designed comprehensive data collection tools, focusing on the legislature's role in the budget process; namely, the focus has been on the role of Supreme Audit Institutions and parliaments in budget preparation and analysis. Practically, the PFM benefited from the inputs from the Public Expenditure Framework Assessment[[32]](#footnote-33), the Open Budget Survey and Index[[33]](#footnote-34) and the Sustainable Development Goals[[34]](#footnote-35) that was adjusted to the specific needs of these institutions. For example, the Project prepared a self-administered survey to assess the functioning and capacities of Pacific Islands parliaments[[35]](#footnote-36). The responses provided a baseline for more substantive understanding parliamentary performance, identifying areas for support and strengthening. Following the results of the survey, the Project facilitated strategic discussions and technical meetings with Pacific Islands parliaments, at which, among other, PFM support opportunities have been discussed in the context of their needs[[36]](#footnote-37). The FEC finds that this approach has ensured specific and demand-driven support, aligned with the needs of the main partners.

Concerning the identification of needs under the broader framework for citizens participation in policy and decision-making processes, through civil society organizations, the PFM carried out the initial analysis, building on the Open Budget Index methodology. Practically, the Project was using questions related to opportunities for citizen engagement and transparency of budget process. The PFM has identified these needs, working with PIANGO as recognized and well-received civil society partner and the major regional non-governmental organization with membership at the national level in the 25 countries and territories of the Pacific Islands. This partnership with PIANGO gave additional credibility to the activities undertaken, and has forged innovative and promising partnerships**.** Furthermore, the CSOs emphasized that the project’s objectives were relevant to their needs. They emphasized the efforts of the Project to facilitate progress “towards citizens participation in policy and decision-making processes”, recognizing relevance of the PFM initiative to advance and develop their capacities in the areas related to public finance management[[37]](#footnote-38).

**Rel2. The PFM remained well-aligned with governance related strategic priorities during its implementation thus far.**

The analysis of the changes on the demand side[[38]](#footnote-39) shows that PFM’s intervention logic remained relevant throughout its implementation. The FEC analysis and partners statements[[39]](#footnote-40) show that the key governance-related strategic documents, such as the Framework for Pacific Regionalism are still relevant for the region. Common priorities include good governance and sound public finance management, ensuring macroeconomic stability, building climate resilience, safeguarding the environment and natural resources and also investing in human development, improving infrastructure, and fostering private sector growth[[40]](#footnote-41). The authorities in their policy statements[[41]](#footnote-42), and the Project’s partners also confirmed their commitment to “strengthen governance, legal, financial, and administrative systems”, recognizing these as powerful tools for transformation of the Pacific Island region towards peace, harmony, security, social inclusion, and prosperity[[42]](#footnote-43).

The recent analysis indicated that weak service delivery and slow growth together with vulnerability (to shocks) have remained the main challenges for the region[[43]](#footnote-44). In this context, limited capacities for transparent and accountable governance and management of public affairs remain the underlying constraints, threatening long-term development efforts. The countries need support to bridge skills gaps, build institutional capacity, expedite reforms, and improve performance of state-owned enterprises[[44]](#footnote-45). The importance of the strengthened role of oversight mechanisms and implementation of horizontal monitoring tasks has been also emphasized as the most effective system to address insufficient transparency and accountability of public institutions[[45]](#footnote-46).Thus, the Project’s engagement of Parliaments, SAIs and CSOs, has confirmed as highly relevant.

## Coherence and responsiveness

**Res1: Coherence, coordination of activities and exchange of information between PFM's team, other UNDP projects and other initiatives in the area of public finance (and broader governance area) have been established.**

**The UN reform efforts emphasized the need for** a more coherent strategy across the UN system, and efforts to advance funding and enhance activities that contribute to good governance. The FEC finds that the **degree of internal communication across the PFM project team and participating organizations was good throughout the implementation period**[[46]](#footnote-47)**.**

The UNDP Office in Fiji played an important role in promoting internal coherence and the PFM Project team have generally established coordination of activities and exchange of information with other UNDP projects and initiatives of other development partners in the area of public finance management and broader good governance framework. There was a good level of day-to-day information exchange, coordination, and interaction between the PFM team and UNDP projects. The FEC finds that UNDP has ensured complementarity and coherence, using PFM to expand activities under the parliamentarian support framework. The example could be partnership and cooperation between the PFM and the Pacific Parliamentary Effectiveness Initiative (PPEI), designed to increase the effectiveness and capacity of national parliaments to engage with key development issues.[[47]](#footnote-48) These two initiatives have been jointly working to enhance oversight capacities of parliaments especially concerning budget preparation, budgetary scrutiny and budget monitoring; thus, ensuring greater engagement with citizens and contributing to more accountable governance. In this context, the critical support has been through the Floating Budget Office (FBO), established under the broader UNDP support to Pacific parliaments. Practically, FBO pooled regional capacity, developing networks and engaging South-South cooperation; these efforts through the FBO enabled members of parliaments from the Pacific to receive independent budget briefs contributing to more competent MPs voting on the national budgets. The support from the PFM project further advanced this support, facilitating preparation of thematic briefs that reflected on the government's climate change mitigation, adaptation, and climate financing programs[[48]](#footnote-49).

The Pacific Islands Association of Non-Government Organization (PIANGO), as a network of umbrella non-governmental organizations known as National Liaison Units (NLUs) from the Pacific region[[49]](#footnote-50), has been working to build NLUs capacities, including engaging them in policy formulation and development. These PIANGO's efforts have been steadily reinforcing the critical role of civil society for accountable governance and providing a common platform to enhance collective actions and promote inclusive citizen participation[[50]](#footnote-51). Therefore, the partnership between PIANGO and PFM Unit has responded coherently to the CSOs needs for more active and competent participation in budgeting processes, and its oversight. Practically, this partnership enabled PIANGO to benefit from PFM-related expertise, advance its tools and validate them through the interaction with its unique network of liaison offices in each of the focus countries; this network served as an ideal "convening space" for the discussions around budget preparation and oversight and coordinated regional approaches.

In partnership with PIANGO, the PFM project has ensured coherent and consistent implementation of approaches for effective citizens engagement in budget processes, producing "citizen guides to the budget process" in 5 countries in the region with 2 additional upcoming guides in Kiribati and Marshall Islands. These guides mapped the timeframe, actors, and overall planning, drafting, adopting, executing, and reporting/ auditing the national budget. The specificity of national, country, contexts have been inevitably linked with the particularity of interventions and CSOs'/ citizens engagement entry points in Public Finance Oversight.

In addition, the PFM has been coordinating activities and cooperating in the specific areas of intervention with other development partners. For example, the Project has been effective in establishing and maintaining relationships with the International Organization of Supreme Audit Institutions (INTOSAI), the umbrella organization for the external government audit community. The INTOSAI Development Initiative (IDI) together with the PASAI, has been involved in analysing and refining country-level SAI assessments.

Another example could be the partnership with the University of the South Pacific that provided an innovative solution to challenges that COVID-19 created. In October 2020, UNDP and the IMF’s Pacific Financial Technical Assistance Center (PFTAC) jointly organized a workshop on Budget Documentation. The workshop served to initially test and present practice of reviewing cross-cutting themes in the context of government thematic priorities (by New Zealand Parliament staff) invited Ministries of Finance and Parliaments to “head back to school” as campuses’ facilities around the region hosted projections of the regional workshop on Budget Documentation. This workshop was a follow- up to the face-to-face Regional Budget Documentation workshop organized by UNDP PFM project and PFTAC in September 2019.

## Gender mainstreaming and leaving no-one behind

**Gend1. The PFM has considered and addressed gender equality and gender mainstreaming during its implementation, at various levels.**

The stakeholders perceived UNDP as steadily promoting gender equality in the Pacific region, particularly through assistance to governance institutions and other partners. Some examples could be that UNDP has supported women to scale up their leadership to participate in political processes at the national decision-making level by providing mutual learning opportunities as practice parliament (Fiji). Another example is mainstreaming gender in justice sector as access to justice by marginalized populations is recognized key for peacebuilding, particularly for women who are victims and survivors of violence (Solomon Islands). The evaluation found that PFM remained on this path, giving full attention to gender equality and gender mainstreaming, recognizing the need to address the challenge of gender-blinded public policies, including public finance, as “ barriers for women to gain full access to their civic, social and economic rights**.**"[[51]](#footnote-52)Namely,the PFM has been working on “lasting changes in the power and choices of women over their own lives, while tackling the root causes of inequality, through sensitive gender budgeting”[[52]](#footnote-53), The Project incorporated a gender equality perspective into the budgetary process: the broader UNDP Parliamentary support portfolio gender budget analysis were introduced to Parliamentary briefs (following introduction of climate briefs). In this context, the critical (and innovative) achievement has been the inclusion of mandatory gender scrutiny in the (parliamentarian) rules of procedures. UNDP again under the leadership of the broader Parliamentary support portfolio assisted in drafting the Fiji Parliament Rules of Procedure, which provided the requirement for the Committees to "give full consideration to the principles of gender equality". Practically, the institutionalization of this principle set the formal rule that the Fiji Parliament and its committees have to consider the impact and benefit on both men and women equally and carry out gender analysis in all reports for all issues. Thus, for example, the health report should provide gender analysis; also report on capital projects, including roadbuilding or other topics, have to reflect on gender equality. This result promoted the Fiji Parliament as one of the leaders that institutionalized the gender scrutiny practice. This innovative gender mainstreaming approach to the Parliaments rules on functioning could “radically transform the MPs' perception and modify laws' scrutiny and government oversight”[[53]](#footnote-54).

Overall, the FEC finds that the PFM was effective in enabling parliaments to introduce and follow gender-sensitive analysis (institutionalized through parliaments' Rules of Procedures), contributing to preparation of budgets that reflect men and women’s' development priorities more accurately.

The Project has mainstreamed the participative approach, supporting communication between citizens and decision-makers on budgetary priorities, such as reviewing major new initiatives to be included in the budget. Practically, the PFM, through CSOs activities and citizens participation, has been working on budget proposals preparation and submission. A brief analysis of these proposals that communities put forward indicates efforts to ensure benefits to women, as some could ensure significant differences in women's lives if implemented fully. An example is communities’ requests for public investment in street lighting: the citizens identified that secure, safe and comfortable access to essential services has been affected by lack of street lights; thus, neighbourhoods and streets that families and women use in their daily activities have been prioritized[[54]](#footnote-55).

The PFM supported CSOs to provide the government with the relevant data to inform the implementation of their requests and proposals. Namely, CSO provided evidence about the impact of the current situation on men, women and children, also highlighting that those submissions provided solutions on resolving the impact on women and other community groups. For example, the Tonga CSO partners provided evidence that women who have lost jobs due to the COVID-19 pandemic have returned to their homes or origins. However, these women could not access essential public services, and the proposals reflected this issue.

The participants in interviews highlighted the importance of the PFM’s technical support, recognizing benefits that PFM’s capacity development support/ PFM training programs included (mandatory) gender budgeting sessions[[55]](#footnote-56).

* The gender mainstreaming principles have been followed in the design of PFM results and monitoring frameworks

The evaluation found that the PFM results framework integrated gender considerations. The monitoring framework included gender sensitive indicators where possible, emphasizing the use of sex-disaggregated data. For example, the PFM was measuring gender participation (looking at participants in training events, divided by gender) and also gender transformation (for example, measuring generated knowledge and changes ensured through a training on gender budgeting, gender budget analysis and gender and public finances- through the evaluation of training programs that the PFM provided CSO grantees). Another gender sensitive reference could be that the Project was measuring number and quality of gender budget analysis of the budgets that the Floating Budget Office missions ensured. Furthermore, the Project also measured mainstreaming gender in its PFM Community of Practice activities and events online.

The PFM team designed data collection methods to systemically disaggregate information by gender and monitor the meaningful engagement of women across activities. For example, at the level of participation, the Project ensured the balance of women groups and representative in the grantees, working to reach out to youth and women’s group[[56]](#footnote-57). The Project has initiated a capacity strengthening component for its grantees to mainstream gender in their PFM work, resulting in a number of publications and event focused on ensuring that PFM grantees produce inclusive and gender sensitive activities and advocacy campaigns; Similarly, other activities, training and capacity development for example, ensured gender participation (e.g., number of women participating in capacity development events).[[57]](#footnote-58)

* **The PFM has been instrumental in contributing to Sustainable Development Goals (SDG) and considering the principle “leave no-one behind” during its design and implementation**

The PFM is based on the notion that Effective public financial management is a cornerstone of good governance and prerequisite for SDG achievement[[58]](#footnote-59). Generally, sound and transparent PFM systems ensure that governments efficiently collect revenue and spend it accountable and transparently, expanding economic growth and increasing available resources to pursue national objectives, including those relating to the UN Sustainable Development Goals (SDGs). The FEC finds that the Project has considered these provisions, linking its intervention with the principle of “leaving no-one behind” from its design throughout the implementation[[59]](#footnote-60). The main reference has been SDG 16.

The FEC finds that the PFM team and partners at the level of actual implementation have established a people-centred processes, that ensured broader participation and more effective scrutiny and oversight to the budgetary process, enabling links between national development objectives, including SDGs and planned budgets[[60]](#footnote-61). Practically, the Project provided opportunities for members of parliaments and CSOs and, more broadly, citizens to understand and assess the budget design and oversee implementation. Moreover, the Project bridged the gap of a simple “open government” approach that makes information available on a website and expects it to attract interested parties. Instead, by actively providing meaningful information in a format that is easy to understand (through citizens budget guides, for example) and empowering the public to provide feedback, the PFM (through a partnership with PIANGO and parliaments) encouraged citizen participation and input in the budgetary process with its partners.

In addition, the partners recognized that this PFM’s overarching focus on various groups has been also ensured through interaction with CSOs, being critical to avoid these groups being left behind[[61]](#footnote-62). For example, support to vulnerable groups has been ensured through the work of the Fiji Council of Social Services (FCOSS). Under the PFM supported efforts, the FCOSS provided evidence about the complexity of the subsidy scheme for the most marginalized groups, proposing approaches to modify it[[62]](#footnote-63) and ensure improved targeting during the budget design and implementation.

## Efficiency

**Effi1: UNDP has been generally efficient in the delivery of the PFM project. The management mechanisms and monitoring system have been well-established, and competent technical team has been in place. The FEC finds that these elements, together with the strong partnership and technical capacities, have been critical factors that contributed to its effectiveness and flexible and responsive implementation. However, the Project had challenges under output 2, with PASAI as the implementing partner.**

The analysed data indicates that PFM components under the direct UNDP responsibility have been implemented efficiently, exercising adaptive management. Partners stated that the UNDP PFM team has demonstrated flexibility throughout implementation**.[[63]](#footnote-64)** Management mechanisms, including implementation modalities, availability of financial and human resources to implement Project’s activities and operational structure have facilitated Project’s ability to achieve planned results.[[64]](#footnote-65)

However, original institutional arrangements and initially defined roles of partners have affected the Project's efficiency, causing delays in implementing some planned activities. This finding mainly refers to the PASAI's management responsibility under Output 2 (Improved external audit and role of Supreme Audit Institutions[[65]](#footnote-66)). PASAI, as the official association of supreme audit institutions (SAIs) in the Pacific region, has been and remained a strategic partner to the Project. However, the analysis of primary and secondary data, including quality-assurance scrutiny- the Harmonized Approach to Cash Transfers- HACT micro assessment-showed that PASAI's project implementation abilities have been limited[[66]](#footnote-67). These insufficient management capacities[[67]](#footnote-68), belated adoption of the revised PASAI's procurement policy and changes in the core PASAI team have affected the timely implementation of Output 2. Still, the FEC finds that the mitigation measures have been implemented, addressing these challenges. The Project Board recognized critical role of PASAI in supporting SAIs, recommending a more flexible partnership arrangement known as a “Low Value Grant Agreement”. The Project Team prepared this new agreement (in June 2020) combining direct implementation of activities by UNDP and quality assurance by PASAI. The PASAI’s role included activities “related to technical support to SAIs, management of UNDP-recruited consultants and dissemination of lessons learnt (participation to online community) and knowledge product(s)”[[68]](#footnote-69). Still, PASAI has indicated that proposed timeframe (April 2021) would not be sufficient to implement planned activities. The Project Team has indicated that this Output would require additional time, among other to carry out review and implement the Independence Kit for SAI and deliver technical assistance to SAIs on audit quality.

In addition, the outbreak of COVID-19 pandemic adversely impacted Project’s implementation, further emphasizing delays under Output 2 and affecting activities that the grantees were implementing[[69]](#footnote-70). This served as the basis for the Project Board to recommend no-cost extension during the meeting[[70]](#footnote-71). Following this recommendation, the Project Team prepared request for no-cost extension. The PFM team proposed a mitigation strategy to ensure sufficient time to disseminate knowledge products and ensure participation in the Floating Budget Office missions (planned during 2021 and beyond December 2021). The PFM recognized the need for additional efforts to ensure that Public Account Committees receive capacity support and benefit from sustainable capacity development mechanisms (through an online PFM module training and additional resources for Parliamentary Committees)[[71]](#footnote-72).

The request for extension referred to PFM critical component to support civil society organizations in developing PFM citizen engagement tools, namely, citizen budget guides and citizen budgets. The Project through the partnership formed with the Pacific Association of Non- Governmental Organizations (PIANGO) organized grants and planned other activities, such as developing ICT tools, scrutinizing budget implementation and raising awareness and engagement in budget processes. The PFM requested additional time for grants implementation, online community activities and preparation of citizens budgets.

The FEC finds that the PFM no-cost extensions have been justified and required, contributing to ensure delivery of results and genuine knowledge transfer and development of capacities setting the ground for the follow up activities and sustainability of results.

* PFM has established a clear work plan and, with the approved extensions until June 2022, is on the path to complete planned targets within approved budget.

PFM’s included results-oriented annual plans and more detailed quarterly plans, providing a sound basis for scheduling, resource allocation, budget control, and attainment of results. The PFM work plans have been instrumental to successful delivery of results. The focus has been on providing technical level activities, ensuring that strategic decisions are aligned with national priorities and identified needs of participating institutions.

The FEC found that the work plan preparation has been participatory, through the joint efforts of the PFM team and national partners, primarily PASAI and PIANGO. The stakeholders stated that the PFM work plan also enabled coordination of activities, especially being effective in planning, implementing and synchronizing activities, for example, the pacific Floating Budget Office and also capacity development programs.[[72]](#footnote-73) Practically, various Pacific countries have different fiscal years; thus, national budgets are presented to respective (national) parliaments at other times throughout the year: Vanuatu's financial year starts in January, Tonga in July, and Fiji's financial year begins in August. Therefore, the planning of FBO's activities ensured expertise and critical mass to undertake a budget analysis in the respective countries. For example, Fiji research staff could join FBO to analyse budgets in Tonga and Vanuatu. In addition, part of the planning efforts enabled parliamentary staff from these countries to join the FBO during the national budget presentation to the Fiji Parliament.

