Vaka Pasifika Project: Mid-Term Evaluation Report

11 November 2024

Commissioned by UNDP

	Project/outcome Information
Project/outcome title	Accountable Public Finances to serve Pacific People - Vaka Pasifika
Atlas ID	00132456
Corporate outcome and output	Award ID (UNDP):00135551 UNDP Project Number:00132456 Contributing UNDP Outcome (UNDAF/CPD, RPD or GPD): • UNDP signature solution: Governance helping countries address emerging complexities by "futureproofing' governance systems through anticipatory approaches and management of risk. • MCPD Outcome 3: By 2027, people enjoy and contribute to more accountable, inclusive, resilient, and responsive governance systems that promote gender equality, climate security, justice, and peace; ensure participation, and protect their human rights. Output 3.1. Governance institutions are accountable and have improved capacities for service delivery. Output 3.2. Institutions and systems accelerate inclusive development through responsive, participatory, and transparent governance processes. • Indicative Project Output 1: Well-run oversight institutions promote accountable and transparent governance for more efficient and inclusive service delivery (GEN 2). Project Output 2: Budget planning and oversight processes are inclusive, and people centred (GEN 2)
Country	Federated States of Micronesia (FSM), Fiji, Kiribati, Nauru, Palau, Papua New Guinea (PNG), Republic of the Marshall Islands (RMI), Samoa, Solomon Islands, Timor Leste, Tonga, Tuvalu and Vanuatu, the self-governing territories in free association with New Zealand, of Cook Islands and Niue, and the New Zealand dependent territory of Tokelau
Region	RBAP
Date project document signed	31 June 2022
Project dates	Start: 01 July 2022 Planned end: 30 December 2026
Total committed budget	USD 6,759,329.10
Project expenditure at the time of evaluation	EU funding received: USD 2,530,618
Funding source	EU - Delegation Agreement: NDICIASIA/2022/433 - 294
Implementing party	PIANGO (Pacific Island Association of Non-Government Organizations) La Trobe University
	Evaluation information
Evaluation type (project/ outcome/thematic/country programme, etc.)	Project evaluation
Final/midterm review/ other	Midterm review
Period under evaluation	Start: 01 July 2022 End: 31 July 2024
Evaluators	Shanaz Broermann
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List of abbreviations and acronyms

ADB	Asian Development Bank
CDFs	Constituency Development Funds
CDA	Community Development Assistance
CSOs	Civil Society Organizations
EU	European Union
FSM	Federated States of Micronesia
HACT	Harmonized Approach to Cash Transfers
INTOSAI	International Organization of Supreme Audit Institutions
IPSAs	International Personnel Services Agreements
ISSAI	International Standards of Supreme Audit Institutions
LGBTQ	Lesbian, Gay, Bisexual, Transgender And Queer Or Questioning
KII	Key Informant Interviews
OECD	Organization for Economic Cooperation and Development
PASAI	Pacific Association of Supreme Audit Institutions
PFM	Public Financial Management
PFTAC	Pacific Financial Technical Assistance Centre
PNG	Papua New Guinea
FCOSS	Fiji Council of Social Services
GOV4RES	Resilient Development in the Pacific
PICs	Pacific Island Countries
RMI	Republic of the Marshall Islands
RRF	Results Resources Framework
SSI	Semi-Structured Interview
UNDP	United Nations Development Programme
UNEG	United Nations Evaluation Group
USP	University of South Pacific
TANGO	Tuvalu Association of Non Government Organisations

ACKNOWLEDGEMENTS

Picture taken during focus group discussions in Tuvalu as part of the mid-term evaluation

1. Executive summary

1.   The main objective of the mid-term evaluation for the Vaka Pasifika project, is to assess the progress made since the start of the project in July 2022. The findings from the evaluation are used to inform project recommendations to maximise project benefits, as the project will continue until December 2026. Guided by the OECD evaluation framework, the evaluation criteria cover project relevance, coherence, effectiveness, efficiency, sustainability, gender, disability inclusion and human rights based approaches and climate change. The criterion on disability inclusion and human rights based approaches includes consideration for the principle of "leave no-one behind," which includes all disadvantages and deprivations that leave people behind such as discrimination, living in remote areas, poor and/or unjust governance, socio-economic status and shocks and fragility. In line with UNEG Guidance on Integrating Human Rights and Gender Equality in Evaluation, gender equality, disability inclusion and human rights have also been mainstreamed into all evaluation criteria.

2.   Contribution analysis, a theory-based approach is used given the complex nature of the project being evaluated, which involves multiple processes and stakeholders. We take a mixed methods approach, which makes use of qualitative and quantitative methods and tools facilitating the validation and triangulation of data sources and methods. Secondary data was collected through a comprehensive desk review, and this was complemented with primary data, collected through a combination of key informant interviews, semi-structured interviews and focus group discussions which were inclusive of vulnerable groups such as women, people with disabilities and other marginalised groups.

3.   Purposeful sampling was used to select participants as part of the mid-term evaluation, ensuring maximum variation in the views and perspectives collected. To do this, the project sample included project beneficiaries in PICs where the project has a relatively high level of engagement (Fiji, Tonga and Tuvalu), as well as project PICs that had a relatively low level of engagement (Niue and Palau) based on participation in project related activities. Fiji, Tonga and Tuvalu were also selected for deeper analysis and fieldwork visits, which were held in August 2024, to facilitate data collection. A total of 61 people were engaged as part of the evaluation process. On average, 78.6% of participants were women, as the evaluation prioritised the inclusion of women and people with disabilities, when selecting participants to be part of the focus group discussions. Consultations as part of the evaluation were held in accordance with the UNEG Ethical Guidelines for Evaluation.

4.   Key informant interviews, semi-structured interviews and focus group discussions were supported by guiding questions, based on the evaluation sub-questions and tailored to the interviewee(s). Open questions were asked, which allowed for intended and unintended outcomes to be captured. Probing questions were asked regarding gender, people with disabilities and other marginalised groups. The evaluation process and data analysis included five phases covering (i) initial document review and project inception, (ii) comprehensive desk review and primary data collection, supported by fieldwork visits to Fiji, Tonga and Tuvalu, (iii) data analysis, including the coding of interviews and group discussions, which included explicit categories for gender, disability inclusion, human rights based approaches and climate change, (iv) data synthesis and triangulation, which ensured alignment of themes across data sources and methods, and (v) evaluation write-up and quality assurance. The latter was provided by the Regional Bureau for Asia and the Pacific (RBAP) Evaluations Support Resource Facility.

5.   The key findings from the report cover the evaluation criteria of relevance, coherence, effectiveness, efficiency, sustainability, gender, disability inclusion and human rights based approaches, and climate change. All the evaluation criteria scored satisfactory for relevance, and moderately satisfactory for coherence, effectiveness, efficiency, sustainability, gender and climate change. The project scored moderately unsatisfactory on disability inclusion and human rights based approaches, largely because it has not mainstreamed disability inclusion into project activities, nor had it developed disability related targets and indicators. The evaluation criteria ratings are given in Table 1.1.

Table 1.1: Evaluation criteria rating

Evaluation criteria	Rating			Description
Relevance	5	Satisfactory		The project was found to be highly relevant and aligned with regional and national priorities as well as the priorities of some beneficiaries including ministries of finance and supreme audit institutions. There was some evidence of project alignment with the priorities of civil society and local communities.
Coherence	4.5	Moderately satisfactory		There is clear evidence of internal and external coherence and the project is working closely with other UNDP projects and partners in the region. There are key strategic partnerships that the project should pursue in order to reduce duplication and strengthen and maximise project support to PICs.
Effectiveness	4	Moderately satisfactory		The project was found to effectively carry out most of its activities and is on track to achieve results set out in the results framework for most output areas. However, there are gaps identified in the coordination and effectiveness of project support, in particular through the Vaka Pasifika Fellowship program and with the audit recommendations tracking tool.
Efficiency	4	Moderately satisfactory		The project is able to use its financial, human resources and partnerships to efficiently provide support to PICs, which is mostly done in a timely manner. Although the project had a slow start in the first year, there have been significant improvements in the second year and the project has set a strong foundation in terms of governance, human resources and management systems. However, shortcomings were identified in the efficient management of project consultants.
Sustainability	4	Moderately satisfactory		Some of the project results are likely to be sustained in the medium to longer term. This is particularly true, where reforms have been embedded in national legislation and policy. There are also some activities that have already been transferred to the government, such as developing citizens budget guides. However, the project is unlikely to continue without financial support as it does not generate an income or have a strategy in place to increase financial independence.
Gender	4	Moderately satisfactory		The project has made significant progress in mainstreaming gender into its work and for some of its indicators in the results framework, reports on gender disaggregated information. However, the project does not have any specific targets on gender reported in the results framework.

Disability inclusion and human rights	3	Moderately unsatisfactory	🟥	The project has not yet mainstreamed disability inclusion into direct project activities. There are no targets in place related to the inclusion of people with disabilities and there is no disaggregated reporting based on people with disabilities. However, project support through PIANGO National Liaison Units, has been inclusive of people with disabilities and other vulnerable groups which have benefited from project support in Tonga on capacity building on PFM.
Climate change	4	Moderately satisfactory	🟧	The project also supports the response to climate change, although the extent of the projects activities in this area are not fully captured in the results framework.

Note: 6 point rating scale used where 6 is highly satisfactory, 5 is satisfactory, 4 is moderately satisfactory, 3 is moderately unsatisfactory, 2 is unsatisfactory, and 1 is highly unsatisfactory.

6.   Some of the key lessons learnt include (i) the need to engage in the regional policy debate in the Pacific, particularly on politically sensitive subjects like improved governance and gender equality, which may increase support for reforms at the national level, (ii) value in fostering strategic partnerships with State institutions, who can facilitate change e.g. ministries of finance who coordinate and convene stakeholders involved in the annual budget process and could create opportunities for more inclusive processes, (iii) value of leveraging partnerships to maximise project results, (iv) challenges with identifying the most vulnerable, as this is context specific, and (v) how the sustainability of project results on improved accountability and transparency can be enhanced if embedded in national legislation and policies.

7.   The findings from the mid-term evaluation and lessons learnt have been used to inform recommendations which relate to the project´s strategic relevance, project activities and outputs, the general management of the project and recommendations related to gender, disability inclusion and human rights, in line with the principes of leave no one behind. The key findings and recommendations are summarised in Table 1.2 below.

Table 1.2: Summary of the key findings and recommendations

Summary of key findings	Recommendation	Person responsible, timeline, priority
Strategic relevance		
Climate change has been identified as a priority area, and several PICs are in the process of introducing reforms to strengthen climate responsive budgeting. During the consultation process, the GOV4RES project was identified as providing support on climate sensitive public financial management reforms, while PASAI were recognised for their support in the region to supreme audit institutions on environmental audits. The Vaka Pasifika project works closely with GOV4RES and has provided some support to PICs with responding to climate change. There could be an opportunity for the project to provide further support on strengthening transparency and accountability of climate finance	**Recommendation 1**: The Vaka Pasifika project should continue to work with the GOV4RES project on support to PICs on addressing climate change. Further opportunities to support enhanced transparency and accountability of climate finance should be explored, and may include support for translating technical information on climate finance into easily accessible formats and building capacity of accountability stakeholders to interpret related information and effectively participate in the policy	Vaka Pasifika project team, ongoing Priority level: High

Summary of key findings	Recommendation	Person responsible, timeline, priority
by translating technical information produced from ongoing reform processes such as climate budget tagging and environmental audits. This would build on the strengths and capacities, built by the project and implementing partners on producing easily accessible citizens guides. There is also demand for additional support from the project on climate change, with direct requests made during the consultation process by some supreme audit institutions in the region.	debate. The Vaka Pasifika human resource plan makes reference to the recruitment of a Public Finance and Climate Change expert and this additional capacity may help to identify opportunities and facilitate support to PICs in this area.	
The project provides support to PICs with addressing climate change through various activities. However, this is not fully reflected in the results framework, where reference to climate change is only made twice.	**Recommendation 2**: the project results framework should be reviewed to better capture ongoing support to PICs on climate change that cuts across project activities.	Vaka Pasifika project team, in the next 12 months. Priority level: Medium
Increased competition between the Vaka Pasifika project and other institutions providing support to the same accountability actors in the region was identified as a risk to the project. Both UNDP and PASAI have indicated that their relationship has become increasingly competitive. Both organisations have also indicated an openness for better collaboration. All supreme audit institutions engaged as part of the consultation process highlighted PASAI as the main institution providing support to strengthen their core functions.	**Recommendation 3**: the Vaka Pasifika project should continue to build on its relationships with key partners working to support enhanced transparency and accountability of public finance. Where possible, the project workplans should be shared, to help facilitate better coordination and collaboration on support to PICs. The project in particular, should foster better relations with PASAI, a key institution providing support to supreme audit institutions. One coordination meeting per year should be scheduled with PASAI, to help identify areas for collaboration, which may include support to supreme audit institutions with adopting the audit recommendations tracking tool and the environmental audits.	Vaka Pasifika project team, immediately. Priority level: High
Project activities and outputs		
The project activities provide support to the key formal and informal accountability stakeholders in PICs. Ensuring the flexibility of project support, allows interventions to respond to demand from PICs and be tailored to the national and/or local context. The design of some project activities could be improved to enhance support to PICs. In particular support to the ministry of finance, reflected in the workplan under enabling environment, appears to be provided on an ad hoc basis following a direct request from the ministry of finance. The Vaka	**Recommendation 4**: A strategic and transparent approach should be established to facilitate engagement with ministries of finance in PICs within the scope of the project, and this should be supported by clear criteria for the prioritisation of requests made for support. The project should communicate the scope and type of support available to ministries of finance. Support to	Vaka Pasifika project team, in the next 6 months. Priority level: High

Summary of key findings	Recommendation	Person responsible, timeline, priority
Pasifika team has indicated that their limited budget does not allow them to respond to all requests and they are therefore very strategic in the support that is provided. During the consultation process, ministries of finance raised that they would like more information on the type of support provided by the Vaka Pasifika project.	ministries of finance should where possible, be closely coordinated with PFTAC and GOV4RES.	
The scope of the fellowship has changed since project inception. The project team provided some evidence on how the fellowship intends to work in PICs. The project team also acknowledged that this new thinking/direction regrading the fellowship has not yet been communicated to all stakeholders involved. The consultations established that there is a lack of clarity and understanding with regards to what the fellowship is and the type of support it provides. Some individuals engaged as support staff for the fellowship, as well as state and non-state participants in the fellowship, expressed a lack of general understanding on what the fellowship is and the role of UNDP and other parties involved. Some participants in the fellowship expressed that it was completely different to what had been communicated to them.	**Recommendation 5**: The objectives, scope and support provided through the fellowship should be communicated to all involved. For fellowships that make use of the adaptative leadership approach, we recommend that once the team has been established, the rules of engagement for the team are set by the team, alongside the roles and responsibilities of team members, to support the effective coordination and functioning of the team. A workplan with timelines to guide the activities of the team should be developed as early in the fellowship as possible and updated regularly based on progress made. 100% understanding amongst fellowship participants and team members should be achieved by April 2025.	Vaka Pasifika project team, in the next 6 months. Priority level: High
There are different versions of the audit recommendations tracking tool, including an online version and a version which integrates gender. In some countries such as Fiji, the audit tracking tool has been tailored to national needs and priorities and further work has been done to develop the tool. However, in another country, it was reported by the respective supreme audit institution, that the pre-developed audit tracking tool was simply handed to them without any discussions on the versions available and without sufficient guidance on how to use the tool.	**Recommendation 6**: When providing support for the adoption of the audit recommendations tracking tool, the different versions of the audit tracking tool available should be explained and the most appropriate for the country selected in consultation with the respective supreme audit institution. Support for the adoption of the tool should ensure that it is sufficiently tailored to the national context and adequate guidance and training provided to support the sustainable implementation of the tool.	Vaka Pasifika project team, on an ongoing basis. Priority level: High

Summary of key findings	Recommendation	Person responsible, timeline, priority
Project management		
At the moment, there are no regular meetings for implementing partners, resulting in very limited direct engagement between PIANGO and La Trobe University. UNDP holds regular meetings with each implementing partner separately.	**Recommendation 7**: Regular virtual meeting (and where possible in-person meetings) with all implementing partners of the Vaka Pasifika project should be scheduled. These should be held every 6 weeks, although more frequent meetings could be scheduled depending on the need. The meetings should be used to support coordination and collaboration between the implementing partners of the project, providing a space for partners to provide updates on their progress and identify areas for collaboration.	Vaka Pasifika project team, in the next 3 months and on an ongoing basis thereafter Priority level: High
The mid-term evaluation also identified the need to establish a process for reviewing and approving reports and recommendations developed by consultants, which reflect the politically sensitive nature of the work being supported. The Vaka Pasifika project recently (July 2024) introduced new working modalities to support the review and quality assurance of the work done by consultants and the project team indicated that it was too early to determine if the new arrangements were sufficient. During consultations held in August 2024, one month after implementation of the new arrangements, some consultants raised that they did not know who was responsible to review and approve work produced.	**Recommendation 8**: The oversight and quality assurance measures introduced to support the work of consultants should be reviewed. This should be complemented by a simple guide on the internal review process of work produced by consultants, which should if possible, differentiate between different types of products, as well as the politically sensitive nature of products e.g. recommendations to inform legislation. The process should outline expected timelines and persons responsible. This will facilitate planning and improved communication both internally and externally.	Vaka Pasifika project team, in the next 8 months. Priority level: Medium
During the consultations, some officials attempted to distance themselves from the project, and in particular the fellowship due to lack of approval from their institution to participate.	**Recommendation 9**: The project should ensure that protocols for engagement with government institutions are followed. Given the politically sensitive nature of the project, securing formal approval for the participation and engagement of officials should be obtained to help increase participation and results achieved.	Vaka Pasifika project team, on an ongoing basis. Priority level: High
The project works in a complex environment, with multiple partners and coordinates support across 15 PICs which can be a challenge. Some shortcomings in communication were identified across multiple stakeholder groups, including project beneficiaries	**Recommendation 10**: The communication plan should be reviewed and updated to include some of the recommendations provided in the evaluation, as well as	Vaka Pasifika project team, in the next 3 months. Priority level: High

Summary of key findings	Recommendation	Person responsible, timeline, priority
and project partners detailed in section 7.1.3 on effectiveness.	to identify other areas of improvement for both internal and external communication. The effectiveness of the communication plan should be reviewed every 6 months.	
Making use of local expertise was identified as a way of improving the effectiveness and sustainability of support provided through the project to PICs. Challenges to this identified are human resource constraints in the region as well as UNDP bureaucracy.	**Recommendation 11:** Local expertise must be used where possible, to improve the effectiveness and sustainability of support provided by the project. This includes when recruiting for the core team, as well as additional short-term support such as consultants.	Vaka Pasifika project team, on an ongoing basis. Priority level: Low
The project has a risk registry which is regularly updated. Risks to the project were identified during the mid-term evaluation (outlined in section 7.1.4) and should be included in the risk registry.	**Recommendation 12**: The project risk register should be updated to include the additional risks to the project identified during the mid-term evaluation. These have been outlined in section 7.1.4 under risk management. The risk registry should continue to be monitored by the Vaka Pasifika project team and updated quarterly as per UNDP guidelines.	Vaka Pasifika project team, quarterly Priority level: Medium
Gender, disability inclusion and human rights		
The theory of change includes human rights based approaches and aims to support the promotion of gender equality, disability inclusion and other marginalised groups. In line with the principles of leave no one behind, those defined as vulnerable and marginalised is context specific, e.g. the Melanesia community in Fiji and migrants from the outer island in Tonga. Both Fiji and Tonga also identified members of the LGBTQ community as being marginalised and excluded from receiving social services. The needs and priorities of marginalised groups are diverse and reflect their situation and vulnerability. Some CSO partnerships through PIANGO have established approaches that are inclusive of the most vulnerable such as women, people with disabilities, and other marginalised groups.	**Recommendation 13**: In line with the principles of leave no one behind, the Vaka Pasifika project should continue to work with PIANGO National Liaison Units, to identify the most vulnerable and marginalised groups and communities, to assess the kind of support that may help to improve the delivery of public services to related communities. In providing financial support to CSOs through grants, priority should be given to initiatives that promote gender equality, disability inclusion, human rights based approaches and the principle of leave no-one behind.	PIANGO, on an ongoing basis. Priority level: High

Summary of key findings	Recommendation	Person responsible, timeline, priority
The project has done a gender mapping, to help identify the approaches for gender mainstreaming applied in the Pacific region and beyond which informed the project´s Gender Equality and Social Inclusion strategy. The project also introduced a gender action plan and collects disaggregated data by gender as part of the results framework. However, it has not yet integrated targets related to gender.	**Recommendation 14**: the project should continue mainstream gender across program activities. The project should develop and set gender related targets which should be integrated into the reporting, monitoring and evaluation systems.	Vaka Pasifika project team, in the next 12 months. Priority level: High
Perceptions in PICs vary with regards to issues around gender equality. This may result from a lack of awareness, information on gender equality and cultural norms. During the consultation process, ministries of finance were a stakeholder group which consistently identified gender equality as a priority area for reform. Reforms such as gender responsive budgeting being led by ministries of finance in PICs, will support more inclusive, transparent and accountable PFM systems. The project has participated in regional events focused on improving gender equality.	**Recommendation 15:** The project should continue to engage in regional discussions to promote awareness and political support for gender sensitive public financial management reforms, and strategically partner with key stakeholders such as ministries of finance in PICs which have prioritised reforms that promote gender equality and international institutions such as UNICEF and UN Women, in alignment with the UNDP strategic plan for 2022-25. The project should have at least one joint annual activity with UN Women per year.	Vaka Pasifika project team, in the next 12 months. Priority level: High
Disability inclusion has not been mainstreamed into project activities. Lessons can be learnt from how the project mainstreamed gender. The project has been able to directly reach people with disabilities through support for capacity building and awareness raising on PFM provided by PIANGO National Liaison Units. The focus group discussions, which included people with disabilities and local organisations supporting people with disabilities, provided insights into their unique needs in terms of accessing government grants and desire to better engage in the budget process.	**Recommendation 16:** The project should mainstream disability inclusion into its project activities. There are opportunities for direct support under output area two, on support through PIANGO and its National Liaison Units. The project should target to include direct support to people with disabilities in 2 PICs per year. Support could include training on PFM, and specialised support on accessing social/disability grants and effectively engaging in the policy debate on social protection. Disability inclusive learning material should be developed for effective engagement and learning.	Vaka Pasifika project team, in the next 12 months. Priority level: High
Citizens guides have largely been effective in raising awareness of PFM at the community level and increasing the transparency of public finances. None of the citizens guides make use of disability inclusive formats.	**Recommendation 17:** The project should develop disability inclusive information on PFM. It should target to support at least 2 PICs per year with producing disability inclusive citizens budget guides. This could include having special versions which make use of audio, braille and large print.	Vaka Pasifika project team, in the next 12 months. Priority level: High

Summary of key findings	Recommendation	Person responsible, timeline, priority
The project does not produce disability disaggregated data as part of its monitoring and evaluation systems	**Recommendation 18:** The project should review its results framework to include indicators and targets related to disability inclusion. The project monitoring and evaluation systems should monitor and report on data disaggregated by disability, and other human rights concerns.	Vaka Pasifika project team, in the next 12 months. Priority level: High

Note: Recommendations are given a priority level of high, medium and low.

The mid-term evaluation engaged over 61 informants capturing the view and perspectives related to the project from parliaments, ministries of finance, supreme audit institutions, CSOs, human rights organisations, women´s groups, community groups, and local organisations providing support to vulnerable women, children, the elderly, people with disabilities, and other marginalised groups

Pictures taken (top) focus group discussion, (middle) climate change advocate, (bottom) interview with a member of parliament

2. Introduction

8.   The "Accountable Public Finances to serve Pacific people – Vaka Pasifika" referred to in the report as Vaka Pasifika, is a project under the UNDP Effective Governance/Inclusive Growth Programme. Vaka Pasifika project commenced in July 2022, providing support to 15 Pacific Island Countries (PICs) with strengthening accountability and transparency in the use of public resources for the benefit of all Pacific people. The mid-term independent evaluation for the Vaka Pasifika project was commissioned by the UNDP Pacific office and work commenced in July 2024. The main objectives are to assess the project´s progress, identify any challenges and provide recommendations for corrective actions to ensure that the project is on track to achieve maximum results by its completion date of December 2026.

9.   The mid-term evaluation makes use of the OECD evaluation criteria, including relevance, coherence, effectiveness, efficiency and sustainability. Additional evaluation criteria related to cross cutting issues are covered, including gender, disability inclusion and human rights based approaches, and climate change. Both primary and secondary data sources were used to inform the mid-term evaluation. To support the process, fieldwork visits were held in Fiji, Tonga and Tuvalu where consultations were held with a wide range of project stakeholders. The findings are reflected in the report and have informed a set of recommendations put forward.

10.   The key audience for the mid-term evaluation is the Vaka Pasifika Project Board, the Vaka Pasifika project team, the wider UNDP team, implementing partners Pacific Island Association of Non-Government Organizations (PIANGO) and La Trobe University, the European Union (EU) as the main project funder and project beneficiaries which include Parliaments, supreme audit institutions, ministries of finance, civil society organisations (CSOs) and the media operating in the Pacific. The findings of the mid-term evaluation may also be of interest to key international, regional and national partners providing support on strengthening accountability and transparency in the management of public resources.

11.   The mid-term evaluation report is organised according to 10 sections. The next section will provide the background of the current state of PFM reforms in PICs, followed by a description of the Vaka Pasifika project including its objectives, outcome areas and theory of change. Section 4 provides an overview of the mid-term evaluation objectives and scope, the evaluation criteria used and the list of questions addressed. It also provides an overview of how cross cutting issues related to climate change, gender, disability inclusion, human rights based approaches and principles of leave no one behind are addressed in the evaluation.

12.   Section 5 details the evaluation approach, and data collection and analysis methods applied, alongside the four phases of data analysis employed by the project, from the initial document review and inception, to the validation and triangulation of information. The main findings and lessons learnt are presented in section 7, and arranged according to the evaluation criteria and questions. The main conclusions from the mid-term evaluation are provided in section 9. The recommendations are presented in section 10 and cover aspects related to the relevance and coherence of the project, activities and outputs, project management and the integration of gender, disability inclusion and human rights based approaches. The supporting Annex includes the evaluation matrix(A), the list of documents reviewed as part of the evaluation process (B), stakeholder groups consulted as part of the process (C), the fieldwork visit schedule (D), rating scale (E), country summary findings for Fiji, Tuvalu and Tonga (F), the terms of reference for the mid-term evaluation (G), United Nations Evaluation Group (UNEG) code of conduct agreement form (H), and the Evaluation, evaluation consultant code of conduct agreement form (I). The list of people engaged as part of the consultation process, will be provided to UNDP as a separate attachment, to protect the privacy of respective individuals.

3. Background and description of the Vaka Pasifika project

3.1. Accountability and transparency of public finance in PICs

13.   **Pacific Island Countries (PICs) face unique challenges to sustainable development due to their relatively small size, remote geographic location and vulnerability to the impacts of climate change.**[1] The tourism sector is a key driver for economic growth, contributing 8% to regional GDP[2] and employing large segments of the population.[3] Covid-19 led to the closure of all non-essential travel, negatively affecting the economies of PICs. This was coupled with high inflation rates, partly driven by global supply chain issues and high commodity prices.[4] The fiscal response measures implemented in response to Covid-19, have widened fiscal deficits in PICs and elevated public debt levels, with many countries now pursuing fiscal consolidation efforts.[5] Although economic growth rates have rebounded, output levels for PICs are only expected to reach 2019 pre-pandemic levels in 2025,[6] with the exception of Fiji.[7] PICs are particularly vulnerable to the impacts of climate change,[8] with the increased frequency and intensity of extreme climate related events (e.g. tropical cyclones) and slow onset processes (e.g. sea level rise), leading to significant economic and non-economic loss and damage, putting a significant strain on the fiscus of PICs. PICs are diverse with differences across countries in demographics, economic challenges, Public Financial Management (PFM) systems and governance structures.[9]

14.   **Weak PFM systems undermine the ability of PICs to respond to internal and external challenges and use public resources for inclusive, equitable and sustainable development.** For some PICs, weakness in service delivery and macroeconomic management are associated

[1] Khor, H. E., Kronenberg, R. P., & Tumbarello, P. (2016). Resilience and Growth in the Small States of the Pacific. International Monetary Fund. https://doi.org/10.5089/9781513507521.071

[2] The contribution of tourism to GDP varies between countries.

[3] Institute for the Development of Environmental-Economic Accounting, & The Pacific Tourism Organisation. (2021). Pacific Tourism Statistics Strategy 2021-2030. OECD. https://southpacificislands.travel/wp-content/uploads/2021/07/Pacific-Tourism-Statistics-Strategy.pdf

[4] World Bank. (2023). Summary and Key Findings: Pacific Economic Update. World Bank. https://openknowledge.worldbank.org/server/api/core/bitstreams/48aad63a-2e6e-4fc1-8034-49bc0055ba83/content

[5] PFTAC. (2024). Annual Report 2024. IMF. https://www.pftac.org/content/dam/PFTAC/Documents/Reports/Annual%20Reports/PFTAC-AR-2024.pdf

[6] World Bank. (2024). Summary and Key Findings: Pacific Economic Update. World Bank. https://thedocs.worldbank.org/en/doc/39d045befb2e2b51094e19fc338a9cbc-0070012024/original/WB-PEU-Summary-4March2024-WebHighRes.pdf

[7] Fiji had a strong rebound, with GDP growth of 20% in 2022, which has since slowed to 8% in 2023 and is expected to decelerate to a medium term trend of 3%. World Bank. (2024). Summary and Key Findings: Pacific Economic Update. World Bank. https://thedocs.worldbank.org/en/doc/39d045befb2e2b51094e19fc338a9cbc-0070012024/original/WB-PEU-Summary-4March2024-WebHighRes.pdf

[8] The University of Notre Dame Global Adaptation Index (ND-GAIN), summarizes a country's vulnerability to climate change and its readiness to improve resilience. Most PICs rank highest in terms of their vulnerability to climate change, e.g Micronesia ranks 181, Tonga 179, Solomon Islands 176, Nauru 171 and Marshall Islands 170 out of 185 countries, putting them in the top 20 countries most vulnerable to climate change. Notre Dame Global Adaptation Initiative. (2023). Rankings: Vulnerability University of Notre Dame,. Retrieved 03/08/2023 from https://gain.nd.edu/our-work/country-index/rankings/

[9] Allen, R., Rayess, M. E., Doherty, L., & Goel, P. (2020). Review of the Public Financial Management Reform Strategy for Pacific Island Countries, 2010-2020 (IMF Working Paper, Issue. IMF. https://www.pftac.org/content/dam/PFTAC/Documents/Reports/TAReports/IMF_WP-20-183_Review_of_PFM_Reform_Strategy_in_Pacific.pdf

with, (i) national budgets that lead to unsustainable debt levels, (ii) public budgets that do not reflect national priorities, and (iii) inefficiency and ineffectiveness of public expenditure.[10] In the context of slow progress to PFM reforms in the region, a recent review by the IMF identified the need for a more targeted approach,[11] with priority given to PFM reforms that focus on improving fiscal transparency and strengthening oversight bodies such as supreme audit institutions which are particularly weak in most PICs.[12]

3.2.   Vaka Pasifika project and theory of change

15.   **The Vaka Pasifika project makes use of a range of methods to support PICs with strengthening their accountability governance mechanisms, for enhanced delivery of public services calibrated to meet the needs of the people**. The project makes use of research, technical assistance, support for reforms, peer learning and exchange, training, mentorship and grants to civil society organisations (CSOs) to achieve its primary objective of enhancing oversight and accountability functions of public finance in the Pacific region. The project provides support to, (i) oversight institutions and decision makers for the design and implementation of their priorities, (ii) CSOs with strengthening their capacity on matters related to public finance, and (iii) the development of institutional mechanisms for engagement and openness to enhance the responsiveness of service delivery and PFM. Indicative project outputs as detailed in the project proposal are provided in Table 3.1.