At the operational level, PFM established a small project team with the Project Manager (PFM PM) as its head, and also included grants officer and administrative staff. The PFM PM's prime responsibility has been to plan efficiently and deliver results, including to ensure that deliverables are of a high quality, and delivered within the approved work plan and budget. The PFM PM maintained relationships with the partners based on technical capacities, mutual trust and respect[[73]](#footnote-74). The key informants recognized that “PM’s diplomatic skills, technical knowledge and managements capacities” have been instrumental in resolving challenging situations (especially resolving delays and issues related to Output 2)[[74]](#footnote-75). The PFM PM ensured mobilization of resources, facilitating delivery of results[[75]](#footnote-76) and facilitated regular communication and information exchange regarding strategic priorities with the partners and authorities in the participating countries.

The FEC finds that the initial project team has been relatively small for implementation of complex and demanding PFM project. Therefore, the decision to engage long-term consultants to provide technical support to particular Project’s components, has contributed to the overall effectiveness and delivery of results.

* The steering structure and UNDP management team have been timely established and contributed to efficient and effective implementation

The PFM has established a Project Board as the main advisory and steering structure, to provide guidance and support the PFM team to reach Project’s objectives, ensuring coherence and coordination with other interventions (EU funded and other public financial management and governance) in the Pacific region. The PB included representatives of UNDP, EU and the Pacific Islands Forum Secretariat (PIFS) and also representatives of Pacific Alliance of Supreme Audit Institutions and civil society organizations (including PIANGO, and other organizations such as Fiji Council for Social Services FCOSS, Development Service Exchange -DSE, Solomon Islands and the Civil Society Forum Tonga -CSFT). The PB meetings have been planned on an annual basis, in line with the Project document and Annual Work Plans. The PB meetings served to endorse the progress and results, and approve requested and justified modification in the implementation framework (e.g., project extension, revision of monitoring indicators, etc). The FEC finds that these meetings have been organized regularly.

* PFM has established a sound monitoring and reporting system

This monitoring system served as the reference during reporting. The Results Framework (RF) set the performance monitoring system. It includes tailor-made data collection protocols and instruments. The evaluation consultant found that the adopted indicators and the overall monitoring system have served to facilitate tracking of performance under all Project’s outputs and activities and overall progress reporting, despite some weaknesses. The indicators presented in the RF have been mostly satisfactory; still, the evaluation team found gaps within the existing indicators, as they have not been sufficiently “gender sensitive” and some Project’s areas have not been adequately considered. For example, indicators could not adequately measure PFM’s performance in the areas, such as citizens participation (as presented under the effectiveness part of this report). The proposed means of verification and data sources provided were appropriate to validate progress and achievements.

The PFM Project has established a regular reporting practice, fully aligned with the results-oriented reporting principles. Concerning reporting frequency, PFM team prepares regular quarterly and annual reports, providing a substantive presentation of implemented activities and the status of the annual targets from the Annual Work Plans[[76]](#footnote-77). Specifically, the reports have been based on results-oriented practice with references to the PFM indicators to measure the progress towards the achievement of targets.[[77]](#footnote-78) The partners stated that they have been involved in the reporting process, providing inputs and verifying the progress towards annual targets.

## Effectiveness

The FEC analyzed relationship between the achieved results under PFM outputs and its outcome, reflecting on the extent to which the attainment of PFM’s outputs contributed to progress under outcome.

**Effe1: PFM has been effective in delivering its outputs, and making credible contribution to the achievement of stated outcome; the positive changes in relevant statistical indicators and primary and secondary sources confirmed this finding.**

The in-depth analysis of the PFM effectiveness has been based on its aggregated progress and monitoring reports, the work plans, and other prepared analytical reports and documents. The interviews with stakeholders served to validate findings.

The FEC prepared a comprehensive table that analysed intervention logic (this included the overall results chain, outcome and outputs) and respective indicators under each of the elements, striving to establish credible links to the extent possible between specific results and reported progress under the PFM outputs and its outcome. The FEC reflected on changes measured by proposed indicators and analyse the extent to which targets have been achieved. In the cases of missing information, the FE worked to collect other information and link reported results with outcomes.

**Table 1: Detailed analysis of the PFM’s effectiveness**

|  |  |
| --- | --- |
| **Outcome** | **Indicators (including benchmarks)**  |
| **Outcome 1:** *Budgetary scrutiny, public financial oversight and accountability capacities of parliaments and supreme audit institutions within the Pacific region are effective and better aligned with international public financial oversight and accountability standards, and fostering citizen engagement through civil society organizations.* | **Indicator 1. Baseline survey based on adapted PEFA (PEFA dimension 18 and 31)****Indicator 2: Open Budget Index** *Baseline in 2019 (available only for Fiji): 39 (out of 100)* **Indicator 3. SDG 16 methodologies on Parliament and SAI performance,**  |
| **Comments on Outcome** | **Comments on Indicators (including benchmarks)** |
| The FEC found that the project intervention logic is solid, with evident links among its chain of results elements. The PFM outcome represents intended changes in development conditions in the region set at the high level, requiring joint work of partners. This outcome is appropriately formulated, answering the question “What national stakeholders and partners do differently (partly as a result of UNDP/ EUD efforts). At the same time, the FEC finds that this is a composite outcome that brought together two distinct, although complementary, components. The first component is related to the need to enhance parliaments and SAIs capacities for budgetary scrutiny, public financial oversight and accountability in line with international standards. The second component strives to ensure greater citizen engagement in budgeting, including financial oversight, through civil society organizations. The planned time for the PFM implementations has not been sufficient to ensure changes and progress at the level of this outcome (concerning any of its components). Although the PFM is likely to achieve progress under its outputs however, ensuring oversight capacities (at institutional and individual levels through capacity development and institutional partnerships) and enhancing transparency in public finance systems remains challenging task that require readiness to reforms, joint work and longer-term commitment of all partners/ stakeholders.  | The FEC finds that two indicators are adequate to measure progress under outcome, with the focus on the first of its (distinct) dimensions. The Public Expenditure and Financial Accountability (PEFA) included 31 indicators referring to key components of public financial management, organized around seven broad areas of activity (pillars), establishing a standard methodology for public finance management review to identify its strengths and weaknesses. The PFM project selected two most relevant indicators, 18 and 31[[78]](#footnote-79). The PEFA-18 indicator assesses the nature and extent of scrutiny of the annual budget by the Legislative Assembly. It reflects and scores on four dimensions, scope and legislative procedures of budget scrutiny, timing of budget approval and rules for budget adjustments by the executive. The PEFA-31 focuses on legislative scrutiny of the audited financial reports of central government, analysing if institutional units are required by law to submit audit reports to the legislature or if their parent or controlling unit must answer questions and take action on their behalf The second indicator, the Open Budget Index shows country's budget transparency score, assessing the public's access to information on how the central government raises and spends public resources. A transparency score of 61 (out of 100) or higher indicates a country is likely publishing sufficient material to support informed public debate on the budget[[79]](#footnote-80). In OBS 2019, the global average transparency score is only 45 out of 100. However, the Open Data Index for 2019 provided data for Fiji, that scored 39 (significantly below the average). However, the OBI has been available for 2019, the PFM baseline year, and only for Fiji (not for other Pacific Island Countries) The Project carried out baseline assessments regarding the status of participating institutions (as explained under the Relevance part of this report) However, the end-line survey has not been produced until the end of this evaluation and formal status of indicators could not be verified.  |
| **Validation of progress under the Outcome 1** |
| The analysis of the essential elements of the legitimate, transparent and inclusive governance shows that it is the range of processes through which a society reaches consensus on and implements regulations, human rights, laws, policies and social structures—in pursuit of justice and human rights, welfare, and environmental protection. Policies and legislation are agreed on and carried out by many institutions: the legislature, judiciary, executive branch and formal and informal organizations of civil society. Considering this, democratic governance for human development brings to the fore the question of how a society organizes itself to ensure equality (of opportunity) and equity (social and economic justice) for all citizens. It stresses both the outcomes and processes of governance because the policy-making process is as important as its result. Rooted in a rights-based approach to help governments and citizens fulfil their commitments and obligations, it promotes constructive interaction among the three governance actors, and it is infused with the principles of good governance. The principles at the heart of good governance are the same as those at the heart of democracy: Equity; Participation; Pluralism; Partnership; Subsidiarity; Transparency; Accountability; Rule of law; Effectiveness; Efficiency; Responsiveness; Sustainability.The PFM outcome contributes to the core principles of good governance, and represents intended changes in development conditions in the region. The Project was working to support the establishment of transparent and good governance, aiming to build and enhance oversight of public financial management in the Pacific region. The focus has been on improving the budgetary scrutiny, public financial oversight and accountability capacities of parliaments, Supreme Audit Institutions (SAIs) and civil society within the region, aligning with international public financial oversight and accountability standards and fostering citizen engagement and oversight.The PFM’s areas of intervention have been and remained highly relevant to the challenges facing participating Pacific countries. The efforts to build oversight capacities and enhance transparency of budgeting is closely aligned with the reform priorities of all participating countries, as reflected in various policies and strategies[[80]](#footnote-81). It had strong links to the Sustainable Development Goals (SDG16 on ‘participatory decision making and effective institutions) and the UNDP country programme for participating countries.  |
| **ANALYSIS OF OUTPUTS** |
| **Outputs** | **Indicators and benchmarks**  |
| **Output 1.** *Improved public finance oversight and accountability roles of parliaments and engagement of civil society organizations* | ***Indicator O1.1.*** Methodology for parliamentary PFM capacity and engagement developed and piloted in the focus countriesBaseline (2018): 0 Target (2021): 1***Indicator O1.2.*** Number of parliamentary budget analysis conductedBaseline (2018): 0 Target (2021): 9***Indicator O1.3.*** Number of “citizens’ budgets” are developed, including ones applying climate change and gender lensesBaseline (2018): 0; Target (2021): 9***Indicator O1.4.*** Number of Parliaments exerting oversight on climate issues Baseline (2018): 1 Target (2021): 5***Indicator O1.5.*** Number of countries where committees are meeting to discuss SAI reportsBaseline (2018): 2; Target (2021): 2 |
| **Comments on Output 1.1.** | **Comments on Indicators and benchmarks** |
| The Output 1 is well integrated in the intervention logic and refers to the Project’s support to parliaments and civil society organizations. Still, the FEC finds similar situation as for the outcome- there are two outputs merged under this one. The Project has been working on improved public finance oversight and accountability roles of parliaments. In parallel, the Project has been strengthening capacities of selected CSOs to engage in policy processes, including budget preparation and monitoring. Despite that these two components are interlinked, as accountability of parliaments are inseparable from citizens participation (direct or through civil society organizations), these have been different Project’s components.This approach to merge PFM’s large components, support to parliaments and support to CSOs, has affected selection and appropriateness of indicators.  | The indicators are generally relevant for this output, with the primary focus on measuring “oversight and accountability roles” of parliaments. The FEC finds that only Indicator O1.3. Number of “citizens’ budgets” are developed, including ones applying climate change and gender lenses could partially reflect and measure Project’s support to CSOs; this is also the only indicator that clearly emphasized gender component. The large area of the Project’s support to FEC finds the need to introduce indicators If analyzed together, these indicators could measure Project’s achievements under this output, especially related to the “accountability and transparency of parliaments All indicators are quantitative in its nature despite that the Project has been addressing areas in which perception or qualitative indicators could provide more in-depth overview of Project’s progress and results (for example, capacity development in different areas; or citizens participation issues). Still, the FEC finds certain degree of fulfilment as the adopted indicators could reflect if the stakeholders are using gained knowledge in their work. The targets from the approved project document (2018) remained in the revised Project document (submitted under the request for extension). The adjustments were not required as the scope and activities of the Project remained the same (but additional time for implementation was required). |
| **Validation of progress under the Output 1.1.** |
| The FEC finds that the Project has been generally effective in meeting the targets related to parliamentary project finance management capacities.The Project prepared and ***tested methodology for development of parliamentary public finance management related capacities***, covering tax governance, climate change and gender equality.The PFM initiated technical support to tax governance frameworks in the selected countries, encouraging favourable tax legislation and practice change[[81]](#footnote-82)", following nationally driven approach. Some of the main results included meetings with the decision-making and technical level teams in each of these countries to “unfold the EU criteria and comments, assisting with legal drafting support for tax reforms”[[82]](#footnote-83). The PFM handed over the overall responsibility for the tax governance frameworks to the Pacific Islands Forum Secretariat (PIFS)[[83]](#footnote-84) and continue with the efforts in this area. The Project has effectively addressed the need to improve parliaments’ role related to fiscal and budget policy issues, providing independent, high-quality research and information to MPs on the national budget and public policy. Namely, responding to the limited capacities of Pacific Parliaments and particularly the absence of budget offices or specialized research units/ support staff for MPs, UNDP through parliamentary portfolio has assisted with the establishment of the Pacific Floating Budget Office (FBO). The FBO is a network of parliamentary researchers from different national parliaments in the Pacific, creating the critical mass of technical people required to undertake a budget analysis within a limited (usually short) period. The FBO has been using pooled expertise across the region, “which floats across the vast oceanscape to the country undergoing its national budget process”[[84]](#footnote-85). Essentially, upon request from respective parliaments, this FBO team conducted research and produced a quick analysis of national spending trends and revenue before budgets submission for debates or voting. The FBO has been preparing a snapshot analysis of the budget and then detailed thematic budget briefs. These analytical documents have been submitted/ presented to Members of Parliament to strengthen financial scrutiny, ultimately improving the budget's developmental and transformational impact. The PBF project introduced an innovative step in the FBO's work, moving beyond individual sectors and line ministries to include cross-government climate change budgets, further strengthening budget awareness and scrutiny. As a result, the FEC finds that the Project has effectively met the targets for enhancing Parliaments' capacities to “exert oversight on climate issues and developing "citizens' budgets" that applied climate change and gender lenses”[[85]](#footnote-86). The Project followed a participatory approach (involving regional partners on climate finance- Pacific Islands Forum and UNDP Resilience Team), preparing the methodology to assess budgetary use for climate-related priorities. The budgets present planned expenditure over the next financial year, and thus they look forward to the emerging shape of the cross-government climate change response. Following this methodology, the FBO has produced a thematic brief related to the government's climate change mitigation, adaptation, and financing programs. The distinct feature of this brief has been that it presented, for the first time, this type of analysis to the parliamentarians and included a transversal parliamentary analysis of the budgets in the Pacific. The Project supported the first Climate-Related Budget analysis in Tonga[[86]](#footnote-87), that has been presented to Parliament and civil society groups linking the national policies priorities with the specific budgetary allocations prepared for debates; furthermore, the Project followed this approach to initiate activities in other countries,[[87]](#footnote-88). For example, the analysis of budget allocations from the Solomon Islands showed the need for further mainstreaming of climate change and introducing measures beyond the coordination efforts[[88]](#footnote-89). The Project provided another example from Vanuatu. In this case, the strong link between climate change and extreme events (including non-climate events, such as volcanic eruption) emphasized that both aspects (budgetary and policy) are nationally relevant. Before COVID-19, researchers of the Floating Budget initiative provided face-to-face support to each of the Pacific parliaments, as requested. However, under the pandemic context, the FBO continued delivering support, benefiting from online options, with support from UNDP. Specifically, using lessons from the 2020 Tonga virtual budget briefing experience, the PFM in collaboration with the UNDP Parliament project, mobilized FBO virtual support for Vanuatu (December 2020), Solomon Islands (March 2021) and Tonga (April 2021). The FBO team[[89]](#footnote-90) undertook independent and rapid analysis of the national budgets and drafted budget briefs for the National Parliament, submitted to Members of Parliament and strengthening financial scrutiny, that ultimately, will improve the developmental and transformational impact of the budget on citizens. In parallel, the Project worked with local CSO organizations (in Vanuatu and Solomon Islands) to convene budget briefing sessions to support community groups’ advocacy and oversight roles. In this context, the FEC finds that the Project training programs for members of parliaments (MPs), including module on effective questioning[[90]](#footnote-91) have been important achievements to institutionalize ex-ante scrutiny of the budget and budget documentation, emphasizing climate change adaptation, mitigation, and finance. Furthermore, the Project prepared a guide for Parliamentary scrutiny of the green/ blue economy, including an in-depth section on evaluation and questioning of national budget measures[[91]](#footnote-92).The FEC finds that the FBO has effectively applied the climate change budget analysis in reviewing the effect of Covid-19 on climate-related budget allocations in the context of budgets reductions. The FBO analysis showed that the climate change budget "could pick up the degree of longitudinal persistence of the climate change response even in extreme budget pressure[[92]](#footnote-93)". In Fiji, for example, the COVID-19 caused a reduction of 28% in the 2020/21 climate change budget compared to the 2019/20 budget; still, the climate change budget increased from 9.3% in 2019/20 to 10.1% in 2020/21[[93]](#footnote-94) vis-à-vis total operating receipts. This evaluation report in the previous parts highlighted the importance of partnership with the Pacific Islands Association of Non-Government Organization (PIANGO)[[94]](#footnote-95), as a network of umbrella non-governmental organizations known as National Liaison Units (NLUs) from the Pacific region. The PIANGO has been steadily building NLUs capacities and strengthening their role in policy formulation and development; these efforts have improved their watchdog abilities to achieve accountable governance and provide a common platform to enhance collective actions and promote inclusive citizen participation[[95]](#footnote-96). The FEC finds that the PFM project approach to partner with the PIANGO directly contributed to the effectiveness and notable achievements related to enhanced citizens participation in the budgetary processes, serving to the network of NLUs to discuss public finance issues and priorities and coordinate activities. Through the Project PIANGO and NLUs/ participating CSOs have benefited from improved capacities to understand and competently participate in the budget cycle. The partners recognized CSOs' more active and more competent engagement in dialogue on budget preparation and implementation with parliaments and executives. Critical achievement concerning capacity development and “more competent engagement” have been citizen guides to the budget process that presented a country-specific budget cycle (planning, drafting, adopting, executing, and reporting/ auditing), including timeframe and the main actors for each of the participating countries. In addition, the PFM project launched a small grant scheme for CSOs, with regional and national levels, "to build their capacities and generate actual outputs on public finance oversight"; the small grants scheme has been implemented through three interlinked phases. At the regional level, the grant scheme started in 2019: recognizing the sensitivity of the topic and limited experience of CSOs in the region on public finance oversight, the Project, in partnership with PIANGO, suggested an "accompanying design process, focusing on building coalitions and context-driven projects". Practically, the PFM reported that PIANGO, during the first phase, conducted a sub-granting programme in five countries (Fiji, Tonga, Solomon Islands, Vanuatu, Tuvalu), mapping human and technical resources, preparing citizen budget guides and assessing NLUs' capacities. As a result, the first phase of the CSO grant scheme (2019-2020) has produced 5 citizen budgets. Besides, the Government in Kiribati produced a draft citizen budget. The key informants and Project reports confirmed that these results set the basis for the following ("second") phase for the NLUs and their partners. Namely, the grants enabled (eligible) national level partners[[96]](#footnote-97) to test, refine and build on the initial ideas and activities (implemented in phase 1), and develop additional advocacy and engagement tools for relevant topics and areas of focus. Therefore, in 2020, three additional grants have been awarded[[97]](#footnote-98). The FEC finds that the third grant scheme (2021) which was open to all civil society organisation in the Pacific generated high interest among the applicants: the call for application to the 2021 Small Grant Scheme for CSOs (launched on 5 April 2021) received a total of 17 applications from regional (five) and national (twelve) entities in Fiji (five), Solomon Islands (four) and Vanuatu (three) were received. The third phase would include codification and dissemination of knowledge, and the Project started with these knowledge-generating activities[[98]](#footnote-99).However, the COVID-19 and three consecutive category four cyclones created an extraordinary situation; still, regional partnerships showed its added value. The PFM reports indicated that PIANGO and its National Liaison Units proposed a new, online-based approach to meetings, discussions and consultations. The FEC finds that this CSOs network developed some additional PFM oversight activities; this included budget submission clinic, expenditure tracking and citizen surveys. |
| **Output 2** | **Indicators and benchmarks** |
| **Output 2:** Improved external audit and role of Supreme Audit Institution | ***Indicator O2.1.*** Countries in which the number of audits has increased Baseline (2018): 0; Target (2021): 7***Indicator O2.2.*** Number of countries in which the number of SAI reports timely submitted to PACs has increasedBaseline (2018): 0; Target (2021): 8***Indicator O2.3.*** Number of countries in which SAIs are involved in PAC review of submitted reportsBaseline (2018): 0; Target (2021): 6 |
| **Comments on Output 2.** | **Comments on Indicators and benchmarks** |
| Output 2 is well-defined, capturing to a full extent the efforts of the Project in supporting the Supreme Audit Institutions in the Pacific Islands countries, as independent national oversight bodies, largely responsible for auditing a government’s revenue and spending, helping to ensure greater transparency and accountability. Structures, mandates and reporting relationships of SAIs within the region vary, and thus, these institutions can play various accountability roles in different countries. Therefore, the Project adjusted its intervention to the specific needs of participating countries, working on upgrading the professional audit performance of SAIs through continued and systematic capacity development of staff. Practically, the intention was to proceed and enhance external audits and their timely submission. Many SAIs are supporting independently parliaments in performing oversight of government budgets and spending. Thus, the PFM planned support to enhance cooperation between SAIs and parliaments for budgetary scrutiny and management. The approaches to improving SAIs' technical capacities included regional and international cooperation and exchange of experience; in this context, partnership with PASAI and participation in INTOSAI, have been highly instrumental. | This output is well-elaborated and fits into the PFM chain of results. The FEC finds that the proposed indicators are relevant to measure progress and findings from interviews, together with surveys, served to validate the progress and actual achievements. The indicators 1 and 2 are relevant to measure immediate Project’s results- if the audits are increasing in participating countries and also if these audit reports are timely prepared and submitted to respective parliament’s Public Accounts Committees. However, the limitations that COVID-19 imposed, resulted in limited progress towards the achievement of targets under indicator 3. Despite important results, a regional conference connecting PACs and SAIs (in 2019) and joint trainings for PAC and SAI at national level in Kiribati, Fiji, Solomon, the PFM would need additional efforts to contribute to strengthening SAIs involvement in PAC review of submitted reports. The FEC considered also qualitative references to progress under this output: for example, if SAIs’ representatives considered that capacity development resulted in strengthened role of the SAI or improved quality of external audits, etc. |
| **Validation of results under the Output 2.**  |
| The Project emphasized the notion that Supreme Audit Institutions (SAIs) play a vital role in holding governments accountable to legislatures and the public for their stewardship of public funds, thus, providing independent views on the quality of public sector management and helping to ensure the transparency of government operations. Staring from these premises, the PFM has under Output 2 focused on activities to improve audit processes for greater transparency of government finances and ensure that SAIs contribute to budgetary oversight. Under this Output, the Pacific Association of Supreme Audit Institutions (PASAI), as the official association of supreme audit institutions (SAIs) in the Pacific region, has been and remained a strategic partner to the Project[[99]](#footnote-100). Still, the initially planned PFM arrangement under Output 2 provided that PASAI was leading on Output2 implementation, despite weak project management capacities[[100]](#footnote-101). However, PASAI delayed the adoption of its procurement policy (as one of the weak points from the organizational assessment) and did not engage external project management support. Furthermore, changes in the core management/ implementing PASAI team occurred almost simultaneously with the first year of the PFM implementation[[101]](#footnote-102). These challenges have affected progress under Output 2. Still, the FEC finds that mitigation measures (presented under the Efficiency part of this report) resulted in a more flexible partnership arrangement. Practically, UNDP took over the managerial role and PASAI has been providing technical support and quality assurance[[102]](#footnote-103) under this output and these changes enhanced effectiveness under Output II. The Project supported SAIs to develop capacities for high-quality audits, thus, positively impacting the Public Finance Management system in their countries. The initial step has been to assess SAI Performance against international standards (ISSAIs), following the SAI PMF framework for holistic and evidence-based evaluation of SAI performance[[103]](#footnote-104). This analysis provided SAIs with an objective basis for demonstrating their ongoing relevance to citizens and other stakeholders. The PFM Project prepared and delivered a planning workshop and continued with four in-country assessments and a regional reporting practice. Following the results and conclusions from this workshop, the Project supported in-country SAIs assessments in four countries (Vanuatu, Fiji, Kiribati and Chuuk). The partners stated that "a regionally coordinated approach to peer assessments was effective, enabling four participating SAIs to assess each other's performance using the SAI PMF Assessment Tool". The PASAI and technical experts led assessment teams to manage the process and the analysis; the SAIs with previous experience with SAI PFM tools have been additional assistance (SAI Tonga and SAI Pohnpei). The FEC finds that this approach materialized PASAI's vision of "Pacific Auditors Working Together", strengthening the pool of SAI PMF experts in the region. The Project organized a presentation and discussion around the initial findings.There are other important results under PFM Output 2. For example, the Project supported SAI Papua New Guinea with the existing Financial Statements of Government (FSG) backlog. Also, assistance included participation in the virtual PEFA assessment of the Cook Islands (with PFTAC[[104]](#footnote-105) ), focusing on Pillar 6 (Accounting and reporting) and Pillar 7 (External scrutiny and audit). The findings emphasized the need for SAIs to improve their government accounts audits and their PEFA ratings. The PFM’s critical deliverables included a Quality Assurance Manual, the training resources and materials for the Quality Control and Assurance and the Peer Review Workshops. The Project continued delivering legal assistance for enhancing SAI Independence. For example, this work is progressing for SAIs in Chuuk, Marshall Islands, PNG and the Solomon Islands. In addition, other SAIs, those from the Cook Islands, Fiji, FSM National, and Samoa, expressed the need for legal assistance.  |