16.   **The Vaka Pasifika project was launched in 2022, and works with 15 PICs**, **building on previous efforts by UNDP and implementing partners to strengthen PFM oversight systems in the region.** In particular, experience and lessons from the UNDP led project on *Strengthening Public Finance Management and Governance in the Pacific,* covering the period December 2018 to June 2022,[13] informed the design and implementation of the Vaka Pasifika project. The latter is considered to be phase 2 and will run from July 2022 to December 2026 with a total budget of USD 6.8 million, with USD 6.4 million funded by the European Union (EU)[14] and the rest unfunded. The Vaka Pasifika project works with the Federated States of Micronesia (FSM), Fiji, Kiribati, Nauru, Palau, Papua New Guinea (PNG), Republic of the Marshall Islands (RMI), Samoa, Solomon Islands, Timor Leste, Tonga, Tuvalu, Vanuatu, Cook Islands, Niue and Tokelau. The project has selected 10 of the PICs mentioned above, as focal countries which are provided with more substantial tailored support.

17.   **The project is implemented through a strong partnership between UNDP, Pacific Island Association of Non-Government Organizations (PIANGO) and La Trobe University.** UNDP is the lead implementing agency for the Vaka Pasifika project, which falls under the UNDP Effective Governance/Inclusive Growth Programme. UNDP works closely with PIANGO, a regional

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[10] Haque, T. (2016). Chapter 15. Planning Public Financial Management Reforms in Pacific Island Countries. Resilience and Growth in the Small States of the Pacific. In (pp. ch015). International Monetary Fund. https://doi.org/10.5089/9781513507521.071.ch015

[11] This is identified as one of the key recommendations, given the slow pace of PFM reforms in the region which are impacted by low levels of capacity and a lack of political support.

[12] Allen, R., Rayess, M. E., Doherty, L., & Goel, P. (2020). Review of the Public Financial Management Reform Strategy for Pacific Island Countries, 2010-2020 (IMF Working Paper). IMF. https://www.pftac.org/content/dam/PFTAC/Documents/Reports/TAReports/IMF_WP-20-183_Review_of_PFM_Reform_Strategy_in_Pacific.pdf

[13] Vaka Pasifika project team indicated there was an extension from December 2021 to June 2022.

[14] The amount funded by the European Union is EUR 6 million, which is equivalent to USD 6.4 million based on the Oanda currency exchange rate on 01 August 2024. Please note the amount in USD is subject to exchange rate fluctuations.

network of non-governmental organisations working in 22 PICs and territories. PIANGO leads project activities related to civil society organisations. La Trobe University leads activities related to research on enhancing understanding of accountability ecosystems in PICs to inform the design of support activities through the Vaka Pasifika project. The project supports regional and national efforts aimed at strengthening governance, transparency and accountability of public finance

Table 3.1: Indicative project outputs

Output 1: Well-run oversight institutions promote accountable and transparent governance for more efficient and inclusive service delivery.	Output 2: Budget planning, implementation and oversight processes are inclusive and people centered.
• Capacity development of key independent oversight institutions with a focus on strengthening individual and institutional capacities, including to better coordinate and engage with other relevant bodies, civil society and the media to improve oversight outcomes. • Respective activities collectively enhance governance and accountability and include the Vaka Pasifika Fellowship, establishing baselines and visibility of impacts, offering technical assistance, implementing follow-up mechanisms, conducting political economy analysis, driving cross-cutting initiatives, and fostering engagements with Parliaments.	• Strengthens the "demand side" of PFM public accountability by supporting civil society and the media, to build their understanding and expertise on budget analysis and oversight and to leverage their connections with communities to produce advocacy and information products which can be used by the public, but which can also be used by government stakeholders to inform their own budget planning and oversight activities. • Includes developing and/or strengthening institutional mechanisms and capacities to better utilize insights, data and analysis generated outside government to contribute to a more agile and citizen-centered PFM and service delivery in the Pacific.
Activity results • 1.1: Cohort of visionary and empowered Pacific PFM officials and academics have capacities to lead efforts to improve public accountability. • 1.2: Systematised data collected and shared to help inform quality PFM decision-making and monitor progress. • 1.3: Oversight and accountability institutions produce timely outputs which empower other government and non-government partners to drive accountability. • 1.4: Oversight and accountability institutions develop and implement tracking tools to assess the implementation of recommendations by government. • 1.5: "Eco-system" of accountability institutions strengthened to maximize impact of efforts to reduce corruption and promote accountability and transparency. • 1.6: Accountability institutions develop specific tools to proactively promote accountability for climate-related finance, gender budgets, human rights and other cross-cutting themes. • 1.7: Accountability institutions supported to more effectively support Parliaments to discharge their oversight duties.	Activity results • 2.1: Civil society organisations empowered to engage in more effective budget planning and oversight. • 2.2: Government bodies more effectively include civil society and the public in processes throughout the budget cycle. • 2.3: Media and artists capacitated to use their skills to promote public engagement with PFM and the budget cycle.
Output 3: Project Office	
• Focus is on strengthening human resources and the allocation of necessary personnel and resources for effective project implementation. It emphasizes building the capacity of the project team, ensuring adequate staffing levels, and optimizing resource allocation to support the successful execution of Vaka Pasifika initiatives across PICs. This includes communications and independent evaluations. • The project is implemented in partnership with the Pacific Islands Association of Non-Governmental Organisations (PIANGO) and La Trobe University.	

Source: Extracted from the approved project document and mid-term evaluation terms of reference

18.   **The project has a well-defined theory of change, as depicted in the project document**. It identifies the main challenges, project activities and related outputs and outcomes. Figure 3.1 outlines the theory of change and information on the key assumptions. The Vaka Pasifika project has clear end goals and outcomes, which are to enhance accountability and transparency of public financial management in PICs, making them more inclusive, people centred and resilient to shocks, for the more effective delivery of public services and governance. There is a focus on inclusivity and in particular, on addressing inequities in access to services among women, people with disabilities, and other marginalized groups.

19.   The key assumptions presented in the project document are in general found to be reasonable and take into consideration the regional context and priorities such as climate change adaptation, prevention of non-communicable diseases and socio-economic redistribution. In addition, it includes relevant assumptions on the unique challenges faced by PICs such as limited human resources and the need for functional PFM systems opposed to adopting broad international standards. However, there have been project developments since project inception which need to be handled with care, i.e.

- The theory of change assumes that the Vaka Pasifika project will not directly engage with ministries of finance and planning, as this support will be provided by PFTAC. The Vaka Pasifika project team clarified that activity 2.2 has a dedicated budget for direct engagement with ministries of finance, which is used strategically to fund key initiatives which maximise the gains made through other parts of the project.[15] Our findings show that support to ministries of finance is provided following specific requests from respective governments. No evidence was found of any criteria used to prioritise requests, and in some cases, ministries of finance highlighted that they lacked an understanding of the kind of support provided by the Vaka Pasifika project or the objectives of the project. Given the limited budget available for activity 2.2, there should be more transparency on how the project prioritises support to ministries of finance. The Vaka Pasifika project has been coordinating support to ministries of finance with the UNDP Governance for Resilient Development in the Pacific (GOV4RES) project and PFTAC, and should ensure that future support continues to do so. This is reflected in recommendation 4 in section 10.
- The theory of change assumes that key development partners working to strengthen PFM will work cooperatively with the project. While no contradictory evidence was found, there is a high risk that, if not managed with care, some relationships with key partners may deteriorate and lead to competition which may negatively impact the project. This is reflected in recommendation 3 in section 11.

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[15] According to the Vaka Pasifika project team, due to increasing demand from PICs, as well as coordination challenges in the timing of joint activities with PFTAC, the Vaka Pasifika project has increasingly provided support to ministries of finance.

Figure 3.1: Vaka Pasifika theory of change
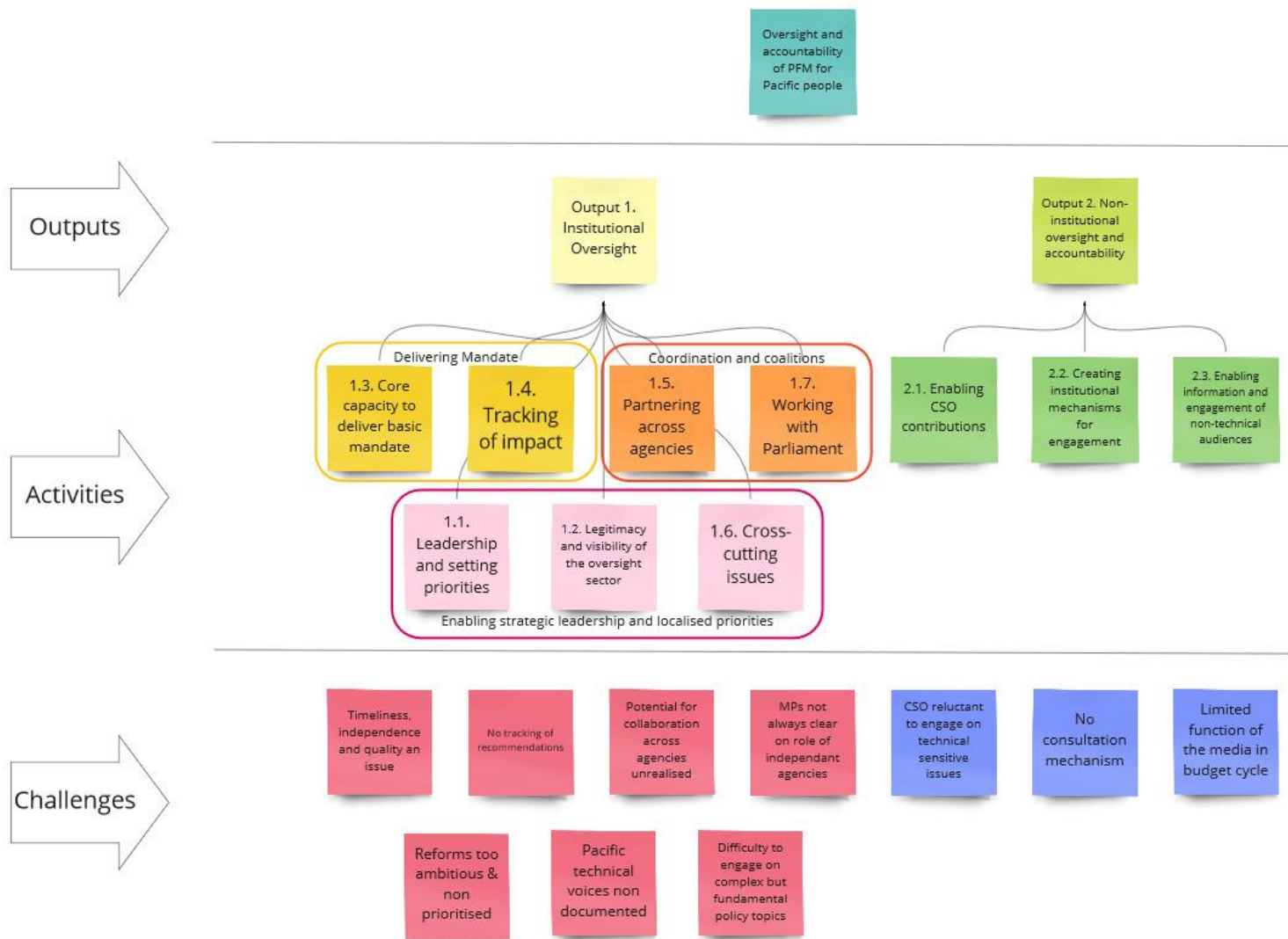
Assuming that a conducive political and programmatic environment is in place throughout life of the Project, the Project's theory of change argues that:

- IF Pacific officials and experts, both male and female, working on PFM are empowered to strengthen their leadership, policy-making and technical capacities;
- IF independent oversight institutions are capacitated to undertake proper oversight of PFM processes and outputs including of cross-cutting policy issues; and
- IF civil society, the public and the media are capacitated in an inclusive way to more effectively engage with budget development and oversight processes; and
- IF coordination, capacity and leadership across the entire PFM system is improved, with a particular focus on oversight as a currently underdeveloped PFM function and connecting government officials with non-state actors in order to ensure people-centred PFM processes taking into account current inequalities which prioritise resilient public service delivery;
- THEN Pacific officials will be empowered to drive fiscal policies and regional and national PFM reforms agendas which are more appropriate to the Pacific context and prioritise accountable, transparency and inclusive people-centred engagement; and
- THEN scarce Pacific resources will be better managed and the resource base available for achieving national development goals will be increased; and
- THEN government bodies will be able to more effectively deliver public services that are better calibrated to meet specific needs of all people and resilient to shocks;
- WHICH will result in better development outcomes through better governance.

Source: extracted from the project document

16

4. Mid-term evaluation objectives, scope and criteria

4.1. Objectives and scope

20.   The primary objective of the mid-term evaluation is to assess the Vaka Pasifika project´s progress, identify challenges and provide recommendations for corrective actions to ensure that the project is on track to achieve maximum results by its completion.[16] The mid-term evaluation assessed the projects progress, against the theory of change and the results resources framework (RRF) outlined in the project document, as well as assessed other internal and external factors that may have risen since project inception. The mid-term evaluation is guided by the OECD evaluation criteria, which provides a common framework to support consistent and high-quality evaluations and conforms with the UNDP evaluation guidelines.

21.   An integrated approach is taken, with particular emphasis on the use of participatory approaches to ensure the evaluation is inclusive and captures the perceptions of beneficiaries, including women, people with disabilities and other marginalised groups. The evaluation provides conclusions and recommendations on the progress and performance of the Vaka Pasifika project, based on appropriate and credible evidence. Recommendations provided are feasible, timely and actionable, and cover aspects related to enhancing the strategic relevance of the project, design and implementation of project activities, general management of the project and the integration of cross sectoral priorities such as climate change, gender, disability inclusion and other human rights based approaches.

22.   The evaluation covers all three project output areas detailed in Table 3.1 and the 15 project countries. An in-depth analysis of project performance in Fiji, Tonga and Tuvalu is provided, and the findings are reflected in the report and recommendations.

Box 4.1: Evaluation Purpose

The purpose of the mid – term evaluation is to:
- Review and assess the project's progress against the OECD evaluation criteria: relevance, coherence, effectiveness, efficiency and sustainability and cross-cutting issues highlighted. This will need to be supported using appropriate evidence and justification. The evaluation needs to report the extent to which the project is on track.
- Identify appropriate recommendations (with the purpose of having an increased and sustainable impact of the actions), that is feasible and appropriate, timely and actionable for the project.

Source: Extracted from the mid-term evaluation terms of reference

4.2. Evaluation criteria and questions

23.   The overarching framework for the evaluation is the OECD evaluation criteria. The latter provides a common framework for evaluation, which has been tailored to the project and evaluation objectives as specified in the project document and terms of reference respectively. This has been supplemented by the UNEG Guidance on Integrating Human Rights and Gender Equality in Evaluation. The evaluation and respective outputs have been developed in accordance with the UNDP evaluation guidelines, and comply with the UNEG norms and standards for evaluation and the UNEG ethical guidelines for evaluation.

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[16] UNDP & GEF (2014) "Guidance for Conducting Midterm Reviews Of UNDP Supported, GEF-Financed Project". Available from: http://web.undp.org/evaluation/documents/guidance/GEF/mid-term/Guidance_Midterm%20Review%20_EN_2014.pdf

24.   The main evaluation criteria covered includes relevance, coherence, effectiveness, efficiency, sustainability, gender, disability inclusion and human rights based approaches, and climate change. The latter three categories are cross cutting and have been included as standalone criteria to enable sufficient priority in the mid-term evaluation process. A description of the evaluation criteria and the evaluation questions covered are provided in Figure 4.1. Annex A provides the full evaluation matrix which maps the evaluation criteria and questions against data sources, indicators, data analysis methods and key stakeholders.

Figure 4.1: Evaluation criteria and questions

Relevance
- Will assess the extent to which the project objectives and design respond to the needs, policies and priorities of beneficiaries (e.g oversight institutions), local, national, regional and global partners and institutions since project inception.
- To what extent does the project and its outcomes align with PIC's national government development priorities and with regional development priorities?
- Is the project aligned with the needs and priorities of oversight and accountability institutions (e.g. supreme audit institutions, CSOs, the media, etc), as the main and direct beneficiaries of project activities?
- To what extent does the project objectives and design align with the needs and priorities of all genders, human rights and other commitments which promote the rights of marginalised groups at the local, national and regional level?
- To what extent are the projects interventions responsive to evolving regional challenges like climate change e.g rising sea levels, more intense and frequent cyclones?
- To what extent is the project aligned with the MCPD outputs and outcomes, the UNDP Strategic Plan and the SDGs?

Coherence
- Will assess the compatibility of the intervention with other interventions at the national and regional level. This includes internal coherence with other UNDP projects, as well as external coherence with other programs and projects which work to strengthen PFM oversight, accountability and transparency.
- To what extent does the project complement other UNDP projects?
- To what extent does the project align and complement similar interventions in the region, especially those supported by the EU and implementing partners?

Effectiveness
- Will assess the extent to which the project achieved, or is expected to achieve, its objectives and results, including any differential results on women and men, people with disabilities and other groups.
- Has the project been implemented in line with work plans, using available resources (financial, human, technical)?
- Has the project established sound management practices? Does the project collect and use data to monitor results? How effectively is updated data used to manage the project? How does the project manage and respond to identified risks? How well did the project team communicate with implementing partners, stakeholders and project beneficiaries on its progress?
- Are the project objectives and outputs clear, practical, and feasible within its frame (will be assessed against the theory of change and results resources framework)? Do they clearly address climate change, human rights, gender equality and other cross-cutting issues?

Efficiency
- Will assess the extent to which the project delivers, or is likely to deliver, results in an economic and timely manner. This will be firmly grounded in analysis on the context.
- Does the project efficiently balance resources between regional and national-level activities, ensuring tailored support and impact for each PIC? How can resource allocation be adjusted to further strengthen national-level capacity building and implementation efforts?
- Were different resources allocated in ways that considered human rights, gender equality and other marginalised groups? If so, how were they allocated? Was differential resource allocation appropriate?

Sustainability	• Will assess the extent to which the net benefits of the project continue or are likely to continue. This will include an analysis of the financial, economic, social and institutional capacities of PIC governments, and in particular PFM oversight and accountability bodies to sustain net benefits over time.
	• What is the likelihood of financial and economic resources not being available once the project assistance ends and have financial and economic instruments and mechanisms been established to ensure the ongoing flow of benefits once the project assistance ends?
	• Are there any political risks that may jeopardize sustainability of project outcomes and has the project put in place frameworks, policies, governance structures and processes that will create mechanisms for accountability, transparency, and technical knowledge transfer after the project's closure?
	• Are there environmental factors that could undermine and reverse the project's outcomes and results, including factors that have been identified by project stakeholders?
Gender	• Will assess the extent to which the project objectives and design integrates gender. Gender has been mainstreamed into other evaluation criteria.
	• To what extend does the project design, objectives and activities mainstream gender? Does the project report on gender disaggregated information in monitoring and evaluation systems?
	• Are there any mechanisms in place to prioritise the allocation to project interventions that have a greater positive impact on gender equality?
	• What challenges and opportunities does the project face to strengthen the mainstreaming of gender?
Disability inclusion and human rights based approaches	• Will assess the extent to which the project objectives and design integrates human rights, people with disabilities and other marginalised groups. Human rights has also been mainstreamed into the other criteria
	• To what extent are the principles of human rights, and the inclusion of people with disabilities and other marginalised groups been embedded into all stages of the project, including project design, resource allocation and monitoring?
	• Who are the most vulnerable in project PICs, and are there mechanisms in place for project support to reach these vulnerable and hard to reach groups, in line with the principles of leave no one behind?
	• How accessible is project information (e.g. citizen´s budget guides, reports and other communications) to people with disabilities?
	• What challenges and opportunities does the project face with interventions that strengthen the above?
Climate change	• Will assess the extent to which the project objectives and design mainstreams climate change. Climate change has also been mainstreamed into other criteria.
	• To what extent has climate change been mainstreamed into all stages of the project, including project design, resource allocation and monitoring?
	• What challenges and opportunities does the project face with interventions that strengthen the above?

4.3.   Evaluation criteria on gender, disability inclusion, human rights based approaches and climate change (cross cutting)

25.   In line with UNEG Guidance on Integrating Human Rights and Gender Equality in Evaluation, human rights and gender equality have been mainstreamed into all evaluation criteria. For primary data collection, the evaluation questions included probing questions regarding gender, people with disabilities and other marginalised groups.

26.   In addition, these cross cutting priorities have been addressed as standalone evaluation criteria on (i) gender, (ii) disability inclusion and human rights based approaches, and (iii) climate change[17] to ensure they get adequate attention. The evaluation criteria on disability inclusion and human rights based approaches, includes consideration for the principle of "leave no-one behind," which includes all disadvantages and deprivations that leave people behind such as discrimination, living in remote areas, poor and/or unjust governance, socio-economic status and shocks and fragility.

5. Mid-term evaluation approach and methods

5.1.   Methodological approach

27.   Under the umbrella of the OECD evaluation criteria framework, the evaluation makes use of **contribution analysis**. This is a non-experimental, theory-based approach that applies **mixed methods**, to examine and test the theory of change against logic, the data available from results observed and other influencing factors.[18] Contribution analysis is particularly useful for policy related outcomes resulting from complex processes involving multiple actors, as is the case with the Vaka Pasifika mid-term evaluation. Contribution analysis acknowledges that many factors influence a given outcome and the focus is therefore on identifying the contribution that the Vaka Pasifika project made to improved oversight and accountability of PFM for Pacific people, while also acknowledging other influencing factors.

28.   Contribution analysis typically involves establishing the cause-and-effect issue to be addressed, reviewing the theory of change, gathering evidence, developing the contribution story, seeking out additional evidence and finally revising and strengthening the contribution story.[19]

29.   The approach makes use of the most appropriate **qualitative and quantitative methods** and tools, to create a comprehensive understanding of program effectiveness, efficiency, relevance, coherence, sustainability, and cross-cutting issues such as climate change, gender, disability, and human rights. The mixed method approach is also used to facilitate validation and triangulation of data sources and methods.

5.2.   Incorporating gender, disability inclusion, human rights based approaches and climate change (cross-cutting)

30.   **Cross cutting priorities, including gender equality, disability inclusion, human rights based approaches and climate change are incorporated into the evaluation methodology**.

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[17] Climate change mainstreaming can be an effective strategy to strengthen the response to climate change, and has therefore been integrated in the evaluation criteria, through the addition of relevant probing questions. There is also a standalone evaluation criterion on climate change. CABRI, UNDP, IIED, & IBP. (2022). Gender and Climate-Change Budgeting and Finance: Lessons from the IBFCCA Programme. CABRI. https://www.cabri-sbo.org/en/publications/gender-and-climate-change-budgeting-and-finance-lessons-from-the-policy-brief-2022-ibfcca-programme

[18] UNDP. (2024) Contribution Analysis. Available from: https://erc.undp.org/methods-center/methods/methodological-fundamentals-for-evaluations/contribution-analysis

[19] Kane, R., C.Levine, Orians, C., & Reinelt, C. (2017). Contribution Analysis in Policy Work: Assessing Advocacy's Influence. Center for Evaluation Innovation. https://evaluationinnovation.org/publication/contribution-analysis-in-policy-work-assessing-advocacys-influence/

This is done by embedding gender equality, disability inclusion, human rights based approaches and climate change into each stage of data collection, analysis and reporting. Qualitative and quantitative data collection instruments have been designed to capture diverse perspectives and in particular, perspectives from vulnerable and marginalized groups including women and people with disabilities. We ensure that adequate attention and analysis is given to these important cross cutting priorities, by making use of coding frameworks that explicitly categorize findings by gender, disability, human rights based approaches and climate change.

5.3.   Data sampling and data collection methods

31.   **Secondary data** was collected through a comprehensive desk review. This included relevant international and regional reports on PFM, accountability and transparency; regional, national and local relevant policies, strategies and plans; Vaka Pasifika project documents including the approved project document, progress reports, the Gender Equality and Social Inclusion strategy, etc; UNDP, EU and other partner strategies and plans; journal articles, reports, news publications and grey literature. A list of the documents reviewed as part of the desk review is provided in Annex B. Where available, project information disaggregated by gender was used. The project does not disaggregated data by disability or other human rights such as age, and race.

32.   **Primary data** was collected through a combination of key informant interviews, semi-structured interviews and focus group discussions further discussed below. The **selection of stakeholders to engage** as part of the evaluation made use of **purposeful sampling methods** based on the evaluation questions. The range of stakeholders selected ensured different perspectives were captured such as (i) local, national and regional policy makers, (ii) primary and secondary beneficiaries, (iii) local communities, (iv) human rights institutions, (iv) local organisations and community groups providing support to vulnerable women, people with disabilities and other marginalised groups, (v) the project funder, and (vi) formal and informal project partners. During focus group discussions, priority was given to participation of people and organisations who could provide insights on project support and priority concerns for women and people with disabilities.

33.   As Fiji, Tonga and Tuvalu have relatively high levels of engagement across different Vaka Pasifika project activities, we also included in the sample, project beneficiaries from Niue and Palau. The latter two countries were selected as they have relatively low levels of engagement in the project, thereby **maximising variation in the views and perspectives collected** to inform the evaluation. The countries were identified with the help of the Vaka Pasifika project team and based on the participation of related countries in project activities as detailed in the project monitoring and reporting information. Due to resource constraints, consultations with project beneficiaries from Niue and Palau were held virtually.

34.   The **list of stakeholders groups engaged** as part of the mid-term evaluation is provided in Annex C. The full list of people engaged including their names and organisations has been shared with UNDP and will be kept confidential. Primary data collection methods used in the mid-term evaluation include:

- In depth discussions in the form of **key informant interviews** which provided information on the project and the regional, national and local context, held with the Vaka Pasifika project team, implementing partners and policy makers.

- **Semi-structured interviews** held with project beneficiaries, including supreme audit institutions, Ministries of Finance, civil society organisation (PIANGO National Liaison Units) and the media. This format was selected for project beneficiaries, as the same

guiding questions were asked, while providing flexibility for other issues to be discussed. The semi-structured interview questions were based on the evaluation sub-questions and tailored to each beneficiary group referenced above. Where possible, open questions were used to facilitate the identification of intended and unintended results and alternative explanations for any changes observed. The questions used are mapped in Annex A.

- **Focus group discussions**, were instrumental for engaging local organisations and community groups providing support to vulnerable women, children, people with disabilities and other marginalised communities. Focus group discussions took on a more informal setting, and were supported by guiding questions which helped to capture the participants perceptions of PFM, main concerns and priorities, and their inclusion and engagement in the project. For some focus groups, translation was required and provided by supporting staff from respective PIANGO National Liaison Units.

35.   To facilitate primary data collection, **fieldwork visits to Fiji, Tonga and Tuvalu, were held in August 2024**. Specific dates and locations include,
- Nuku'alofa, Tonga from 12 -15 August 2024
- Suva, Fiji from 16-17 August 2024
- Funafuti, Tuvalu from 17-21 August 2024
- Suva, Fiji from 21-24 August 2024

36.   A full overview of the fieldwork visit schedule, which includes the date, time and place for respective meetings is provided in Annex D. In person consultations were complemented by virtual meetings. These were particularly important for including the views of project beneficiaries, partners and other project stakeholders where a fieldwork visit was not planned due to resource constraints.

37.   **A tailored approach was taken for each stakeholder group**. Data collection fieldwork visits included 30 unique meetings, of which 5 were focus group discussions, and 6 were virtual meetings, engaging a total of **61 people** during the consultation process. There was good representation from women, which accounted for 78.6% of the total sample. Representation of women was significantly higher at 81.8% for the focus group discussions, due to priority given to organisations supporting women and women´s groups in selecting participants to be part of the focus groups in collaboration with respective PIANGO National Liaison Units.

Table 5.1: Number of participants engaged as part of the evaluation process

	Total number of meetings	Number of people engaged	Number of females	Number of males	% female participants
Participants in key informant interviews and semi structured interviews (in-person and virtual)	25	28	21	7	75%
Participants in focus group discussions (including support)	5	33	27	6	81.8%

5.4.   Data analytical methods

38.   Data analysis made use of **coding** with the assistance of MAXQDA, a statistical software package which supports qualitative and quantitative data analysis methods. Coding was used to help organise, categorize and identify relevant themes from data collected through key informant interviews, semi structured interviews and focus group discussions. The codes selected were based on the evaluation criteria of relevance, coherence, effectiveness, efficiency, sustainability, gender, people with disabilities, human rights-based approaches, and climate change. Although there are more sophisticated coding methods, the coding was applied manually given the nuanced issues being addressed in the mid-term evaluation.

39.   Descriptive statistics was used to help summarise the information, e.g. frequency of responses. Contribution analysis was also used to assess how project activities plausibly link to observed outcomes. This included reviewing the theory of change, its underlying assumptions and analysing if project activities contributed to intended outcomes, as well the role of other factors.

5.5.   Data synthesis and triangulation/verification methods

40.   The evaluation made use of information from multiple sources to develop a comprehensive understanding of the Vaka Pasifika project performance. This included information from the desk review and primary data from the consultation process. The information was synthesised, and used to inform findings and conclusions.