* PFM has produced important, yet unintended, results in different areas of its intervention, including increased communication, coordination, and cooperation among CSOs and national institutions.

The evaluation team lists these unintended results below:

* Delivery of training programs addressed knowledge gaps and enhanced capacities and skills among the staff from participating CSOs. In addition, the trainings favoured horizontal knowledge sharing amongst the employees from different organizations, helping employees to connect and unify their understanding of budgetary processes in different spheres and application of procedures.
* Similarly, PFM has helped SAI to maintain communication with other SAIs, PASAI and INTOSAI and also with parliaments that participated in different events. During PFM events, the SAIs’ teams participated as guest speakers or participants, establishing communication channels and peer-to-peer interactions.[[105]](#footnote-106) According to SAI representatives, this channel of communication has enabled resolve some of the audit-related findings and recommendations.[[106]](#footnote-107)
* Stakeholders, with support from PFM and PASAI, have been exposed to international best practices and models tested in other countries. Besides contributing to the improvement of professional capacities, these events created additional positive attitudes and enhanced SAIs’ commitment and readiness to implement practices aligned with the highest quality standards.[[107]](#footnote-108)
* The Project has been active in advising and advocating for transparency and accountability at different levels. The active role of PFM staff in implementing activities and building partnerships generated additional readiness and willingness among participating institutions to grasp principles of transparency and accountability. The Partners recognized that PFM has provided support to introduce participatory budgeting through the involvement of CSOs[[108]](#footnote-109)
* PFM has well-established communication platform, that contributed to delivery of results, further contributing to strengthening of financial oversight in the targeted countries

The FEC finds that the partners recognized that PFM had established itself as a brand[[109]](#footnote-110), achieving acclaim and visibility in supporting transparency and accountability in the budgeting process in the Pacific countries. Especially important has been the Project’s engagement of CSOs and preparation of the national citizens budget guides that enabled and mobilized citizens to understand and participate in budgeting process.

The PFM’s team has prepared a sound communication approach and included directions for its promotional and communication materials elaborated and used during the Project and activities regarding meetings, round table discussions, cooperation with representatives of the CSOs and authorities, collaboration with media, participation in events. The Project’s communication efforts included a formal language to address and communicate the results to the different audiences. Its critical aspect has been bottom-up participation across the various population groups, allowing building bridges and working on greater transparency and accountability in the public finance.

## Impact

The impact of a project, as much as its sustainability, can only be assessed after certain period upon its completion. However, it is increasingly conventional in the final evaluations to anticipate or forecast both impact and sustainability. Therefore, the FEC followed this approach assessing (possible) impact and sustainability.

Imp1. Overall, the Project has made important contribution and impact to the CSOs, also contributing to SAIs and parliaments long-term sustainable institutional development.

The final evaluation followed general practice to validate impact looking at the expected outputs and outcomes, and assuming possibility of the Project and its outputs to achieve the outcomes. Thus, the analysis of impact has been focused on policy and institutional levels.

**Policy level impact**

The PFM has successfully addressed need to improve budgeting and oversight process and increase government accountability (to the citizens) by setting the basis for policies and mechanisms. The FEC used the policy cycle model as an analytical tool to assess and justify the links between the results of the Project and its objective at the policy level.[[110]](#footnote-111)

**I) Issue definition and agenda setting for policy decisions.** The PFM has provided materials for definition of issues and agenda setting as closely allied elements of Policy decision[[111]](#footnote-112).Thus, the FE finds that effects of the Project at this stage: by codifying its knowledge and experience, the Project was able to influence “definition and agenda setting” within policy cycle, also confirming that the achievement of a more transparent and accountable governance system in the Pacific region is a complex, slow process, with challenges at different levels.[[112]](#footnote-113)

The FEC finds some materials for new policy decisions. A brief reflection on the capacities of stakeholders, for example, showed that participating representatives of SAIs and parliaments have considerably different levels of skills and knowledge.[[113]](#footnote-114) This indicated the need to prioritize systematic follow-up and continued capacity development. While PFM offered and tested some tools to address these differences and establish required capacities, the stakeholders expressed the need for continued support[[114]](#footnote-115), In addition, the PFM highlighted the importance of the climate change in the context of governance challenges for the island states, bringing to the policy-makers’ attention the need to link management of public finances with climate change actions. This topic is becoming increasingly evident, considering the Paris Declaration and efforts to enhance national implementation mechanisms[[115]](#footnote-116); thus, requiring competent parliaments for effective scrutiny of budgets (their expenditure plans and analysis of investment outcomes). Practically, the governments would have to become more accountable in presenting links between budgetary resources and planned and implemented measures to mitigate climate change.

The PFM also raised to the sectoral (public finance management related) policy agenda the need to further strengthen and institutionalize participation of citizens (directly or through and active involvement of citizens in this process.[[116]](#footnote-117) However, some of identified challenges remain limited understanding and knowledge on public budget (among citizens and their CSOs) to systematically request accountability from authorities[[117]](#footnote-118). The limited capacities of parliaments/ parliamentarians to engage with non-government actors and effectively carry out budgetary oversight further affected this situation; the participating countries are facing challenges regarding delayed SAIs submission and inadequate scope of audit reports, including limited follow-up actions on audit recommendations[[118]](#footnote-119)

**II) Inputs for Policy Development:** following the problem identification and agenda setting, the Project has been effective in proposing (what it considered) the appropriate responses to solve these problems. The primary and secondary data collected by the evaluation team indicated that PFM used solutions that were beneficial to enhance transparency and accountability of the overall public finance management systems in participating countries. These tested and positive solutions, for example, climate change budget oversight, have been codified and used to prepare country-specific (sectoral) policies; the stakeholders stated these efforts will be extended to SDGs.

Also, PFM has emphasized the need for more active citizen participation in preparing public budgets as the practical emanation of policy development. The starting points (in policy development) have been established through the "citizen guides to budget process" showing that different public finance management systems require different entry-points for the involvement of citizens and CSOs and tailor-made policy development.

**III) Decision on Instruments and Implementation:** PFM has designed tools and instruments that, according to the stakeholders, facilitated policy implementation. Some of the tested tools have been:

* The Project supported implementation of the SAI Performance Measurement Framework (SAI PMF)[[119]](#footnote-120) as an international framework for self, peer, or external assessment of a SAI’s performance against the International Standards of Supreme Audit Institutions (ISSAIs) and other established international good practices for external public auditing. The Project through this tool, facilitated regional and coordinated approach to peer assessments, enabling participating SAIs to assess each other’s performance, setting the basis for the next, follow up activities.
* The Project provided tools to advance the quality of audit reports, updating the Quality Assurance Manual (for PASAI[[120]](#footnote-121) to deliver to its members) and organized workshops and training programmes on quality reporting. In the context of quality assurance, the PFM reported that PASAI continued to liaise with SAIs and INTOSAI Development Initiatives (IDI) to ensure SAI audit methodology and Financial Statements of Government (FSG) Audits are ISSAI compliant[[121]](#footnote-122).
* Complementing FBO supported climate sensitive budget analysis, the Project has prepared a guide for Parliamentary scrutiny of green/ blue economy which included an in-depth section on evaluation and questioning of national budget measures[[122]](#footnote-123). The Project is working on a guide for Parliamentarians on reviewing recovery budgets and promoting public finance management tools for green/blue recovery[[123]](#footnote-124).
* The Project has prepared Citizens guides to budgeting processes, a tool that removes barriers to access to information for CSOs and citizens to engage in the budget preparation and oversight. These guides provided maps of public finance processes and simplified budget information, serving as the link between the national exercise of budget planning, implementation and reporting - and civil society[[124]](#footnote-125).
* The project has provided inputs and capacity support for the partners to mainstream gender in their PFM work. For example, the Project has already initiated a capacity strengthening component for its grantees to mainstream gender in their PFM work, foreseeing publications and events focused on ensuring that PFM grantees produce inclusive and gender-sensitive activities and advocacy campaigns; ensuring inclusive and gender sensitive activities and advocacy campaigns[[125]](#footnote-126);
* Digital solutions for PFM transparency and accountability: one of the pilots initiated in 2020 under the PFM project looked into digital solutions for budget submissions in Tonga. Three countries have already flagged interested for potential scaling up of the exercise[[126]](#footnote-127).

**Impact on Participating Institutions**

At the institutional level, the FE analyzed the Project's impact on the stakeholders' organizations' performance, especially its direct beneficiaries, the Supreme Audit Institutions, parliaments and civil society organizations. The analysis also considered the broader impact on other public funds users in the Pacific region.

**Imp2. PFM has influenced the overall administrative culture among the partner institutions through the application of tools and methods to enhance public budget scrutiny thus enhance transparency and accountability**.

* The CSO’s representatives stated they have increased actual understanding and enhanced competencies related to broad areas of public finance oversight, especially for the preparation and monitoring of public budgets. This PFM’s impact on CSOs is especially significant considering their limited experience in public finance oversight but also considering complexity and sensitivity of the topics[[127]](#footnote-128). Another dimension of impact at this level is through exchange of experience and direct interaction among the professionals from different CSOs from all participating countries, creating unformal but functional networks for exchange of knowledge and experience related to public budgeting and oversight.

The Pacific Association of Non-Governmental Organizations (PIANGO) has been a highly effective platform[[128]](#footnote-129) that fostered development of CSOs capacities, and also facilitated the coalition and regional peer-to-peer capacity building.

* **SAIs management and staff** recognized assistance from the PFM project to identify priorities and prepare plans for improving the delivery of core services.[[129]](#footnote-130) , linking this support with their organizational development.[[130]](#footnote-131) Namely, technical and professional capacities of SAIs from participating countries are improving, through enhanced capabilities to identify weak areas and implement standards aligned with good international practices for practical preparation of audit reports. In this context, the Project provided specialized, organization-specific assistance for improvement and continued with follow-up support (delivered workshops, training programs and lectures to the employees). The key informants representing Pacific SAIs stated that these improvements will be inevitably linked with the quality of audit reports, recognizing the actual impact on their professional staff, and also highlighting the Project’s contribution to communication with respective parliaments and CSOs.
* The PFM Project had an **institutional impact on empowered parliaments in the participating countries**. The FEC finds that the UNDP supported **Floating Budget Office (FBO**), through the PFM support introduced and tested features on climate change analysis and gender sensitive lenses, has contributed to MPs capacities for more effective budgetary scrutiny and oversight. The FEC expects that the parliaments will be more engaged in the budgeting processes, preparing concrete inputs during budget preparation based on evidence and analysis and also being more capacitated for overseeing budget execution. The communication established between parliaments, SAIs and CSOs could be additional additionally contribute to transparency and accountability in the governance systems in Pacific countries.

These PFM results ensured notable impact on **Public Accounts Committees** to review and grasp findings and recommendations from SAI reports and understand compliance of climate change adaptation and mitigation programs with legislation and regulations. Practically, the Project enabled parliamentarians and the staff to enhance capacities on ex-ante scrutiny of the budget and budget documentation, emphasizing climate change adaptation, mitigation, and finance. Part of these efforts included enhanced abilities to analyse and investigate budges and competently address and communicate issues and findings to respective accounting officers or ministers appearing before committees.

* The **intern-institutional cooperation** could be another aspect of the PFM's impact. Namely, the interactions at the core mandates and roles of the Supreme Audit Institutions and Public Accounts Committees concerning budget approval and ex-post budget oversight have been improved. In this context, the Project helped SAIs enhance their ability to analyse post-audit activities and assess if concerned institutions have removed irregularities or improprieties in functioning.

The involvement of the leading organizations relevant for further strengthening the overall financial management systems in the Pacific region is another aspect of the Project's inter-institutional impact. An example could be that the Project was instrumental in establishing communication and cooperation between the State Audit Institutions, public authorities, parliaments, and civil society organizations through the activities (workshops, lectures, meetings) while supporting more strategic cooperation for future initiatives.

## Sustainability

The PFM has been contributing to sector policies and enhancing capacities of partners and beneficiaries involved in the budget scrutiny and oversight (under the public finance management framework).

**Sus1: PFM has consistently responded to capacity development needs of participating institutions and is steadily strengthening capacity to improve transparency and accountability of public finance and particularly within oversight of budgeting processes. Future progress and its sustainability, however, rests on the continued commitment and capacity of Pacific region counties’ governance system, institutions, and citizens.**

The UNDP recognized the demand to ensure sustainability of the PFM results, stating that plan for sustainability has been considered from the design stage”[[131]](#footnote-132). The implementation of the PFM has been characterized with effective partnerships between UNDP/ PFM and national stakeholders (in different capacities, as beneficiaries or participants in activities or partners involved at the strategic and implementation level). In this context, the senior decision-makers that participated in the Project Board have been well-informed and aware of activities and initiatives of UNDP, expressing positive opinion concerning sustainability of PFM achievements[[132]](#footnote-133). Specifically, they have stated that positive experience and achieved results ensured commitment at the political and decision-making levels[[133]](#footnote-134).

PFM has provided capacity development assistanceto stakeholders involved in budgetary scrutiny and oversight.[[134]](#footnote-135) Of the interviewed employees and stakeholders who participated in PFM’s intervention, all stated they benefited from this assistance.[[135]](#footnote-136), recognizing that PFM has provided "timely, effective and highly demanded” technical assistance.

Practically, the Project provided basic knowledge and required information to engage meaningfully and confidently in public finance oversight. Therefore, the Project has developed a comprehensive curriculum available for Parliament, SAI and CSOs in the region. This curriculum has resulted from lengthy consultations on its content: the PFM launched the modules through face-to-face training (organized in Fiji in March 2020). The Project subsequently delivered this training programme to CSO representatives to raise their capacity and understanding of PFM, thus, enable them to carry out their oversight roles competently. Some of the topics included, among other, the PFM frameworks, the key institutions engaged in PFM and their functions, fiscal policy and PFM, the budget cycle, and the various tools, information, reports available to assist them in their oversight roles such as the Public Expenditure and Financial Accountability (PEFA) assessment reports, Auditor General's reports, Debt Management reports etc. The training also covered potential entry points for CSO engagement during the budget cycle and applying the practices, tools, and lessons learnt to their oversight roles. The FEC finds that the feedback from the training has been highly positive. Furthermore, the CSOs stated they are working to integrate elements of this training into their ongoing and proposed activities and apply the knowledge learnt to reinforce concepts learnt during the training.

At the level of Parliaments, the MPs and the parliaments perceive that FBO has been critical for increasing their understanding of budgetary processes, and implementation their core mandate related to financial oversight. The MPs expressed the views about institutionalization of the FBO support[[136]](#footnote-137), thus, expressing opinions on the need to ensure continuity of the FBO support currently delivered through the Project.

The Project emphasized the opinion that Supreme Audit Institutions (SAIs) play a vital role in holding governments accountable to legislatures and the public for their stewardship of public funds and helping to ensure the transparency of government operations. The SAIs are uniquely suited to provide independent views on the quality of public sector management.

The PFM has been working on the capacity development of SAIs, addressing the skills, knowledge, structures and ways of working that make them effective. The partners stated that Project's approach to capacity development was comprehensive. It started with the needs assessment and continued building on existing strengths while addressing gaps and weaknesses. The partners stated that the Project enabled SAIs to build capacity through training programs and staff development schemes continually. The PFM, in close work with PASAI, also facilitated informal and formal peer-to-peer exchanges.

Thus, strengthening professional and technical audit skills has been an essential element of PFM support; these capacities and results will likely remain in place after completing the Project. However, despite a high degree of sustainability of the established capacities, the SAI representatives recognized the need for additional support in core areas of their performance. Also, authorities in the participating countries must recognize the role of supreme audit institutions and parliaments, strengthen their capacities, including their budgets and skilled staff, and guarantee their functional independence in practice. There are prevailing challenges, such as dominance and influence of the executive branch over the work of SAIs, slow implementation of findings and recommendations, political influence, among others. These and other factors affect institutions in the Pacific countries from promoting and ensuring credible, professional institutions that follow the principles of transparency and accountability, which may present possible implications for sustainability.

**Sus2. PFM’s demand-driven approach and strong stakeholders’ participation in all PFM activities has additionally contributed to their strong sense of ownership of the achieved results.[[137]](#footnote-138)**

National partners have been involved in conceptualizing and implementing activities under PFM: its support has been based on needs of the partners (e.g., SAI-PMFs, parliaments through self-assessments and identification of needs)[[138]](#footnote-139). The PFM has employed a consultative and inclusive work planning, contributing to an increased sense of ownership. This is especially evident with the PASAI’s work and involvement of CSOs. Similarly, the PFM followed a participative partnership-building approach throughout the implementation of activities. National partners have been involved in the activities, either as participants, implementers or members of different forums, to create awareness of the achievements and results in their respective areas of work.

Strong and effective partnerships and UNDP collaborative advantages, paved the road for implementation of the Project; the stakeholders from the partners’ organizations recognized “comparative advantages”[[139]](#footnote-140) of UNDP as the implementing partner (of the Project), also stating that UNDP remains “an important, credible and widely accepted partner in achieving development priorities for the establishment of transparent and accountable budgeting in the Pacific Region[[140]](#footnote-141)”. The long-lasting presence, technical capacities and profound understanding of the organization-specific constraints and development needs, and also its proven independency and impartiality[[141]](#footnote-142) have been the backbone of UNDP’s comparative advantage. For example, UNDP through the large-scale parliamentarian support and this Project, demonstrated strong abilities to improve functioning of parliaments in the Pacific region, confirming its reliability and commitment[[142]](#footnote-143). Also, the partners recognized the added value of the Project through its efforts to ensure compliance with international norms and standards, for example with the Supreme Audit Institutions and their reports, or involvement of citizens in budgeting (and policy making).[[143]](#footnote-144).

The genuinely nationally driven approach has been emphasized[[144]](#footnote-145) through partners’ involvement in articulating, planning and participating in the Project’s activities. Capacity support available through the Project has been based on needs assessment and reform priorities[[145]](#footnote-146). This approach has generated fairly strong sense of ownership of processes and results achieved (with support from the Project)[[146]](#footnote-147).

# Conclusions and lessons learned

## Conclusions

**Relevance**

**Conclusion 1. PFM remains relevant for the Pacific Islands Countries**

The PFM aligned its intervention with regional and country-specific priorities for the establishment of system for financial oversight and accountability, also contributing to some of the critical governance and public sector reform priorities.

PFM’s intervention logic has been well-established, based on a sound TOC; thus, PFM has accurately identified components and clearly established areas of intervention. and there is demand (from the institutional partners and beneficiaries) for support to continue. The FEC concludes that the support to CSOs engagement in budgeting processes generated high commitment and results (despite limited time and modest budgets within this support, under the grants for NLUs, for example).

The responsiveness of the Project (and UNDP) to the changing environment in the region and the capacities of participating institutions (e.g., implemented management changes under Output 2, or expanding the work of the Floating Budget Office; using on-line options for delivery of activities) have additionally contributed to the Project’s relevance.

The PFM activities and results set the ground for larger follow-up intervention, that would require long-term partnerships and commitments of the main stakeholders.

**Leaving no-one behind**

**Conclusion 2. The “leaving no-one behind” principle has been considered and followed during the PFM design and implementation.**

The PFM considered the “no-one is left behind” principle while contributing to activate marginalized and vulnerable groups, accommodating their needs through the citizens participating efforts and evidence-based policy/ budgeting processes. These positive practices and efforts to ensure opportunities for marginalized groups to participate and to recognize their needs, thus address root causes of marginalization and vulnerability, remains high priority.

**Gender mainstreaming**

**Conclusion 3: Greater gender equality in the region is one of the main preconditions for the transparency and accountability, and broader, the achievement of good governance. The PFM played an important role in confirming the relevance of Public Finance Management for gender mainstreaming and women empowerment, and working to ensure women’s needs and specific context are reflected in prepared budgets.**

The PFM work with the parliaments has included efforts to introduce and follow gender-sensitive analysis (institutionalized through parliaments’ Rules of Procedures), ensuring that budgets reflect men and women’s’ development priorities.

The Project has also mainstreamed gender in the citizens participation approach, supporting communication between citizens (including women and vulnerable groups) and decision-makers on budgetary priorities, such as reviewing from gender-sensitive perspective major new initiatives to be included in the budget.

**Efficiency**

**Conclusion 4. PFM has been implemented efficiently, in line with the work plans, and demonstrated flexibility to stakeholders’ needs. However, the management arrangements under Output 2 affected implementation of activities and progress under this component. Still, the PFM Project Board adopted decisions to modify and adjust management arrangements and the PFM Project Team followed on this decision. These management changes contributed to enhance achievement of results under Output 2.**

PFM established a clear system of work planning, to complete the activities on time, within the approved budget and standard of quality. PFM also established an effective monitoring, evaluation and learning system, with a sound system for data-collection and analysis. The proposed indicators have been relevant to measure progress.

**Conclusion 5. The PFM team, including its Project Manager, contributed to the effective implementation and achievement of results.**

PFM has been a flexible and reliable partner, accountable for the achievements of results. These elements, together with the strong partnership and technical capacities of PFM staff, have been critical factors contributing to PFM’s effectiveness and its flexible and responsive implementation. Implementing partners commented positively about PFM’s responsiveness and involvement with design, planning, and implementation, while restating the relevance of the technical assistance that is available through the Project. The PFM have established a steering mechanism to provide strategic guidance and coordinate development interventions in specific areas. This body has been an effective forum for greater involvement of the high-level national partners to genuinely drive development efforts, ensuring strong national leadership for the future.

**Effectiveness**

**Conclusion 6. PFM has been effective in delivering results and meeting targets, creating a solid basis to continue activities in the participating countries to further strengthen budgetary oversight**

PFM has achieved concrete and visible results during this period of implementation: the Project has strengthened the capacities of the critical institutions, SAIs, parliaments and NLCSOs, improving budgetary oversight. Most notably, the results related to developing capacities of participating CSOs have been remarkable, contributing to institutionalization of citizens participation.

However, the key governance indicators for the Pacific Islands Countries showed slow changes or decline on government accountability, confirming the need to continue and expand support.[[147]](#footnote-148)

**Conclusion 7: The regional approach under the PFM added value to partner countries and organizations, following positive cooperation practices and creating a solid learning basis by codifying generated knowledge and facilitating exchange of experience.**

Through its regional approach the Project confirmed that regional cooperation strengthens exchange of experience and knowledge sharing, also facilitating peer-to-peer interaction and generating peer pressure that is highly important for reforms.

**Impact**

**Conclusion 8. PFM’s is meeting its objectives, with notable results at the policy and institutional levels.** PFM’s results have contributed to stronger oversight and more transparent budgetary process, as the practical emanation of policies. The policy cycle model confirmed that positive results from PFM on brining issues to the agenda, designing and testing policy tools.

PFM results also contributed to organizational developments of the participating institutions (SAIs, parliaments) with particularly high impact on NLUs/ CSOs.

**Sustainability**

**Conclusion 9. PFM has been effective in responding to national capacity development needs in areas of intervention.**

PFM has steadily and successfully developed the capacities of national partners to improve functioning and delivery of services (under both outputs). There is high likelihood that these results will remain in place upon completion of this initiative. These capacities will remain available and will continue to be requested upon the completion of Project.

**Conclusion 10. The sense of national ownership over the achievements under PFM is due to effective partnerships and the involvement of the national stakeholders in its design and implementation. The participatory approach for the design and implementation of PFM has contributed to an enhanced sense of ownership, setting the ground for sustainability of results.**

The sustainability of PFM’s achievements, however, require additional attention and further efforts. Several external factors may undermine the sustainability of PFM interventions, such as the existence of commitment of executive structures to implement reforms and continue with implementation of measures for greater transparency of public finances and accountability for delivery of the budgetary resources; unpredictable political developments; and the recent economic decline largely due to the COVID-19 pandemic.[[148]](#footnote-149)

## Lessons learned

The FEC identified the following lessons learned:

* **The Floating Budget Office showed that Involvement of national capacities and use of in-country expertise proved to be effective models in delivering technical assistance to the parliaments in the pacific region**. This approach is also contributing to establish relations of trust with MPs, as the engaged experts in the FBO are actually working in parliaments. The FBO’s approach and introduction of climate budget analysis has responded to the specific needs of each of the participating countries.
* **Long-term support is crucial to ensure positive institutional development**. The long-term UNDP support to capacity development of national parliaments in Pacific Island countries to engage with key development issues, contributed to the development of participatory and transparent national planning processes. This support has continued and expanded through PFM.

It was critical that UNDP worked closely and collaboratively with its partners, parliaments, SAIs and CSOs- to achieve national ownership and, ultimately, sustainable changes. Focusing on strengthening the technical capacity of critical staff in participating institutions and defining new institutional practices contributed to transparency and accountability in public finance management. However, there is a need to ensure genuine commitment of the key national institutions, including executive branch, to these reform efforts. Otherwise, these efforts might not bring expected changes.

* **Involvement of civil society and citizens in the establishment of budgetary transparency and accountability mechanisms are highly critical for sustainable changes.** The Project brought the budget planning and oversight topics closer to the public, through the engagement of CSOs. The enhanced cooperation between the main governance partners, from civil society organizations and parliaments, has been the most critical factor in this regard. Also, strengthening capacities within CSOs to understand, propose and communicate best practices public finance oversight proved to be an added value of the project. Particularly useful was the model that the Project tested whereby the CSOs showed the ability to understand, competently comment and present public budgets to broader audience.

The PFM launched a small grants scheme, providing opportunities to civil society in the region to build their capacities and generate actual outputs on public finance oversight. The Project has recognized the limited experience of CSOs in the region on public finance oversight and the sensitivity of the topic; thus, deciding on an accompanied design process, focusing on building coalitions and context-driven project development. The Pacific Association of Non-Governmental Organizations (PIANGO) has been identified as a platform that could foster coalition and regional peer-to-peer capacity building.

* **During PFM implementation, valuable knowledge products, different analytical reports, policy papers, training programs and educational materials, have been prepared**. Some innovative models have been tested. To avoid losing these generated (practical) knowledge products, there is a need to codify it codification in appropriate format, that would serve as critical inputs for similar activities in the targeted and other countries.
* **Open communication and partnerships are essential to establish trust and professional relationships between stakeholders and ensure effective budgetary scrutiny and oversight.** Communication between SAI and parliamentarians is crucial to increase budget scrutiny, while communication with CSOs has been instrumental in bringing citizens views in this process. Successful communication and partnership building remain critical for meaningful involvement of all partners and progress in more transparency and accountability.
* **The flexibility and responsiveness have been underlying strengths of the PFM during the entire period of implementation, allowing to change some of the pre-established parameters (management arrangements under Output 2, for example).** The Project’s responsiveness enabled timely and appropriate reaction to the partners' demands, being tools for ensuring progress under all components. At the same time, the Project Management remained focused on delivery of results, strongly involving partners in all decisions and activities. Working closely and collaboratively with counterparts is critical if ownership, and ultimately sustainability of change is to be achieved. A partnership approach also provides a platform on which to build a strategy to progressively devolve responsibilities.

# Recommendations

The analysis of primary and secondary data served to define findings (and also concerns and challenges during PFM implementation) serving for conclusions. Considering these inputs, recommendations have been defined, as a framework for further consideration and follow up.

The approach for the formulation of the recommendations that the FE followed (through the discussion with the national stakeholders and UNDP) has been instrumental in generating a greater sense of ownership while setting the ground for the next project.

The final evaluation team has formulated the following main recommendations:

|  |  |
| --- | --- |
| **Recommendation 1:**(for: * *UNDP*
* *Partners (PASAI/ SAIs, Parliaments, PIANGO, CSOs…)*
* *EU Delegation*
 | **The FEC recommends to continue with initiated activities and regionally-focused support to improving budgetary oversight and further enhancing transparency and accountability systems in participating countries**The FEC recommends continuing with the regional approach and support to improved budgetary oversight and transparent public finance management in the Pacific region. The FEC also recommends to consider opportunities to expand the scope and include strengthening of budgetary oversight at sub-national level. The FEC recommends to explore opportunities for establishing a regional benchmark system to assess transparency and accountability looking at budgetary processes (from budget preparation, and citizens participation, budget monitoring, budget revisions and reporting) to additionally benefit from peer-to-peer pressure and regional sharing of best practices. *(linked to Conclusions 1, 2, 3, 6 and 7 and other Conclusions and lessons learned relevant)* |
| **Recommendation 2:***(for:* * *UNDP*
* *Partners (PASAI/ SAIs, Parliaments, PIANGO, CSOs…)*
* *EU Delegation*
 | **Facilitate citizens participation in budgetary processes by enhancing the understanding of the public finances and the need for their involvement in budgetary processes** The FEC recommends exploring opportunities to expand activities to enhance understanding of the public finance, especially among citizens. This could include public advocacy activities, public discussions and awareness events. These initiatives could benefit from using social media for involving and informing citizens on budgeting process. Some of the new platforms such as Tik Tok, Instagram, twitter, twitch, etc could be adjusted to serve the purpose of informing and involving citizens, especially youth, in budgetary process and policy making activitiesThe FEC recommends to expand the grants (for PIANGO, but also for NLUs and for mentorship), to continue supporting innovative public finance/ budgetary oversight initiatives and strengthen activities for more active citizens involvement. There are other topics that are relevant for the region in the context of transparency in the public finance management system and the FEC recommends considering these topics. For example, addressing the adverse effects of the COVID-19 pandemic on public finance, further expand climate change efforts by exploring opportunities to move to a clean, circular economy through policies and budget allocations. *(linked to Conclusions 1, 2, 3, 6 and 7 and other Conclusions and lessons learned relevant)* |
| *Recommendation 3**(for:* * *UNDP*
* *Partners (PASAI/ SAIs, Parliaments, PIANGO, CSOs…)*
* *EU Delegation*
 | **Consider longer timeframe for the follow-up support to public finance management in the Pacific region** Achieving measurable changes in the governance systems, especially ensuring transparent and accountable budgeting process (under broader public finance reform efforts), requires time and coordinated efforts of authorities, civil society and other national and international development partners. Therefore, the FEC recommends that UNDP, EU and participating countries consider long-term commitment (e.g., from five to ten years) for the new initiative Considering complexity and sensitivity of public finance management, the FEC recommends a flexible implementation approach with organized mid-term review, and adjusting the intervention logic to changes. The FEC recommends that UNDP takes overall responsibility for implementation of activities. *(linked to Conclusions 1, and also 4 and 5 other Conclusions and lessons learned relevant)* |
| **Recommendation 4***(for:* * *UNDP*
* *PIANGO, CSOs*
 | **The FEC recommends that PFM supports regional networking and horizontal exchange of know-how among the experienced CSOs with the newly participating organizations** The capacity of civil society organizations varies widely in the Pacific Island Countries (PICs). Therefore, in many countries, capacity development support is required to enable CSOs to develop skills for gathering and focusing citizen perspectives and analysing public finances to allow input into national budgetary processes. Therefore, the PFM should consider a long-term, needs-based capacity development approach under all its components. It is important to include knowledge tests at the end of each training program to assess immediate improvements in skills and knowledge. In addition to delivery capacity development support, the Project should consider networking and exchange of knowledge and know-how among the experienced CSOs and newly awarded/ selected organizations. The example of the Floating Budget Office could be adjusted to the context and needs of civil society organizations. *(linked to Conclusions 6,7,8 and 9 other Conclusions and lessons learned relevant)* |
| **Recommendation 5:***(for:* * *UNDP*
* *Partners (PASAI/ SAIs, Parliaments, PIANGO, CSOs…)*
* *EU Delegation*
 | **The REC recommends balance between qualitative and quantitative indicators to enable adequate measuring of progress under components, also capturing PFM’s and progress towards its planned results and broader reform agenda.[[149]](#footnote-150).** The evaluation team recommends that PFM provide a well-balanced combination of qualitative and quantitative indicators to capture changes and results attributable to the Project, using national indicators and targets to the extent possible. The FEC also recommends including gender-sensitive indicators with a focus on “gender transformation”. *(linked to Conclusions 1, 2, 3, 4 and 5 and other Conclusions and lessons learned relevant)* |
| **Recommendation 6:****For:*** *UNDP*
* *Partners (PASAI/ SAIs, Parliaments, PIANGO, CSOs…)*
* *EU Delegation*
 | **The FEC recommends that UNDP/ PFM together with partners, prepare clear and practical sustainability strategy under all results areas.** PFM should continue implementing its systemic approach to capacity development, following needs assessments of the main stakeholders and partners. At the current stage of development of public finance management system in the Pacific Islands Countries, it is important to consider and provide a longer-term and needs-based capacity development assistance. It is especially important to continue work on the development of capacity for budgetary scrutiny of the SAIs and parliaments, while also working on understanding of links between policies and budgeting. The evaluation team recommends that PFM design a comprehensive training evaluation approach based on the Kirkpatrick model, assessing four levels of learning: 1) participant satisfaction with the training; 2) immediate change in individual knowledge and skills; 3) change in individual performance back in the workplace; and 4) change in the overall performance of the institution. *(linked to the Conclusion 9 and 10, also relevant Conclusion 8 and 1),*  |