41.   Information from across data sources, methods, and stakeholder perspectives were triangulated, to confirm patterns, trends and strengthen the findings and conclusions. Coding through MAXQDA was helpful in synthesising information and comparing responses across different stakeholder groups. A draft of the evaluation report was shared with the Vaka Pasifika project team, to verify the factual project information included in the report, as well as some of the findings. UNDP should also consider sharing the findings of the report with project beneficiaries and other relevant stakeholders.

5.6.   Step-by-step phase approach (data analysis)

42.   The mid-term evaluation for the Vaka Pasifika project included five key phases as shown in Figure 5.1. **The first phase** was the evaluation inception and design. This included an initial review of the project documents to get a better understanding of the scope, objectives and structure of the Vaka Pasifika project. This was followed by two virtual meetings with UNDP and the Vaka Pasifika project team, where questions on the project were clarified. This initial desk review informed the development of the **inception report** which set out the scope, objectives, evaluation questions, methodology, the sample to be included in the consultation process, resource requirements and timeline for the mid-term evaluation.

Figure 5.1: Evaluation process and data analysis phases
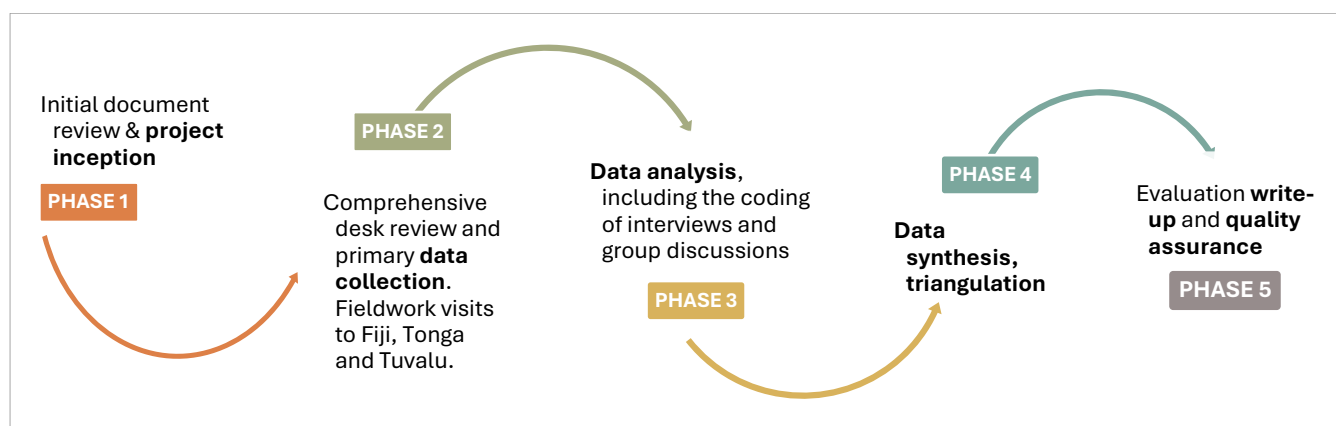
43. **Phase 2** included **data collection** through a comprehensive desk review[20] and consultations with relevant stakeholders selected through purposeful sampling. Primary data collection included key informant interviews, semi-structured interviews and focus group discussions. Primary data collection involved fieldwork visits to Fiji, Tonga and Tuvalu. In addition, it included virtual consultations with project beneficiaries from Niue and Palau, as well as project partners the evaluator was not able to meet in-person.

44. Notes were taken during the project evaluation consultations, and regularly reviewed with information used to inform follow up questions and areas where further information was required. Particular attention was given to ensuring that the views and perspectives of all stakeholder groups were integrated into the evaluation, including those of women, people with disabilities and other marginalised groups. Given Fiji is a transit hub in the Pacific, it was possible to meet with UNDP in-person and get clarity to questions raised between each of the data collection fieldwork visits.

45. **Phase 3** was mainly concerned with **data analysis**. Information from the key informant interviews, semi-structured interviews and focus group discussions were coded and analysed. Contribution analysis was used to assess the projects influence on outcomes.

46. **Phase 4** included data synthesis which brought together multiple sources of information from the desk review and consultation process. Triangulation methods were used to ensure the alignment of themes across data sources. Interview and focus group responses were compared within and across stakeholder groups to facilitate validation through triangulation. Outstanding questions and requests for additional information were addressed by the Vaka Pasifika project team.

47. **Phase 5** included the mid-term evaluation report writeup. The findings from mid-term evaluation outlined in section 7, informed the main conclusions outlined in section 9 and recommendations presented in section 10. The draft report of the mid-term evaluation was shared with the Vaka Pasifika project team to verify the factual project information included. It also underwent quality assurance through the Regional Bureau for Asia and the Pacific (RBAP)

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[20] This included the review of (i) project documents including strategies, plans, progress reports, etc. (ii) relevant national and sectoral policies, strategies and plans from PICs (iii) regional literature on accountability and transparency in PFM (iv) UNDP and other partner organisations strategies and plans (v) relevant EU strategies and plans that guide support to the Pacific region.

Evaluations Support Resource Facility, which reviewed the draft mid-term evaluation report and provided feedback which was integrated into the final mid-term evaluation report.

5.7. Evaluator independence and ethical considerations

48. The evaluator is fully independent, unaware of any conflicts of interest for this work. During the evaluation process, the evaluator followed the **ethical principles of integrity, accountability, respect and beneficence**. Consultations as part of the evaluation process were held in accordance with the UNEG Ethical Guidelines for Evaluation. UNDP sent an initial introductory email, and the meetings were scheduled by the evaluator. UNDP was not present in any of the interviews or focus group discussions. To facilitate informed voluntary participation, interviewees and other participants in the evaluation were provided with an overview of the objectives and process of the evaluation, as well as informed that participation was voluntary. As the evaluation asked politically sensitive questions, the list of informants has not been included with the evaluation report and was shared with UNDP separately. The evaluator requested UNDP to ensure that the data is kept confidential and disposed of within one calendar year. During data analysis, care has been taken to ensure that sensitive information reported is not attributed to any particular person or group.

6. Limitations of the mid-term evaluation

49.   There were several limitations to the mid-term evaluation which are outlined in this section. The evaluation makes use of non-experimental methods, which makes establishing causality challenging. The use of contribution analysis was therefore helpful in linking the program to outcomes while accounting for other influences.

50.   The Vaka Pasifika project covers 15 PICs. Due to resource constraints, it was not possible to have fieldwork visits and a deep dive in all 15 PICs. Three countries (Fiji, Tonga and Tuvalu) were therefore selected for deeper analysis, including fieldwork visits. In person consultations were complemented where possible with virtual consultations. The latter was particularly important for engaging with project beneficiaries included in the sample where no fieldwork visit was scheduled as well as engaging with project partners based in different countries. However, it is not possible to generalise the findings. The mid-term evaluation therefore takes a more pragmatic approach by identifying transferable lessons that may be applicable in other contexts.

51.   The deep dive analysis in Fiji, Tonga and Tuvalu focused on the national level. Although some insights from the sub-national and local level are provided, these are limited due to insufficient data availability. Where possible, the mid-term evaluation included insights from the sub-national level.

52.   There was concern from the evaluator on the availability and willingness of project stakeholders selected to be part of the consultation process, to discuss politically sensitive issues such as governance and enhanced accountability. To help manage this, meetings were scheduled in advance, and reminders sent to relevant stakeholders. Interviewees were assured that their anonymity and confidentiality would be maintained, in line with UNEG Ethical Guidelines for Evaluation. These strategies were found to be largely effective.

53.   The terms of reference included several cross-cutting issues to be addressed as part of the mid-term evaluation, guided by the principle of "leave no-one behind," which includes all disadvantages and deprivations that leave people behind. Identifying and reaching the most vulnerable groups at the local level can be challenging. The mid-term evaluation was able to successfully work with PIANGO National Liaison Units engaged with the project, who helped to identify the most vulnerable groups and arrange focus group discussions with local organisations and community groups providing support to vulnerable women, children, the elderly, people with disabilities, and other marginalised groups. Language barriers were overcome in some cases, by the use of translation provided by the support staff from the respective PIANGO National Liaison Units. Due to resource constraints, the mid-term evaluation did not engage with some marginalised groups identified during the consultation process, including migrants from the outer islands in Tonga and the Melanesia community in Fiji. However, insights collected on the latter have been integrated into the report and these groups should be part of future evaluations.

7. Main findings

54.   This section provides an overview of the main findings, which are structured around the evaluation criteria of relevance, coherence, effectiveness, efficiency, sustainability, gender, disability inclusion and human rights based approaches, and climate change. Section 7 also provides the evaluation rating for each criteria.

7.1.   Main findings

7.1.1.   Relevance

55.   *The mid-term evaluation assessed the extent to which the project objectives and design respond to the needs, policies and priorities of beneficiaries, national, regional and global partners and institutions. Insights from the national and local level are provided from Fiji, Tonga and Tuvalu, the project countries where deeper analysis was done.*

56.   **Our findings show that the Vaka Pasifika Project is well aligned with regional policies, as articulated in the 2050 Strategy for the Blue Pacific Continent developed by Pacific leaders**. This sets the long-term approach for regional cooperation to achieve the vision of a, "*resilient Pacific Region of peace, harmony, security, social inclusion and prosperity, that ensures all Pacific peoples can lead free, healthy and productive lives*". It builds on a number of regional agreements and declarations[21] including the 2014 Framework for Pacific Regionalism. One of the key guiding principles for implementation, is an inclusive and integrated approach, with full participation from member states, Council of Regional Organisations in the Pacific agencies, non-state actor groups, and faith-based organisations. From the seven thematic areas[22] laid out in the strategy, the most relevant for the Vaka Pasifika project are, (i) political leadership and regionalism, which recognises that effective governance, inclusivity and ownership is required to drive collective action and build leadership, diplomatic capacity and commitment to regionalism, and (ii) people-centred development, which address issues related to exclusion and inequality, and the importance of protecting human and environmental rights.[23]

57.   **The Vaka Pasifika Project is aligned with national priorities in PICs, as contained in respective national development plans and sectoral strategies and plans.** In Tonga, project objectives and activities were aligned with several outcome areas related to improved and more inclusive governance in the Tonga Strategic Development Framework 2015 – 2025.[24] The project is aligned with the corporate plans of the Ministry of Finance[25] and the Office of the Auditor

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[21] Alignment with other regional agreements and declarations the 2003 Pacific Plan, 2010 Framework for a Pacific Oceanscape, 2012 Pacific Leaders Gender Equality Declaration, 2015 Regional Roadmap for Sustainable Fisheries, 2017 Blue Pacific Narrative, 2018 Boe Declaration, and 2022 Pacific Regional Culture Strategy.

[22] The seven thematic areas outlines in the strategy include political leadership and regionalism; people-centered development; peace and security; resource and economic development; climate change and disasters; ocean and environment, and; technology and connectivity.

[23] Pacific Islands Forum Secretariat. (2022). 2050 Strategy for the Blue Pacific Continent. Pacific Islands Forum Secretariat. https://forumsec.org/sites/default/files/2023-11/PIFS-2050-Strategy-Blue-Pacific-Continent-WEB-5Aug2022-1.pdf

[24] Tonga Ministry of Finance and National Planning. (2015). Tonga Strategic Development Framework 2015 - 2025. Government of Tonga. https://policy.asiapacificenergy.org/sites/default/files/TSDF%20II.pdf

[25] Tonga Ministry of Finance. (2020a). Ministry of Finance Corporate Plan 2020/21 to 2022/23 Draft. Government of Tonga. https://finance.gov.to/sites/default/files/2020-09/Corporate%20Plan%202021%2023%20Final_English%20Version.pdf

General,[26] which are developed in line with the Tonga Strategic Development Framework. In Tuvalu, the project is aligned with the National Strategy for Sustainable Development 2021-2030, and in particular national outcome 3 on strengthening good governance, including the effectiveness of Parliament, the Executive and the Judiciary.[27] There is also alignment with the 5 year strategic plan of the Office of the Auditor General, which includes priority areas on strengthening engagement with stakeholders and increasing accountability, transparency and integrity in the public sector. In Fiji, the project is aligned with the 5 year and 20 year national development plan. Good governance is identified as an enabling factor for achieving the vision of structural transformation and a more inclusive society.[28] The project is aligned with the Ministry of Finance Strategic Plan 2017-2020, which has a goal on ensuring good governance and best practices.[29]

58. **There is some alignment between the Vaka Pasifika Project and the priorities of CSOs.** Through project implementing partner PIANGO, the Vaka Pasifika Project works with well established CSOs in PICs. In the case of Civil Society Forum of Tonga, their strategic plan has a strong emphasis on building capacity to effectively engage in the budget process and create opportunities for CSOs and communities to influence policy decisions.[30] Fiji Council of Social Services (FCOSS) appeared committed to the issues around increased transparency and accountability and are now formally part of a process which provides recommendations to the government with regards to its finances through the fiscal review committee.[31] It was not possible to determine if any of the activities by Tuvalu Association of Non-Government Organisations (TANGO) had a focus on PFM.

59. **The approach taken by some partner CSOs, and in particular FCOSS, ensures alignment with community priorities and needs, including marginalised groups such as women and people with disabilities**. The approach taken by FCOSS, of tailoring support and activities provided under the project to local needs and priorities, was found to be particularly effective in this regard. A survey at the community level by FCOSS at the start of project support through a grant from the Vaka Pasifika project, allowed FCOSS to better focus support on the priority needs of the community. More information on this initiative with FCOSS is provided in Box 7.2 CSOs in Fiji and Tonga have also engaged in advocacy activities on behalf of local communities and marginalised groups including women and people with disabilities.

60. **From the focus group discussions, it was evident that different marginalised groups receive different levels of support from the state and have different priorities**. For example, in Tonga, people with disabilities receive public grants. During the focus group discussions, there were calls for more transparency in how resources are allocated, as well as for more guidance on the timelines around the budget process which would allow organisations supporting people with

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[26] Tonga Office of the Auditor General. (2019). Corporate Plan 2019/20 - 2023/24. Government of Tonga. https://pmo.gov.to/wp-content/uploads/2021/02/TOAG.pdf

[27] Tuvalu Ministry of Finance. (2020). Te Kete: Tuvalu National Strategy for Sustainable Development 2021-2030. Government of Tuvalu. https://australiaawardsfijiandtuvalu.org/wp-content/uploads/2021/01/Te-Kete-2021-2030-National-Development-Strategy.pdf

[28] Government of Fiji. (2017). 5-Year and 20-Year National Development Plan: Transforming Fiji. Fiji Ministry of Economy. https://www.fiji.gov.fj/getattachment/15b0ba03-825e-47f7-bf69-094ad33004dd/5-Year-20-Year-NATIONAL-DEVELOPMENT-PLAN.aspx

[29] Ministry of Finance. (2024). Our Strategic Priorities. Available from: https://www.finance.gov.fj/our-strategic-priorities/

[30] Civil Society Forum of Tonga. (2021). Growing Civil Society: Strategic Plan 2021 - 2025. Civil Society Forum of Tonga. https://csft.to/wp-content/uploads/2024/05/CSFT-Strategic-Plan-2021-to-2025.pdf

[31] Fiji One News. (2023) 2023 Fiscal review committed appointed. Available from: https://fijionenews.com.fj/2023-fiscal-review-committed-appointed/

disabilities to more strategically engage and advocate for greater consideration during budget preparation. Women´s groups on the other hand, expressed they were not entitled to public grants and were therefore found to be less aware of government processes.

61. During the focus group discussions, it was also evident that for some marginalized groups, concepts such as accountability and transparency are abstract, however, they were able to express their priorities which mainly focused on improving social services. For example in Tonga, a top concern raised during the focus group discussion was access to education for the disabled by improving facilities and teaching support in public schools. Participants made reference to the fact over 90% of children with disabilities do not attend school. There was also concern for families from the outer islands, which migrate to the capital and do not benefit from social services. In Tuvalu, people with disabilities expressed a strong need to better understand government processes and how they could apply for grants and other benefits they might be entitled to. This was identified as a pressing priority given the lack of transparency around recent cuts in government support.

62. **The Vaka Pasifika project objectives and design are aligned with the needs and priorities of all genders**. Since the project start, the Vaka Pasifika has tried to better align itself with achieving gender equality, through the introduction of the Gender Equality and Social Inclusion strategy. Through the monitoring and evaluation framework, the project collects disaggregated data by gender, however it does not yet systematically report on other human rights areas such as age, disability and race. Through its technical support to countries, the project has provided support on gender responsive budgeting. The project document identifies human rights mandated institutions as key partners to promote a human rights based approach in public finance.[32]

63. **The Vaka Pasifika project is aligned with principles around increasing resilience and project activities have provided support to PICs for addressing the impacts of climate change, however this is not adequately reflected in the results framework.** Climate change is a priority for PICs which are some of the most vulnerable to the impacts of climate change. Ministries of Finance and supreme audit institutions in Tonga, Tuvalu and Fiji have all been working on strengthening climate responsive budgeting, including through climate budget tagging and environmental audits. The Vaka Pasifika project has been working closely with the GOV4RES project, and has joint human resources[33] and activities[34] that have helped to better coordinate and provide support to PICs. Examples of project support in this area include climate related impact stories developed by the media, inclusion of climate change during regional events organised by the project, and publications which address and provide guidance for responding to the impacts of climate change. However, the project monitoring framework does not fully capture support to PICs in relation to climate change. In the project log frame, refence to climate change is only made twice and mainly in the context of support to the media.

64. **The Vaka Pasifika project is aligned with the UNDP Strategic Plan, the UNDP regional multi-country program and the SDGs**. Although developed and published after the start of the Vaka Pasifika project, the project is well aligned with the UNDP strategic plan for 2022-2025, as it builds on the previous strategic plan covering the period 2018-2021. It supports countries with change regarding structural transformation, leaving no one behind and resilience through six signature solutions that focus on poverty and inequality, governance, resilience, environment, energy and gender equality. The signature solution on governance is most relevant, which

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[32] UNDP. (2024). Design & Appraisal Stage Quality Assurance Report. Unpublished.
[33] This includes the Participatory and Anticipatory Governance Portfolio Lead.
[34] This includes joint missions to PICs and joint regional events.

promotes work on strengthening governance with state actors as well as other regional and local actors, including civil society and the private sector.[35] The Vaka Pasifika project is also well aligned with the Multi-country programme document for the Cook Islands, Federated States of Micronesia, Fiji, Kiribati, Nauru, Niue, Palau, Republic of the Marshall Islands, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu, and Vanuatu for the period 2023-2027. The multi-country program document contributes to three Cooperation Framework outcome areas of prosperity, planet and peace. The project is closely aligned with outcome 3 on peace,[36] focused on strengthening accountability and transparency of public finances, working with supreme audit institutions, parliaments and civil society.[37] In general, the Vaka Pasifika project is aligned with the SDGs, with direct reference to target 16.6 on developing effective, accountable and transparent institutions at all levels as part of SDG 16 on peace, justice and strong institutions. The Vaka Pasifika project is also linked to target 5.1 on ending all forms of gender discrimination and target 5.5 on women's full and effective participation and equal opportunities for leadership, as part of SDG 5 on gender equality.[38]

65.   **The project is aligned with frameworks and regional plans of the European Union, the main project funder.** The 2017 New European Consensus on Development provides a framework for a common approach to development, in view of Agenda 2030. The project is closely aligned with area 2.4,[39] which amongst other things, promotes accountable and transparent institutions, alongside more inclusive and participatory decision-making.[40] The Vaka Pasifika Project is in addition aligned with the EU Pacific Multi-annual Indicative Programme 2021-2027, which puts forward a Green Blue Alliance for an inclusive, low carbon and resilient global economy by 2050. This builds on the European Green Deal, the 2050 Strategy for the Blue Pacific Continent, and the post-Cotonou Pacific Regional Protocol. Covering work in 13 PICs, a key priority area identified for cooperation is area 3 on fundamental values, human development, peace and security, with a component on strengthening democratic institutions.[41]

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[35] UNDP. (2021). UNDP Strategic Plan 2022-2025. UNDP. https://www.undp.org/sites/g/files/zskgke326/files/2022-07/UNDP%20Strategic%20Plan%202022-2025.pdf

[36] Extract from the UNDP multi-country program document referenced in footnote 37 below, "The theory of change underpinning this outcome is that if access to justice and legal protection systems are more equitable, if there are accountable and transparent oversight institutions, if political processes and systems are inclusive, if national and sub-national institutions are responsive and efficient, and if public resources are managed transparently and efficiently, then countries will be able to uphold human rights and nurture a governance environment which ensures an expanded civic space, women's leadership, harnessing the demographic dividend, empowerment of young people and people's participation in decision-making".

[37] UNDP. (2023). Multi-country programme document for the Cook Islands, Federated States of Micronesia, Fiji, Kiribati, Nauru, Niue, Palau, Republic of the Marshall Islands, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu, and Vanuatu (2023-2027) UNDP. https://www.undp.org/sites/g/files/zskgke326/files/2023-04/UNDP-Fiji-Samoa-MCPD-2023-27.pdf

[38] United Nations. (2022). Sustainable Development: The 17 Goals. United Nations Department of Economic and Social Affairs,. Retrieved 15 March from https://sdgs.un.org/goals

[39] Area 2.4 makes reference to, "peaceful and inclusive societies, democracy, effective and accountable institutions, rule of law and human rights for all".

[40] European Union. (2017). The New European Consensus On Development 'Our World, Our Dignity, Our Future'. European Union. https://international-partnerships.ec.europa.eu/document/download/6134a7a4-3fcf-46c2-b43a-664459e08f51_en?filename=european-consensus-on-development-final-20170626_en.pdf

[41] European Union. (2021). Pacific Multi-Country: Multi-annual Indicative Programme 2021-2027. European Union. https://international-partnerships.ec.europa.eu/document/download/5dde050b-d808-48ef-b97d-628ec955ef22_en

7.1.2.   Coherence

66.   The mid-term evaluation assessed the compatibility of the intervention with other interventions at the national and regional level. This includes internal coherence with other UNDP projects, as well as external coherence with other programs and projects which work to strengthen PFM oversight, accountability and transparency.

67.   **There is strong complementarity between the Vaka Pasifika project and other UNDP led projects in the region, and in particular the GOV4RES and Pacific Parliamentary Initiative**. The latter primarily works with parliamentarians, helping to build capacity for increased transparency and accountability in governance institutions and decision-making processes, as well promote inclusive and participatory decision making.[42] The Vaka Pasifika project has been able to leverage their network of parliaments, helping to break cultural barriers and facilitate better working relations between Parliament, CSOs and the media e.g. through joint activities such as the South Pacific Fiscal Oversight Conference in April 2024.

68.   The Vaka Pasifika project is also aligned with the GOV4RES project, which works to improve governance, with a focus on building resilience to climate change and disasters. Coordination of support to PICs is supported through joint human resources and joint project activities.

69.   **The project is closely aligned with partners working to strengthen governance in the region**. The Pacific Financial Technical Assistance Centre (PFTAC), works in 16 PICs to promote macro-financial stability through a focused program of technical assistance, training and capacity development.[43] PFTAC mainly provides support to ministries of finance. The Vaka Pasifika project manager is on the PFTAC Steering Committee, which helps to strengthen collaboration. The Pacific Association of Supreme Audit Institutions (PASAI) is one of the 7 regional organisations belonging to the International Organization of Supreme Audit Institutions (INTOSAI). PASAI works closely with supreme audit institutions, with membership from all project PICs. PASAI promotes accountability and transparency in the use of public finances.[44]

7.1.3.   Effectiveness

70.   The mid-term evaluation assessed the extent to which the project achieved, or is expected to achieve, its objectives and results, including any differential results on women and men, people with disabilities and other groups.

Achievement against mid-term project targets and outputs

71.   **The project has a clear results framework, with appropriate indicators and targets and is on track to meet its end of project targets.** The results framework reports on work in all 15 of the project PICs. The project is on track to meet all targets set out in the project document. This assessment is based on the progress made by the project to date, documented in the annual reports, tranche reports and supported by evidence on knowledge products produced, participation of key stakeholder groups at project events and engagement with accountability stakeholders and partners across the region. Reporting on the results framework as part of the

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[42] UNDP. (2024). Pacific Parliamentary Initiative. Available from:
https://www.undp.org/pacific/projects/pacific-parliamentary-initiative
[43] PFTAC. (2024). Welcome to PFTAC. Available from: https://www.pftac.org/
[44] PASAI. (2024). About PASAI. Available from: https://www.pasai.org/about-pasai

September 2024 tranche report,[45] the latest reporting information available is provided in Table 7.1. The project has largely met its targets for the first and second year for indicators covering all 15 project PICs and outcome areas. The last collum of Table 7.1, has a colour indicator which reflects if the *project is* on track to meet its end of project targets. All indicators, expect for the indicator on gender inclusiveness were marked as green, as they are on track and expected to achieve respective end of project targets.

Table 7.1: Project reporting on the results framework, progress as of September 2024

Output Indicators	End of project Target	Year 1+ 2 Target	Status and Comments	Mid-term Evaluation Assessment	
Number of emerging leaders engaged on oversight and policy utilizing the skills, capacity and networks provided by the Project	60	15+15	Achieved. To date, we have engaged a total of 33 emerging leaders. This meets our target of 15 Emerging Leaders per year. Our progress is as follows: Confirmed Active Engagements 2024 (individuals having been on-boarded and participating actively in the Fellowship) • 12 fellows from the kickstart workshop (First annual report) • 10 fellows from Tonga and participation from the only female MP, Honourable Dulcie's constituency, Tonga Tapu 6. Town officer leaders and local CSOs were engaged to start co-creating PFM fellowship priorities. 2 women, 8 men. • 7 fellows from Tuvalu ranging from church leader, to CSO leader, women's group leader and office of Auditor General. 2 women, 5 men. • 4 fellows engaged in Solomon Islands from national CSO, Auditor General, MP of East Are Are constituency, and ward officers. 3 men, 1 woman. Total Fellows Engaged > • 12 fellows from the kickstart workshop 2023 (as reported in the First Annual Report). • TONGA > 10 fellows (Tonga Tapu 6, Honourable Dulcie's constituency): 2 women, 8 men. Town officers and local CSOs were engaged to co-create PFM fellowship priorities. • TUVALU > 7 fellows from Tuvalu: 2 women, 5 men. Fellows include a church	On track	

[45] At the time of the evaluation, only an early version of the draft annual report for July 2023 to June 2024 was available, and made use of the same reporting in the results framework provided in Table 7.1.

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			leader, CSO leader, women's group leader, and members from the Office of the Auditor General. • 4 fellows from the Solomon Islands: 1 woman, 3 men. Engaged from the national CSO, Auditor General's Office, MP of East Are Are constituency, and ward officers. Total fellows engaged > 33 (12 from the kickstart workshop + 10 from Tonga + 7 from Tuvalu + 4 from the Solomon Islands). Gender breakdown > 5 women 28 men Pre-engagement to be further developed in 2025 (not counted in our deliverables as they are not actively engaged yet) • 7 individuals identified in Fiji. • 5 individuals identified in Palau (awaiting additional La Trobe report) • 10 individuals identified in Chuuk		
Number of selected oversight institutions in countries documenting increased effectiveness thanks to received technical assistance	13	1+3	Achieved. To date, we have provided in-country technical assistance to a total of 3 countries (in-addition to countries listed under 1.4) and capacity support to 9 countries: • In-Country technical assistance provided to SAIs in Solomon Islands, Tuvalu, Kiribati. • Regional and online technical support provided to: Tonga, Fiji, Solomon Islands, Vanuatu, PNG, Timor Leste, Nauru, Tuvalu, Kiribati.	On track	
Number of recommendation tracking mechanisms including gender relevant indicators supported	8	0+2	Achieved. To date, the Tracker tool mechanism, which includes gender relevant indicators has been rolled out in 8 SAIs. Our total target as of June 2024 was 2 and our progress is as follows: Implemented Tool rollouts: • SAIs in Tuvalu, Kiribati, Nauru, FSM, Chuuk, RMI, Pohnpei and Fiji Pre-engagement demand: • SAI's in Cook Islands, Palau, PNG. • There has also been a request from Eritrea.	On track	
Number of knowledge	4	1+1	Achieved. To date, the number of knowledge products is 11. This exceeds our target of 1	On track	

products providing tailored guidance and data on Pacific PFM oversight - with a minimum of 50% contributing specifically to increased oversight of crosscutting policy issues			knowledge product per year. Our progress is as follows: Finalized knowledge products: • Gender Audit Toolkit • Gender Responsive Budget Mapping in Pacific Island Countries • Political Economy Analysis for Tuvalu, Vanuatu, Kiribati and Solomon Islands • 3 country specific knowledge products produced for Tonga, Vanuatu and Solomons on Constituency Development Funds • Revised publication on Debt Oversight Drafted and awaiting clearance: • Budget Oversight for Sustainable Development Guidance for SAIs and Parliamentarians.		
Number of mechanisms and initiatives developed to enhance accountability, sustainability, and gender inclusiveness in public finance management processes. (central and subnational level)	8	0+2	Achieved. Two tools are being finalized: • Collaboration with the Ministry of Finance, Fiji on the AI powered Budget App • Collaboration with the Government of Tonga on CDF reform Two other mechanisms are currently being designed: • Solomon Islands participatory audit mechanism • Tonga budget consultation mechanism	On track	
Number of countries where citizen budgets (and/or equivalent civil society tool to simplify and enhance understanding and access to budget information) are widely available to public	20	5+5	On Track. To date, 5 citizen budget guides have been developed. Our target as at June, 2024 is 10 and the progress is as follows: Finalized and published: • Tonga citizen budget guide 2023 (published and disseminated by Civil Society Forum Tonga) • Fiji citizen budget guide 2023 (published by government, disseminated by Fiji Council of Social Services) • FSM citizen budget guide 2023 (published by government, disseminated by FSM Alliance of NGOs)	On track	

			• Tonga citizen budget guide 2024 ((published and disseminated by Civil Society Forum Tonga) • Fiji citizen budget guide 20234(published by government, disseminated by Fiji Council of Social Services) Drafted by PIANGO national chapters and awaiting final clearance: • Palau citizen budget guide 2024 • Samoa citizen budget guide 2024 • Solomon Islands citizen budget guide 2024 • Vanuatu citizen budget guide 2024 • Niue citizen budget guide 2024 Pre-engagement from disbursement of grant funding (NLU's that will be producing CBG): • Tuvalu, Kiribati, Republic of Marshall Islands		
Number of articles expanding the scope of budget-related media coverage including disaggregated data on articles focusing specifically on cross-cutting issues such as climate and gender related	40	10+10	On Track. In September 2024, the Project organized a regional media workshop in alignment with the Pacific Islands News Association (PINA) 7th Pacific Media Summit, which took place over six days in Alofi, Niue. The workshop brought together a diverse group of media professionals from various Pacific Island nations, including both illustrators and journalists, representing a broad range of experiences and perspectives. The Project is now in the process of finalizing seven in-depth stories centered on public finance management, highlighting key issues and solutions from across the region. These stories are expected to contribute to greater transparency and accountability in public financial systems, further empowering media professionals to report on these critical issues. The stories will be launched on 8 December on International Anti-Corruption Day.	On track	

Source: Reporting on the results framework extracted from the tranche report for September 2024. Colour scale applied to indicate if the project is on track to meet its end of project targets. Green indicates on track to achieve target; yellow indicates slow progress to achieve target; red indicates no progress to achieve target; white indicates unable to accurately access progress.