# Annexes

## Annex 1. List of documents analysed

**Project document**

Annex I - Description of the action for the PFM Project (Project document- Dec 2018)

Annex III - Budget for the PFM action (Dec 2018)

PFM Project- Request for Extension (04.2.2021)

REVISED Annex I – Description of the Actions for the PFM Project (04.2.2021)

Revised Annex III- Budget for the PFM Project (04.2.2021)

**Progress reports**

2019 Q1-Q3 Quarterly Report (December 2018 to September 2019)

2019 Q4 Quarterly Report- October- December 2019

2020.Q1. Quarterly Report (01 January- 31 March 2020)

2020.Q2 Q3 Quarterly Report-(01 April-30 September 2020)

2019-2020 Annual Report (01 January 2019- 31 December 2020)

2021 Q1 Quarterly Report-01 January- 31 March 2021

2021 Quarterly Report.PFMProject.Sept2019\_Final.docx

**Communication**

PFM Communications Plan

Visibility Annexes

**Other reports**

2019 Report on the Oversight Role of Pacific Parliaments and Supreme Audit Institutions in Public Financial Management, Kelera Bakaniceva, 2019

2020 Report on the Oversight Role of Pacific Parliaments and Supreme Audit Institutions in Public Financial Management,

The Baseline Survey and the PFM Project: Analysis and Recommendations for Further Integration, 2019

**Tax Governance**

Short Report of work undertaken by the UNDP PFM Project on technical assistance related to delisting from the European Union list on non-cooperative jurisdictions in the Pacific, dated: 08/10/2020

Parliamentary Oversight over Climate Change Finance - Brief note on consultations held and preliminary recommendations, 2020

Recovery in Pacific Island Countries: An orientation guide for Parliamentarians (Navigating public debates on green and blue recovery in the Pacific)

Parliamentary Oversight over Climate Change Financing

Brief note on consultations held and preliminary recommendations

Project Board Meetings

**2019**

Project Board PFM Agenda 10.05.2019

Project Board PFM Work Plan May 2019

Project Board PFM Activity Running Lists May 2019

Project Board PFM Inception Report

Annex.1. Presentation to the PFM Board (10.5.2019)

**2020**

Project Board PFM Agenda 21.05.2020

Project Board PFM Work Plan (14.05.2020**)**

Project Board PFM Q1. Report (07.05.2020)

Project Board PFM Meeting Minutes (May2020)

Annex.1. Presentation to the PFM Board (21.5.2020)

**2021**

Project Board PFM Agenda, April 2021

Project Board PFM Work Plan for 2021

Project Board PFM Activity Running Lists May 2021

Project Board PFM Meeting Minutes (May2021)

Annex.1. Presentation to the PFM Board (April 2021)

## Annex 2. Evaluation matrix

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Relevant sub-question** | **Judgement criteria** | **Indicators** | **Data Sources and collection tools** | **Data analysis** |
| Relevant evaluation criteria: **Relevance**  |
| **Key Question 1: Has the PFM project aligned its intervention with the needs and priorities for the establishment of the transparent and accountable public finance in the participating countries?**  |
| * Were the PFM’s objectives aligned with the relevant national priorities and strategic frameworks related to public finance management? Has it considered UNDP Country Programs?
* Was the Project aligned with the needs and priorities of the parliaments, supreme audit institutions and CSOs and other beneficiaries, having in mind political, social and institutional context?
* Has the project included soundly formulated intervention logic including indicators for measuring progress? Have any changes been made to the Project design during implementation?
 | * The extent to which the PFM project contributed to the implementation of the relevant national strategic frameworks and UNDP Country programs documents
* The extent to which the PFM objectives are relevant to the needs of the partners and beneficiaries and participating countries
* The degree of enduring relevance of the PFM (measured through the flexibility of the project and changes introduced during planning and implementation)
* The extent of partners involvement in the design and implementation of the PFM
 | Results of the analysis of the PFM Project in context of national development and public finance management priorities Evidences that PFM recognized and addressed the needs of beneficiaries and target groups Evidences that the PFM intervention logic remained relevant to national governance and public finance management priorities within the context of the regionExamples of the partners involvement in the design process and their opinions about their role in the design and implementation of the PFM  | 1. Desk/literature review of relevant documents (including problem analysis conducted by the UNDP Agencies)2. Key informants’ interviews (semi-structured interviews/ focus groups) 3. Focus groups  | Map a theory of change to identify the logic, problem analysis and assumptions behind the PFMProblem/risk analysis of underlying development challenges including national strategic and policy documents Analysis of Project sensitive indicators Triangulate data collected from various sources and means (e.g., cross check interview data with desk review to validate or refute TOC).  |
| Relevant evaluation criteria: **Coherence (and relevance)** |
| **Key Question 2: How integrated into the public finance systems and broader governance reforms in the participating countries has the PFM project been during its implementation? (e.g., programs of UN Agencies, national interventions and activities of other development partners)** |
| * To what extent did the PFM Project complement the other UNDP interventions and initiatives of governments in participating countries?
* To what degree were the design, implementation, monitoring and reporting aligned with the activities of parliaments, SAIs and other initiatives?
* Was the Project flexible to the new circumstances imposed by the COVID-19 pandemic?
 | * The extent to which PFM complemented other UNDP -interventions and initiatives of different development partners)
* Evidences of synergies that the PFM established with other interventions related to public finance management in the participating countries
* The degree to which the PFM aligned its design, implementation, monitoring and reporting with other Projects in this sector
* The extent to flexibility of the PFM especially during the COVID-19 pandemic
 | Examples of synergies between the PFM and other development initiatives and examples of complementarity Opinions of the development partners, UN/ UN Agencies about synergies and cooperation options with PFM Examples of PFM activities to adjust its intervention during the COVID-19 pandemic Opinions of stakeholders and examples of responsiveness and flexibility of the PFM Project during implementation  | 1. Desk/literature review of relevant documents (including third-party reports and national documents)2. Key informants’ interviews (semi-structured interviews/ focus groups) 3. On-line survey(s) to cover gaps and/ or validate preliminary findings  | Analyse governance and public sector reform interventions of UN Agencies and other development partners and PFM reports and deliverables Interviews with the key informants and results of on-line survey Triangulate data collected from various sources and means (e.g., primary and secondary data sources).  |
| Relevant evaluation criteria: **Cross-cutting (gender, SDGs and rights-based approach)**  |
| **Key Question 3: Has the PFM project considered rights-based approach and gender equality, and followed the “no-one is left behind” principle during its design and implementation?** |
| * Did the Project have an explicit approach to gender-mainstreaming, SDGs and “leaving no-one behind”?
* How was the “rights-based approach and gender equality principles applied in the Project’s activities and work with beneficiaries?
* To what extent has the PFM Project been SDG-driven during formulation and implementation?
 | * The extent to which the PFM Project support has been relevant to the achievement of the SDGs,
* The extent to which gender mainstreaming (and human rights-based approach) was considered and implemented within the PFM project
* The degree to which national partners are capacitated to implement gender equality and rights-based approach in budget preparation and implementation
 | Examples of practices in promotion and mainstreaming of gender during formulation and implementation of the PFM project Opinions of the PFM project team and stakeholders about the degree of mainstreaming gender equality and rights-based approach during the project preparation and implementationEvidences that PFM has been relevant and effective for the achievement of planned targets under the SDG framework | 1. Desk/literature review of relevant documents (including third-party reports and national documents)2. Key informants’ interviews (semi-structured interviews/ focus groups) 3. On-line survey(s) to cover gaps and/ or validate preliminary findings 4. Other as appropriate | Analyse of the SDG frameworks and progress reports for participating countries National SDG progress reports and other analytical documentsInterviews with the key stakeholders (including UN, development organizations, etc)Analysis of on-line data surveyTriangulation of the collected primary and secondary data  |
| Relevant evaluation criteria: **Efficiency**  |
| **Key question 4: Has the implementation of the PFM been efficient concerning adherence to the work plans (timely implementation), flexibility and responsiveness?** |
| * Has the PFM been implemented in line with work plans, using available resources (financial, human, technical)?
* Has the PFM established sound management practices? *(How well did the Project collect and use data to monitor results? How effectively was updated data used to manage the Project? How well did the Project team communicate with implementing partners, stakeholders and Project beneficiaries on its progress?)*
* Are there any weaknesses in Project design, coordination, management, human resource skills, and resources?
* To what degree did the developments in each participant country influence the Project’s efficiency?
 | * The degree of timely implementation of the PFM, in a logical sequence, and availability of inputs in a timely fashion
* The extent of existence and utilization of management systems that facilitated efficient implementation of the PFM
* The extent to which UNDP practices, policies, processes and decision-making capabilities contributed to the efficiency of the PFM Program
* The extent to which the PFM team communicated achievements and other priorities (with implementing partners, stakeholders and Project beneficiaries)
* The extent to which risks were adequately monitored and mitigated
 | Evidences of timely implementation of activities (without delays)- analysis of planned vs implemented activities including utilization of inputsEvidences and records on timely implementation or delays and changes in implementation of plans Evidence that sound of management system was in place and facilitated efficient implementation of the PFMExistence of results-oriented and quality monitoring and reporting systems Evidences and opinions that UNDP practices, policies, processes and decision-making capabilities contributed to the efficiency Existence of a sound risk management practice and evidence that risks were adequately monitored and mitigated | 1. Desk review of the PFM documents and project management practices2. Interviews with PFM Project Team 3. Interviews with international development partners 4. Analysis of the UN management practices  | Analysis of the PFM management practices Meeting minutes with PFM Team and other stakeholdersSocio-economic analysis of the participating countriesDesk review of the critical indicators Triangulation of the collected primary and secondary data  |
| Relevant evaluation criteria: **EFFECTIVENESS**  |
| **Key question 5: Has the PFM contributed to capacity development of parliaments related to public finance management (public finance oversight and accountability roles)?** |
| * Has the Project developed and implemented Methodology for parliamentary PFM capacity and engagement developed? Has it been applied?
* Has the PFM assisted with development of capacities for parliamentary budget analysis? Have they developed capacities for oversight of climate risks? Have they developed capacities to understand and discuss SAI reports and recommendations?
* Has the PFM contributed to development of capacities for “citizens’ budgets”? Have the capacities of CSOs been developed for applying climate change and gender lenses?
* What are the positive or negative, intended or unintended, results in this area?
 | * Evidence that the Project implemented Methodology for parliamentary PFM capacity and engagement and its effectiveness
* The extent to which the PFM assisted with development of capacities for parliamentary budget analysis, oversight of climate risks and analysis of SAI reports and recommendations?
* The extent to which the PFM contributed to development of capacities for “citizens’ budgets”
* Evidence that the capacities of CSOs been developed for applying climate change and gender lenses in budgetary processes
* Evidences of positive and negative, intended or unintended results related to parliaments’ capacities for public finance management
 | Examples that the Project implemented methodology for parliamentary PFM produced expected results Opinions of the stakeholders about the PFM’s results in development of capacities for parliamentary budget analysis, oversight of climate risks Examples and evidences that the PFM produced expected results Evidence that the Project facilitated analysis of SAI reports and recommendations Examples of developed capacities of CSOs and examples of their participation in climate change and gender sensitive analysis of budgetary processesExamples of positive and negative, intended or unintended results related to parliaments’ capacities for public finance management | 1. PFM Project relevant data extraction2. Interviews with key informants - focus on validating or refuting lines of inquiry - collecting perceptions about partnerships established and skills developed and actions implemented related to PFM. Observations on the “why” and factors that influence or impede effectiveness;3. On-line survey to cover gaps or validate preliminary findings 4. Other as appropriate  | Contribution analysis against the outcomes and outcome indicators Analysis of the PFM achievements versus established targets Counterfactual analysis to check whether results could have been delivered without UNDP/ PFM supportCompletion of a template of ‘factors’ with analysis of ‘strength of influence (the factors affect PFM’s ability to achieve its objectives)’  |
| **Key question 6: Has the PFM contributed to engagement of civil society in public finance oversight and accountability?** |
| * Has the PFM been effective in supporting CSOs to enhance capacities for public finance oversight and accountability?
* Has the PFM been effective in advocating and supporting citizen participation in budgeting and budgetary scrutiny?
* What are the positive or negative, unintended, results in this area?
 | * The extent to which the PFM has been effective in supporting citizens from different groups to participate in public finance oversight and accountability
* The extent that the PFM contributed to strengthening partnership between citizens, civil society organizations, and other PF institutions
* The extent to which citizens views and recommendations have been articulated and implemented
* The extent to which the PFM produced unintended (positive or negative) results related to CSO participation in public finance oversight and accountability
 | Evidences that the PFM has been effective in supporting citizens from different groups to participate in public finance oversight and accountability Opinions of the CSOs about the PFM capacity development support to participate in public finance oversight and accountability Evidences and examples that the PFM contributed to strengthening partnership between citizens, civil society organizations, and other PF institutions Opinions of the stakeholders about PFM’s contribution to inputs to the budgetary processes.Evidences and examples that the PFM produced unintended (positive or negative) results related to CSO participation in public finance oversight and accountability | 1. PFM Project relevant data extraction2. Interviews with key informants - focus on validating or refuting lines of inquiry - collecting perceptions about actions and policies for the improvement of CSOs capacities and participation in public finance management efforts;3. On-line survey to cover gaps or validate preliminary findings 4. Other as appropriate  | Contribution analysis against the outputs and indicators Analysis of the PFM achievements versus established targets Counterfactual analysis to check whether results could have been delivered without UNDP support  |
| **Key question 7: Has the PFM project contributed to improved external audit and role of Supreme Audit Institution?** |
| * Has the PFM contributed to development of technical capacities of SAIs in the participating countries (measured through number and quality of audits)?
* Has the Project contributed to SAI’s capacities in the participating countries to produce, submit and participate in PAC review?
* What are the unintended, positive or negative, results in this area?
 | * The extent to which the SAI capacities have been increased to produce, submit and review reports
* Ability of the SAI to participate in PAR reviews
* The extent to which the PFM produced unintended (positive or negative) results related to SAI services
 | Evidences that the capacities of the SAI have been enhanced (measured through increased number of reports) Examples of capacity development programs for the SAIsOpinions of the SAI staff and management about effectiveness of the capacity development efforts Examples of unintended (positive or negative) results related to SAI services | 1. Desk review of the PFM documents and project deliverables2. Interviews with stakeholders and partners 3. Analysis of the national partners reports and practices  | Contribution analysis against the outputs and indicators Analysis of the PFM achievements versus established targets Counterfactual analysis to check whether results could have been delivered without UNDP support  |
| Relevant evaluation criteria: **IMPACT** |
| **Key question 8 Has the PFM contributed to an enabling environment including mechanisms for sustaining transparent and accountable public finance management in the region?** |
| * Has the Project contributed or is likely to contribute to budgetary scrutiny, public financial oversight and accountability in the participating countries?
* What are the main benefits (qualitative and quantitative) for the parliaments, SAIs, CSOs and other target groups?
* To what extent are key stakeholders/final beneficiaries satisfied with the Project implementation, specifically in terms of their capacities, participation and partnership support? What are specific expectations for the potential follow-up assistance?
* Has the Project helped to create broader platforms for budgetary scrutiny, public financial oversight and accountability in the target countries?
 | * The extent to which the PFM contributed to an enabling environment for public finance management (budgetary scrutiny, public financial oversight and accountability) and improvements in the region
* The extent to which PFM ensured (qualitative and quantitative) benefits to parliaments, SAIs, CSOs and other beneficiaries in the participating countries
* Evidences that changes occurred in the public financial management policies and practices (including effects on broader development situation in the participating countries)
* Evidence that the Project helped to create broader platforms for budgetary scrutiny, financial transparency and accountability in the target countries
 | Evidences on improvement of the public finance management systems, including transparency and accountability (measured by qualitative and quantitative indicators and third-party reports)Opinions on benefits for the target groups about benefits from the PFM Opinions of the stakeholders about the PFM implementation, specifically in terms of the partnership support Examples of broader platforms for budgetary scrutiny, transparency and accountability in the region Opinions of the stakeholders about the PFM actions to leverage political windows of opportunities  | 1. Desk review of the PFM documents and project deliverables2. Interviews with stakeholders and partners 3. Analysis of the national partners reports and practices  | Analysis of public finance and governance indicatorsAnalysis of the PFM reports and deliverables and also other reports of development partnersAnalysis of meeting minutes and results of the online survey Triangulation of primary and secondary data  |
| Relevant evaluation criteria: **Sustainability- Catalytic -Innovation** |
| **Key Question 9: Has the PFM contributed to sustainable partnerships, polices and capacities of stakeholders to continue budgetary scrutiny, public financial oversight and accountability?** |
| * To what extent are the Project outputs sustainable? How could the Project results be further sustainably projected and expanded?
* To what extent has the Project approach (intervention strategy) managed to create ownership of the key national stakeholders- SAI, Parliaments, CSOs?
* How novel or innovative was the Project approach? What are innovative practices and approaches captured in the implementation process?
 | * The extent to which (financial and operational) sustainability of the achieved results and made changes has been ensured
* Evidences about the opportunities for continuation and expansion of the results and activities in the area of PFM intervention
* The extent to which the PFM responded to skills and capacity development needs for policy planning and implementation
* The extent to which stakeholders identified areas for future considerations and follow-up actions
* The level of PFM’s interaction and cooperation with other development initiatives
* Evidences that the PFM’s tested and followed novel or innovative approaches
 | Opinions of the stakeholders regarding sustainability of the achieved results and progress in the areas of the PFMEvidences that the PFM project and partners have ensured financial and operational sustainability of the achieved results Opinion about appropriateness and responsiveness of capacity development programs to stakeholders’ needsStakeholders’ opinions about partnership, actual involvement and ownership of results achieved during implementation of the PFM Opinions of the stakeholders about areas for future considerations and follow-up actions Evidences of the PFM interaction with other complementary projects (including implemented by the UN) and examples of synergies with other interventions Examples of innovative practices and novel approaches tested and followed during the Project’s implementation  | 1. Desk review of the PFM documents and project deliverables2. Interviews with stakeholders and partners 3. On-line survey with the stakeholders 4. Third-party analysis and analytical documents  | Analysis of public finance related, other governance and socio-economic indicatorsAnalysis of the PFM reports and deliverables and also other reports of development partnersAnalysis of meeting minutes and results of the online survey Triangulation of primary and secondary data |

## Annex 3. Interview Guides

During the primary data collection phase, the Final Evaluation will use semi-structured interviews with the main questions provided in this interview guide; this will enable us to ask additional, more specific questions, in line with the Evaluation Matrix and the Terms of References.

The priority is given on-line interviews and the intention is to ensure a representative sample during the primary data collection phase. Also, other means such as on-line interviewing will also be considered.

### Interview guide- UNDP Project Team

Please describe your role and the circumstances under which you have engaged in the project design and/or implementation.

**Relevance (including flexibility and responsiveness)**

* Please describe the process of project design. What do you find very successful, and where were the challenging issues? How did the designing project team address these issues?
* What was the role of national and main project teams during project design?
* Do you think that project objectives are properly aligned with current national policies related to the public finance management and governance reforms?
* Do you think that the PFM project is designed adequately to the needs and potentials of beneficiaries to actively contribute to capacities of the Parliament and the SAI and CSOs to effectively implement oversight activities?
* Was the Project aligned with the needs and priorities of the parliaments, supreme audit institutions and CSOs and other beneficiaries, having in mind political, social and institutional context?
* Have the external developments affected implementation of the PFM: how flexible and responsive was the Project Team in addressing the COVID19 pandemic and its implications? Are there other examples of flexibility?
* Have any changes been made to the Project design during implementation?

**Gender mainstreaming and cross-cutting**

* To what extent has the PFM Project incorporated principles of gender equality and human rights during its design and implementation? Please provide your opinion and some examples.
* How much Agenda for Sustainable Development until 2030 was taken into account during project design? If you can indicate to which specific SDGs and targets this project was meant to contribute? How was that discussed in the designing team?

**Coherence:**

* To what extent did the PFM Project complement the other UNDP interventions and initiatives of governments in participating countries in the area of public management and support to parliament?
* To what degree were the design, implementation, monitoring and reporting aligned with the activities of parliaments, SAIs and other initiatives?

**Effectiveness**

* In your opinion, how effective was the implementation of the project? What were the main achieved results? Are there any shortcomings? Are there any unforeseen positive or negative outcomes?
* More specifically,
* Has the Project developed and implemented Methodology for parliamentary PFM capacity and engagement developed? Has it been applied?
* Has the PFM assisted with development of capacities for parliamentary budget analysis? Have they developed capacities for oversight of climate risks? Have they developed capacities to understand and discuss SAI reports and recommendations?
* Has the PFM contributed to development of capacities for “citizens’ budgets”? Have the capacities of CSOs been developed for applying climate change and gender lenses?
* Has the PFM been effective in supporting CSOs to enhance capacities for public finance oversight and accountability?
* Has the PFM been effective in advocating and supporting citizen participation in budgeting and budgetary scrutiny?
* What are the positive or negative, unintended, results in this area?
* Has the PFM contributed to development of technical capacities of SAIs in the participating countries (measured through number and quality of audits)?
* Has the Project contributed to SAI’s capacities in the participating countries to produce, submit and participate in PAC review?

**Efficiency**

* Has the Project Team used management systems that facilitated efficient implementation of the Project? Have the management practices, policies, processes and decision-making capabilities contributed to the efficiency of the PFM Project?
* Has the PFM Team reported deviations or delays from the approved work plans? What was the response from the Project (and has this response been appropriate?)?

I**mpact**

* Has the Project contributed or is likely to contribute to budgetary scrutiny, public financial oversight and accountability in the participating countries?
* What are the main benefits (qualitative and quantitative) for the parliaments, SAIs, CSOs and other target groups?
* Has the Project helped to create broader platforms for budgetary scrutiny, public financial oversight and accountability in the target countries?

**Sustainability**

* Has the PFM contributed to sustainable partnerships, polices and capacities of stakeholders to continue with their activities related to budgetary scrutiny and oversight?
* To what extent are the Project outputs sustainable? How could the Project results be further sustainably projected and expanded?
* What would be future priority interventions to ensure long-term sustainability of the Project achievements, having in mind the current COVID- 19 related context?

### Interview guides- Parliaments

Please describe your role and the circumstances under which you have engaged in the project design and/or implementation.

**Relevance (including flexibility and responsiveness)**

* Do you think that project objectives are properly aligned with current national policies related to the public finance management and governance reforms?
* Do you think that the PFM project is designed adequately to the needs and potentials of the Parliament? In which areas?
* Have the external developments affected implementation of the PFM: how flexible and responsive was the Project Team in addressing the COVID19 pandemic and its implications? Are there other examples of flexibility?

**Gender mainstreaming and cross-cutting**

* Do you think that the PFM Project incorporated principles of gender equality and human rights during its design and implementation? Please provide your opinion and some examples.
* How much Agenda for Sustainable Development until 2030 was taken into account during project design? If you can indicate to which specific SDGs and targets this project was meant to contribute?

**Coherence:**

* From your opinion, has the PFM Project complement other interventions and initiatives in supporting parliaments?
* To what degree were the design, implementation, monitoring and reporting aligned with the activities of parliaments?

**Effectiveness**

* Has the Project developed and implemented Methodology for parliamentary PFM capacity and engagement developed? Has it been applied?
* Has the PFM assisted with development of capacities for parliamentary budget analysis? Have they developed capacities for oversight of climate risks? Have they developed capacities to understand and discuss SAI reports and recommendations?
* Has the PFM contributed to development of capacities for “citizens’ budgets”? Have the capacities of CSOs been developed for applying climate change and gender lenses?
* Has the PFM been effective in supporting CSOs to enhance capacities for public finance oversight and accountability?
* Has the PFM been effective in advocating and supporting citizen participation in budgeting and budgetary scrutiny?
* What are the positive or negative, unintended, results in this area?

**Efficiency**

* Has the Project Team coordinated and communicated priorities and results with you?
* Have the management practices, policies, processes and decision-making capabilities contributed to the efficiency of the PFM Project?

I**mpact**

* What are the main benefits (qualitative and quantitative) for the parliaments?
* Has the Project helped to create broader platforms for budgetary scrutiny, public financial oversight and accountability in the target countries?

**Sustainability**

* To what extent are the Project outputs sustainable? How could the Project results be further sustainably projected and expanded?
* What would be future priority interventions to ensure long-term sustainability of the Project achievements, having in mind the current COVID- 19 related context?

### Interview guides: Civil Society Organizations

**Relevance (including flexibility and responsiveness)**

* Do you think that project objectives are properly aligned with current national policies related to the public finance management and governance reforms?
* Do you think that the PFM project is designed adequately to the needs and potentials of beneficiaries to actively contribute to capacities of the CSOs to effectively implement oversight activities?
* Was the Project aligned with the needs and priorities of the parliaments, supreme audit institutions and CSOs and other beneficiaries, having in mind political, social and institutional context?
* Have the external developments affected implementation of the PFM: how flexible and responsive was the Project Team in addressing the COVID19 pandemic and its implications? Are there other examples of flexibility?

**Gender mainstreaming and cross-cutting**

* From your experience, to what extent has the PFM Project incorporated principles of gender equality and human rights during its design and implementation? Please provide your opinion and some examples.
* How much Agenda for Sustainable Development until 2030 was taken into account during project design? If you can indicate to which specific SDGs and targets this project was meant to contribute?

**Coherence:**

* To what extent did the PFM Project complement the other interventions and initiatives in the area of public management and support to parliament?

**Effectiveness**

* Has the PFM been effective in supporting CSOs to enhance capacities for public finance oversight and accountability?
* Has the PFM been effective in advocating and supporting citizen participation in budgeting and budgetary scrutiny?
* What are the positive or negative, unintended, results in this area?

**Efficiency**

* Has the Project Team coordinated and communicated priorities and results with you?
* Have the management practices, policies, processes and decision-making capabilities contributed to the efficiency of the PFM Project?

I**mpact**

* Has the Project contributed or is likely to contribute to budgetary scrutiny, public financial oversight and accountability in the participating countries?
* What are the main benefits (qualitative and quantitative) for the SAIs and other target groups?

**Sustainability**

* Has the PFM contributed to sustainable partnerships, polices and capacities of stakeholders to continue with their activities related to budgetary scrutiny and oversight?
* To what extent are the Project outputs sustainable? How could the Project results be further sustainably projected and expanded?

### Interview guides: Supreme Audit Institutions

**Relevance (including flexibility and responsiveness)**

* Do you think that project objectives are properly aligned with current national policies related to the public finance management and governance reforms?
* Do you think that the PFM project is designed adequately to the needs and potentials of beneficiaries to actively contribute to capacities of the SAI to effectively implement oversight activities?
* Was the Project aligned with the needs and priorities of the supreme audit institutions and other beneficiaries, having in mind political, social and institutional context?
* Have the external developments affected implementation of the PFM: how flexible and responsive was the Project Team in addressing the COVID19 pandemic and its implications? Are there other examples of flexibility?

**Gender mainstreaming and cross-cutting**

* From your experience, to what extent has the PFM Project incorporated principles of gender equality and human rights during its design and implementation? Please provide your opinion and some examples.
* How much Agenda for Sustainable Development until 2030 was taken into account during project design? If you can indicate to which specific SDGs and targets this project was meant to contribute?

**Coherence:**

* To what extent did the PFM Project complement the other interventions and initiatives in the area of public management and support to parliament?

**Effectiveness**

* Has the PFM been effective in supporting SAIs to enhance capacities for public finance oversight and accountability?
* Has the PFM been effective in advocating and supporting citizen participation in budgeting and budgetary scrutiny?
* What are the positive or negative, unintended, results in this area?

**Efficiency**

* Has the Project Team coordinated and communicated priorities and results with you?
* Have the management practices, policies, processes and decision-making capabilities contributed to the efficiency of the PFM Project?

I**mpact**

* Has the Project contributed or is likely to contribute to budgetary scrutiny, public financial oversight and accountability in the participating countries?
* What are the main benefits (qualitative and quantitative) for the SAIs and other target groups?

**Sustainability**

* Has the PFM contributed to sustainable partnerships, polices and capacities of stakeholders to continue with their activities related to budgetary scrutiny and oversight?
* To what extent are the Project outputs sustainable? How could the Project results be further sustainably projected and expanded?

### PFM Monitoring Team

* How appropriate and realistic have been the PFM’s outputs, outcomes, and established targets? How adequate have been the indicators to capture work of the PFM?
* Have you been using the existing indicators to monitor and measure progress under outcomes and outputs?
* Was there a need to revise and update the indicators (including their benchmarks- targets and baselines) to better reflect external developments and progress achieved?
* Do you think that the indicators and targets have been gender-sensitive sufficiently?
* Has the PFM been effective in strengthening the capacities for data collection and analysis to ensure disaggregated data and data related to social divides, ethnic stereotypes, peace building?

### Interview guides- international development partners

* Could you please introduce yourself, your organization and your role in this organization?
* Are you familiar with the PFM Project? If yes, how is your work related to the areas of intervention of this Project?
* Which specific public finance management/ governance reform priorities of the country and needs of people (especially vulnerable) your organization is addressing?
* Do you think that UN Agencies and the PFM Project have been appropriately focused on the public finance management areas? How would you assess your cooperation?
* Have there been any external factors that affected or affecting oversight and accountability of public finance management?
* From your perspective, what areas should be prioritized in the future in the area of public finance management?
* Was there an effective nation-driven mechanism for donor coordination in place? If not, what other mechanisms for donor coordination were in place?

### Focus Group Discussion - guide for partners/ beneficiaries

Thank you for taking participation in this FGD organized for the purpose of final evaluation of PFM project. You were selected as a beneficiary/ partner of the project and we would like to discuss with you several issues which will help us to understand the effects of the project and to recommend possible improvements for future similar actions. Your participation is voluntary and confidential and nothing you say will be linked to your identity. Information will be used only for the purpose of the evaluation.

Please, could you briefly present yourself and indicate in which project activities you have participated.

* How much you are familiar with overall project?
* In your opinion, do you think this kind of projects/activities in which you participated are needed in your country? Why? What are the main problems that are addressed by this project?
* And for you personally, how much this project/activity was useful? What have you achieved through participation in this project?
* How you can use the new knowledge/skills achieved through this project in your everyday life? Are there any obstacles to implement newly acquired knowledge or to apply norms and values you developed due to the participation in the project? What are these obstacles? If not, how this changed your life, practices, social relations?
* Would you like to participate in the future in similar projects/activities? Why?
* What would you recommend in regard to public finance management, what needs to be done and what can be done through similar projects?

## Annex 4. Evaluability assessment matrix

Please refer to that report for information on the origins and rationale for this checklist.

|  |
| --- |
| **Project Design (as described in a Theory of Change, Logical Framework or narrative)** |
| **Clarity** | The PFM’s outcome “Budgetary scrutiny, public financial oversight, and accountability capacities of parliaments and supreme audit institutions within the Pacific region are effective and better aligned with international public financial oversight and accountability standards and fostering citizen engagement through civil society organizations” has been clearly defined, reflecting the efforts of the Project. The PFM outcome represents intended changes in development conditions in the region set at the high level, requiring joint work of many partners. Therefore, credible attribution of development changes to the PFM may be challenging or even impossible to establish; this has been also recognized in the Terms of References. To address these challenges, the Final Evaluation Consultant (FEC) has developed a tailor-made methodology, that covered the overall PFM’s results framework, its outputs and activities that contributed to its outcome. The outputs are correlated to outcome and identified and the proposed steps- for the achievement of outputs- have defined. |
| **Relevant** | The Strengthening of Public Finance Management and Governance in the Pacific Project (PFM) aims to build and enhance oversight of public financial management in the Pacific region through:* improving the budgetary scrutiny, public financial oversight and accountability capacities
* of parliaments, Supreme Audit Institutions (SAIs) and civil society within the region
* aligning with international public financial oversight and accountability standards
* fostering citizen engagement and oversight.