Effectiveness of project activities

72.   **The Vaka Pasifika project activities support 3 output areas, which to a large extent were found to be effective, although there are gaps.** The Vaka Pasifika project has three output areas as detailed in Table 3.1. Output area 1 is focused on capacity development of key independent oversight institutions, to better coordinate and engage with other relevant bodies, civil society and the media to improve oversight outcomes. The main activities under output 1 are the Vaka Pasifika Fellowship; technical assistance to oversight institutions; support with adopting the audit tracking tool; knowledge products on improving accountability and transparency, and; training.

73.   Output area 2 is focused on strengthening the demand side for more accountability in PFM, by building capacity and expertise of civil society organisations and the media on budget analysis and oversight. The project also provides support to civil society and the media on producing advocacy and information products that can be used by government stakeholders and the public to improve oversight activities. Support to civil society is provided through grants and capacity building via implementing partner PIANGO. Support to the media includes training and support for story development. Accountability institutions, civil society and the media have participated in regional peer learning and exchange events facilitated by the project.

74.   Output area 3 is on building the capacity of the project team for effective project implementation. The main project activities under output 1 and 2 are described below.

Effectiveness of project activities under output 1

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

75.   **The Vaka Pasifika fellowship is one of the main activities under output 1, which supports PFM reform in selected project PICs, however it was found to be not well understood by project support staff and beneficiaries**. The fellowship has so far focused on reform of the Constituency Development Funds (CDFs) as recognised as priority reform areas in related PICs. A tailored approach is taken to the fellowship in each country and there are currently ongoing activities in Tonga, Tuvalu and the Solomon Island. In addition, there has been pre-engagement with Fiji, Palau and Chuuk for the fellowship to start in 2025.

76.   **In Tuvalu, the fellowship makes use of adaptative leadership as an approach to reform, for more transparent and accountable use of the CDF**. Adaptive leadership is defined as, "the act of mobilizing a group of individuals to handle tough challenges and emerge triumphant in the end."[46] The approach recognises that for some adaptive problems, there are no trained experts or published rules and procedures to address the problem. It therefore supports the emergence of local leadership and solutions. In Tuvalu, the fellowship initiated demand for the first audit on the CDF, a recommendation from the fellowship which was taken up by the Office of the Auditor General. The group is reported to have lost momentum and some members tried to distance themselves from the fellowship during the consultation process, as they did not

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[46] Wale. H (2015) Adaptive Leadership. Available from
https://corporatefinanceinstitute.com/resources/management/adaptive-leadership/#:~:text=Adaptive%20leadership%20entails%20learning%20new,will%20experience%20growth%20and%20development.

have formal approval from their supervisor to participate. Problems with coordinating and managing the fellowship were also identified, as detailed in Box 7.1. As the audit is still underway, it is not possible to determine what the impact will be and if the initiative will be sustained. The project has been working with Adapsys to document the learnings from the use of the adaptive leadership approach in Tuvalu and this should provide important lessons for future support provided through the fellowship.

77.   **In Tonga, a three pronged approach to the fellowship has been developed**. This is meant to support work at the central level, constituency level and provide a platform for an inclusive national dialogue on reforms to the CDF with participation from all key stakeholders. Work so far has focused on support to Parliament with reforming the CDF to make related processes more transparent and inclusive. This includes reviewing and making recommendations to legislation related to the CDF. If adopted, proposed recommendations will be approved through a vote in Parliament, which will help to promote the more transparent, accountable and participatory use of the CDF. During the consultation process, there was strong support from the key stakeholder groups for the establishment of an inclusive national dialogue platform, however, the establishment of this platform it still in the design phase. A more detailed overview of the fellowship in Tonga is also provided in Box 7.1.

78.   The **flexible approach taken by the Vaka Pasifika Fellowship allows it to closely tailor support to PICs, however there is a general lack of understanding on the fellowship´s objectives, working modalities and the roles of different stakeholders involved.** While the need for flexibility can be appreciated, particularly in the context of approaches such as Adaptive Leadership which is being applied in Tuvalu, it is still important to establish and communicate to all involved the strategic objective of the fellowship and the types of support provided through the project. According to the Vaka Pasifika Project team, the title of "fellowship" would be reviewed by the team as it suggests formal participation and membership, when it is actually more a community of practice and action. Consistency in the messaging of the fellowship is important to ensure sustained interest and participation, as well as improve the effectiveness of related activities.

Box 7.1: The Vaka Pasifika Fellowship in Tuvalu and Tonga

<u>**The Vaka Pasifika Fellowship in Tuvalu**</u>

The fellowship program in Tuvalu makes use of an approach based on the Adaptive Leadership Framework. The approach is intended to work with a defined and interested group/team with a clear issue to which they are committed. A summary report on the update of the fellowship´s progress, indicates that these pre-conditions were not present, however the project management team decided to proceed anyway. According to the project management team, the fellowship consists of representation from state and non-state institutions, i.e. the Ministry of Finance, Office of the Auditor General, Ministry of Home Affairs, Tuvalu National Council of Women, Tuvalu Women for Change, EKT Church of Tuvalu and Oxfam. During consultations with the Ministry of Finance, they made clear they were just observers and not members of the fellowship, as the required approval had not been requested from the Ministry of Finance. Members from the media, also indicated that they had attended part of the meeting and did not know if they were a part of the fellowship or not.

Once the composition of the group had been established, bilateral virtual consultations were held with the different representatives to better understand their background and perception of accountability. This was followed by an in-person workshop held in June 2024 in Tuvalu, where participants were asked to work together to identify a common area of interest. There was active engagement and participants identified 17 possible distinct issues, and selected

one issue of focus, i.e. "To learn how to use Community Development Assistance (CDA) funds more effectively". The group decided it would be good to have a performance audit of the CDA funds, a recommendation which was later taken up by the Office of the Auditor General.

There was some concern from the group regarding reputational risk, given the small size of Tuvalu and power dynamics. From government officials, there was an additional concern that the cabinet would not welcome a more transparent perspective and would question their involvement in the initiative.

From the consultations, it seems although there was strong engagement from the group at the start, momentum was lost. Some of the reasons for this referenced include,
   (i)   the lack of effective coordination of the group. The workshop had been planned to start on Monday, however, there was a public holiday and so the workshop started on Tuesday. This left insufficient time to discuss the working modalities and coordination of the group. The Vaka Pasifika project team therefore took the decision to appoint an internal coordinator from the group, which lacked legitimacy from the group to be effective.
   (ii)   Lack of leadership and direction. Given this is a highly sensitive political issue, the group lost momentum following the confirmation of the performance audit on the CDA funds. There was a lack of clarity as to the next steps and the different roles of members of the group, and in particular the role of UNDP.
   (iii)   Some participants of the fellowship, reported that the fellowship turned out to be completely different to what was originally communicated.
The Vaka Pasifika project is planning a visit to Tuvalu, to discuss potential next steps with the group, and alternative coordination modalities that may be more suitable for the group. According to the project team, some of the issues around coordination have been addressed.

**The Vaka Pasifika Fellowship in Tonga**

Support from the Vaka Pasifika project in Tonga through the fellowship has mainly been with Parliament and focused on the Constituency Development Funds (CDFs). The latter have been used in Tonga as a way of distributing central government revenue to the constituency level[47] so they can be used to address local needs. Specific guidelines were issued in 2016, on the implementation and delivery of the CDF, transferring the management of the system to the Parliament of Tonga. A number of factors negatively influence the effectiveness and transparency of CDFs, including political influence, the lack of monitoring and reporting systems and limited citizen engagement.[48]

A three pronged approach has been developed as shown in the Figure below, supporting work at the central level, constituency level and providing a platform for an inclusive national dialogue on reforms to the CDF with participation from all key stakeholders. There are risks to the sustainability of the reform, due to resistance from Parliament for more accountability and transparency. Project activities have therefore also focused on garnering political support for the reform, through engagements and workshops with members of Parliament.[49]

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[47] Tonga features 17 constituencies that elect Members of Parliament, and nine Nobles who are elected on a restricted suffrage and have more of a regional remit.
[48] Vaka Pasifika project. (2024). CDF Strengthening Opportunities in Tonga. Unpublished.
[49] Vaka Pasifika project. (2024). Multi-stakeholders pilot design workshop on Constituency Development Funds. Unpublished
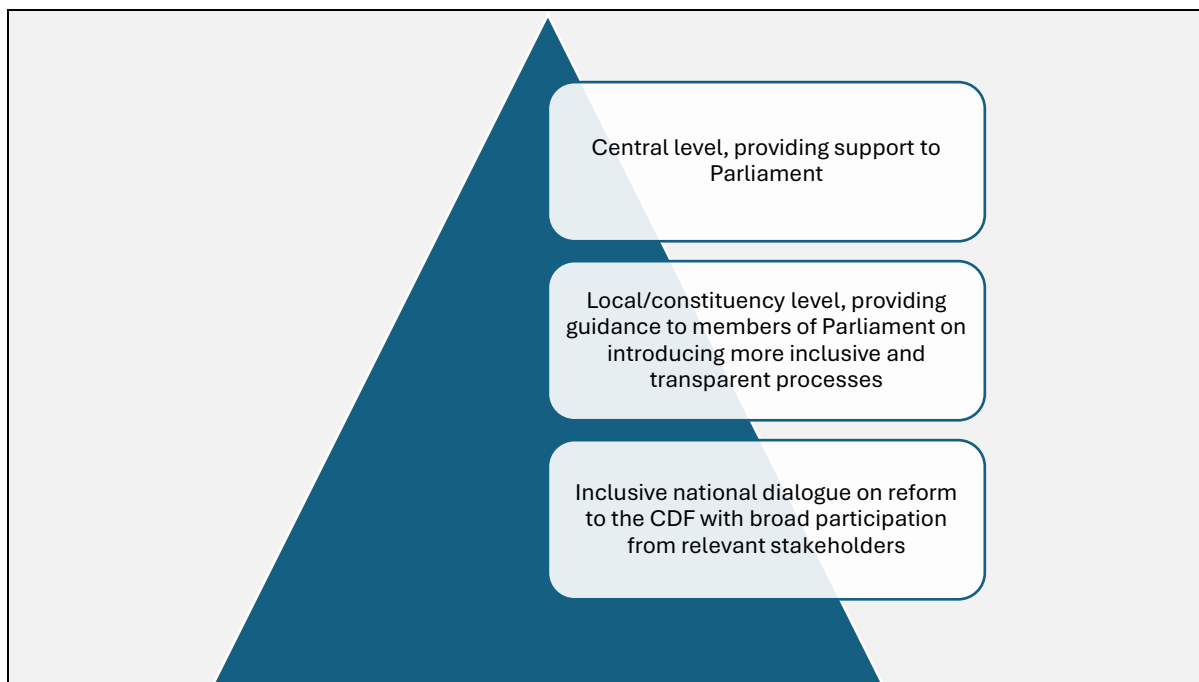
At the central level, ongoing support from the project to the Parliament of Tonga includes;

    (i)   Establishing a website where all funds disbursed from the CDF will be published,

    (ii)   Technical capacity through a consultant which will be hired by the project to support ongoing work on the CDF and will manage the website referenced above,

    (iii)   Review of the CDF policy, which is being led by a Vaka Pasifika project consultant, in in partnership with the National Assembly and Office of the Auditor General. There are plans for the proposed amendments to the CDF policy, to be submitted to the Speaker for endorsement, and thereafter to Parliament for approval. This action was identified as time sensitive.

The project is providing support to two constituencies (as pilots), working closely with members of Parliament, to develop and implement processes which allow members of the constituency to apply for support from the CDF, as well as establishing monitoring and reporting frameworks for related funds.

Support on establishing a platform for an inclusive national dialogue, which brings all the key accountability actors together, is still in the preliminary/planning phase. Demand for such a platform was strongly expressed by the Ministry of Finance in Tonga, and from civil society. For the mid-term evaluation, support to the reform of CDFs in Tonga, has been categorised as part of the fellowship. However, there was no clarity from the project team, on if support for the CDF reform in Tonga was part of the fellowship. During consultations with different members of the project team, there appeared to be different perceptions of what the fellowship was, and how it would be coordinated.

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

79.   **The Vaka Pasifika project conducts an online baseline survey to assess the performance of supreme audit institutions and enable better planning and support by the project.** The results from the survey are shared through webinars with the heads of supreme audit institutions in PICs. The surveys have been effective at identifying capacity gaps in PICs, and prompting discussions on relevant strategies to address related gaps. The surveys has also

informed project support to supreme audit institutions with adopting the tracking tool described under activity 1.4.

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

80.   **The project provides support to supreme audit institutions to strengthen their core functions through technical assistance, training and regional peer learning and exchange events.** Technical assistance has been provided to the Office of the Auditor General in the Solomon Islands, Tuvalu and Kiribati. Technical assistance has focused on different priorities, as identified by the respective supreme audit institutions, e.g. support to the Solomon Islands in the first year of the project focused on supporting the process that led to two memorandum of understandings between the supreme audit institution, the Parliament and the anti-corruption commission, as well as support for the development of a concept note which was able to secure funding from the World Bank, which would further help to strengthen oversight capacity. Technical assistance to Tuvalu includes a consultant, which has been working remotely to provide support to the Office of the Auditor General with a performance audit on the SDGs. Two visits to Tuvalu by the consultant were scheduled and the report has been reported to be close to completion.

81.   **The provision of technical assistance in the form of consultants for a specified period of time sponsored by the Vaka Pasifika project has led to tangible outputs as shown from the experience in Solomon Islands and Tuvalu**. During the consultation process, some supreme audit institutions noted their preference for this type of direct technical assistance, which can help them with meeting their targets on producing audits. However, as discussed in section 7.1.4 on efficiency, there are gaps in the management of project consultants which the project is working to address.

82.   Online training on PFM has been provided to supreme audit institutions. The project has in addition organised regional peer learning and exchange events including a two-day workshop with representatives from 5 supreme audit institutions from the region[50] in October 2022, where PFM topics were discussed. The trainings were identified as helping to raise capacity in supreme audit institutions.

83.   This activity result area also includes collaboration with PASAI. So far, engagement has been limited, compared to the level of engagement during the Strengthening Public Finance Management and Governance in the Pacific project where PASAI was a project implementing partner. Project activities have been limited to participating in PASAI´s 2023 and 2024 annual conference.

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

84.   **Support with adopting the audit recommendations tracking tool is another key component of project support to PICs, which enhances accountability and transparency in the use of public resources.** The audit recommendations tracking tool is a cost-effective, user friendly platform which fosters a collective approach to addressing audit recommendations by promoting collaboration amongst stakeholders. The tool allows supreme audit institutions to generate status reports, providing real time updates on the implementation progress of audit recommendations. Different versions of the tool have been developed, including one that

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[50] Participating PICs include Solomon Islands, Tonga, Kiribati, Fiji, and Papua New Guinea.

integrates gender and a web-based version. The audit recommendations tracking tool was found to be popular amongst PICs, and the project has provided support for its adoption by supreme audit institutions in Tuvalu, Kiribati, Nauru, FSM, Chuuk, RMI, Pohnpei and Fiji. There are plans to introduce the tool in the Cook Islands, Palau and PNG.

85.   **Evidence on sufficient support to PICs from the Vaka Pasifika project team with tailoring and adopting the audit recommendations tracking tool was mixed.** To maximise and sustain the benefits of the audit recommendations tracking tool, it needs to be sufficiently adapted to meet the priorities and needs of the respective PICs. Support for the adoption of the tool in Fiji was found to have been done collaboratively with the Office of the Auditor General and there is ongoing support from the project to develop a web-based tool which will be tested in September 2024. However, in Tuvalu, during the consultation process, it was raised that the audit recommendations tracking tool was simply handed to them by the project team during a first visit, without prior discussions on the best version of the tool for the country and without adequate training on how to implement and use the tool. In general, the tracking tool is viewed positively across the region by both PIC governments and partners.

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

86.   **Through its partnership with La Trobe University, the project conducts research and publishes reports on accountability eco-systems in selected PICs.** The partnership with La Trobe University and outputs produced under this results area are expected to support in-country activities by facilitating the identification of accountability actors. Political economy analysis reports have been developed for Tuvalu, Vanuatu, Kiribati and Solomon Islands. Related information has been used to inform the Vaka Pasifika fellowship, and in particular current support in Tuvalu and the Solomon Islands. However, the reports produced do not seem to inform work across the Vaka Pasifika project, including engagement with CSOs. Better communication between implementing partners discussed in section 7.1.4 on efficiency may help to encourage the use of these reports to support activities under other output areas. The reports are publicly available and La Trobe University have indicated plans to promote the use of the reports more widely through launch events.

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

87.   **This result area is aimed at developing specific tools for accountability institutions to address climate-related finance, gender budgets, human rights, and other cross-cutting themes.** While work related to gender in particular was limited in the first year of the project, there has been great improvement as the project took steps to better understand and integrate gender considerations into their ongoing support.

88.   **On gender, this activity includes the development of key knowledge products and the integration of gender into some of the existing tools used by the project.** A gender responsive budgeting mapping was done which provided a comprehensive overview of related practices in the region. The project´s Gender Audit Toolkit is a framework for conducting gender-responsive audits in the Pacific region, offering practical guidance to supreme audit institutions. In addition, the project has introduced a version of the audit recommendations tracking tool which integrates gender. The project has provided input to the PFM Pathways to Sustainable Development report, which will provide guidance for accountability actors on strategic budget initiatives like gender and climate change.

89.   The audit recommendations tracking tool with gender indicators is reported to have been adopted by some PICs, however, given the version of the tool which integrates gender was only recently introduced, it is too soon to assess if support has been effective.

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

90.   **The Vaka Pasifika project works closely with the UNDP Parliamentary project to provide support to Parliaments in PICs**. The project contributes to the Floating Budget Office[51] initiative, by providing inputs at technical workshops on budget analysis, the civil society landscape and support for the identification of opportunities to strengthen engagement between CSOs and Parliaments on matters related to PFM. The project provided inputs and participated in related workshops which took place in 2022 and 2023. The project has been successful at leveraging the network of Parliaments across the region, to create opportunities for engagement with other accountability actors.

91.   The project in addition provides support on increasing knowledge and transparency in the region on the use of CDFs. This includes support for the developing and updating the regional CDF report.

Effectiveness of project activities under output 2

Activity result 2.1: Civil society organisations empowered to engage in more effective budget planning and oversight.

92.   **The Vaka Pasifika project provides support to civil society organisations in project PICs through implementing partner PIANGO**. This support is mainly in the form of grants, which are released following the achievement of deliverables based on the amounts and schedule outlined in the Responsible Party Agreement between UNDP and PIANGO. The latter is a regional network of non-governmental organisations working through National Liaison Units in 22 PICs and territories. The grants have been used to support the development of citizens budget guides, capacity development and community engagement on improved accountability and transparency of public finances in PICs.

93.   **Project activities such as the citizens budget guides, have been effective at increasing transparency of public finances in the countries where it has been introduced**. Support from the project for the introduction of citizens budget guides have led to real changes in the transparency of public finance, and in some countries such as Fiji and Tonga, there have been changes in policy with the ministry of finance required to regularly produce and publish a citizens budget guide. Training activities, were reported by beneficiaries during the consultation process, to have increased their capacity and confidence to engage in discussions around PFM.

94.   **The project is able to effectively leverage the networks of PIANGO´s National Liaison Units in PICs, to provide support to civil society and local communities on improved accountability and transparency of public finance**. National Liaison Units are well connected with local communities and some have developed participatory approaches which are inclusive of the needs of the most vulnerable groups and communities, e.g. Fiji Council of Social Services (FCOSS), where grants from the project supported engagement and capacity building at the

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[51] The Pacific Floating Budget Office is an innovative concept that pools individual capacity from Parliaments through South-South cooperation which is then supplemented on occasion by Parliament researchers from outside of the Pacific. More information is available: https://www.undp.org/pacific/publications/pacific-floating-budget-office-innovation-action-sdg-16

community level to enable their active participation in the preparation and submission of budget proposals. In Tonga, grants from the project have been used to develop citizens budget guides, as well as raise awareness and capacity at the community level on the use of public resources. In Tuvalu, there appeared to be a gap in leadership and capacity, which highlights the challenges working with non-state organisations. However the consultation process did provide evidence of the inclusive and participatory approach used by TANGO to engage local and vulnerable communities. Box 7.2 outlines key findings of project support to civil society organisations and local communities in Fiji, Tonga and Tuvalu.

Box 7.2: Support to civil society organisations in Fiji, Tonga and Tuvalu

Fiji

Through the Responsible Party Agreement with PIANGO, the Vaka Pasifika Project works closely with Fiji Council of Social Services (FCOSS), established in1957 to provide relief and welfare to the vulnerable and marginalized.[52] FCOSS strengthens communities and citizens in Fiji through advocacy and training. FCOSS works through district councils of social services, which are groups of volunteers made up of community based organisations.

The work of FCOSS, responds to the needs of communities. Support from the Vaka Pasifika project included a grant to FCOSS through the PIANGO partnership.[53] Activities supported by the grant, were informed by a survey, which was used to identify the priority needs of communities. This included capacity building on grant proposal writing. The grant was also used to convene discussions and raise awareness on PFM issues affecting communities. The open discussions facilitated communication between community leaders and government focal points. The discussions have helped the community think about developing and making budget submissions.

During the focus group discussion, which had representatives from five district councils of social services, participants shared how the dialogues, trainings and awareness raising activities have helped to increase their capacity to engage in the budget process. An example was made of a successful budget submission, as it was included in the national budget, made on behalf of the Melanesia community. The latter is a marginalised community, having been brought to Fiji in the 1800s as slaves. Most of the community live in informal settlements, without access to social services.

Participants in addition made reference to the project helping to establish better working relations with the Ministry of Finance and members of Parliament, e.g. they have been invited to consultations held by the Ministry of Finance on the citizens guide and the Executive Director of FCOSS has been invited to be part of the fiscal review committee.[54] The latter will examine fiscal policies and make recommendations on the rebalancing of public finances to support economic growth and fiscal sustainability.[55]

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[52] FCOSS. (2024). Our mission. Available from: https://www.fcoss.org.fj/home/
[53] According to the Vaka Pasifika project team, FCOSS also received grants during the first phase of the project.
[54] FBC News. (2023). Fiscal review committee members announced. Available from: https://www.fbcnews.com.fj/news/fiscal-review-committee-members-announced/
[55] Fiji One News. (2023) 2023 Fiscal review committed appointed. Available from: https://fijionenews.com.fj/2023-fiscal-review-committed-appointed/

Tonga

The Vaka Pasifika project works closely with Civil Society Forum of Tonga, who have been working to strengthen accountability and transparency of public finances in Tonga. Through the Responsible Party Agreement with PIANGO, the Vaka Pasifika project has provided to Civil Society Forum of Tonga grants, technical assistance and facilitated opportunities for peer learning and exchange with other accountability stakeholders. Support has mainly focused on developing citizens budget guides, awareness raising and delivering training on PFM at the community level. Training has in addition aimed to raise awareness amongst communities, that most government revenue comes from sales tax, which they contribute to every time they purchase goods and services. The trainings are reported to have helped build knowledge and confidence at the community level to engage on issues related to the management of public finances.

Technical assistance provided virtually by PIANGO, has been used to help develop the citizen guides. e.g. development of infographics. In addition, PIANGO has one regional meeting per year, which facilitates peer learning and exchange between CSOs in the region. Civil Society Forum of Tonga has participated in regional events held by UNDP, which have also been attended by the Office of the Auditor General and the Ministry of Finance. These events in particular, were highlighted as providing a platform for engagement and improved relations between related accountability stakeholders.

Tuvalu

Through the Responsible Party Agreement with PIANGO, the Vaka Pasifika Project works closely with the Tuvalu Association of Non-Governmental Organisations (TANGO). However, there appeared to be capacity constraints as during the fieldwork visit, the evaluator was not able to meet with anyone from TANGO who could provide information on the project support and activities. The interim Director was out of the country at the time of the visit.

During the focus group discussions, the work of TANGO was acknowledged in providing support to communities, and in particular women, and other marginalised groups. However, members of TANGO also raised that the organisation was not very active as there was no Director in place. As a result, many had not renewed their membership. There is now an interim Director in place.

As part of the mid-term evaluation, TANGO helped to facilitate two focus groups meetings with their members. This included representatives from civil society organisations and community groups working in the areas of climate change, gender related issues, and support to people with disabilities. TANGO staff assisted with translation for some of the participants. None of the participants in the group had engaged in any activities led by TANGO on PFM or benefited from any of the activities of the Vaka Pasifika Project.

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

95.   **Under this activity area, the project engages with ministries of finance in PICs, leveraging the network of ministries of finance supported by the UNDP GOV4RES project.** The first year included joint mission visits with GOV4RES to ministries of finance in selected PICs which helped to identify areas of support. So far, engagement with ministries of finance has focused on their participation in regional peer learning and exchange events and some support with the citizens budget guide through implementing partner PIANGO.

96.   **Project support has mainly been concentrated on the Ministry of Finance in Fiji,** where support has been provided for training, the adoption of a budget app to enhance public access to budget information, the development of the citizens budget guide by the Ministry of Finance and support for a workshop in July 2024 on PFM for postgraduate University of South Pacific students. Support to the Ministry of Finance in Fiji is detailed in Box 7.3. During the consultation process, support to the Fiji Ministry of Finance in the form of developing and delivering training to officials in the ministry, is reported to have been effective at increasing capacity within the Ministry of Finance on PFM and additional training has been requested.

97.   **The project team indicated that support ministries of finance was purposeful and strategic due to the limited budget available**. No evidence was found of any criteria used to prioritise requests given limited resources, and in some cases, ministries of finance highlighted they lacked an understanding of the kind of support provided by the Vaka Pasifika project or the objectives of the project. Given the importance of ministries of finance in leading the budget process, and role in creating an enabling environment for increased inclusive, participatory and transparent decision making processes, a more strategic and transparent approach should be taken to engagement with ministries of finance and the prioritisation of support. This support should be coordinated where possible, with support provided by PFTAC, building on the good working relationship and past collaboration between the two institutions.

Box 7.3: Support to ministries of finance in Fiji, Tuvalu and Tonga

Support to the Ministry of Finance in Fiji

The Vaka Pasifika project has provided support to the Ministry of Finance on PFM training. High levels of staff turnover, had resulted in a number of new staff members with limited knowledge on PFM. The Ministry of Finance, through their personal relationship with the Vaka Pasifika project manager, made a direct request for training on PFM. To develop and deliver the training, two former senior employees from the Ministry of Finance were engaged as local consultants. The consultant´s extensive knowledge on the context and PFM system, increased engagement and learning. Based on the training delivered, the Ministry of Finance requested the development of guidelines on PFM and this was agreed with the project. However, the Ministry of Finance reported that it had been several months and they had not received an update from the Vaka Pasifika project team. Additional training has been requested from the project, for other divisions in the Ministry of Finance, including internal audit.

The Ministry of Finance produces an annual citizens guide, building on the citizen guide first produced by FCOSS, with support from UNDP and PIANGO under the Strengthening PFM and Governance in the Pacific project. The Ministry of Finance is working to develop a digital version of the citizen guide and to make it available in the main languages spoken in Fiji, i.e. Hindi and iTaukei. The project is also providing support to the Ministry of Finance with adopting a PFM online application which aims to enhance public access to budget information and supported a workshop in July 2024 on PFM for postgraduate University of South Pacific students
The Ministry of Finance indicated that project support could be enhanced by providing an overview of the support available through the Vaka Pasifika Project, as well as ongoing project activities with the government of Fiji.

Support to the Ministry of Finance in Tuvalu

In terms of engagement with the Vaka Pasifika Project, the Ministry of Finance had been invited to regional events. They are also keeping updated with progress on the fellowship, but are not part of the fellowship. Opportunities for the Vaka Pasifika project to support capacity building on PFM were highlighted, however no support has been provided so far.

> **Support to the Ministry of Finance in Tonga**
>
> So far, support from the Vaka Pasifika Project has included participation in regional peer learning and exchange events. This is reported to have helped strengthen the relationship between the Ministry of Finance and CSOs. The Ministry of Finance made reference to the need to establish a national platform (referenced in the fellowship described in Box 7.1), supported by UNDP, to continue engagement between the different accountability actors who are part of the budget process.
>
> There has been additional engagement through PIANGO on the citizen budget guide. The latter was first introduced by Civil Society Forum of Tonga with support from the project, and will be annually developed by the Ministry of Finance. A review of the PFM Act, will include an amendment for the Ministry of Finance to publish a citizen budget guide and the Ministry of Finance is looking to build on the work and experience in this area undertaken by Civil Society Forum of Tonga.
>
> The Ministry of Finance indicated that support from the Vaka Pasifika Project could be more targeted, by specifying the kind of PFM support provided. Communication was another area of improvement identified. At one point, the project engaged with the Ministry of Finance on participating in a regional peer exchange program, where Tonga was to be one of the pilot countries for sharing experience, and public resources were committed towards participating in the program. However, this planned activity did not happen and there was no further communication or clarity provided on why the activity did not take place. The Vaka Pasifika project team indicated that the project was cancelled at short notice, to due internal matters at UNDP.

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

98.   **Work with the media is focused on building their capacity to increase the demand for more accountability and transparency in PFM**. Support to the media has included online training on PFM, support for writing impact stories which also cover cross cutting issues like gender and climate change, and participation in regional peer learning and exchange events.

99.   **During the consultation process, the training on PFM was reported to have increased the capacity and confidence of some media agents in the region to engage in discussions on PFM.** For example, a member of the media in Tuvalu reported that PFM is a broad area, and although the media were involved in the past by sitting and reporting on Parliamentary meetings, their reports mainly concerned trends in expenditure, and not issues related to transparency or accountability which they now report on.

100.   **The support provided with story writing, was also reported to have sharpened the media´s writing skills**. A consultant from the Vaka Pasifika Project, reviews impact stories developed my members of the media and provides guidance on areas of improvement. Some raised, that the most powerful stories from vulnerable and marginalised communities, are from the outer islands. Some of these stories have been covered as part of the project, however the Vaka Pasifika project has not provided any financial support for travel to the outer island or resources to support data collection. These costs have been fully covered by journalists covering related stories.

101. **Members of the media have also been invited to participate in a regional peer learning and exchange event**, also attended by other accountability actors such as ministries of finance, supreme audit institutions, parliamentarians and civil society. Some members of the media reported that this event provided an opportunity for them to engage with other accountability stakeholders they would not otherwise have access to. The media see the Vaka Pasifika project as an opportunity to build their network and improve the quality of reporting. These events are also reported to have provided the media with a better understanding of the type of PFM reports available they could report on.

102. As this is a mid-term evaluation, it is difficult to assess the overall impact of the project as not sufficient time has lapsed. However, Box 7.4 contains some preliminary findings.

Box 7.4: Preliminary assessment of project impact

Project beneficiaries who participated in the consultation process were asked if accountability and transparency for PFM in the region was improving or getting worse in recent years. While most responded that the PFM landscape was improving, some respondents from Tuvalu indicated that it was not improving, due to the presence of a government dictatorship which is not transparent or inclusive.

For respondents in Fiji, Tuvalu, Tonga, Niue and Palau who indicated that accountability and transparency for PFM was improving, contributing factors identified include:

- Broader PFM reforms which improve accountability and sustainability of public finances, e.g. in Fiji reference was made to implementation of the PFM improvement plan, in Tonga the PFM action plan and in Palau the new tax reform.

- Political will and support for related reforms, e.g. in Fiji support from the new coalition government and in Tonga support from the King who publicly voiced his support for more transparency and accountability in the management of public resources.

- Establishment of processes which allow the general public to be updated on government activities, e.g. in Tuvalu weekly press conferences by the Prime Minister on planned projects, activities and travel.

- Improved reporting and accessible information to the public, e.g. improved audit reporting in Fiji and the introduction of the citizens budget guide by FCOSS, which is now produced by the Ministry of Finance.

- The Vaka Pasifika project, which helped to provide a platform for more engagement between accountability actors in Tonga, Tuvalu and Fiji. This was particularly relevant for CSOs and the media, where the culture and hierarchical structures make it difficult for them to approach and engage with parliament, the ministry of finance and the supreme audit institution.

- Reporting requirements from development partners, who request that the government work together with CSOs, e.g. Tonga and Tuvalu.

Partnerships and communication

103.   **The Vaka Pasifika project team has established good working relationships with implementing partners and country partners in the PICs it works in, however, there are some areas where communication could be improved.** The Vaka Pasifika project works with multiple stakeholders, which can be challenging to manage. An overview of the key stakeholders the project has engaged with is given in Figure 7.1 and further explained in Table 7.2.

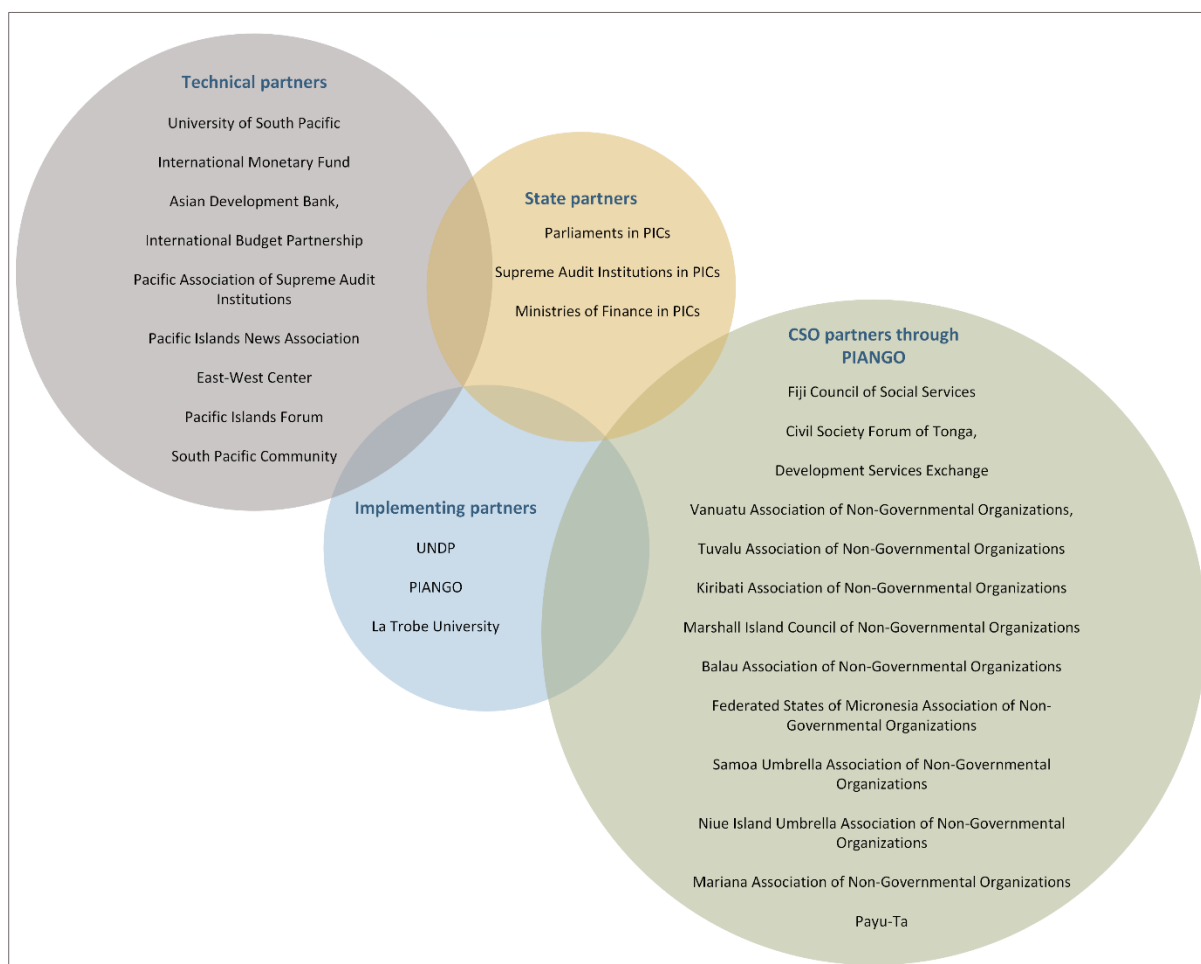### *Figure 7.1: Overview the Vaka Pasifika project partners*

Table 7.2: Partners engaged with the Vaka Pasifika project

Partner organisation	Type of partnership	Description
UNDP	Implementing partner (lead)	Lead implementing agency for the Vaka Pasifika project. The project is under the UNDP Effective Governance/Inclusive Growth Programme.
La Trobe University	Implementing partner	La Trobe University leads activities related to output area 1, activity 1.5 on strengthening the "Eco-system" of accountability institutions to maximize impact of efforts to reduce corruption and promote accountability and transparency. La Trobe has developed Political economy analysis reports for selected PICs and these have been used to inform support to PICs through the project, and in particular the Vaka Pasifika fellowship. La Trobe

		University is based in Melbourne with most collaboration done virtually. The partnership with UNDP and the Vaka Pasifika project is through a Responsible Partner Agreement.
PIANGO	Implementing partner	A regional network of non-governmental organisations working in 22 PICs and territories. Partners in PICs are known as National Liaison Units. PIANGO leads project activities related to output area 2, and in particular activity 2.1 which empowers civil society organisations to engage in more effective budget planning and oversight. The partnership with UNDP and the Vaka Pasifika project is through a Responsible Partner Agreement.
PIANGO National Liaison Units in project PICs[56]	CSO partners through PIANGO/project beneficiaries	PIANGO works in PICs through National Liaison Units. These are well connected to their respective communities and play an important role in demanding greater accountability and transparency in the use of public finance. National Liaison Units have used grants provided by the Vaka Pasifika project to develop citizen budget guides, as well deliver training and awareness raising to local communities and organisations on PFM. National Liaison Units also provide support to vulnerable groups including women, children, the elderly, people with disabilities and other marginalised communities.
Supreme audit institutions in PICs	State partners/project beneficiaries	Under output area 1, the project provides support to strengthening supreme audit institutions in PICs. These are usually independent bodies, reporting to the legislature and responsible for auditing the governments activities.
Ministries of finance in PICs	State partners/project beneficiaries	Under output area 2, activity 2.2, the project provides support to ministries of finance given their role in coordinating the national budget process and creating opportunities for more inclusive and participatory decision making during the budget process.
Parliaments in PICs	State partners/project beneficiaries	The project provides support to parliaments under output area 1, activity 1.7. Support has mainly focused on reform to the CDF, as well as creating opportunities for more engagement between parliaments and other accountability stakeholders

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[56] PIANGO National Liaison Units in project PICs include, Fiji Council of Social Services; Civil Society Forum of Tonga; Development Services Exchange; Vanuatu Association of Non-Governmental Organizations; Tuvalu Association of Non-Governmental Organizations; Kiribati Association of Non-Governmental Organizations; Marshall Island Council of Non-Governmental Organizations; Balau Association of Non-Governmental Organizations; Federated States of Micronesia Association of Non-Governmental Organizations; Samoa Umbrella Association of Non-Governmental Organizations; Niue Island Umbrella Association of Non-Governmental Organizations; Mariana Association of Non-Governmental Organizations; Payu-Ta

| EU | Project funder | The European Union is the main project funder, and also provides funding to other regional partners providing support to PICs such as PFTAC.

The EU provides direct budget support to some PICs, which require improvements in PFM systems. The EU are part of the Vaka Pasifika Project Board, providing strategic guidance to the project. The EU also participate in activities organised by the project. |
|---|---|---|
| University of South Pacific; IMF/PFTAC; Asian Development Bank; International Budget Partnership; PASAI; Pacific Islands News Association; East-West Center; Pacific Islands Forum; South Pacific Community | Technical partners | The project engages and collaborates to varying degrees with other partners to coordinate support to PICs. These partnerships are largely informal. |

104. During the consultation process, the need for improved communication with the project team was highlighted by several different stakeholder groups as detailed below.

(i) **Communication with implementing partners:** The project has good working relations with PIANGO and La Trobe University. However, during the consultation process, partners did indicate that for the main part, they are working in silos as there are no mechanisms in place to bring the project implementing partners together to share progress updates or identify areas for collaboration. Both PIANGO and La Trobe University, felt uninformed of each other's work. Introducing regular virtual team meetings (and where possible in person meetings) between the implementing partners could be a way to reduce duplication and improve communication, coherence and complementarity across the project outcome areas.

(ii) **Communication with other partners:** During the Strengthening Pacific Public Finance Management and Governance project, PASAI which led work with supreme audit institutions in the Pacific was an implementing partner. PASAI did not formally join the second phase of the project, however, they continue to work in the same space, providing support to the same national stakeholders on strengthening PFM. During the consultation process, concern and frustration was raised, that UNDP was not responsive to requests for better collaboration, resulting in uncoordinated support to the same target group. There was concern that this approach was leading to competition for attention and resources. The Vaka Pasifika project team provided evidence of their ongoing engagement and collaboration with PASAI. Given the history between the two organisations, the relationship should be managed with care to ensure an atmosphere of collaboration and complementary.

(iii) **Communication with state stakeholders:** Although most described their experience working with the Vaka Pasifika project as positive, many did raise shortcomings in

communication from the project team, in particular with regards to support provided by consultants, e.g.

- In Tonga, where the project is providing support to Parliament through the fellowship, officials complained they had not received an update on work being supported by a UNDP consultant.

- In Fiji, the Ministry of Finance made reference to not having received an update on the development of training guidelines by local consultants supported by UNDP. It had been several months with no update. The Vaka Pasifika project team indicated that the related guidelines were provided in May 2024, and would follow up with the consultants concerned.

- The Ministry of Finance in Tonga made reference to not being fully updated when a regional program got cancelled, after they had already allocated resources to participate. The Vaka Pasifika project team indicated the event was cancelled at the last minute as UNDP was transitioning to a new operational platform.[57]

105.   It is important that the Vaka Pasifika project keep stakeholders updated with progress on the different initiatives they are providing support for. It was also important for the project to strengthen coordination with technical partners providing support to the same accountability institutions, to reduce overlap and duplication, as well as missed opportunities for synergy and collaboration with other projects.

7.1.4.   Efficiency

106.   The mid-term evaluation assessed the extent to which the project delivers, or is likely to deliver, results in an economic and timely manner, firmly grounded in analysis on the context.
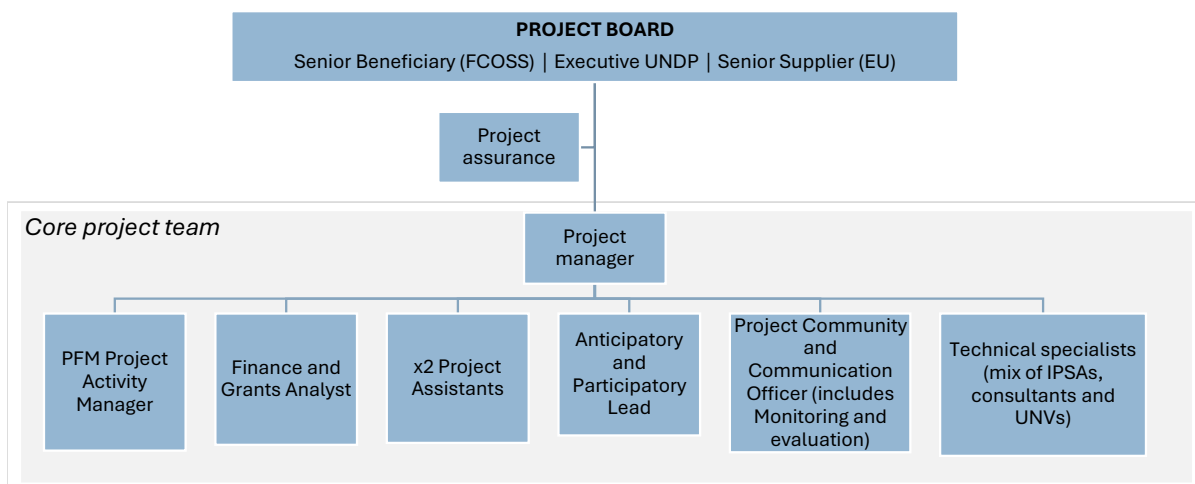
Governance and project support

107.   Governance arrangements for the project have been established, and the project has the required human and technical capacity necessary to deliver on planned activities. The project is implemented through the Effective Governance Unit at the UNDP Pacific Office, benefiting from the institutional structure of the UNDP office and the UNDP financial operational and procurements systems established.[58] There is a Project Board which meets annually, responsible for the overall governance of the project, approving workplans and providing guidance to the project manager. The Project Board consists of the UNDP resident representative, representatives from the EU delegation in Suva, and project beneficiary like FCOSS. PIANGO, La Trobe University and representatives from supreme audit institutions are invited as observers,[59] e.g. at the first and second meetings in 2023 and 2024 respectively, the Auditor General of Kiribati participated as on observer.

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[57] Although the project covered all travel costs, there may have been other resources such as staff time that the government had allocated to their engagement in the event.
[58] Vaka Pasifika Project. (2022). Project Document. Unpublished.
[59] Observers withdraw from the meeting during Board deliberations and are not part of the decision making process.

Figure 7.2: Governance structure of the Vaka Pasifika project

PROJECT BOARD
Senior Beneficiary (FCOSS) | Executive UNDP | Senior Supplier (EU)

Project assurance

Project manager

Core project team

| PFM Project Activity Manager | Finance and Grants Analyst | x2 Project Assistants | Anticipatory and Participatory Lead | Project Community and Communication Officer (includes Monitoring and evaluation) | Technical specialists (mix of IPSAs, consultants and UNVs) |

108.   As shown in Figure 7.2, the project team is led by the Project Manager, responsible for the day to day running of the project. The project team comprises of the PFM Project Activity Manager; Finance and Grants Analyst; two Project Assistants; Anticipatory and Participatory Lead; a Community and Communication Officer which also covers monitoring and evaluation. The overview provided is preliminary, as a clear answer was not provided by the project team with regards to the human resources arrangements.[60] According to the latest draft annual report, since May 2024, the project has been functioning with the full team as envisaged in the original project document.[61] To support project activities, the project has recruited additional technical specialists as outlined in the Human Resource Plan for 2024, making use of different temporary contractual arrangements. This includes capacity to coordinate the PFM Fellowship; PF4SD Trainer and Technical Advisor; Public Finance and Climate Change, and; Audit Recommendations Advisor.[62] The project also works with part time international and national consultants, who bring in the required technical expertise.

109.   **Additional support for consultants working with the Vaka Pasifika project was identified.** Reforms around increasing accountability and transparency are politically sensitive. Some consultants expressed the need for additional processes to be established for reviewing and forwarding recommendations to respective state actors. Setting up a process may also help to ensure the timely review of work developed by consultants. Some consultants, indicated delays in the timeline for respective deliverables, were due to delays in getting feedback from UNDP. The Vaka Pasifika project team indicated that steps had already been taken to close the gap related to review and quality assurance of work completed by consultants, through the recruitment of project support with specialised technical skills through International Personnel Services Agreements (IPSAs) in July 2024.[63] The latter provide specialized technical support to the project.

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[60] The evaluator reached out to the project team and did not get a clear answer regarding current human resources arrangements. The timeline for the completion of the evaluation did not allow for further engagement with the project team on the subject.

[61] Vaka Pasifika. (2024). Draft 2023/2024 annual report. Unpublished.

[62] UNDP. (2024) UNDP Pacific HR Plan – 2024. Project/Cluster: 00132456 Vaka Pasifika Project. Unpublished.

[63] IPSA is a legal instrument established by UNDP in order to engage the services of individuals to provide a time-limited service to UNDP under a services-based contract. More information available at https://popp.undp.org/policy-page/international-personnel-services-agreement

Project financial performance

110. **Since 2022, the project has received a total of USD 2,530,618 from the EU, 37.4% of the total project budget.** This was provided through a first tranche of USD 978,292 in June 2022, with a utilisation rate[64] of 74% and a second tranche of USD 1,552,326 in April 2023 with a utilisation rate of 77%.[65] As the financial information was available for 2022 and 2023, the evaluation further analysed the allocation of project funds. All figures are reported in USD.

111. **A comparison is done between the budget allocated and actual expenditure for 2022 and 2023 and is summarised in Figure 7.3.** Information on the 2022 budget and expenditure was obtained from the progress financial report from February 2023 and information for the 2023 budget and expenditure was provided in excel from UNDP.[66] Budget utilisation in 2022 was just 72.1% and there were large deviations between planned and actual expenditure during the first year of the project. In particular, the budget utilisation rate was low for activity 1.1 which supports the Vaka Pasifika fellowship, activity 1.5 which supports research on accountability ecosystems, and activity 2.3 which supports work with the media. The project team indicated that some activities such as the Vaka Pasifika project, required time to establish, as well as challenges in recruiting project support staff. In addition, the Responsible Partnership Agreements with La Trobe University which supports activity 1.5 only started in February 2023. A summary is provided in figure 7.3.

112. **There was significant improvement in the budget utilisation rate for 2023, which increased to 96%.** Expenditure for 2023 was also more aligned with the budget. There was overspending on activity 2.1, which provides support to civil society organisations through implementing partner PIANGO. Actual expenditure for activity 2.1 was 30% higher compared to the budgeted amount.[67] The lowest budget utilisation rate at 46% was for activity 1.6 which supports cross cutting areas including gender mainstreaming and climate change. This was followed by a budget utilisation rate of 66% for activity 1.4 which provides support to supreme audit institutions with adopting the audit recommendations tracking tool. As shown in Figure 7.4, the budget for 2024 is USD 1.95 million, a 20.6% increase from the 2023 budget. Information for only two financial years is available, and it is therefore not possible to establish budget credibility, however the improvements in the budget utilisation rate from 2022 to 2023 indicates the budget is becoming more credible.

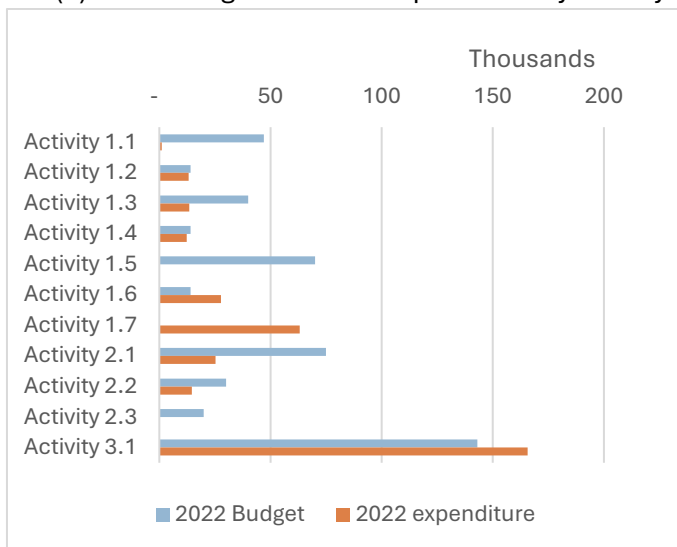[64] Utilisation rate includes commitments.
[65] Information from the progress financial reports.
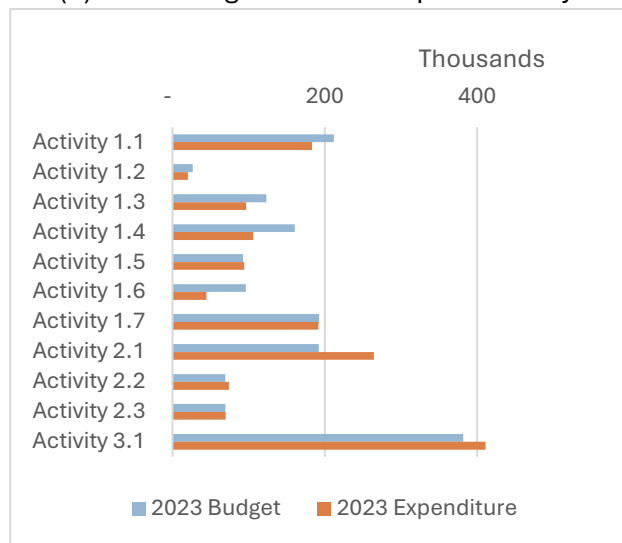[66] Provides project expenditure as of of 31 December 2023
[67] The budget for activity 2.1 for 2023 was USD 191,969 and actual expenditure was USD 264,280

Figure 7.3: Allocation and use of project funds, USD
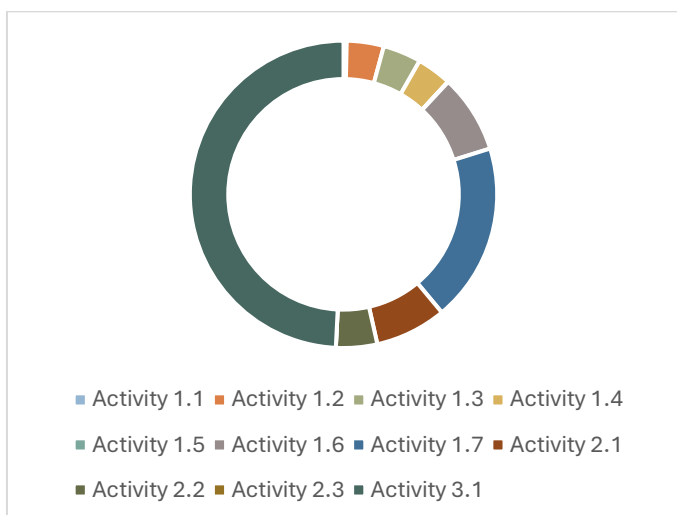
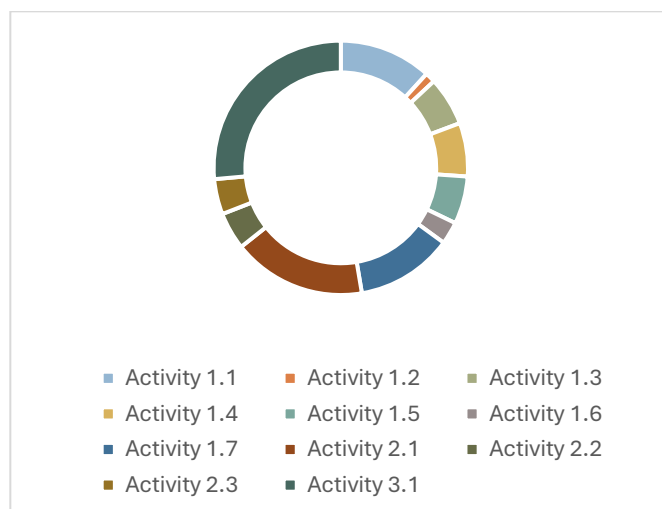## (a) 2022 budget vs actual expenditure by activity

(b) 2023 budget vs actual expenditure by activity
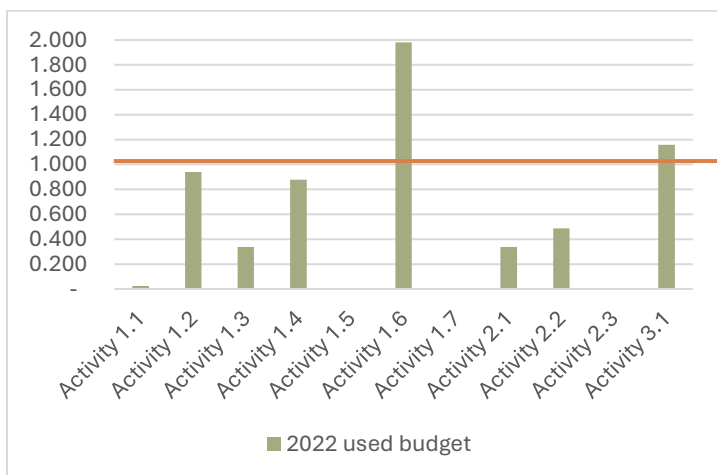

(c) 2022 distribution of expenditure by activity
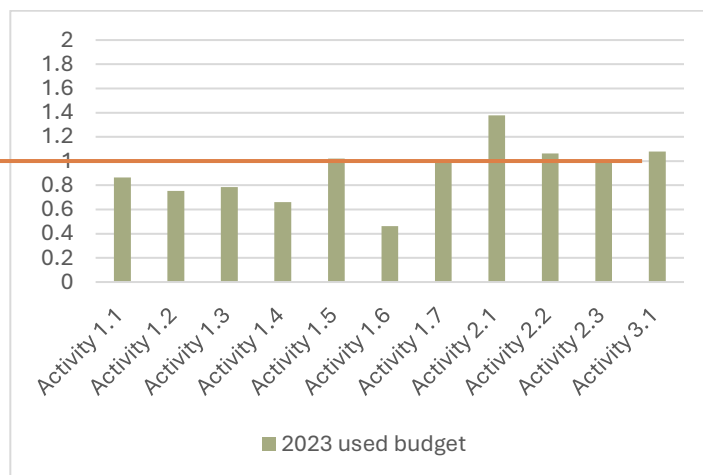

(d) 2023 distribution of expenditure by activity

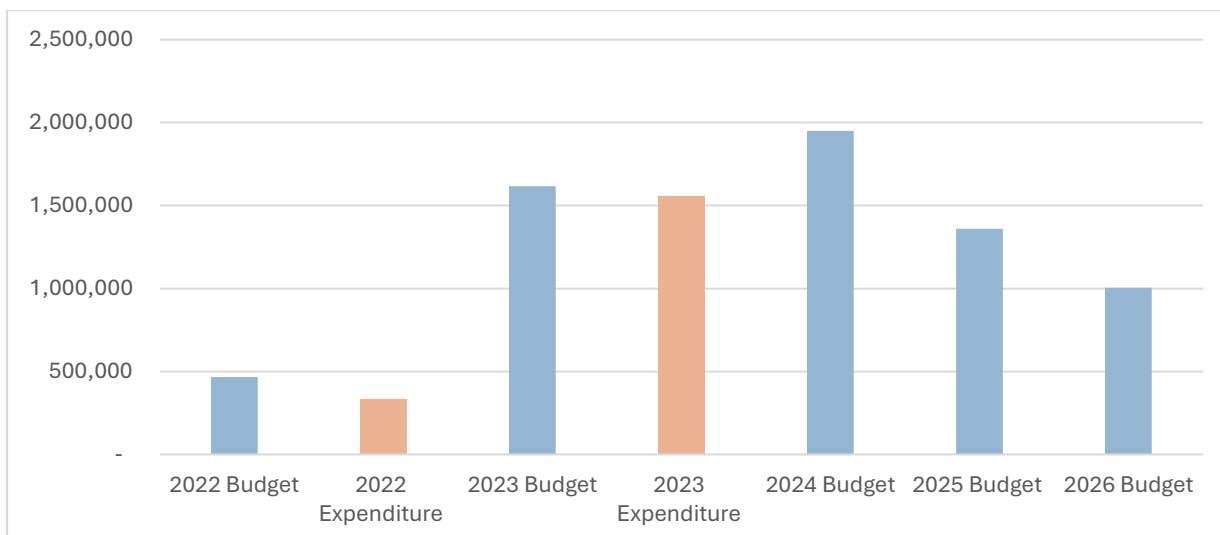## (e) 2022 budget utlisation by activity

(f) 2023 budget utlisation by activity

Graphs developed using financial information for the project provided by UNDP

Figure 7.4: Project budget overview for 2022 to 2026, USD

113.   A more detailed breakdown of the budget for 2024 is provided in Table 7.3 and shows the budget allocation between the three output areas, with 34.4% of the budget allocated to output area one, 39% to output area 2 and 27% output area 3. Under output area 1, support to the Vaka Pasifika fellowship is expected to rise as there are plans for new countries to join the fellowship (taking up 18.4% of the total budget).

114.   **There is a good balance between resources allocated between regional and national activities, with most of the budget allocated towards national and/or local level support**. For the 2024 budget, roughly 65% of the budget is allocated towards activities related or closely related to the national level (e.g. the fellowship, technical assistance, the tracking tool, civil society partnerships and institutional enablers are all activities focused on providing support at the national and/or local level). Grants to civil society organisations in particular, provide support based on identified needs which fall within the project objectives, to local communities, women, people with disabilities and other marginalised and vulnerable groups.