The PFM’s areas of intervention have been and remained highly relevant to the challenges facing participating pacific countries. The efforts to build oversight capacities and enhance transparency of budgeting is closely aligned with the reform priorities of all participating countries, as reflected in various policies and strategies. It had strong links to the Sustainable Development Goals (SDG16 on ‘participatory decision making and effective institutions) and the UNDP country programme for participating countries. It was responsive to the needs of its target groups, who were closely involved in implementing project activities. |
| **Plausible** | The validity of the PFM’s intervention logic remained high throughout its implementation- a brief situation assessment indicates that the problems and challenges continue to affect public finances in the participating countries, with challenges to ensure capacities for oversight, participatory planning and budgeting and the overall transparency of the public finance systems in the participating countries. The PFM is likely to achieve progress under its outputs however, ensuring oversight capacities (at institutional and individual levels through capacity development and institutional partnerships) and enhancing transparency in public finance systems remains challenging task. There are different factors and dynamics in the region that remain present and could affect achieved results (e.g., political challenges and turn-over of qualified staff; sustainable partnerships at different levels; financial aspects, COVID-19 pandemic)  |
| **Validity and reliability** | The PFM project team has established a comprehensive monitoring system, that involved data collection from different levels and cooperation with the partners and other stakeholders. All the received data have been collected and were available for the evaluation consultant. The indicators are *valid and reliable* for each expected milestone, capturing to what is expected to happen.The FEC discussed indicators with the PFM team and with other stakeholders, and all of them shared opinion that indicators were valid and reliable.  |
| **Testable** | The FEC finds that the critical linkages have been between activities and outputs; however, direct links and establishing contribution claims between outputs and progress under outcome was more challenging. The evaluation questions have been formulated to explore, discuss and identify these links.  |
| **Consistent** | The consistency exists between the PFM’s Theory of Change and how it is described in the Project document and application across multiple documents (Design, M&E plans, work plans, progress reports, etc.). Basically, all the documents have been focused with clear references to the original ToC and the project’s intervention logic.  |
| **Complexity** | The FEC finds that joint UNDP PFM project and its regional nature have been additional factors of complexity. Also, the areas of intervention (public finance management and good governance in a broader sense) are complex issues that require well-planned approach.The management structure- decision making and implementation mechanisms- have been complex and included involvement of various partners. For example, PASAI has been a partner that delivered support to the SAI’s in the participating countries. Therefore, ensuring well-articulated and harmonized implementation has been challenging, but the team has been successfully dealing with these issues. |
| **Agreement** | The stakeholders' commitment at all levels (public authorities, supreme audit institutions; participating civil society organizations) remained high from the initiation of the Project.  |
| **Information availability** |
| **The complete set of PFM documents available** | The PFM provided full set of documentation, including submitted PFM Project Document, Annual Progress Reports, Other Reports including commissioned studies  |
| **Baseline measures exist** | The baseline data are available for all indicators. Some of the baseline data has been in the form of international, national and subnational statistics. Disaggregated data are partially available for some indicators.During the inception phase of the PFM project, the UNDP Pacific Office in Fiji developed and conducted a survey, “Parliamentary Practices in the Pacific” (‘Baseline Survey’) designed to provide a detailed quantitative picture of the functioning of parliaments in the Pacific Island region. The three main objectives of the Baseline Survey were: i) To enable parliaments to compare their practices with those of other parliaments in their region; ii) for UNDP to identify areas where there were wide discrepancies in performance as a basis for identifying programming needs and priorities; and iii) to enable changes in practices and performances to be tracked through the annual implementation of the survey. The sampling process was clear and the survey instruments available. Also, the FEC had access to follow up reports on conferenced and workshops that the PFM project organized.  |
| **Data on a control group** | The PFM did not include the control group to compare with the intervention group  |
| **Data has been collected for all the indicators** | The data is being collected for all indicators and this was sufficient frequency. The FEC finds that there are no significant data missing. The measuring has been generally reliable.  |
| **Availability of critical data**  | The FEC has analysed project materials and finds that the intended and actual beneficiaries could be easily identified. The PFM team provided details and information about involvement of partners and beneficiaries answering questions who was involved in what project activities and when. |
| **Availability of gender disaggregated data**  | The PFM provided disaggregated data for most of the indicators, especially those that were under direct Project’s responsibility  |
| **Previous reviews or evaluations**  | The regional PFM project did not include previous mid-term reviews or analysis.  |
| **Institutional context** |
| **Accessibility to and availability of stakeholders** | The FEC received contacts of all the stakeholders from the PFM project. The FEC is in communication with the partners to identify other interlocutors for interviews and analysis.  |
| **Resources available to do the evaluation** | The FEC has established regular communication with the PFM team, and with the main partners PASAI and PIANGO. This communication helped the evaluation to identify and access key informants. It will also serve to resolve any issue that could emerge during the evaluation.  |
| **Coordination requirements?** | The evaluation will involve representatives of the PFM teams, PIANGO and PASAO. The evaluation consultant will meet with the EU Delegation representatives.  |

## Annex 5. PFM Results Framework

|  |
| --- |
| **Intended Outcome:** Budgetary scrutiny, public financial oversight and accountability capacities of parliaments and supreme audit institutions within the Pacific region are effective and better aligned with international public financial oversight and accountability standards, and fostering citizen engagement through civil society organizations. |
| **Outcome indicators:** Performance rating based PEFA and OBI methodologies for Parliament, SAI, and public input to budget cycle.***Baselines, Targets and Means of Verification:***Baseline survey based on adapted PEFA (PEFA dimension 18 and 31), Open Budget Index, and SDG 16 methodologies on Parliament and SAI performance, progress measured annually during implementation and at project endpoint**Assumption:** Continuing engagement of parliamentary and SAI leadership, and effective interface with government PFM including timely availability of data |
| Applicable Development Setting and Signature Solution from UNDP Strategic Plan 2018-2021: Development Setting B: Accelerate structural transformations for sustainable development.Signature Solution 2: Strengthen effective, accountable and inclusive governance. |
| **Applicable Outcome from United Nations Pacific Strategy (UNPS) 2018-2022:** Outcome 5: By 2022, people and communities in the Pacific will contribute to and benefit from inclusive, informed, and transparent decision-making processes, accountable and responsive institutions, and improved access to justice – Output 5.1: increased voice and more inclusive participation by women, youth and marginalized groups in national and subnational decision-making bodies that are more representative – Output 5.2: Increased transparency and accountability in governance institutions and formal and informal decision-making processes (Indicative indicator 5.2.1: “Number of countries in which Parliaments are more effective in their oversight functions”) – Output 5.3. “More women and men benefit from strengthened governance systems for equitable service delivery”. |
| **Applicable Outcome UNDP’s Sub-Regional Programme Document for the Pacific Island Countries and Territories 2018-22**Outcome 2: Citizens expectations for voice, development, the rule of Law and accountability are met by stronger systems of democracy and governance |
| **Applicable Sustainable Development Goals:**SDG 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels (Target 16.6: Develop effective, accountable and transparent institutions at all levels). |
| Project Title and Atlas Project Number: Strengthening Parliament and SAI PFM in the Pacific |

| **Expected Outputs**  | **Output Indicators** | **Data Source** | **Baseline** | **Targets (By frequency of data collection)** | **Data Collection Methods & Risks** |
| --- | --- | --- | --- | --- | --- |
| **Value** | **Y 2019** | **Y 2020** | **Y 2021** | **FINAL** |
| Output 1Improved public finance oversight and accountability roles of parliaments and engagement of civil society organizations | Methodology for parliamentary PFM capacity and engagement developed and piloted in the focus countries | Expert and user validate methodology based on PEFA, Open Budget index and SDG indicators  | 0 | - | 1 | - | 1 | Project team and advisory working group monitoringAssessment and stakeholders’ consultations |
| Number of parliamentary budget analysis conducted | Parliamentary records and project monitoring | 0 | 2 | 4 | 3 | 9 | Project reporting and parliamentary records |
| Number of “citizens’ budgets” are developed, including ones applying climate change and gender lenses | Project record-keeping and documentary review; Parliamentary recordsCSO data | 0 | - | 5 | 4 | 9 | Project Team-field data, document review, stakeholder consultations |
| Number of Parliaments exerting oversight on climate issues  | Parliamentary records | 1 | 0 | 2 | 3 | 5 | Parliamentary documents review, stakeholders’ consultations |
| Number of countries where committees are meeting to discuss SAI reports | Parliamentary records | 2 | 0 | - | 2 | 2 | Parliamentary documents review, stakeholders’ consultations |
| Output 2Improved external audit and role of Supreme Audit Institution  | Countries in which the number of audits has increased  | SAI reports, peer review reports | 0 | 0 | 0 | 2 | 2 | Project reports, PASAI reports, media coverage, meeting minutes |
| Number of countries in which the number of SAI reports timely submitted to PACs has increased | SAI reports, parliamentary/PAC records;  | 0 | 0 | 0 | 0 | 3 | Project reports, PASAI reports, media coverage, meeting minutes, Parliament reports |
| Number of countries in which SAIs are involved in PAC review of submitted reports | Parliamentary/PAC records | 2 | 0 |  | 2 | 2 | Project reports, PASAI reports, media coverage, meeting minutes, Parliament reports |

## Annex 6. Terms of reference



Background

Some of the key features and weaknesses of the PIC economies’ have been accentuated by the COVID- 19 pandemic and multiplicity of natural disasters. This includes their relatively narrower base, higher dependency levels on tourism and export of natural resources, lower levels of diversification and higher reliance on imports. Response measures to contain COVID-19, such as border closures, mobility restrictions and varying levels of lockdown, have caused supply chain and import disruptions, job losses, business bankruptcies and adversely affected overall economic growth and livelihoods. Moreover, the macro-economic situation is deemed bleak as wider deficits, higher levels of borrowing, and contractions in nominal GDP are projected. This prediction is reinforced by the expected increase in natural disaster in the foreseeable future, in link with climate change.

The institutions and systems responsible for responding and managing those multiple crises have been put under an incredible amount of pressure. PEFA1 assessments in the region generally identify transparency and oversight processes as a specific weakness of public finance management frameworks in the Pacific. UNDP annual self-assessment survey by oversight institutions show they have been particularly impacted by budget cuts and undermined by the governance challenges linked to the COVID-19 pandemic repercussions. UNDP’s detailed analysis shows hearing on audit findings, audit follow up, use of SDG indicators, citizen engagement and budget scrutiny procedures are areas where most PICs struggle.

Although there are small pockets of very active political actors in most PICs, by and large, politics is captured by elites, and private sector, civil society and the broader public engages in limited and ad hoc manners. The lack of transparency and space for public debate on major issues continues to fuel frustrations and threatens a cohesive response to environmental and socio-economic challenges. Visionary leadership, which could open a space for such sensitive dialogue, is usually crushed by vested interested and existing power networks struggling as a result to push for transformative change. The emerging narrative on the blue economy is therefore confronted with major regional, national and sub- national hurdles in moving forward.

Within this context the project made some radical choices, pre and post COVID-19 pandemic which need to be assessed, evaluated and reflected upon. The timing is important as it will feed both into the design of a new phase of project as well as the UNDP governance portfolio in general. It is however tricky as a number of new initiatives were launched recently and it is expected that few results will be available or measurable at the time of the evaluation. Another challenge is that the project is interlinked with at least 4 other projects with their respective theories of change and methodologies. This has resulted in multiple (and very different) strategies being adopted by the project based on the target stakeholder and partners (internal and external) The objective of this evaluation is hence threefold:

* Engage the team in a reflection and learning process so we can harness the collective intelligence of the various members, generalize as much as possible individual experiences and start re-injecting these learnings;
* Capture the multiplicity of approaches and their respective merits and challenge, and review the design, adaptative process (notably with regards to major natural disaster and pandemic events but also to new elements and learning during the implementation of the project), implementation and ability to monitor and capture results and change at different level and produce an analysis on the above and the project’s achievements;
* Capture the theory of change and actual change path for the project’s activities, including of the newly designed activities, and ensure that we capture intended, unintended, direct and undirect impacts of the project and design a process where monitoring and evaluation can be integrated properly into the activities taking place between June 2021 and June 2022 (as a proxy for independent evaluation).

The project is particularly interested in two specific questions:

* At the level of processes and direct results, understanding the process of strengthening of public finance oversight institutions which have impacted the project’s activities and how the project has contributed to sustainable change and progress of institutions and how this might impact the ability of Pacific states to implement public finance standards as required by donor for direct budget contribution;
* At the level of larger transformational change, understanding the contribution of the project to public finance making a difference to Pacific populations and stakeholders, notably with regard to achieving the sustainable development goals.

The overall rationale of the project to be evaluated as originally conceived is captured below:

Public Finance Management is throughout the Pacific a topic of importance for international and local partners equally. Numerous stakeholders, institutions and international actors have been engaged in reinforcing the frameworks, tools and actors linked to public monies management. Civil society actors, Parliament and Supreme Audit Institutions form oversight function in public financial management across the Pacific Islands region have been identify as an area requiring strengthening. A specific focus of UNDP in this regard is the parliament’s role in budget scrutiny; effective external audit of government budget execution by the supreme audit institutions, inclusion of citizens and civil society in budget processes, thorough and transparent parliamentary oversight of the external audit, and follow-up with government on recommendations.

Strengthening of public Finance Management and Governance in the Pacific Project (hereafter PFM) aims to strengthen oversight over public financial management in the Pacific region, though improving the budgetary scrutiny, public financial oversight and accountability capacities of parliaments, supreme audit institutions and civil society within the region, aligning with international public financial oversight and accountability standards, and fostering citizen engagement and oversight. Strengthening of Public Finance Management project is funded by the European Union (EU) and Implemented by the United Nations Development Programme (UNDP).

Expected Results

* The objective of this action is to contribute towards stronger and inclusive parliament, SAI and civil society engagement as enablers for effective national budget process and improved EFA scores in PICs
* To achieve this objective, the action will work on improving budgetary scrutiny, public financial oversight and accountability capacities of parliaments, supreme audit institutions and civil society within the Pacific region, aligning with international public financial oversight and accountability standards, and fostering citizen engagement and oversight.
* The above aligns with the UNDP Sub Regional Programme Document (SRPD) for the Pacific Island Countries and Territories (2018-2022), and specifically to enhance Effective governance for service delivery, Outcome 5 of the SRPD, “By 2022, people and communities in the Pacific will contribute to and benefit from inclusive, informed and transparent decision-making processes, accountable and responsive institutions, and improved access to justice.”
* Within outcome 5, the action will particularly contribute to delivering Output 5.2. Increased transparency and accountability in governance institutions and formal and informal decision- making processes. Indicative indicator 5.2.1: “Number of countries in which Parliaments are more effective in their oversight functions” aligns closely with the project objectives, given that parliamentary budget work is in large measure an oversight function (both audit, and budget scrutiny)
* The action will also contribute to the sub regional programme “Output 5.1. Increased voice and more inclusive participation by women, youth and marginalized groups in national and subnational decision-making bodies that are more representative” and Output 5.3.
* “More women and men benefit from strengthened governance systems for equitable service delivery”, through its citizen engagement components and its crosscutting focus on gender equality and mainstreaming of gender budget analysis within the rapid budget review methodology.
* In a wider sense, the action will contribute towards achieving Target 16.6 of SDG 16, and higher compliance with the UNCAC chapter on corruption prevention (see UNCAC, Article 9, Paragraph 2).

## Annex 7. Final Evaluation Consultant

**Mr Tomislav Novovic,** Team Leader, is one of the leading evaluation experts, with more than 20 years of professional experience in the management of international development assistance, including evaluation of large-scale projects and programmes. Tomislav has carried out eight UNDAF evaluations in different countries, including UNDAF 2015-2019 final evaluation in Bosnia and Herzegovina and UNDAF 2016-2020 final evaluation in Montenegro.

Mr. NOVOVIC is highly skilled and competent in the area of good governance, local governance, justice sector reform and public administration and civil service.  During long carrier he gained substantive experience in public policy planning, including designing monitoring systems and evaluating progress and achievements in the areas of regional development and public management system reform. He is highly competent in providing high-level advisory support to the national authorities. Particularly successful were his assignments on institutional capacity building the Ministry of Economy of the Government of Montenegro and local authorities to prepare and implement regional development strategy (2011-2014). He was also working on the institutional capacity development of the regional development agencies in Serbia (2011-2015) through the Regional Socio-Economic Development project (RSEDP-II) etc

Throughout his career, Tomislav has gained valuable experience in leading teams for complex evaluations. This experience included mid-term, ex-ante, ex-posts, and impact evaluations of more than forty projects, programs, and country programs. His experience included the implementation of a robust gender-sensitive approach. Tomislav is PhD student at the Metropolitan University and holds Masters Degrees in management and development economy.