Table 7.3: Overview of activities and related budget for 2024, USD

Output 1. Well-run oversight institutions promote accountable and transparent governance for more efficient and inclusive service delivery	2024 Budget	% allocation of the total project budget
1.1. Fellowship Programme	351,700	18.43
1.2. Data collection and publications	8,239	0.43
1.3. Technical Assistance	94,200	4.94
1.4. Tracking tools	94,200	4.94
1.5. Accountability Ecosystem	41,050	2.15
1.7. Relationship with Parliaments	27,350	1.43
Total for outcome 1	656,650	34.41
Output 2. Budget planning, implementation and oversight processes are inclusive and people-centred		
2.1. Civil Society Partnership	593,550	31
2.2. Institutional enablers	96,300	5
2.3. Media and artists	48,150	3
Total for outcome 2	738,000	39

Output 3. Project Office: Effective technical advisory services and project implementation, communication and visibility plan and evaluations		
3.1. Project Office	513,600	27

Monitoring and evaluation systems

115.   **The project has established sound management systems for the implementation, monitoring and learning of project activities.** The project makes use of multi-year workplans and budgets, complemented by annual workplans and budgets. Activities in the workplan are clearly linked to the theory of change. Since 2023, the project has introduced an excel based integrated office management tool which has in one place information on the following:

- The annual workplan, which provides an overview of the expected outputs, activities, timeframe, responsible party and budget.
- The monitoring and evaluation plan, including project outcomes based on the theory of change. It covers project output indicators and related data sources, baselines indicators, quarterly and annual targets, data collection methods, associated costs and risks.
- The gender action plan, which provides an overview of the actions associated with mainstreaming gender into the project, as well as timelines, resource allocations and possible monitoring indicators.
- The risk register identifies the major risks to the project, associated causes, impacts, risk level and mitigation strategies. It also indicates the time period the risk is applicable and assigns an individual who will be accountable for managing the risk. The risk register should be updated to include additional risks identified as part of the mid-term evaluation.
- Field monitoring plan, which provides an overview of project related fieldwork visits, which can be particularly useful given the project covers 15 PICs.
- Procurement plan, which helps to manage project procurement needs. The template used includes the type of procurement required, a description of the goods or services, quantity, unit price and associated project activity.
- The human resources plan, contains an overview of existing staff supporting the project, as well as positions which plan to be filled with new recruits.
- Harmonized Approach to Cash Transfers (HACT) micro assessment.
- Communications plan, which sets out the target audience ranked by importance, the communication tools to be used, the frequency and timing, expected results and resources required. This will need to be reviewed and updated, based on communication shortcomings identified in the mid-term evaluation.
- Resource mobilization plan, which at the moment only has reference to the EU.
- Donor reporting calendar, which at the moment has the type of reports and timelines required by the EU.

116.   Through the monitoring and evaluation plan as well as other tools listed above, the project collects and uses information to manage results. The project produces annual narrative and financial reports. The project also develops separate narrative and financial reports to support tranche requests from the EU. Project progress is presented annually to the Project Board and used to inform project activities as outlined in the workplan.

117.   **The reporting quality of the project was good, with gender disaggregated information reported for some indicators as shown in Table 7.1.** Project reporting could be improved, by collecting disaggregated data for other human rights concerns such as age, disability and race. Indicators in the results framework could also better capture the projects activities related to climate change, which at the moment are underreported. The project´s experience with mainstreaming gender, could be useful for mainstreaming other priorities such as disability inclusion, other human rights based approaches and climate change.

Risk management

118.   Given their small size, human resource constraints, vulnerability to the impacts of climate change and remoteness, PICs face specific social, political and environmental risks that could undermine the achievement of project results, as well as affect the sustainability of project benefits. A discussion on risks to the sustainability of the project is provided the next sub-section on sustainability (section 7.1.5).

119.   **The mid-term evaluation reviewed the Social and Environmental Screening Report (SESP) which was developed during the design stage of the project**. It identified two social and environmental risks related to (i) the capacity of government agencies to meet their obligations under the project, and (ii) project-affected persons lacking the capacity to claim their rights. Both were given a significance level of "low". Our assessments finds that the risk level for identified risks remains low. In general, human capacity constraints remain a key challenge in PICs. The project has built in support, to support capacity building of National Liaison Units to be able to effectively engage in project activities. Training and capacity for all project beneficiary groups is central to project design.

120.   **The project keeps a risk register, which is monitored and regularly updated.** At the moment, three risks have been identified, all with a moderate risk level. The first is categorised as social and environmental, as it pertains to risks related to Covid-19 and other pandemics/epidemics and the threat of climate related disasters. The project has adopted a number of mitigation strategies to help minimise disruptions to the project due to the impact of climate change. This includes developing workplans that take into consideration cyclone season and avoiding project related travel during those months.

121.   The second and third risks are categorised as strategic, and relate to maintaining sufficient levels of engagement with partners in PICs and challenges working with non-governmental partners. With regards to maintaining sufficient levels of engagement, possible barriers identified in the risk register are geographic remoteness, cultural differences, resource constraints and communication challenges. This is managed through fostering and building strong relationships at the national and local level through regular consultations, capacity building initiatives, and establishing local ownership. The project manager is responsible for monitoring and managing identified risks.

122.   **The evaluation has identified the following additional risks to the project.** These may to some extent already be included in the registry:
- Increased competition for attention and resources with institutions/partners providing support to the same core accountability institutions.
- Capacity at TANGO to deliver on the project objectives. This may already be covered in risk no. 3 on challenges working with non-governmental partners. The Vaka Pasifika

project team also indicated that risks linked to capacity gaps in PIANGO National Liaison Units are identified in the PIANGO Responsible Party Agreement, with outcome 2 of the agreement dedicated to supporting capacity of National Liaison Units.[68]

- Lack of engagement due to no formal approval for participation for government officials. This may already be covered in risk no. 2 on maintaining sufficient levels of engagement.

7.1.5. Sustainability

123. The mid-term evaluation assessed the extent to which the net benefits of the project continue or are likely to continue. To the extent possible, this included an analysis of the financial, economic, social and institutional capacities of PIC governments, and in particular PFM oversight and accountability bodies to sustain net benefits over time.

Financial Sustainability

124. **Support through the Vaka Pasifika project to PICs is dependent on external finance from donors i.e. the EU.** The project does not generate an independent income and project design did not include a strategy to increase the financial sustainability of the project. Given the high demand for project support from PIC governments and accountability institutions, there is a possibility that some of the activities could be funded by respective governments. There are examples from the project, where activities initiated and funded by the project were transferred to the government. In Fiji and Tonga, the citizens budget guides first developed by local civil society organisations with support from project implementing partner PIANGO, will now be regularly developed by the respective ministries of finance. In addition, there are activities that are co-funded by respective PICs, such as the planned stakeholder engagement workshop in Fiji with the Office of the Auditor General and CSOs.

125. **While opportunities do exist, more time beyond the official project period may be required to allow PICs to improve their weak fiscal positions and high debt levels**, as they continue to recover from the Covid-19 pandemic and recurring disasters due to the impacts of climate change as discussed in section 3.1.

Institutional framework and governance risks to sustainability

126. The Vaka Pasifika is aligned with regional, national and local priorities to improve transparency and accountability in PICs as discussed under the evaluation criteria of relevance in section 7.1.1. In all three of the countries where a deeper analysis was done, there were ongoing reforms to increase transparency and accountability of public finances, as well as a level of political support for reforms e.g. support from the King in Tonga and the new progressive government in Fiji. **However, political shifts could undermine the sustainability of project support, particularly in sensitive areas such as reform of the Constituency Development Funds, where there is push back from members of Parliament in some PICs as discussed Box 7.1.**

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[68] In the Responsible Party Agreement between UNDP and PIANGO signed in February 2023, output 2 is called, "from network to coalition: creating the regional ecosystem of support and capacity required for activity implementation". Under this outcome area is activity 2.1, on the creation of a pool of public finance and accountability tools and resources at the regional level, and activity 2.2. focused on opportunities for civil society networks to gain exposure and strengthened skills.

127.   **Embedding improvements in the accountability, transparency and inclusiveness of PFM systems in national policy and legislation could help to increase the sustainability of reforms.** In the case of Tonga the project is providing support to changes in legislation which support increased transparency and inclusive participation in the management of the Constituency Development Fund. This includes support to the Parliament of Tonga, with reviewing legislation on the Constituency Development Fund. If adopted, proposed recommendations will be approved through a vote in Parliament, which will help to raise awareness of the reform and promote sustainability.

128.   **Support from the project to improve the capacity of supreme audit institutions, parliaments and ministries of finance is undermined by the high staff turnover rates.** High staff turnover due to human resource constraints in PICs, international migration and other factors were identified as major challenges for PIC governments both in the literature and reported by governments and supreme audit institutions during the consultation process. The need for continuous capacity building was highlighted as important to help overcome this challenge. Training to the Ministry of Finance in Fiji, included the development of guidelines which could help to maintain capacity within the Ministry.

Socio-economic risks to sustainability

129.   The project promotes inclusive and participatory PFM systems. This is an area that is particularly weak in some PICs, without any or very limited formal opportunities for civil society organisations or the general public to participate in the annual budget process, e.g in Tonga, civil society organisations were consulted for the first time in 2021 on the budget, however this was after it had already been approved in Parliament. In addition, cultural barriers and hierarchical structures make it difficult for civil society organisations and the media to approach and engage with parliamentarians, the ministry of finance and the supreme audit institution in some PICs. **By creating a platform for formal and informal accountability actors and breaking related cultural barriers, there is great potential, for the project to facilitate real change on how inclusive, participatory and transparent the management of public finances are in the Pacific.**

130.   The project has helped to build capacity of civil society organisations, which now have a better understanding of PFM. This has helped to build local ownership and local civil society organisations have indicated their commitment to continue advocating for more inclusive, accountable and transparent PFM systems. In Fiji, technical support from the project to FCOSS and partners, enabled them to build capacity to respond to calls for submissions as part of the national budget process.

131.   **The project has done well with forging partnerships at the regional, national and to some extent the local level, reaching the most vulnerable including women, people with disabilities and other marginalised groups.** At the national level, the project works with key formal and informal accountability stakeholders. Building on relationships established as part of the Strengthening PFM and Governance in the Pacific project, Vaka Pasifika has strengthened its partnership with PIANGO and National Liaison Units. Through their network of local NGOs, CSOs, community groups and more, the project is able to reach poor and marginalised communities, including women, children and people with disabilities. The approach adopted by National Liaison Units such as Civil Society Forum of Tonga and FCOSS, ensures that support is tailored to the needs of the most vulnerable groups.

Environmental Sustainability

132. **PICs are amongst the most vulnerable to the impacts of climate change. Resilience to the impacts of climate change, is therefore key to environmental sustainability.** In close collaboration with the UNDP GOV4RES project, the Vaka Pasifika project has provided support to PICs to help make PFM systems responsive and resilient to climate change shocks. However, the scale of the climate change crisis is large, and possible responses will include "options of last resort", such as planned relocations discussed further in section 7.1.8. The project has also ensured environmental safeguards through alignment with the SDGs.

7.1.6.   Gender

133. Assessed *the extent to which the project objectives, design and activities integrates gender alongside the challenges and opportunities faced with interventions that strengthen gender mainstreaming*

134. **Since the start of the Vaka Pasifika project, there have been efforts to better integrate the principles of human rights and gender equality**. Initial project design aimed to increase access to public services for women, people with disabilities and other marginalised groups in PICs. The Vaka Pasifika project has taken steps to better understand how gender can be mainstreamed into project activities. The project has done a gender mapping, to help identify the approaches for gender mainstreaming applied in the Pacific region and beyond. This helped to inform the projects Gender Equality and Social Inclusion strategy. The project also has a gender action plan.

135. **Recently, the project has started to collect disaggregated data by gender for some indicators, however there are still areas for improvement.** This is reflected in the results framework, where progress on some project results have data disaggregated by gender as shown in Table 7.1. Gender disaggregated reporting was included in the recent tranche report and the draft 2023/24 annual report. However, there are still gaps. For example, the results framework does not have any specific targets in relation to gender. There has also been significant underspending on activity 1.6 which supports cross cutting areas including gender mainstreaming and climate change, as shown in the project financial performance in section 7.1.4. Budget utilisation 2023 was 46% of the USD 96,300 that was allocated. We do take note, that there was overspending under this activity in 2022.

136. **The project has worked to promote and enhance gender equality in the Pacific, by developing tools and increasing knowledge.** The project has developed a gender sensitive version of the audit recommendations tracking tool. The project has in addition published a number of gender related knowledge products and participated in the organisation of a regional event led by PFTAC on Gender and Green Budgeting.[69]

137. **The consultation process revealed mixed results in terms of perceptions in PICs with regards to gender equality.** A third of people interviewed, did not perceive gender equality as an issue. However, there was large variation in the views held by different accountability stakeholder groups, with all ministries of finance interviewed identifying gender equality as a priority. Most ministries of finance also indicated they were pursuing reforms on gender responsive budgeting, which would increase transparency and accountability on gender related public finance. The media and local civil society organisations and community groups which provide support to

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[69] PFTAC. (2024). Agenda Regional Workshop: Gender and Green Budgeting. Unpublished

vulnerable women and children, were also more likely to identify gender equality as a challenge and priority policy issue, compared to supreme audit institutions and other civil society organisations and community groups.

7.1.7.   Disability inclusion and human rights

138.   The *mid-term evaluation assessed the extent to which the project objectives and design integrates human rights, people with disabilities and other marginalised groups. Human rights and disability inclusion have also been mainstreamed into the other criteria*.

139.   **Although reference is made in the theory of change, to PFM systems that are inclusive and responsive to the needs of people with disabilities and other vulnerable groups, there is very limited direct support for this through project activities.** Disability considerations are not mainstreamed into project activities and the project does not collect disaggregated data by disability or other human rights criteria such as age and race.

140.   **Partnerships with PIANGO and National Liaison Units, did help ensure that project support reached the most vulnerable and marginalised groups such as women, people with disabilities and the poor**. Grants provided to Civil Society Forum of Tonga and FCOSS, have provided training to local communities on the budget, as well as support to enable vulnerable groups to engage in the process and advocate for more resources.

141.   **Capacity building on the budget process and topics on transparency, were particularly important for organisations and community groups supporting people with disabilities and the elderly who receive grants from the government**. In Tonga, government support to people with disabilities and the elderly included regular grants, as well as special grants that could be applied for. There was strong demand at the community level from people with disabilities, for capacity building on PFM and in particular knowledge on key timelines around the budget cycle that would allow organisations supporting people with disabilities to more strategically advocate for higher priority in the national budget. In Tuvalu, people with disabilities made reference to government cuts in the grants used to sustain them, causing significant hardships and without any transparency or explanation from the government on why cuts were made.

142.   **While project design assumes that more accountable and inclusive accountability systems will benefit people with disabilities and other marginalised groups, there is an opportunity to engage directly with vulnerable groups**. This could raise capacity and ownership of processes and reforms that promote more inclusive, participatory and transparent PFM systems that are aligned with the needs of the people. There was no evidence that disability inclusive learning materials and information were developed to help facilitate learning and access to information to people with disabilities.

143.   **Those defined as most vulnerable and marginalised is context specific, e.g. the Melanesia community in Fiji and migrants from the outer island in Tonga**. Both Fiji and Tonga also identified members of the LGBTQ community as being marginalised and excluded from receiving social services. Special consideration therefore needs to be made to identify these vulnerable groups. The needs and priorities of marginalised groups are diverse and reflect their situation and vulnerability, requiring support to be tailored to their specific needs.

7.1.8.   Climate change

144.   **The Vaka Pasifika project provides support to PICs with addressing climate change.** Working closely with the GOV4RES project, climate change has been a central theme in many of the activities carried out by the project. However, support is not fully captured in the monitoring and evaluation framework which makes limited reference to climate change.

145.   **The scale of the climate change crisis is large, and possible responses will include "options of last resort", such as planned relocations when adaptation measures have reached their limits or are no longer effective.** Planned relocations of affected communities are already underway in some PICs, including Fiji and Tonga. There is evidence that planned relocations have a lasting negative impact on women´s mental health, characterised by sadness, anxiety and stress, partly resulting from a loss of livelihoods and socio-cultural activities.[70] During the consultation process, support to help budget and manage planned relocations was identified by civil society organisations in Tonga.

146.   **Ministries of Finance and supreme audit institutions across PICs are implementing climate responsive budgeting reforms**. This includes climate budget tagging, being led by ministries of finance and climate sensitive/environment audits, being led by supreme audit institutions. These reforms will help to increase the amount of reporting on climate finance, contributing to improved transparency and accountability of climate finance. It is not clear if civil society organisations and local communities will have the capacity to fully comprehend climate finance information, which is often very technical and be able to effectively engage in the climate finance policy debate.

7.2.   Rating of project results

147.   A rating system is applied to project performance against the evaluation criteria. A 6 point scale is used which ranges from unsatisfactory to highly satisfactory. An overview of the rating scale applied is provided in Annex E. A summary of the rating for each evaluation criteria is provided below in Table 7.4.

Table 7.4: Evaluation criteria rating

Evaluation criteria	Rating			Description
Relevance	5	Satisfactory		The project was found to be highly relevant and aligned with regional and national priorities as well as the priorities of some beneficiaries including ministries of finance and supreme audit institutions. There was some evidence of project alignment with the priorities of civil society and local communities.
Coherence	4.5	Moderately satisfactory		There is clear evidence of internal and external coherence and the project is working closely with other UNDP projects and partners in the region. There are key strategic partnerships that the project should pursue in order to reduce duplication and strengthen and maximise project support to PICs.
Effectiveness	4	Moderately satisfactory		The project was found to effectively carry out most of its activities and is on track to achieve results set out in the

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[70] McNamara, K.E., R. Westoby, and A. Chandra, Exploring climate-driven non-economic loss and damage in the Pacific Islands. Current Opinion in Environmental Sustainability, 2021. 50: p. 1-11.

				results framework for most output areas. However, there are gaps identified in the coordination and effectiveness of project support, in particular through the Vaka Pasifika Fellowship program and with the audit recommendations tracking tool.
Efficiency	4	Moderately satisfactory		The project is able to use its financial, human resources and partnerships to efficiently provide support to PICs, which is mostly done in a timely manner. Although the project had a slow start in the first year, there have been significant improvements in the second year and the project has set a strong foundation in terms of governance, human resources and management systems. However, shortcomings were identified in the efficient management of project consultants.
Sustainability	4	Moderately satisfactory		Some of the project results are likely to be sustained in the medium to longer term. This is particularly true, where reforms have been embedded in national legislation and policy. There are also some activities that have already been transferred to the government, such as developing citizens budget guides. However, the project is unlikely to continue without financial support as it does not generate an income or have a strategy in place to increase financial independence.
Gender	4	Moderately satisfactory		The project has made significant progress in mainstreaming gender into its work and for some of its indicators in the results framework, reports on gender disaggregated information. However, the project does not have any specific targets on gender reported in the results framework.
Disability inclusion and human rights	3	Moderately unsatisfactory		The project has not yet mainstreamed disability inclusion into direct project activities. There are no targets in place related to the inclusion of people with disabilities and there is no disaggregated reporting based on people with disabilities. However, project support through PIANGO National Liaison Units, has been inclusive of people with disabilities and other vulnerable groups which have benefited from project support in Tonga on capacity building on PFM.
Climate change	4	Moderately satisfactory		The project also supports the response to climate change, although the extent of the projects activities in this area are not fully captured in the results framework.

Note: 6 point rating scale used where 6 is highly satisfactory, 5 is satisfactory, 4 is moderately satisfactory, 3 is moderately unsatisfactory, 2 is unsatisfactory, and 1 is highly unsatisfactory

8. Lessons learnt

148.   This sub-section aims to highlight the key lessons learnt, which could be applicable to other contexts.

149.   **Enhancing transparency and accountability of inclusive PFM systems, will require support for the main oversight and accountability stakeholders across multiple levels of governance, i.e. regional, national and local.** The agenda set at the regional level is very influential and informs national approaches and reforms in the Pacific. Engaging in relevant regional policy debates, can be an effective way to raise awareness and support for politically sensitive reforms such as improved governance and gender equality. Strategically partnering with

key government institutions can create opportunities for more inclusive processes, e.g. the role of the ministry of finance in coordinating and convening various stakeholders as part of the annual budget process. Civil society and the general public, require capacity to be able to effectively engage with state institutions, and advocate for the better management of public resources and improved service delivery. Engaging multiple actors at the national and local level can help promote ownership and sustainability of project benefits, beyond the project period.

150.   **In line with the principles of leave no one behind, those defined as most vulnerable is context specific, and different strategies will be required to effectively promote inclusiveness and improve service delivery to this diverse range of people/communities.** It is therefore important to understand who these groups or communities are, to ensure that project support is inclusive of the most vulnerable. Circumstances and priorities of vulnerable groups in PICs vary. For instance, government support and service delivery is particularly important to some vulnerable groups, such as people with disabilities and the elderly, who are reliant on this support and often do not have alternative sources of income. In comparison, migrants from the outer island are often not registered, and are therefore not entitled to government support and live in informal areas with limited access to public services. Different strategies are required to effectively promote inclusiveness, given the varying circumstances and needs of different vulnerable groups.

151.   **Project results can be maximised by leveraging partnerships.** The project was able to successfully build on the achievements of the Strengthening Public Finance Management and Governance in the Pacific project, and leverage its partnerships with the GO4RES project to engage ministries of finance, the Pacific Parliamentary Initiative to engage members of parliament, and with PIANGO´s network of National Liaison Units to reach local civil society groups, communities and those most vulnerable, including women, children, people with disabilities, the elderly and other vulnerable groups. By leveraging partnerships and their networks, the project was able to create a platform that brings together the key formal and informal public finance accountability actors.

152.   **Project support should be sufficiently tailored to meet national priorities and circumstances**. This will also promote national ownership of the process. This was found to be particularly relevant for the adoption of new tools such as the audit tracking tool.

153.   **The sustainability of project results on improved accountability and transparency can be enhanced if embedded in national legislation and policies**. Project support has already led to changes in legislation and policies in some PICs, which could have long lasting positive effects on accountability and transparency of public finances in the region.

9. Conclusion

154.   **The Vaka Pasifika mid-term evaluation criteria covered relevance, coherence, effectiveness, efficiency, sustainability, gender, disability inclusion and human rights based approaches and, climate change.** A wide range of secondary and primary data was collected to inform the mid-term evaluation. Special consideration was given to assessing how the project design and objectives are inclusive of the most vulnerable, including women, people with disabilities and other marginalised groups. The mid-term evaluation was able to address all 8 evaluation criteria. The main conclusions from the evaluation are summarised in this section.

155. **RELEVANCE:** The findings provided evidence that the project objectives and design are largely responsive to the needs, policies and priorities of beneficiaries (e.g oversight institutions), local, national, regional and global partners and institutions. There is strong demand for project support in PICs, as it is closely aligned with regional, national and local priorities. The project is closely aligned with regional priorities as articulated in the 2050 Strategy for the Blue Pacific Continent and with national development plans and sectoral strategies and plans. Information at the local level was limited, and it was not possible to fully engage with local government during the evaluation process. However, engagement with other local level stakeholders indicated project alignment with their priorities, including vulnerable groups such as women, children, the elderly, people with disabilities and other marginalised groups. The project is also aligned with frameworks and regional plans of the European Union, the main project funder.

156. In general, accountability and transparency in PICs is weak, with limited engagement between formal and informal accountability actors. However, there has been a shift in recent years, with some level of political commitment at the regional and national level for more inclusive, participatory and transparent systems for the management of public resources. Project alignment, coupled with broader PFM reforms in many PICs, has resulted in strong demand for support from the project, which works across 15 PICs. Box 9.1 summarises some of the requests for support received from PICs during the consultation process.

Box 9.1: Requests for project support identified during the mid-term evaluation

There is strong demand from PICs for support from the Vaka Pasifika project, which could help the project meet its objectives. Related demand is a reflection of the alignment the project has with regional and national needs and priorities. Additional support was requested during the consultation process, across all the key stakeholders the project works with as summarised in the table below.

List of requests made for support from the Vaka Pasifika project

Request for support	Institution	Country
Technical support on environmental audits	Supreme audit institution	Tonga, Fiji
Support for performance audits	Supreme audit institution	Tonga, Fiji
Support on gender responsive budgeting	Ministry of Finance	Tonga
Regional peer learning and exchange	Ministry of Finance	Tonga
National platform for engagement between formal and information accountability actions	CSO, Ministry of Finance	Tonga
Short term technical assistance	Supreme audit institution	Tuvalu
Training and guidance on implementing the audit recommendations tracking tool	Supreme audit institution	Tuvalu
PFM training for the Ministry of Finance	Ministry of Finance	Fiji
Financial support to develop stories from the outer islands	Media	Tuvalu
More peer learning and exchange	Ministry of Finance	Fiji
Support for SDG budgeting	Ministry of Finance	Fiji
Stakeholder engagement workshop with CSOs	Supreme audit institution	Fiji

Training for the communications officer to better engage with other accountability stakeholders	Supreme audit institution	Fiji
Development of citizens audit	Supreme audit institution	Fiji
Translation of audit reports	Supreme audit institution	Fiji
Support for CSOs and the media to improve accountability and transparency	Supreme audit institution	Niue (under New Zealand)

157.   **COHERENCE**: The Vaka Pasifika project is compatible with other interventions at the national and regional level. There is strong complementarity between the Vaka Pasifika project and other UNDP led projects in the region, with the strengthens of respective projects leveraged for enhanced support to PICs. In particular, the project works closely with GOV4RES and the Pacific Parliamentary Initiative, collectively contributing towards the UNDP regional multi-country program, and in particular outcome area 3 on peace which is focused on strengthening accountability and transparency of public finances. The project should continue to work closely with these projects to coordinate support to PICs.

158.   The project engages with a wide range of partners, including implementing, technical, State, and CSO partners. The project could improve the effectiveness of its activities by further establishing key strategic partnerships, e.g. with PASAI which was identified by all supreme audit institutions engaged as part of the consultation process, as the main institution providing support to strengthen their core functions. The Vaka Pasifika project should strengthen key strategic relationships. Enhanced coherence could be supported by improved communication and coordination mechanisms with project partners, to reduce duplication and more effectively and efficiently coordinate support to PICs.

159.   **EFFECTIVENESS:** The Vaka Pasifika project has 3 output areas, which were to a large extent found to be effective, although areas for improvement were identified. One of the main activities under output 1, the Vaka Pasifika fellowship, was found to be not well understood by project support staff and beneficiaries. This seems to have undermined some of the achievements of the fellowship in Tuvalu, where momentum was reported to be lost after an initial strong start. Clear communication of the Vaka Pasifika fellowship objectives and structures will be essential for consistent implementation and sustainability.

160.   Another area for improvement was identified under output two, on how the project engages with ministries of finance, and prioritises requests for support. Given the role of ministries of finance in coordinating the annual budget process, and creating opportunities in the process for engagement with accountability actors, they are central to achieving more inclusive, participatory and transparent PFM systems. More strategic engagement with ministries of finance and the development of clear criteria for the prioritisation of requests made for support could help to build relationships and increase the effectiveness of project support. The project should continue to leverage partnerships with PFTAC and GOV4RES, which have established networks of ministries of finance who they work with.

161.   The findings on support for the audit recommendations tracking tool were mixed and highlighted the need for consultations with supreme audit institutions on selecting the most appropriate audit recommendations tracking tool which meets respective needs and is appropriate given the national context. In addition, it highlighted the need for sufficient support from the project with tailoring the audit recommendations tracking tool and providing training for

effective adoption of the tool. Support for the adoption of the audit recommendations tracking tool in Fiji outlined in section 7.1.3, can be used as example of good practice.

162.   **EFFICIENCY:** The project has established sound governance arrangements, benefiting from the institutional structure of the UNDP office and the UNDP financial operational and procurements systems established. The project has experienced large improvements in budget utilisation, from 72% in 2022 to 96% in 2023, with improved alignment between planned and actual expenditure, indicating improvements in budget credibility. Providing technical assistance through short term consultants, is a key approach used by the project. Although there are concerns around sustainability and local ownership associated with this type of support, it has been effective in reaching project objectives in PICs. Shortcomings were identified in the management of consultants, some of whom are engaged with supporting politically sensitive reforms in PICs. Improvements in the processes established for oversight and quality assurance of consultants should be reviewed and strengthened, to reduce delays and strengthen the delivery of timely and effective support to PICs.

163.   **SUSTAINABILITY:** There is some evidence to suggest that the net benefits of the project will likely continue. However there are social (e.g. high turnover in PIC oversight institutions), political (e.g. political shifts) and environment (e.g. climate change) risks that could undermine or reverse project results achieved. This is less likely to happen in PICs where changes in accountability and transparency have been embedded into legislation and policy, and where national and local ownership of processes and reforms are established. To increase the sustainability of project results, continuous capacity building will be required, and where possible guidelines and learning materials should be developed that can be used to support future capacity building. The project is reliant on external donor funding and does not generate an income. Developing a financial sustainability plan, which gradually increases the financial independence of the project, while at the same time increasing regional, national and local ownership, could help ensure the sustainability of project support.

164.   **GENDER:** The project has made significant progress since project inception, to mainstream gender into project activities. The project collects and reports on disaggregated data by gender for some indicators in the results framework. However, the project does not have any targets related to gender. The Vaka Pasifika project should continue to mainstream gender into project support, and include gender related targets which will allow it to achieve planned outcomes. The Vaka Pasifika project could increase the effectives of its support for enhanced gender equality by partnering with key allies such as ministries of finance in PICs, many of which recognise gender equality as an import issue and are pursuing reforms on gender responsive budgeting, the media and key institutions, such as UN Women, the UN entity dedicated to gender equality and the empowerment of women.

165.   **DISABILITY INCLUSION AND HUMAN RIGHTS:** The project assumes that more inclusive, transparent and accountable systems will lead to improved service delivery that benefits all, including people with disabilities, and other marginalised groups. In addition to the indirect benefits, there is evidence that project support has directly reached and been effective for people with disabilities, the elderly and other vulnerable groups. In particular, project support through some PIANGO National Liaison Units, which are well connected to local communities and vulnerable groups, is reported to have helped raise awareness and capacity at the community level on PFM, which has been inclusive of people with disabilities and other marginalised groups. For example in Tonga, PFM training was particularly relevant for people with disabilities, who receive government grants, as enhanced knowledge on PFM processes could

help them better advocate to be given greater priority during the national budget process, as well as demand more transparency and accountability. The project should continue to work with PIANGO National Liaison Units, and provide more targeted support to people with disabilities, including by introducing disability inclusive learning material and disability inclusive citizen budget guides. Clear project targets should be established, and integrated into monitoring and evaluation systems, with disaggregated reporting on disability, and other human rights concerns.

166.   **CLIMATE CHANGE**: PICs are some of the most vulnerable to the impacts of climate change. Slow onset events such as sea level rise and extreme events such as the increased frequency and intensity of tropical cyclones, is already causing significant economic and non-economic loss and damage, which is threatening fiscal sustainability. Climate change has been identified as a priority area, and several PICs are in the process of introducing reforms to strengthen climate responsive budgeting. This includes climate budget tagging, being led by ministries of finance and climate sensitive/environment audits, being led by supreme audit institutions. These reforms will help to increase transparency and accountability of climate finance. However, climate finance information if often highly technical and difficult to understand. Given the successful experience the Vaka Pasifika project has had with supporting the development of citizen´s guides and building capacity of accountability actors, there are opportunities for further engagement with the GOV4RES project and PASAI, to improve the accessibility of public climate finance information for enhanced transparency and accountability. Climate change has been a central theme in many of the activities carried out by the project. However, support is not fully captured in the monitoring and evaluation framework which makes limited reference to climate change. *The results framework should be reviewed to fully capture the projects support for climate change objectives. Given the scale of the climate change crisis, the project should continue to engage with PICs to help strengthen the resilience of PFM systems to climate shocks, as well as enhance transparency and accountability of climate finance by increasing the accessibility of information on climate finance*.

167.   Going forward a set of recommendations have been made which aim to maximise the project´s impact and sustainability of project benefits. These are focused in strengthening and leveraging strategic partnerships, refining project activities to maximise support to PICs, and improving project management so the project can continue to effectively support work across the 15 PICs.

10. Recommendations

168.   This section provides recommendations to inform the design and implementation of the Vaka Pasifika project, which is expected to run until December 2026. The recommendations are informed by the findings and lessons learnt from the mid-term evaluation summarised in section 7, the findings from the deeper analysis conducted in Fiji, Tonga and Tuvalu and presented in Annex F and the main conclusions from the mid-term evaluation presented in section 9 of the report. The recommendations are grouped by strategic relevance, project activities and outputs, project management and gender, disability inclusion and human right

Table 10.1: Recommendations for the Vaka Pasifika Project

Summary of key findings	Recommendation	Person responsible, timeline, priority
Strategic relevance		
Climate change has been identified as a priority area, and several PICs are in the process of introducing reforms to strengthen climate responsive budgeting. During the consultation process, the GOV4RES project was identified as providing support on climate sensitive public financial management reforms, while PASAI were recognised for their support in the region to supreme audit institutions on environmental audits. The Vaka Pasifika project works closely with GOV4RES and has provided some support to PICs with responding to climate change. There could be an opportunity for the project to provide further support on strengthening transparency and accountability of climate finance by translating technical information produced from ongoing reform processes such as climate budget tagging and environmental audits. This would build on the strengths and capacities, built by the project and implementing partners on producing easily accessible citizens guides. There is also demand for additional support from the project on climate change, with direct requests made during the consultation process by some supreme audit institutions in the region.	**Recommendation 1**: The Vaka Pasifika project should continue to work with the GOV4RES project on support to PICs on addressing climate change. Further opportunities to support enhanced transparency and accountability of climate finance should be explored, and may include support for translating technical information on climate finance into easily accessible formats and building capacity of accountability stakeholders to interpret related information and effectively participate in the policy debate. The Vaka Pasifika human resource plan makes reference to the recruitment of a Public Finance and Climate Change expert and this additional capacity may help to identify opportunities and facilitate support to PICs in this area.	Vaka Pasifika project team, ongoing Priority level: High
The project provides support to PICs with addressing climate change through various activities. However, this is not fully reflected in the results framework, where reference to climate change is only made twice.	**Recommendation 2**: the project results framework should be reviewed to better capture ongoing support to PICs on climate change that cuts across project activities.	Vaka Pasifika project team, in the next 12 months. Priority level: Medium
Increased competition between the Vaka Pasifika project and other institutions providing support to the same accountability actors in the region was identified as a risk to the project. Both UNDP and PASAI have indicated that their relationship has become increasingly competitive. Both organisations have also indicated an openness for better collaboration. All supreme audit institutions engaged as part of the	**Recommendation 3**: the Vaka Pasifika project should continue to build on its relationships with key partners working to support enhanced transparency and accountability of public finance. Where possible, the project workplans should be shared, to help facilitate better coordination and collaboration on support to PICs. The project in particular, should foster better relations with PASAI, a key institution providing support to supreme audit institutions. One	Vaka Pasifika project team, immediately. Priority level: High

Summary of key findings	Recommendation	Person responsible, timeline, priority
consultation process highlighted PASAI as the main institution providing support to strengthen their core functions.	coordination meeting per year should be scheduled with PASAI, to help identify areas for collaboration, which may include support to supreme audit institutions with adopting the audit recommendations tracking tool and the environmental audits.	
Project activities and outputs		
The project activities provide support to the key formal and informal accountability stakeholders in PICs. Ensuring the flexibility of project support, allows interventions to respond to demand from PICs and be tailored to the national and/or local context. The design of some project activities could be improved to enhance support to PICs. In particular support to the ministry of finance, reflected in the workplan under enabling environment, appears to be provided on an ad hoc basis following a direct request from the ministry of finance. The Vaka Pasifika team has indicated that their limited budget does not allow them to respond to all requests and they are therefore very strategic in the support that is provided. During the consultation process, ministries of finance raised that they would like more information on the type of support provided by the Vaka Pasifika project.	**Recommendation 4**: A strategic and transparent approach should be established to facilitate engagement with ministries of finance in PICs within the scope of the project, and this should be supported by clear criteria for the prioritisation of requests made for support. The project should communicate the scope and type of support available to ministries of finance. Support to ministries of finance should where possible, be closely coordinated with PFTAC and GOV4RES.	Vaka Pasifika project team, in the next 6 months. Priority level: High
The scope of the fellowship has changed since project inception. The project team provided some evidence on how the fellowship intends to work in PICs. The project team also acknowledged that this new thinking/direction regrading the fellowship has not yet been communicated to all stakeholders involved. The consultations established that there is a lack of clarity and understanding with regards to what the fellowship is and the type of support it provides. Some individuals engaged as support staff for the fellowship, as well as state and non-state participants in the fellowship, expressed a lack of general understanding on what the fellowship is and the role of UNDP and other parties involved. Some participants in the fellowship expressed that it was completely different to what had been communicated to them.	**Recommendation 5**: The objectives, scope and support provided through the fellowship should be communicated to all involved. For fellowships that make use of the adaptive leadership approach, we recommend that once the team has been established, the rules of engagement for the team are set by the team, alongside the roles and responsibilities of team members, to support the effective coordination and functioning of the team. A workplan with timelines to guide the activities of the team should be developed as early in the fellowship as possible and updated regularly based on progress made. 100% understanding amongst fellowship participants and team members should be achieved by April 2025.	Vaka Pasifika project team, in the next 6 months. Priority level: High

Summary of key findings	Recommendation	Person responsible, timeline, priority
There are different versions of the audit recommendations tracking tool, including an online version and a version which integrates gender. In some countries such as Fiji, the audit tracking tool has been tailored to national needs and priorities and further work has been done to develop the tool. However, in another country, it was reported by the respective supreme audit institution, that the pre-developed audit tracking tool was simply handed to them without any discussions on the versions available and without sufficient guidance on how to use the tool.	**Recommendation 6**: When providing support for the adoption of the audit recommendations tracking tool, the different versions of the audit tracking tool available should be explained and the most appropriate for the country selected in consultation with the respective supreme audit institution. Support for the adoption of the tool should ensure that it is sufficiently tailored to the national context and adequate guidance and training provided to support the sustainable implementation of the tool.	Vaka Pasifika project team, on an ongoing basis. Priority level: High
Project management		
At the moment, there are no regular meetings for implementing partners, resulting in very limited direct engagement between PIANGO and La Trobe University. UNDP holds regular meetings with each implementing partner separately.	**Recommendation 7**: Regular virtual meeting (and where possible in-person meetings) with all implementing partners of the Vaka Pasifika project should be scheduled. These should be held every 6 weeks, although more frequent meetings could be scheduled depending on the need. The meetings should be used to support coordination and collaboration between the implementing partners of the project, providing a space for partners to provide updates on their progress and identify areas for collaboration.	Vaka Pasifika project team, in the next 3 months and on an ongoing basis thereafter Priority level: High
The mid-term evaluation also identified the need to establish a process for reviewing and approving reports and recommendations developed by consultants, which reflect the politically sensitive nature of the work being supported. The Vaka Pasifika project recently (July 2024) introduced new working modalities to support the review and quality assurance of the work done by consultants and the project team indicated that it was too early to determine if the new arrangements were sufficient. During consultations held in August 2024, one month after implementation of the new arrangements, some consultants raised that they did not know who was responsible to review and approve work produced.	**Recommendation 8**: The oversight and quality assurance measures introduced to support the work of consultants should be reviewed. This should be complemented by a simple guide on the internal review process of work produced by consultants, which should if possible, differentiate between different types of products, as well as the politically sensitive nature of products e.g. recommendations to inform legislation. The process should outline expected timelines and persons responsible. This will facilitate planning and improved communication both internally and externally.	Vaka Pasifika project team, in the next 8 months. Priority level: Medium

Summary of key findings	Recommendation	Person responsible, timeline, priority
During the consultations, some officials attempted to distance themselves from the project, and in particular the fellowship due to lack of approval from their institution to participate.	**Recommendation 9**: The project should ensure that protocols for engagement with government institutions are followed. Given the politically sensitive nature of the project, securing formal approval for the participation and engagement of officials should be obtained to help increase participation and results achieved.	Vaka Pasifika project team, on an ongoing basis. Priority level: High
The project works in a complex environment, with multiple partners and coordinates support across 15 PICs which can be a challenge. Some shortcomings in communication were identified across multiple stakeholder groups, including project beneficiaries and project partners detailed in section 7.1.3 on effectiveness.	**Recommendation 10**: The communication plan should be reviewed and updated to include some of the recommendations provided in the evaluation, as well as to identify other areas of improvement for both internal and external communication. The effectiveness of the communication plan should be reviewed every 6 months.	Vaka Pasifika project team, in the next 3 months. Priority level: High
Making use of local expertise was identified as a way of improving the effectiveness and sustainability of support provided through the project to PICs. Challenges to this identified are human resource constraints in the region as well as UNDP bureaucracy.	**Recommendation 11:** Local expertise must be used where possible, to improve the effectiveness and sustainability of support provided by the project. This includes when recruiting for the core team, as well as additional short-term support such as consultants.	Vaka Pasifika project team, on an ongoing basis. Priority level: Low
The project has a risk registry which is regularly updated. Risks to the project were identified during the mid-term evaluation (outlined in section 7.1.4) and should be included in the risk registry.	**Recommendation 12**: The project risk register should be updated to include the additional risks to the project identified during the mid-term evaluation. These have been outlined in section 7.1.4 under risk management. The risk registry should continue to be monitored by the Vaka Pasifika project team and updated quarterly as per UNDP guidelines.	Vaka Pasifika project team, quarterly Priority level: Medium
Gender, disability inclusion and human rights		
The theory of change includes human rights based approaches and aims to support the promotion of gender equality, disability inclusion and other marginalised groups. In line with the principles of leave no one behind, those defined as vulnerable and marginalised is context specific, e.g. the Melanesia community in Fiji and migrants from the outer island in Tonga. Both Fiji and Tonga also identified members of the LGBTQ community as being marginalised and excluded from	**Recommendation 13**: In line with the principles of leave no one behind, the Vaka Pasifika project should continue to work with PIANGO National Liaison Units, to identify the most vulnerable and marginalised groups and communities, to assess the kind of support that may help to improve the delivery of public services to related communities. In providing financial support to CSOs through grants, priority should be given to initiatives that promote gender equality,	PIANGO, on an ongoing basis. Priority level: High

Summary of key findings	Recommendation	Person responsible, timeline, priority
receiving social services. The needs and priorities of marginalised groups are diverse and reflect their situation and vulnerability. Some CSO partnerships through PIANGO have established approaches that are inclusive of the most vulnerable such as women, people with disabilities, and other marginalised groups.	disability inclusion, human rights based approaches and the principle of leave no-one behind.	
The project has done a gender mapping, to help identify the approaches for gender mainstreaming applied in the Pacific region and beyond which informed the project´s Gender Equality and Social Inclusion strategy. The project also introduced a gender action plan and collects disaggregated data by gender as part of the results framework. However, it has not yet integrated targets related to gender.	**Recommendation 14**: the project should continue mainstream gender across program activities. The project should develop and set gender related targets which should be integrated into the reporting, monitoring and evaluation systems.	Vaka Pasifika project team, in the next 12 months. Priority level: High
Perceptions in PICs vary with regards to issues around gender equality. This may result from a lack of awareness, information on gender equality and cultural norms. During the consultation process, ministries of finance were a stakeholder group which consistently identified gender equality as a priority area for reform. Reforms such as gender responsive budgeting being led by ministries of finance in PICs, will support more inclusive, transparent and accountable PFM systems. The project has participated in regional events focused on improving gender equality.	**Recommendation 15:** The project should continue to engage in regional discussions to promote awareness and political support for gender sensitive public financial management reforms, and strategically partner with key stakeholders such as ministries of finance in PICs which have prioritised reforms that promote gender equality and international institutions such as UNICEF and UN Women, in alignment with the UNDP strategic plan for 2022-25. The project should have at least one joint annual activity with UN Women per year.	Vaka Pasifika project team, in the next 12 months. Priority level: High
Disability inclusion has not been mainstreamed into project activities. Lessons can be learnt from how the project mainstreamed gender. The project has been able to directly reach people with disabilities through support for capacity building and awareness raising on PFM provided by PIANGO National Liaison Units. The focus group discussions, which included people with disabilities and local organisations supporting people with disabilities, provided insights into their unique needs in terms of accessing government grants and desire to better engage in the budget process.	**Recommendation 16:** The project should mainstream disability inclusion into its project activities. There are opportunities for direct support under output area two, on support through PIANGO and its National Liaison Units. The project should target to include direct support to people with disabilities in 2 PICs per year. Support could include training on PFM, and specialised support on accessing social/disability grants and effectively engaging in the policy debate on social protection. Disability inclusive learning material should be developed for effective engagement and learning.	Vaka Pasifika project team, in the next 12 months. Priority level: High

Summary of key findings	Recommendation	Person responsible, timeline, priority
Citizens guides have largely been effective in raising awareness of PFM at the community level and increasing the transparency of public finances. None of the citizens guides make use of disability inclusive formats.	**Recommendation 17:** The project should develop disability inclusive information on PFM. It should target to support at least 2 PICs per year with producing disability inclusive citizens budget guides. This could include having special versions which make use of audio, braille and large print.	Vaka Pasifika project team, in the next 12 months. Priority level: High
The project does not produce disability disaggregated data as part of its monitoring and evaluation systems	**Recommendation 18:** The project should review its results framework to include indicators and targets related to disability inclusion. The project monitoring and evaluation systems should monitor and report on data disaggregated by disability, and other human rights concerns.	Vaka Pasifika project team, in the next 12 months. Priority level: High

Annex A: Evaluation matrix

Relevant evaluation criteria	Key questions	Specific sub-questions	Most relevant stakeholders	Data sources	Data collection methods/ tools	Indicators/ success standards	Methods/tools for data analysis
Relevance	To what extent does the project objectives and design respond to the needs and priorities of beneficiaries, local, national, regional and global partners and institutions since project inception?	Is the project aligned with the needs and priorities of oversight and accountability institutions (e.g. parliaments, supreme audit institutions, CSOs, the media, academia, etc), as the primary beneficiaries of project activities?	• Parliament • Supreme audit institutions • CSOs • Media agencies • Academic institutions	• Project documents • Oversight and accountability institution documents • Fieldwork visit • Virtual meetings	• Literature review • Key informant interviews • Semi-structured interviews	Degree of alignment between project objectives and design with the needs and priorities of oversight and accountability institutions in the project PICs	• Qualitative analysis • Comparative analysis • Case study • Triangulation
		To what extent does the project and its outcomes align with PIC's National Government development priorities and with regional development priorities?	• National governments of PICs • Regional institutions working on PFM, accountability and transparency	• Project documents • Government policies, strategies and plans • Regional policies, strategies and plans • Fieldwork visit • Virtual meetings	• Literature review • Key informant interviews • Semi-structured interviews	Degree of alignment between project objectives and design with national and regional policies, strategies and plans in PICs	• Qualitative analysis • Comparative analysis • Case study • Triangulation

Relevant evaluation criteria	Key questions	Specific sub-questions	Most relevant stakeholders	Data sources	Data collection methods/ tools	Indicators/ success standards	Methods/tools for data analysis
		To what extent does the project objectives and design align with the needs and priorities of all genders, human rights commitments, and other commitments which promote the rights of marginalized groups at the local, national and regional level?	• National governments of PICs • National institutions supporting human rights, gender equality and other cross-cutting areas • Regional institutions working on PFM, accountability and transparency and/or human rights, gender equality and other cross cutting issues	• Project documents • National and regional policies, strategies and plans, and in particular any related to human rights, gender and other cross-cutting issues • Fieldwork visit • Virtual meetings	• Literature review • Key informant interviews • Semi-structured interviews • Focus group discussions	Degree of alignment between project objectives and design with national and regional policies, strategies and plans in PICs related to human rights, gender equality and other cross cutting areas	• Qualitative analysis • Comparative analysis • Case study • Triangulation
		To what extent are the projects interventions responsive to evolving regional challenges like climate change (e.g. rising sea levels, more intense and frequent cyclones)?	• UNDP • National governments of PICs • Parliament • Supreme audit institutions • CSOs • Media agencies • Academic institutions • Local government	• Project documents • Government policies, strategies and plans • Regional policies, strategies and plans • Fieldwork visit • Virtual meetings	• Literature review • Key informant interviews • Semi-structured interviews • Focus group discussions	Project interventions mainstream climate change	• Qualitative analysis • Case study

Relevant evaluation criteria	Key questions	Specific sub-questions	Most relevant stakeholders	Data sources	Data collection methods/ tools	Indicators/ success standards	Methods/tools for data analysis
			• Community leaders • Women´s groups • Other community groups/initiatives				
		To what extend is the project aligned with the MCPD outputs and outcomes, the UNDP Strategic Plan and the SDGs?	• UNDP and other UN agencies • Development partners • National and regional institutions working on areas related to the SDGs	• Project documents • UNDP Strategic Plan • Fieldwork visit • Virtual meetings	• Literature review • Key informant interviews • Semi-structured interviews	Degree of alignment between project objectives and design with MCPD outputs and outcomes, the UNDP Strategic Plan and the SDGs	• Qualitative analysis • Comparative analysis • Case study • Triangulation
		Has the project included soundly formulated intervention logic including indicators for measuring progress? Does monitoring information include disaggregated data by gender, race, disability and other categories? Have any changes been	• UNDP • PIANGO • La Trobe University	• Project documents • Fieldwork visit • Virtual meetings	• Literature review • Key informant interviews • Semi-structured interviews	Degree of relevance of the assumptions in the theory of change Presence of monitoring and learning systems Collection of disaggregated data by gender, race, disability, etc	• Qualitative analysis • Case study

Relevant evaluation criteria	Key questions	Specific sub-questions	Most relevant stakeholders	Data sources	Data collection methods/ tools	Indicators/ success standards	Methods/tools for data analysis
		made to the Project design during implementation?					
Coherence	Assess the compatibility of the intervention with other interventions in a country, sector or institution. This includes internal coherence with other UNDP projects, as well as external coherence with other programs and projects which work to strengthen PFM oversight, accountability and transparency at the local, national and regional level.	To what extent does the project complement other UNDP projects?	• UNDP	• Project documents • Fieldwork visit • Virtual meetings	• Literature review • Key informant interviews	Degree of complementarity and synergy between Vaka Pasifika project and other UNDP projects	• Qualitative analysis • Comparative analysis • Contribution analysis • Triangulation
		To what extent does the project align and complement similar interventions in the region, especially those supported by the EU and implementing partners?	• UNDP • Other UN agencies • EU • PIANGO • La Trobe University • IMF • ADB	• Project documents • Project documents from other relevant programs and projects supporting PFM oversight, accountability and transparency • Fieldwork visit • Virtual meetings	• Literature review • Key informant interviews • Semi-structured interviews • Virtual meetings	Degree of complementarity between Vaka Pasifika project and other projects supported by the implementing partners and EU	• Qualitative analysis • Comparative analysis • Contribution analysis • Triangulation
Effectiveness	Will assess the extent to which the project	Has the project been implemented	• UNDP • PIANGO • La Trobe University	• Project documents • Fieldwork visit	• Literature review	Timely implementation	• Qualitative analysis • Quantitative analysis

Relevant evaluation criteria	Key questions	Specific sub-questions	Most relevant stakeholders	Data sources	Data collection methods/ tools	Indicators/ success standards	Methods/tools for data analysis
	achieved, or is expected to achieve its objectives and results, including any differential results on women and men, people with disabilities and other groups	in line with work plans, using available resources (financial, human, technical)?	• National governments of PICs • Parliament • Supreme audit institutions • CSOs • Media agencies • Academic institutions • Local communities • Women´s groups • Human rights groups	• Virtual meetings	• Key informant interviews • Semi-structured interviews • Virtual meetings • Focused group discussions	of project activities. Performance of key indicators disaggregated by gender, disability, race, etc.	• Triangulation
		Has the project established sound Management practices? Does the project collect and use data to monitor results? How does the project manage and respond to identified risks? How well did the project team communicate with implementing partners, stakeholders and project	• UNDP • PIANGO • La Trobe University • EU • National governments of PICs • Parliament • Supreme audit institutions • CSOs • Media agencies • Academic institutions	• Project documents • Fieldwork visit • Virtual meetings	• Literature review • Key informant interviews • Semi-structured interviews • Virtual meetings	Establishment of sound management practices which support coordination with project partners. Establishment of a risk registry with mitigation strategies.	• Qualitative analysis

Relevant evaluation criteria	Key questions	Specific sub-questions	Most relevant stakeholders	Data sources	Data collection methods/ tools	Indicators/ success standards	Methods/tools for data analysis
		beneficiaries on its progress?					
		To what extent have the Responsible Partnership Agreements delivered results and entry points for the project and are they adapted to the development challenge at hand?	• UNDP • PIANGO • La Trobe University •	• Project documents • Fieldwork visit • Virtual meetings	• Literature review • Key informant interviews • Semi-structured interviews • Virtual meetings	Number of active collaborations.	• Qualitative analysis • Quantitative analysis • Triangulation
		Are the project objectives and outputs clear, practical, and feasible within its frame (will be assessed against the theory of change and results resources framework)? Do they clearly address climate change, human rights, gender equality and other	• UNDP • PIANGO • La Trobe University	• Project documents • Fieldwork visit • Virtual meetings	• Literature review • Key informant interviews • Semi-structured interviews • Virtual meetings • Focus group discussions	Presence of SMART indictors. Integration of climate change, human rights, gender and other cross-cutting issues into project objectives and activities.	• Qualitative analysis • Quantitative analysis • Contribution analysis • Triangulation

Relevant evaluation criteria	Key questions	Specific sub-questions	Most relevant stakeholders	Data sources	Data collection methods/ tools	Indicators/ success standards	Methods/tools for data analysis
		cross-cutting issues?					
Efficiency	Will assess the extent to which the project delivers, or is likely to deliver, results in an economic and timely manner. This will be firmly grounded in analysis on the context.	Does the project efficiently balance resources between regional and national-level activities, ensuring tailored support and impact for each PIC? How can resource allocation be adjusted to further strengthen national-level capacity building and implementation efforts?	• UNDP • PIANGO • La Trobe University • National governments of PICs • Parliament • Supreme audit institutions • CSOs • Media agencies • Local communities • Community leaders • Women´s groups • Human rights groups	• Project documents • Fieldwork visit • Virtual meetings	• Literature review • Key informant interviews • Semi-structured interviews • Virtual meetings • Focus group discussions	Resources allocated to output areas and respective activities	• Qualitative analysis • Quantitative analysis • Comparative analysis • Financial analysis and ratios • Triangulation

Relevant evaluation criteria	Key questions	Specific sub-questions	Most relevant stakeholders	Data sources	Data collection methods/ tools	Indicators/ success standards	Methods/tools for data analysis
		Were different resources allocated in ways that considered human rights, gender equality and other marginalized groups? If so, how were they allocated? Was differential resource allocation appropriate?	• UNDP • PIANGO • La Trobe University • National governments of PICs • Parliament • Supreme audit institutions • CSOs • Media agencies • Local communities • Women´s groups • Human rights groups	• Project documents • Fieldwork visit • Virtual meetings	• Literature review • Key informant interviews • Semi-structured interviews • Virtual meetings • Focus group discussions	Resources allocated to human rights, gender equality and other cross-cutting issues	• Qualitative analysis • Comparative analysis • Quantitative analysis • Financial analysis and ratios • Triangulation
Sustainability	Will assess the extent to which the net benefits of the project continue or are likely to continue. This will include an analysis of the financial, economic, social and institutional capacities of PIC governments, PFM oversight	What is the likelihood of financial and economic resources not being available once the project assistance ends and has there been the establishment of financial and economic instruments and mechanisms to	• UNDP • PIANGO • La Trobe University • National governments of PICs • Parliament • Supreme audit institutions • CSOs • Media agencies	• Project documents • Fieldwork visit •	• Literature review • Key informant interviews	Degree of project financial independence	• Qualitative analysis • Quantitative analysis • Triangulation

Relevant evaluation criteria	Key questions	Specific sub-questions	Most relevant stakeholders	Data sources	Data collection methods/ tools	Indicators/ success standards	Methods/tools for data analysis
	and accountability bodies to sustain net benefits over time.	ensure the ongoing flow of benefits once the project assistance ends?					
		Are there any political risks that may jeopardize sustainability of project outcomes and has the project put in place frameworks, policies, governance structures and processes that will create mechanisms for accountability, transparency, and technical knowledge transfer after the project's closure? Are there environmental factors that could undermine project outcomes?	• UNDP • PIANGO • La Trobe University • National governments of PICs • Parliament • Supreme audit institutions • CSOs • Media agencies • Local government • Women´s groups • Human rights groups • Other community groups/initiatives	• Project documents • Fieldwork visit • Virtual meetings	• Literature review • Key informant interviews • Semi-structured interviews • Virtual meetings • Focus group discussions	Number of reforms supported by the project that have been formalized through legislation and policy. Number of active partnerships with local, national and regional institutions supporting or involved with PFM, accountability and transparency.	• Qualitative analysis • Quantitative analysis • Triangulation

Relevant evaluation criteria	Key questions	Specific sub-questions	Most relevant stakeholders	Data sources	Data collection methods/ tools	Indicators/ success standards	Methods/tools for data analysis
Gender	Will assess the extent to which the project objectives and design integrates gender equality. Gender equality has also been mainstreamed into the other criteria	To what extent are the are gender equality considerations embedded into all stages of the project, including project design, resource allocation and monitoring? What challenges and opportunities does the project face with interventions that strengthen gender equality?	• UNDP • PIANGO • La Trobe University • National governments of PICs • Parliament • Supreme audit institutions • CSOs • Media agencies • Local government • Community leaders • Women´s groups • Human rights groups • Other community groups/initiatives	• Project documents • Fieldwork visit • Virtual meetings	• Literature review • Key informant interviews • Semi-structured interviews • Virtual meetings • Focus group discussions	Gender specific targets and the performance of gender disaggregated indicators in the projects monitoring and evaluation system	• Qualitative analysis • Quantitative analysis • Case study • Triangulation

Relevant evaluation criteria	Key questions	Specific sub-questions	Most relevant stakeholders	Data sources	Data collection methods/ tools	Indicators/ success standards	Methods/tools for data analysis
Disability inclusion and human rights	Will assess the extent to which the project objectives and design integrates human rights, people with disabilities and other marginalized groups. Human rights has also been mainstreamed into the other criteria	To what extent are the principles of human rights, and inclusion of people with disabilities and other marginalized groups embedded into all stages of the project, including project design, resource allocation and monitoring? What challenges and opportunities does the project face with interventions that strengthen the above?	• UNDP • PIANGO • La Trobe University • National governments of PICs • Parliament • Supreme audit institutions • CSOs • Media agencies • Local government • Community leaders • Women´s groups • Human rights groups • Other community groups/initiatives	• Project documents • Fieldwork visit • Virtual meetings	• Literature review • Key informant interviews • Semi-structured interviews • Virtual meetings • Focus group discussions	Specific targets on the inclusion of people with disabilities and other marginalized groups. Performance of disaggregated indicators in the projects monitoring system by disability, age, race and other relevant categories.	• Qualitative analysis • Quantitative analysis • Case study • Triangulation

Relevant evaluation criteria	Key questions	Specific sub-questions	Most relevant stakeholders	Data sources	Data collection methods/ tools	Indicators/ success standards	Methods/tools for data analysis
Climate change	Will assess the extent to which the project objectives and design integrates climate change. The latter has also been mainstreamed into the other criteria	To what extent is climate change mainstreamed into all stages of the project, including project design, resource allocation and monitoring? What challenges and opportunities does the project face with interventions that strengthen the above?	• UNDP • PIANGO • La Trobe University • National governments of PICs • Parliament • Supreme audit institutions • CSOs • Media agencies • Local government • Community leaders • Women´s groups • Human rights groups • Other community groups/initiatives	• Project documents • Fieldwork visit • Virtual meetings	• Literature review • Key informant interviews • Semi-structured interviews • Virtual meetings • Focus group discussions	Performance of indicators in the projects monitoring system on climate change	• Qualitative analysis • Quantitative analysis • Case study • Triangulation

Annex B: List of key documents reviewed

The mid-term evaluation included a comprehensive desk review which included a wide range of information sources including (i) Vaka Pasifika project documents, (ii) regional, national and local policies, strategies and plans, (iii) strategies and program documents of partners, UNDP and the EU, (iv) published and grey literature on accountability and transparency of PFM in the Pacific. Respective documents have been fully referenced in the main text. Below is a list of the key project documents reviewed.

- Vaka Pasifika project document and results framework

- The Vaka Pasifika Project Communication Framework

- Design & Appraisal Stage Quality Assurance Report

- UNDP Pacific HR Plan – 2024. Project/Cluster: 00132456 Vaka Pasifika Project.

- Risk register

- Procurement plan

- Harmonized Approach to Cash Transfers (HACT) micro assessment.

- Communications plan

- Documents for 2024 Project Board Meeting (including the Agenda, Annual Work Plan, Annual M&E Plan, Minutes of the meeting, etc.)