1. <http://www.odi.org/projects/2172-evaluation-donor-support-public-finance-management-pfm-reform-developing-countries> . [↑](#footnote-ref-2)
2. The form of the SAI varies across countries; in the countries of the Pacific region following a Westminster governance model, the SAI is typically the Office of the Auditor-General. [↑](#footnote-ref-3)
3. The PEFA- Public Expenditure and Financial Accountability and Open Budget Survey have been globally accepted benchmarks. Further, the building of effective, transparent and accountable institutions including parliaments is the focus of the Goal 16 of the 2030 Sustainable Development. The PEFA methodology addresses all phases of the budget cycle, with specific indicators focusing on aspects of the budget process for which different state bodies are responsible, as well as the transparency and efficiency of the overall budget cycle. Discrete indicators measure the performance of the legislature within the budget process. In the 2016 PEFA framework, parliamentary budget scrutiny is indicator 18; Parliament's audit function is indicator 31, and Supreme Audit Institutions' performance is measured through PEFA indicator 30. Each of these indicators is broken down into sub indicators. A number of other PEFA indicators have a cross-cutting relevance, for example in terms of process transparency and citizen engagement, the latter reflected in indicator 18.2. [↑](#footnote-ref-4)
4. Organisation for Economic Cooperation and Development / Development Assistance Committee (OECD/DAC), Network on Development Evaluation, Better Criteria for Better Evaluation Revised Evaluation Criteria Definitions and Principles for Use, 2019, available at: <https://www.oecd.org/dac/evaluation/revised-evaluation-criteria-dec-2019.pdf> [↑](#footnote-ref-5)
5. <http://www.unevaluation.org/document/download/2787> [↑](#footnote-ref-6)
6. <http://www.uneval.org/document/download/1294> [↑](#footnote-ref-7)
7. Rick Dr. Davis “Planning Evaluability Assessments, A Synthesis of the Literature with Recommendations, Report of a study commissioned by the Department for International Development (DFID)”, Working Paper 40, October 2013- this document served as the basis for evaluability assessment. [↑](#footnote-ref-8)
8. This is the OECD DAC definition; also, this definition has been adopted by Including IFAD, UNODC, OECD, SIDA, ILO, DFID, NORAD and NDC. [↑](#footnote-ref-9)
9. John Mayne: „Contribution analysis: Coming of age?” from Evaluation, 2012, Sage Publication, DOI: 10.1177/1356389012451663. [↑](#footnote-ref-10)
10. Line Dybdal, Steffen Bohni Nielsen, Sebastian Lemire (Ramboll Management Consulting and Aarhus, Denmark): “Contribution Analysis Applied: Reflections on Scope and Methodology”, The Canadian Journal of Program Evaluation Vol. 25 No. 2 Pages 29–57 ISSN 0834-1516 [↑](#footnote-ref-11)
11. Also, where a paucity of data necessitates a quick assessment of a contribution, this should be carried out using appropriate evaluation methodologies that identify contributions at the outcome level and ascertain the plausibility of causal relationships between activities and outcomes. More details in John Mayne: „Contribution analysis: Coming of age?” from Evaluation, 2012, Sage Publication, DOI: 10.1177/1356389012451663. [↑](#footnote-ref-12)
12. The FE will also assess the accomplishment of the project goal (impact). [↑](#footnote-ref-13)
13. The interview guide is presented in the Annex 2. [↑](#footnote-ref-14)
14. The FEC supported it with timeline analysis and conflict analysis to the extent required. [↑](#footnote-ref-15)
15. The PEFA program provides a framework for assessing and reporting on the strengths and weaknesses of public financial management (PFM) using quantitative indicators to measure performance. PEFA is a methodology for assessing public financial management performance. It identifies 94 characteristics (dimensions) across 31 key components of public financial management (indicators) in 7 broad areas of activity (pillars). [↑](#footnote-ref-16)
16. https://www.oecd.org/development/evaluation/qualitystandards.pdf [↑](#footnote-ref-17)
17. United Nations Evaluation Group (UNEG), UNEG Ethical Guidelines for Evaluation- UNEGFN/CoC, 2008. [↑](#footnote-ref-18)
18. https://www.forumsec.org/wp-content/uploads/2017/09/Framework-for-Pacific-Regionalism.pdf [↑](#footnote-ref-19)
19. European Union - The Pacific Islands Forum Secretariat- Pacific Regional Indicative Programme for the period 2014-2020, <https://eeas.europa.eu/sites/default/files/pacific_regional_indicative_programme.pdf> [↑](#footnote-ref-20)
20. Ibidem, European Union - The Pacific Islands Forum Secretariat- Pacific Regional Indicative Programme for the period 2014-2020, [↑](#footnote-ref-21)
21. <https://op.europa.eu/en/publication-detail/-/publication/5a95e892-ec76-11e8-b690-01aa75ed71a1> [↑](#footnote-ref-22)
22. Ibidem, EU The Pacific Islands Forum Secretariat- Pacific Regional Indicative Programme for the period 2014-2020, [↑](#footnote-ref-23)
23. <https://unsdg.un.org/sites/default/files/2019-12/UNDP_WS_FINAL_UNPS_2018-2022.pdf> [↑](#footnote-ref-24)
24. Subregional programme document for the Pacific Island Countries and Territories (2018-2022) Cook Islands, Federated States of Micronesia, Fiji, Kiribati, Marshall Islands, Nauru, Niue, Palau, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu and Vanuatu- available at <https://undocs.org/DP/DSP/PIC/2> [↑](#footnote-ref-25)
25. For example, the article Accountability, Transparency, Participation, and Inclusion: A New Development Consensus? - https://carnegieendowment.org/2014/10/20/accountability-transparency-participation-and-inclusion-new-development-consensus-pub-56968 [↑](#footnote-ref-26)
26. KII notes [↑](#footnote-ref-27)
27. KII notes, national partners [↑](#footnote-ref-28)
28. KII notes [↑](#footnote-ref-29)
29. KII notes [↑](#footnote-ref-30)
30. KII notes, national partners. [↑](#footnote-ref-31)
31. KII national partners [↑](#footnote-ref-32)
32. <https://www.pefa.org/> [↑](#footnote-ref-33)
33. <https://www.internationalbudget.org/open-budget-survey/> [↑](#footnote-ref-34)
34. [https://sustainabledevelopment.un.org/](https://sustainabledevelopment.un.org/?menu=1300) [↑](#footnote-ref-35)
35. The survey covered 14 of the 15 parliaments within the UN Pacific Office in Fiji region (Cook Islands, Fiji, Kiribati, Marshall Islands, Micronesia, Nauru, Niue, Palau, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu and Vanuatu). Tokelau was the only territory covered by the UN Pacific Office that did not respond. [↑](#footnote-ref-36)
36. The first, primarily involving the parliaments of the North Pacific region and funded mostly through a Japan Government funded parliamentary support project, was held in Hawaii, USA, on February 11 2019. The second was held in Wellington, New Zealand, from March 19 to March 22 mostly funded through a New Zealand funded parliamentary support project. [↑](#footnote-ref-37)
37. KII national partners – “The problems of CSOs are almost identical in all countries regarding citizens participation and involvement of CSOs in the budgetary processes and they face the same challenges”. [↑](#footnote-ref-38)
38. The FEC assessed if the PFM external developments required response was made to adjust and fine-tune the intervention as set out in the Project’s intervention logic and its logical framework. The evaluation has focused on whether the overall objective and outcomes, as the main references under the intervention logic, remained valid and achievable or whether there was a case for revision to take account of changes in the external environment, demand, or speed of delivery. [↑](#footnote-ref-39)
39. KII national partners [↑](#footnote-ref-40)
40. The examples could be the Fiji National Development Plan- Transforming Fiji, a twenty-year framed document; the Republic of Nauru long-term National Sustainable Development Strategy (NSDS) that sets out policies and plans to 2025, Kiribati’s National Development Plan (2004–21), including the Overseas Development Assistance (ODA - 2015) policy; the Infrastructure Development Plan (IDP 2016-2023). [↑](#footnote-ref-41)
41. The analysis of governmental portals and [↑](#footnote-ref-42)
42. <https://www.forumsec.org/wp-content/uploads/2018/02/Framework-for-Pacific-Regionalism_booklet.pdf> [↑](#footnote-ref-43)
43. Some of the recent documents, such as the World Bank report on Pacific, and particularly partnership strategies with individual countries, or Asian Development Bank, Pacific Economic Monitor <https://www.adb.org/publications/series/pacific-economic-monitor> [↑](#footnote-ref-44)
44. <https://www.adb.org/sites/default/files/institutional-document/712796/pacific-approach-2021-2025.pdf> [↑](#footnote-ref-45)
45. Ibidem, World Bank and ADB. Also, the analysis of World-Wide Governance Indicators shows some worrying trends. [↑](#footnote-ref-46)
46. KII notes, national partners [↑](#footnote-ref-47)
47. <https://open.undp.org/projects/00118639> [↑](#footnote-ref-48)
48. The FBO had a pivotal role in presenting these results to the Parliamentarians, at the same time enabling transversal Parliamentary analysis of the budget in the Pacific. [↑](#footnote-ref-49)
49. PIANGO fathers Pacific islands states with independent political status including Australia and New Zealand. These are not small islands states but part of the Pacific region. Some members of PIANGO are from Countries that do not have full political independence as territories under jurisdiction and foreign affairs management of other countries (France, New Zealand, United States, Indonesia). [↑](#footnote-ref-50)
50. KII notes [↑](#footnote-ref-51)
51. Gender, Equality and Corruption: What are the Linkages? Policy Brief 01/2014, Transparency international https://images.transparencycdn.org/images/2014\_Policybrief1\_GenderEqualityCorruption\_EN.pdf [↑](#footnote-ref-52)
52. https://www.undp.org/content/undp/en/home/sustainable-development-goals/goal-5-gender-equality.html [↑](#footnote-ref-53)
53. KII national partners [↑](#footnote-ref-54)
54. <https://www.pacific.undp.org/content/pacific/en/home/blog/2021/public-finances-and-gender-what-a-trip-to-lautoka-taught-us.html> [↑](#footnote-ref-55)
55. KII notes, national partners [↑](#footnote-ref-56)
56. PFM Project Reports and other documented results of the Project. [↑](#footnote-ref-57)
57. The analysis of the Results Framework and the intervention logic [↑](#footnote-ref-58)
58. Berkeley Hirsch “How Critical is PFM in Achieving the Sustainable Development Goals?”, Prentice and Hall, NY, December 21, 2017 [↑](#footnote-ref-59)
59. KII- UNDP [↑](#footnote-ref-60)
60. OECD- Mainstreaming Sustainability within the Budget Process, <https://www.oecd.org/gov/pcsd/focal-point-presentation-george-said.pdf> and Budgeting for the Sustainable Development Goals- Aligning domestic budgets with the SDGs, guidebook, 2020, <https://sdgfinance.undp.org/sites/default/files/UNDP%20Budgeting%20for%20the%20SDGs%20-%20Guidebook_Nov%202020.pdf> [↑](#footnote-ref-61)
61. KII notes, national partners and UN Agencies [↑](#footnote-ref-62)
62. Representatives of the FCOSS stated they have compiled data to inform budget submissions, they delivered evidence to Parliamentary Committees. In short, they demonstrated how informed and responsive public finances are at the core of resilience, recovery and inclusion. [↑](#footnote-ref-63)
63. KII with national partners [↑](#footnote-ref-64)
64. KII notes. The reference is made to the changes under the Output 2, and modification of the role of PASAI from managerial to more technical. [↑](#footnote-ref-65)
65. This output focused on enhancing the external audit and the role of SAIs, as the operational arm in budget oversight, complementing the work with parliaments and civil society by improving the likelihood for evidence-based management and decision making regarding public finances [↑](#footnote-ref-66)
66. The HACT report summarized its findings into seven areas of internal control gaps rated against three risk levels of low, moderate, and significant risk. Two of these seven areas identified were all procurement related and so to help PASAI address these concerns, UNDP hired a short-term consultant who worked with the PASAI team to review procurement practices. UNDP’s technical support drafted an updated procurement manual which took into account the size of the organization, priorities and current organigramme of the human resources and fluctuation in procurement annual workplans. [↑](#footnote-ref-67)
67. PB Meeting Minutes, Project reports and Request for Extension. The PASAI was focusing on core services, not working on engaging project management support [↑](#footnote-ref-68)
68. Ibidem, PB Meeting Minutes, Project reports and Request for Extension [↑](#footnote-ref-69)
69. 2nd Project Board Meeting Minutes, May 2020 [↑](#footnote-ref-70)
70. 3rd Project Board Meeting for the Project “Strengthening of Public Finance Management and Governance in the Pacific” (PFM) Project Board Meeting Minutes, Thursday, 21th May 2021, 5.00-6.30 pm (Suva Time) [↑](#footnote-ref-71)
71. Request for no-cost extension of the implementation period and for amendment of the Annexes 1 “Description of the action” and 3 “Budget for the Action” [↑](#footnote-ref-72)
72. KII notes with the national stakeholders [↑](#footnote-ref-73)
73. KII notes, national partners [↑](#footnote-ref-74)
74. KII notes [↑](#footnote-ref-75)
75. KII notes, development partners and national partners [↑](#footnote-ref-76)
76. The reports highlighted if and to what extent the targets from the AWP have been achieved [↑](#footnote-ref-77)
77. Based on PFM annual reports [↑](#footnote-ref-78)
78. Public Expenditure and Financial Accountability (PEFA) Assessment- methodology part, https://www.pefa.org/global-report-2020/data/Report.pdf [↑](#footnote-ref-79)
79. Open Budget Survey- OBS is only available for Fiji in the region. However, the self-assement survey conducted each year by the project uses some key questions from OBS [↑](#footnote-ref-80)
80. More details have been available under the Relevance part of this report, under the Rel1. [↑](#footnote-ref-81)
81. The focus was to removing some of three Pacific Island Countries, Vanuatu, Samoa and Fiji, from so-called “black and grey list countries”. The reference is to the List of Non-Cooperative Tax Jurisdictions by the EU Code of Conduct on Tax Governance. The EU list of non-cooperative jurisdictions for tax purposes is a tool to tackle: i) tax fraud or evasion- illegal non-payment or underpayment of tax; ii) tax avoidance- use of legal means to minimize tax liability and iii) money laundering: concealment of origins of illegally obtained money It lists non-EU countries that encourage abusive tax practices, which erode member states' corporate tax revenues [↑](#footnote-ref-82)
82. Ref to Annual Project Report 2019-2020 and other Project materials [↑](#footnote-ref-83)
83. <https://www.forumsec.org/governance/#1509852103761-d2649c1e-c2f1> [↑](#footnote-ref-84)
84. https://www.pacific.undp.org/content/pacific/en/home/library/eg/the-pacific-floating-budget-office.html [↑](#footnote-ref-85)
85. PFM Annual report 2019-2020 [↑](#footnote-ref-86)
86. This presentation has been organized in October 2020 at the second joint UNDP and PFTAC Workshop on Budget Documentation [↑](#footnote-ref-87)
87. KII notes- [↑](#footnote-ref-88)
88. PFM Project related documentation [↑](#footnote-ref-89)
89. The FBO team included researchers from the parliaments of these countries, supported by representatives of the New Zealand Parliament and the Australian Federal Parliament; the team included experts in the area of gender responsive budgeting and climate finance work. [↑](#footnote-ref-90)
90. The first pilot training on effective questioning for climate finance was conducted in Auckland in November 2019. [↑](#footnote-ref-91)
91. Ref to the Project Report 2019-2020 [↑](#footnote-ref-92)
92. PFM Project related documentation [↑](#footnote-ref-93)
93. PFM Project documentation and analytical reports [↑](#footnote-ref-94)
94. PIANGO fathers Pacific islands states with independent political status including Australia and New Zealand. These are not small islands states but part of the Pacific region. Some members of PIANGO are from Countries that do not have full political independence as territories under jurisdiction and foreign affairs management of other countries (France, New Zealand, United States, Indonesia). [↑](#footnote-ref-95)
95. KII notes [↑](#footnote-ref-96)
96. More detailed available at <https://www.pacific.undp.org/content/pacific/en/home/effective-governance/public-finance-oversight-small-grants-2021.html> [↑](#footnote-ref-97)
97. The Pacific Internet Society would host a hackathon to provide digital solutions to PFM and Parliament's problems; theatre groups in the Solomon Islands will use theatre and creative communication to advocate for citizen engagement in PFM. [↑](#footnote-ref-98)
98. PFM Project reports and KII [↑](#footnote-ref-99)
99. PASAI is working to increase the SAIs capacities and their interaction with other institutions in the system. More details at https://www.pasai.org/ [↑](#footnote-ref-100)
100. In October 2018, KPMG carried out a micro-assessment on verifying PASAI’s ability to effectively manage and deliver on UNDP funded programmes. The assessment covered financial and operational management policies, procedures, systems, and internal controls. The HACT report summarized its findings into seven areas of internal control gaps rated against three risk levels of low, moderate, and significant risk. Two of these seven areas identified were all procurement related. More details are available under the Efficiency part of this report. [↑](#footnote-ref-101)
101. KII notes, ref to changes in the management of the PASAI. [↑](#footnote-ref-102)
102. Ref to the Efficiency part of this report. [↑](#footnote-ref-103)
103. https://www.idi.no/work-streams/well-governed-sais/sai-pmf [↑](#footnote-ref-104)
104. <https://www.pftac.org/> [↑](#footnote-ref-105)
105. KII national partners (including CSOs) [↑](#footnote-ref-106)
106. KII national partners [↑](#footnote-ref-107)
107. KII notes [↑](#footnote-ref-108)
108. KII national partners [↑](#footnote-ref-109)
109. KII national partners [↑](#footnote-ref-110)
110. Reference to Guy Peters “Policy Making Cycle- steps and approaches,” from “Capacity for Policy- how can we do it better” (prepared by Tomislav Novovic, UNDP Serbia, 2010) [↑](#footnote-ref-111)
111. Priority setting is almost inherently complex and involves making choices about what issues are important, and inescapable (while many others that have greater long-term significance may be very easy to ignore, or to define incorrectly). After the issues have been identified, the next step in setting of an agenda setting, to address the issues through the actions of the Government. The "framing" of issues involves defining particular problems, but in terms that can help to mobilize political support for its adoption. Ref to Guy Peters “Policy Making Cycle- steps and approaches,” [↑](#footnote-ref-112)
112. Priority setting is inherently complex and involves making choices about what issues are most pertinent and time sensitive. After identifying priority issues, government and other governance actors must set the agenda to address the issues. "Framing" priority issues involves defining a problem in terms that can mobilize political support to find a solution. More available at Jon Pierre, B. Guy Peters “Governance, Politics and the State,” Macmillan, USA, 2016 [↑](#footnote-ref-113)
113. The interviews with different KIIs additionally confirmed some differences among the partners’ institutions regarding their capacities. [↑](#footnote-ref-114)
114. KII with the national stakeholders [↑](#footnote-ref-115)
115. UNDP, Implementing the Paris-Declaration on Aid Effectiveness; available at: <https://www.undp.org/publications/implementing-paris-declaration-aid-effectiveness?utm_source=EN&utm_medium=GSR&utm_content=US_UNDP_PaidSearch_Brand_English&utm_campaign=CENTRAL&c_src=CENTRAL&c_src2=GSR&gclid=CjwKCAjwtfqKBhBoEiwAZuesiBdAS-AfvMwgDQ9R0f4psUVc4dOV63PZSU-X6cSbYKGefnvCQwcOmxoCP-oQAvD_BwE> [↑](#footnote-ref-116)
116. KII notes [↑](#footnote-ref-117)
117. KII notes, CSO partners [↑](#footnote-ref-118)
118. The baseline survey, Parliaments [↑](#footnote-ref-119)
119. <https://www.intosaicbc.org/sai-pmf/> and also <https://www.idi.no/work-streams/well-governed-sais/sai-pmf?lang=en-GB> [↑](#footnote-ref-120)
120. In 2011 PASAI formed a project team from the Pacific with representatives from SAIs of PNG, Tonga, Fiji, FSM and Kiribati. The team developed a Quality Assurance manual with the aim of assisting PASAI members in the effective delivery of a SAI’s mandate and how to improve or enhance a QA function. Available at [https://www.pasai.org/audit-quality#](https://www.pasai.org/audit-quality) [↑](#footnote-ref-121)
121. PFM Annual Report 2019-2020 [↑](#footnote-ref-122)
122. Ibidem, PFM Annual Report 2019-2020 [↑](#footnote-ref-123)
123. Ibidem, PFM Annual Report 2019-2020 and also PFM project work plans [↑](#footnote-ref-124)
124. KII notes, national partners and CSOs [↑](#footnote-ref-125)
125. Ibidem, PFM Annual Report 2019-2020. Also, [↑](#footnote-ref-126)
126. PFM Annual Report, 2019-2020 and PFM Quarterly Report Q1-Q2/2021 [↑](#footnote-ref-127)
127. For example, budgetary scrutiny and citizens participation, communication with authorities [↑](#footnote-ref-128)
128. PFM Annual and Quarterly Reports [↑](#footnote-ref-129)
129. KII national partners [↑](#footnote-ref-130)
130. KII national partners [↑](#footnote-ref-131)
131. This has been a common opinion of the national partners and also the staff from UN Agencies [↑](#footnote-ref-132)
132. Interviews with key informants from the participating countries. Also, meeting minutes from the Joint Programme Boards and National Coordination Bodies. [↑](#footnote-ref-133)
133. KII notes [↑](#footnote-ref-134)
134. All participants in interviews have been positive about the training and capacity development support they have received from the PFM project [↑](#footnote-ref-135)
135. According to the key informants’ interviews, all of of the participants stated they benefited from the capacity development support from PFM [↑](#footnote-ref-136)
136. KII notes, national partners [↑](#footnote-ref-137)
137. Notes from KII and the results presented under the previous part of this report. [↑](#footnote-ref-138)
138. Experience with self-assessment of parliaments and linking this support to broader assistance that UNDP provide to parliaments [↑](#footnote-ref-139)
139. KII notes [↑](#footnote-ref-140)
140. KII notes [↑](#footnote-ref-141)
141. KII notes national partners [↑](#footnote-ref-142)
142. KII notes [↑](#footnote-ref-143)
143. KII notes and another project documentation [↑](#footnote-ref-144)
144. KII notes 02 and the results presented under the previous part of this report [↑](#footnote-ref-145)
145. Ref to the Relevance part of this report. [↑](#footnote-ref-146)
146. KII notes with the representatives of the national partners. During the field phase, the stakeholders from the SAI and CHU commented on the draft project final report, clearly stating that the results of the Project have been achieved through strong and effective partnership, highlighting that the final report need to reflect it even more thoroughly. [↑](#footnote-ref-147)
147. The analytical reports such as Nations in Transit 2021 highlighted for Fiji, for example, “the repressive climate that followed a 2006 coup has eased since democratic elections were held in 2014 and 2018. However, the ruling party frequently interferes with opposition activities, the judiciary is subject to political influence, and military and police brutality is a significant problem. [↑](#footnote-ref-148)
148. <https://www.adb.org/publications/series/pacific-economic-monitor> [↑](#footnote-ref-149)
149. For example, indicators could not adequately measure PFM’s performance in the areas such as development of capacities of the participating institutions or the effects on education programs on the CSOs. [↑](#footnote-ref-150)