- Documents for 2023 Project Board Meeting (including the Agenda, Annual Work Plan, Annual M&E Plan, Procurement Plan, Minutes of the meeting, etc)

- Progress Financial Report, Reporting Period: 1 July 2022 - 31 October 2023

- Progress Financial Report, UNDP reference number: 00135551 (Output 00132456)

- Mission reports for project related missions

- Vaka Pasifika Gender Equality and Social Inclusion (GESI) strategy

- GRB Mapping in PICs: Short Report on GRB Initiatives in the Pacific

- Gender Audit: Toolkit For Recommendations

- Research Report: GRB, Legislative Oversight and Social Monitoring

- Gender Summary - Conference Report South Pacific Fiscal Oversight for Sustainable Development

- PFTAC Agenda Regional Workshop: Gender and Green Budgeting

- Research report: GRB, legislative oversight and social monitoring

- Concept and agenda for Multi-stakeholders pilot design workshop on Constituency Development Funds

- Report on Constituency Development Funds in the Pacific

- CDF Strengthening Opportunities in Tonga

- Public Finance Management Human-Interest Stories from the Pacific

- Draft press release on workshop in Tuvalu, co-hosted by TANGO

- Draft press release on the survey to supreme audit institutions: Pacific Auditors General make strides in independence, outreach, and audit quality.

- Draft press release on Tuvalu fellowship workshop: Vaka Pasifika Fellowship: Empowering Pacific Leaders for Stronger Governance, etc.

Annex C: Stakeholder analysis matrix

Who	Role in the project	When	How	Priority	Meeting held
UNDP project team and broader team	Project implementor	Fieldwork visit/ virtual meetings	KII	High	✔
Vaka Pasifika project consultants	Project support	Virtual meetings	KII	High	✔
PIANGO	Implementing partner	Fieldwork visit	KII	High	✔
La Trobe University	Implementing partner	Virtual meeting	KII	High	✔
European Union	Main funder	Fieldwork visit	KII	High	✔
Government officials responsible for planning and budgeting in Fiji, Tonga & Tuvalu	Primary/secondary beneficiary	Fieldwork visit	SSI	High	✔
Participants from the Vaka Pasifika Fellowship from Tonga & Tuvalu	Primary beneficiary	Fieldwork visit/ virtual meeting	SSI	High	✔
Members of Parliament in Tonga	Primary/secondary beneficiary	Fieldwork visit	KII	High	✔
Supreme audit institutions in Fiji, Palau, Niue (under New Zealand) Tonga, and Tuvalu	Primary beneficiary	Fieldwork visit/ virtual meeting	SSI	High	✔
Civil society organisations (PIANGO National Liaison Units) in Fiji, Tonga and Tuvalu	Primary beneficiary	Fieldwork visit	SSI	High	✔
Media agencies based in Tuvalu and Palau	Primary beneficiary	Fieldwork visit	SSI	High	✔
Community groups, women´s groups and NGOs working with women, people with disabilities and other marginalised groups in Fiji, Tonga and Tuvalu (arranged by PIANGO National Liaison Units)	Primary/ secondary beneficiary	Fieldwork visit	Focus group	Medium	✔
Tonga Red Cross	Secondary beneficiary	Fieldwork visit	KII	Medium	✔
IMF	Key partner	Fieldwork visit	KII	High	✔
PASAI	Key partner	Virtual meeting	KII	High	✔
ADAPSYS	Key partner	Virtual meeting	KII	High	✔

Annex D: Fieldwork visit schedule

Date	Time	Location	Meeting with (organisation)	Type of meeting
13.08.2024	13:00-14:00	Office of the Auditor General, Vaha'Akolo Road, Nukuʻalofa, Tonga	Office of the Auditor General, Tonga	SSI
13.08.2024	14:00-16:00	Civil Society Forum of Tonga Office, Nukuʻalofa, Tonga	Civil society forum of Tonga (PIANGO National Liaison Unit)	Group interview - SSI
14.08.2024	10:00-11:00	Ministry of Finance Office, Nukuʻalofa, Tonga	Ministry of Finance, Tonga	SSI
14.08.2024	11:15-12:15	National Assembly of Tonga, Nukuʻalofa, Tonga	Chief Clerk, Legislative Assembly of Tonga	KII
14.08.2024	13:00-14:45	Civil Society Forum of Tonga Office, Nukuʻalofa, Tonga	Focus group discussion with women´s groups and community groups	FGD
14.08.2024	15:00-16:15	National Assembly of Tonga, Nukuʻalofa, Tonga	Member of parliament, Legislative Assembly of Tonga	KII
14.08.2024	16:30 – 17:30	Red Cross Society Office, Nukuʻalofa, Tonga	Red Cross Society, Tonga	KII
15.08.2024	10:00-12:30	Civil Society Forum of Tonga Office, Nukuʻalofa, Tonga	Focus group discussion with people with disabilities and organisations supporting people with disabilities and the elderly	FGD
Travel to next fieldwork site, Suva				
16.08.2024	09:00-10:30	PIANGO, 17 St Fort St, Suva, Fiji	PIANGO	KII
16.08.2024	12:00-13:00	UNDP Pacific Office, Suva, Fiji	Fijian Broadcasting Corporation	Cancelled by interviewee
	12:30-13:00	UNDP Pacific Office, Suva, Fiji	Meeting with UNDP, Development and Effectiveness Analyst	Update on first fieldwork visit
16.08.2024	14:00-16:30	UNDP Pacific Office, Suva, Fiji	Meeting with Vaka Pasifika project team	KII
Travel to next fieldwork site, Funafuti				
17.08.2024	14:30-15:30	Esfam lodge, Funafuti, Tuvalu	Ministry of Finance, Tuvalu	SSI
19.08.2024	09:30-10:30	TVBC Building, opposite the Funafuti Lagoon Hotel, Funafuti, Tuvalu	Tuvalu Media Corporation	SSI
19.08.2024	11:00-12:00	Government Building, Funafuti, Tuvalu	Office of the Auditor General, Tuvalu	SSI
19.08.2024	14:00-14:30	TANGO Office, Funafuti, Tuvalu	TANGO (PIANGO National Liaison Unit)	SSI

19.08.2024	14:30-15:30	TANGO Office, Funafuti, Tuvalu	Focus group discussion with local organisations supporting climate change, seafarers and women	FGD
19.08.2024	15:30-16:30	TANGO Office, Funafuti, Tuvalu	Focus group discussion with people and local organisations affected by/supporting people with disabilities and women	FGD
Travel to next fieldwork site, Suva				
21.08.2024	10:00-11:00	Ministry of Finance, Suva, Fiji	Ministry of Finance Fiji	SSI
21.08.2024	11:30-12:30	Office of the Auditor General, Suva, Fiji	Office of the Auditor General Fiji	SSI
21.08.2024	13:00-14:00	Virtual	Consultant supporting project activities	KII
21.08.2024	14:30-15:30	European Union Office, Suva, Fiji	European Union	KII
22.08.2024	10:00-11:00	UNDP Pacific Office, Suva, Fiji	FCOSS (PIANGO National Liaison Unit)	SSI
22.08.2024	11:00-13:15	UNDP Pacific Office, Suva, Fiji	Focus group discussion with representatives from FCOSS district council	FGD
	13:15-14:45	UNDP Pacific Office, Suva, Fiji	Advocate for LGBQT rights	KII
22.08.2024	14:30	PFTAC office, Reserve Bank of Fiji Building, Suva, Fiji	IMF/ PFTAC	KII
23.08.2024	11:00-12:00	Virtual	PASAI	KII
23.08.2024	14:00-15:00	Virtual	Tia Belau, Palau	SSI
23.08.2024	15:00-16:00	Virtual	La Trobe University	KII
23.08.2024	16:00-17:00	Virtual	Adapsys	KII
28.08.2024	13:00-14:00	Virtual	Office of the Auditor General New Zealand (support for Niue)	SSI
End of formal consultations				
26.09.2024	17:00-18:00	Virtual	Project debrief	

Annex E: Rating scale

The rating scale applied has a score of 1 to 6 and ranges from unsatisfactory to satisfactory as described in the table below.

	Score	Rating	Description
	6	Highly Satisfactory	Project results that clearly exceed expectations
	5	Satisfactory	Project results are fully inline with expectations and without any significant shortcomings
	4	Moderately Satisfactory	Project results fall short of expectations, but the positive results dominate
	3	Moderately Unsatisfactory	Project results are significantly below expectations, with some positive results, however the negative results dominate
	2	Unsatisfactory	Despite some partial positive results, the negative results clearly dominate
	1	Highly Unsatisfactory	The project had no positive results/impact.

Requests for project support during the

Annex F: Country summary of findings

This Annex contains summary reports from the deeper analysis that was done in Fiji, Tonga and Tuvalu. This was supported by fieldwork visits, where the evaluator was able to engage a wide range of project stakeholders. The summaries reflect the findings from a comprehensive desk review and consultation process.

Tonga

Population[71]: 107,773	GDP per capita[72]: USD 4,681	Upper-middle income country

Background and context

Tonga is a constitutional monarchy, with the King as the chief of state and the Prime Minister as the Head of Government. The legal system is based on English common law.[73] The Public Financial Management Act of 2002, revised in 2020, underpins the management of public finances.[74] This is supported by the 2020 Treasury Instructions, which provide the accounting, financial management policies and reporting requirements that ministries, agencies and departments should apply.[75] Tonga has undertake reforms to improve the management of public finances, including the Public Audit Act of 2007, further amended in 2016, which promotes independence of the supreme audit institution.[76] The reform process has been guided by the Tonga PFM roadmap developed following the first PEFA assessment in 2010,[77] and the 2020 PFM action plan with a focus area on fiscal transparency, including increasing public access to information and participation in the budget process.[78] The PFM action plan is informed by the 2020 PEFA assessment.[79] Efforts towards establishing, "a more integrated planning and

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[71] Population is based on the 2023 estimate from the World Bank Development Indicators. Available from: https://data.worldbank.org/country/tonga

[72] GDP per capita is based on the 2022 estimate in current USD from the World Bank Development Indicators. Available from: https://data.worldbank.org/country/tonga

[73] PFTAC. (2020). Public Expenditure and Financial Accountability Assessment: Agile Report. IMF. https://www.pefa.org/sites/default/files/2020-03/TO-AG-Jan%2020-PFMPR-Public%20with%20PEFA%20Check.pdf

[74] Government of Tonga. (2020). Public Finance Management Act (2020 Revised Edition). Government of Tonga. https://ago.gov.to/cms/images/LEGISLATION/PRINCIPAL/2002/2002-0027/PublicFinanceManagementAct_3.pdf

[75] Tonga Ministry of Finance. (2020b). Public Finance Management Act: Treasury Instructions. Government of Tonga. https://finance.gov.to/sites/default/files/2020-12/Treasury%20Instructions%20December%202020.pdf

[76] PASAI. (2020). Tonga´s Story. PASAI. https://static1.squarespace.com/static/57019a6db6aa607cbb909ab2/t/57995d09d1758ecd994053ba/1469668621184/10+2+Tonga%27s+Story.pdf

[77] PFTAC. (2020). Public Expenditure and Financial Accountability Assessment: Agile Report. IMF. https://www.pefa.org/sites/default/files/2020-03/TO-AG-Jan%2020-PFMPR-Public%20with%20PEFA%20Check.pdf

[78] PFTAC. (2020). Tonga Public Financial Management Action Plan. IMF. https://finance.gov.to/sites/default/files/2020-11/DMSDR1S-%236980596-v1-Tonga-TAR-PFM_Action_Plan-STX-LTX-DKubasta-RNeves_KKauffmann-June_2020.pdf

[79] PFTAC. (2020a). Tonga Public Expenditure and Financial Accountability Assessment: Agile Report. IMF. https://www.pefa.org/sites/default/files/2020-03/TO-AG-Jan%2020-PFMPR-Public%20with%20PEFA%20Check.pdf

budgeting system" are reflected in the Tonga Strategic Development Framework 2015 – 2025, the overarching national development framework for Tonga.[80]

The budget process: The budget process is led by the Ministry of Finance. Spending ministries are required to annually prepare and submit to the Ministry of Finance three-year corporate plans and budgets using approved budget tools and with reference to their contribution to the Tonga Strategic Development Framework 2015 – 2025. Following budget negotiation and formulation, the consolidated national budget is submitted to the Legislative Assembly for approval.[81] The appropriated budget is made available online, usually several weeks after it has been approved.[82] There are no formal opportunities for CSOs or the general public to engage or influence allocative decisions during the budget process. 2020 was the first year consultations were held between the Ministry of Finance, the National Assembly and CSOs on the national budget, after it had been approved.

External audit is led by the Auditor General, who is independent from the government and appointed by the Speaker with the consent of the Legislative Assembly. The Auditor General can only be dismissed through a two thirds majority vote by the Legislative Assembly. The Public Audit Act 2007, revised in 2016, provides the legal framework for the Office of the Auditor General.[83]

The Auditor General conducts financial, compliance and performance audits of public funds and resources and reports to the Legislature through the Speaker. The Public Accounts Committee of the Legislative Assembly is meant to follow up on recommendations provided by the Auditor General, however, this function is weak, partly as a result of insufficient capacity and resources.[84]

Project alignment with national priorities

The Vaka Pasifika project is strongly aligned with national priorities, as set out in the Tonga Strategic Development Framework 2015 – 2025. The overall national objective of the vision is, "A more progressive Tonga supporting a higher quality of life for all." This is supported by 29 organisational outcomes, grouped into 3 institutional pillars (economic, social and political) and two input pillars which cover infrastructure, technology, natural resource and environment inputs. The most relevant organisational outcome areas as presented in the Tonga Strategic Development Framework 2015 – 2025 are,

[80] Tonga Ministry of Finance and National Planning. (2015). Tonga Strategic Development Framework 2015 - 2025. Government of Tonga. https://policy.asiapacificenergy.org/sites/default/files/TSDF%20II.pdf
[81] Tonga Ministry of Finance. (2020b). Public Finance Management Act: Treasury Instructions. Government of Tonga. https://finance.gov.to/sites/default/files/2020-12/Treasury%20Instructions%20December%202020.pdf
[82] PFTAC. (2020). Public Expenditure and Financial Accountability Assessment: Agile Report. IMF. https://www.pefa.org/sites/default/files/2020-03/TO-AG-Jan%2020-PFMPR-Public%20with%20PEFA%20Check.pdf
[83] Government of Tonga. (2016). Public Audit Act (2016 Revised Edition). Government of Tonga. https://ago.gov.to/cms/images/LEGISLATION/PRINCIPAL/2007/2007-0015/PublicAuditAct_2.pdf
[84] PFTAC. (2020). Public Expenditure and Financial Accountability Assessment: Agile Report. IMF. https://www.pefa.org/sites/default/files/2020-03/TO-AG-Jan%2020-PFMPR-Public%20with%20PEFA%20Check.pdf

- 2.1 which supports improved collaboration with CSOs.
- 2.2 which promotes stronger collaboration with organisations providing services and support for development at the community level.
- 3.1 which supports enhanced transparency and prioritisation in the public sector to better serve all.
- 3.3 on strengthening public administrations that allow for active, participatory and inclusive engagement with the wider public to better address local needs.
- 3.4 on supporting modern and appropriate constitution, laws and regulations, which reflect international standards of democratic processes and procedures for political institutions.
- 3.5 on improved working relations and coordination between the Privy Council, Executive, Legislative & Judicial wings of government so that they work effectively together in support of the Tongan vision.[85]

The project is also aligned with the corporate plans of the Ministry of Finance[86] and the Office of the Auditor General,[87] which are developed in line with the Tonga Strategic Development Framework 2015 – 2025. The project works closely with Civil Society Forum of Tonga, and is aligned with their vision[88] of a more resilient and sustainable Tonga which is people centered, with accountable and transparent institutions.[89]

Project support in Tonga

The Vaka Pasifika project provides support to Parliament with reforming the Constituency Development Funds (CDFs) through the fellowship outlined in the Box 7.1 in section 7. The later modality was used to present the fellowship in Tonga given its cross cutting nature as it aims to work with a number of accountability institutions. The project provides technical support and grants through PIANGO to Civil Society Forum of Tonga, for the development of citizens budget guides, awareness raising and training on PFM for local communities. The project has in addition engaged with the Ministry of Finance, on participation in a regional peer learning program that did not take place. Members of Parliament, the Ministry of Finance, the Office of the Auditor General and Civil Society Forum of Tonga have all participated in a regional peer learning and exchange event organised by the project, i.e. the South Pacific Fiscal Oversight Conference. A more detailed overview of project support in Tonga is provided below.

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[85] Tonga Ministry of Finance and National Planning. (2015). Tonga Strategic Development Framework 2015 - 2025. Government of Tonga. https://policy.asiapacificenergy.org/sites/default/files/TSDF%20II.pdf
[86] Tonga Ministry of Finance. (2020a). Ministry of Finance Corporate Plan 2020/21 to 2022/23 Draft. Government of Tonga. https://finance.gov.to/sites/default/files/2020-09/Corporate%20Plan%202021%2023%20Final_English%20Version.pdf
[87] Tonga Office of the Auditor General. (2019). Corporate Plan 2019/20 - 2023/24. Government of Tonga. https://pmo.gov.to/wp-content/uploads/2021/02/TOAG.pdf
[88] The full vision is, "A more Resilient and Sustainable Tonga that recognized the Rights of people-centered development through empower participation, locally led active engagement with genuine inclusive partnership, equality participation & inclusive prosperity for all (people of Tonga) and endeavor to build accountable and transparent institutions that creates self-reliance and opportunities for resource mobilization within CSO sectors and the communities".
[89] Civil Society Forum of Tonga. (2021). Growing Civil Society: Strategic Plan 2021 - 2025. Civil Society Forum of Tonga. https://csft.to/wp-content/uploads/2024/05/CSFT-Strategic-Plan-2021-to-2025.pdf

Support to the Ministry of Finance: The work of the Budget Department in the Ministry of Finance is guided by the PFM action plan and focused on strengthening policy-based budgeting and performance monitoring, working closely with the planning department. In addition, they are working to introduce gender responsive budgeting, which will be integrated into the IFMIS and will require additional support and capacity building. The Ministry of Finance is also working to introduce climate budget tagging and is receiving support from the UNDP GOV4RES project.

So far, support from the Vaka Pasifika Project has included participation in regional peer learning and exchange events. This has helped to strengthen the relationship with CSOs. The Ministry of Finance made reference to the need to establish a national platform (referenced in the fellowship described in Box 9.1), supported by UNDP, to continue engagement between the different accountability actors who are part of the budget process.

There has been additional engagement through PIANGO on the citizen budget. The latter was first introduced by Civil Society Forum of Tonga with support from the project, and will be annually developed by the Ministry of Finance. A review of the PFM Act, will include an amendment for the Ministry of Finance to publish a citizen budget and the Ministry of Finance is looking to build on the work and experience in this area undertaken by Civil Society Forum of Tonga.

The Ministry of Finance indicated that support from the Vaka Pasifika Project could be more targeted, by specifying the kind of PFM support provided. Communication was another area of improvement identified. At one point, the project engaged with the Ministry of Finance on participating in a regional peer exchange program, where Tonga was to be one of the pilot countries for sharing experience, and public resources were committed towards participating in the program. However, this planned activity did not happen and there was no further communication or clarity provided on why the activity did not take place.

Support to the Office of the Auditor General: The priority areas of work identified in the Office of the Auditor General´s corporate plan for 2019 - 2024 are,
- to ensure audits are conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI). This includes a component on strengthening the system in place for the follow up of audit recommendations, requiring a closer working relationships with the Public Accounts Committee.
- effective stakeholder engagement, ensuring that the public sector is accountable to citizens in its use of public resources.[90]

INTOSAI and PASAI were identified as key partners providing technical support for ensuring compliance with ISSAI, as well as facilitating peer learning and exchange with other SAIs who are at a more advanced stage in the implementation of international auditing standards.[91] During the consultation process, reference was made to the ongoing work supported by PASAI on environmental audits. Reference was also made that the Vaka Pasifika project consider providing additional support in this area, as well as for performance audits.

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[90] Tonga Office of the Auditor General. (2019). Corporate Plan 2019/20 - 2023/24. Government of Tonga. https://pmo.gov.to/wp-content/uploads/2021/02/TOAG.pdf
[91] Tonga Office of the Auditor General. (2019). Corporate Plan 2019/20 - 2023/24. Government of Tonga. https://pmo.gov.to/wp-content/uploads/2021/02/TOAG.pdf

So far, the Office of the Auditor General has participated in regional events organized by the Vaka Pasifika Project. The Office of the Auditor General has described project activities so far as "minimal". According to the Vaka Pasifika project management team, there has also been some engagement on the fellowship.

Support to CSOs and local communities: The Vaka Pasifika project works closely with Civil Society Forum of Tonga, who have been working to strengthen accountability and transparency of public finances in Tonga. Relevant key strategic areas as presented in their strategic plan include (i) providing a common voice for the people of Tonga on national forums, including through advocacy on gaps in legislation that negatively impact communities, (ii) strengthening institutional capacity of CSOs in Tonga, including through capacity building (ii) driving engagement between CSOs and the government, by creating formal mechanism for dialogue, and (iv) undertaking advocacy work that supports CSO clustering, including in the area of PFM with support for enhanced access to budget information, facilitation of budget submissions, improving the accessibility of Constituency Funds and improving governance, leadership and financial accountability.[92]

Through the Responsible Party Agreement with PIANGO, the Vaka Pasifika project has provided grants, technical assistance and facilitated opportunities for peer learning and exchange with Civil Society Forum of Tonga. Support has mainly focused on developing citizens guides, awareness raising and delivering training on PFM and the citizens guides to the community. Training has in addition aimed to raise awareness amongst communities, that most government revenue comes from sales tax, which they contribute to every time they purchase goods and services. The trainings are reported to have helped build knowledge and confidence at the community level to engage on issues related to the management of public finances.

Technical assistance provided virtually by PIANGO, has been used to help develop the citizen guides. e.g. development of infographics. In addition, PIANGO has one regional meeting per year, which facilitates peer learning and exchange between CSOs in the region. Civil Society Forum of Tonga has participated in regional events held by UNDP, which have also been attended by the Auditor General´s Office and the Ministry of Finance. These events in particular, were highlighted as creating a platform for engagement and improved relations between related stakeholders.

Civil Society Forum of Tonga are developing a citizen audit guide which is expected to be launched in August 2024.

Contributing factors to improved accountability and transparency of PFM in Tonga

Stakeholders who were part of the consultation process described PFM accountability and transparency in Tonga to be improving over recent years. Contributing factors refenced include:
- Broader reforms to the management of public finances.
- Political support for enhanced transparency and accountability by the King. A recent speech made by the King was described as having significant weight and facilitating progress.

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[92] Civil Society Forum of Tonga. (2021). Growing Civil Society: Strategic Plan 2021 - 2025. Civil Society Forum of Tonga. https://csft.to/wp-content/uploads/2024/05/CSFT-Strategic-Plan-2021-to-2025.pdf

- Leadership from the Ministry of Finance, which has helped to improve communication with line ministries and accountability actors.
- The Vaka Pasifika project, which helps to provide a platform for more engagement between accountability actors in Tonga. This was particularly relevant for CSO organisations, where the culture and hierarchical structures, make it difficult for CSOs to approach and engage with members of Parliament, the Ministry of Finance and the supreme audit institution.
- Reporting requirements from development partners, who request that the government work together with CSOs.

Tuvalu

Population[93]: 11,96	GDP per capita[94]: USD 5,456	Upper-middle income country

Background and Context

Tuvalu is a constitutional monarchy with the British sovereign as Head of State, represented by a Governor-General. It has a Westminster style unicameral parliamentary system.[95] The governance of public finance is set out in the Constitution, as well as the Public Finance Act reviewed in 2022 and the Audit Act reviewed in 2017. PFM processes are further supported by the Financial Instructions[96] and Budget Manual[97] issued by the Ministry of Finance. PFM reforms in the country have been guided by the Policy Reform Matrix, which includes objectives related to improving transparency and accountability in PFM.[98] This was updated following the 2015 PEFA assessment.[99]

The budget process: The Ministry of Finance leads the annual budget process and updates the medium-term fiscal framework. Budget ceilings are approved by Parliament and communicated to line ministries who are requested to prepare and submit their budgets to the Ministry of Finance. The national budget is approved by Parliament.[100] There are no formal opportunities for CSOs to engage as part of the budget process and influence allocative decisions. There is also no direct engagement between the Ministry of Finance and CSOs. The latter are required to communicate their needs via their respective line ministries.

External audit is led by the Office of the Auditor General. The Public Accounts Committee receive reports on the audited accounts, however, there is lack of a systematic process for the follow up of audit recommendations.[101]

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[93] Population is based on the 2023 estimate from the World Bank Development Indicators. Available from: https://data.worldbank.org/country/tuvalu
[94] GDP per capita is based on the 2023 estimate in current USD from the World Bank Development Indicators. Available from: https://data.worldbank.org/country/tuvalu
[95] PEFA. (2011). Tuvalu Public Financial Management Performance Report. IMF. https://www.pefa.org/sites/default/files/assessments/reports/TV-Jun11-PFMPR-Public.pdf
[96] Tuvalu Ministry of Finance. (2015). Tuvalu Government Financial Instructions: Made Under Section 5 of the Public Finance Act. Government of Tuvalu. https://www.tuvaluaudit.tv/wp-content/uploads/2016/05/Financial-Instructions.pdf
[97] Tuvalu Ministry of Finance. (2014). Tuvalu Government Budget Manual Government of Tuvalu. https://finance.gov.tv/wp-content/uploads/2022/05/Budget-Manual.pdf
[98] Tuvalu Ministry of Finance. (2013). Government of Tuvalu Policy Reform Matrix https://www.adb.org/sites/default/files/linked-documents/45395-001-tuv-oth.pdf
[99] Tuvalu Ministry of Finance. (2017). Public Financial Management Reform Roadmap 2017-2021. Government of Tuvalu. https://finance.gov.tv/wp-content/uploads/2022/05/Public-Financial-Management-Reform-Roadmap-2017-2021.pdf
[100] PEFA. (2011). Tuvalu Public Financial Management Performance Report. IMF. https://www.pefa.org/sites/default/files/assessments/reports/TV-Jun11-PFMPR-Public.pdf
[101] PEFA. (2011). Tuvalu Public Financial Management Performance Report. IMF. https://www.pefa.org/sites/default/files/assessments/reports/TV-Jun11-PFMPR-Public.pdf

Project alignment with national priorities

The Vala Pasifika Project is aligned with Tuvalu´s National Strategy for Sustainable Development 2021-2030. The vision is for, "A Peaceful, Resilient and Prosperous Tuvalu." National outcome 3 is on strengthening good governance, including the effectiveness of the three pillars of the Constitution (i.e. Parliament, Executive and Judiciary). Some of the key strategic actions identified include improving law-making processes through community consultation and capacity building.[102]

Project support in Tuvalu

The main activities of the Vaka Pasifika project in Tuvalu have been the fellowship program described in Box 7.1 in section 7, support to the supreme audit institution with the audit tracking tool, support to CSOs and support with building capacity of the media.

Support to the Ministry of Finance: Priority areas for the Ministry of Finance at the moment include improving budget credibility. Virements and deviations from the approved budget were highlighted as a major issue. The Ministry of Finance have also been leading on policies related to gender and climate change mainstreaming. At the moment, the Ministry of Finance is working to introduce climate budget tagging and have plans to later introduce gender budget tagging.

In terms of engagement with the Vaka Pasifika Project, the Ministry of Finance had been invited to regional events, however it was unclear if anyone from Tuvalu attended. Although they indicated they were not part of the fellowship and were just keeping updated with its progress, they did acknowledge that the fellowship was trying to address an important issue regarding the CDA funds and there could be important lessons from this experience for the Ministry of Finance. Opportunities for the Vaka Pasifika project to support capacity building on PFM were highlighted, however no support has been provided so far.

Support to the Office of the Auditor General: The Office of the Auditor General adopted a new strategic plan for the next 5 years, which includes priority areas on strengthening engagement with stakeholders and increasing accountability, transparency and integrity in the public sector.[103]

The office is currently working on strengthening internal governance, in line with the Audit Act of 2017 which made the Office of the Auditor General independent. Cross sectoral priorities are considered in the performance audit, including climate change adaptation action, gender and marginalised groups. This work is facilitated by IDI and PASAI. They are also engaged with an SDG performance audit, and this is being supported by a remote consultant engaged by UNDP.

During the consultation process, it was highlighted that the Vaka Pasifika projects fills in the gaps, providing support in areas where PASAI can not provide support, that are within UNDP´s

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[102] Tuvalu Ministry of Finance. (2020). Te Kete: Tuvalu National Strategy for Sustainable Development 2021-2030. Government of Tuvalu. https://australiaawardsfijiandtuvalu.org/wp-content/uploads/2021/01/Te-Kete-2021-2030-National-Development-Strategy.pdf

[103] A copy of the strategic plan was not made available.

objectives. The Vaka Pasifika project has also provided Tuvalu with the audit tracking tool. Several shortcomings were highlighted in how support for the tool was provided including:

- No consultations on developing the tool and the tool was not sufficiently tailored to the national context. The tool was provided to them during the first visit of the project team to Tuvalu.
- No training or further guidance was provided on how to implement the tracking tool.
- Not consulted on the different options available on the tracking tool, and were surprised to learn there was an online version of the tool.

The above, has led to problems in adopting and using the tool, leading to questions around the sustainability of the support provided. The Office of the Auditor General proposed more support be provided for short term technical assistance.

Support to CSOs and local communities: Through the Responsible Party Agreement with PIANGO, the Vaka Pasifika Project works closely with the Tuvalu Association of Non-Governmental Organisations (TANGO). However, there appeared to be capacity constraints as during the fieldwork visit, the evaluator was not able to meet with anyone from TANGO who could provide information on the project support and activities. The interim Director was out of the country at the time of the visit.

During the focus group discussions, the work of TANGO was acknowledged in providing support to communities, and in particular women, and other marginalised groups. However, members of TANGO also raised that the organisation was not very active as there was no Director in place. As a result, many had not renewed their membership. There is now an interim Director in place.

TANGO helped to facilitate two focus groups meetings with their members. This included representatives from civil society organisations and community groups working in the areas of climate change, gender related issues, and support to people with disabilities. TANGO staff assisted with translation for some of the participants. None of the participants in the group had engaged in any activities led by TANGO on PFM or benefited from any of the activities of the Vaka Pasifika Project.

Support to the media: Work with the media in Tuvalu has focused on output area 2, by building the capacity of the media to increase the demand for more accountability and transparency in PFM. Support to the media has included online training on PFM, support for writing related stories, and participation in regional peer learning and exchange events.

During the consultation process, the online training was said to have increased capacity of the media to engage in discussions on PFM. The latter is a very broad area, and although the media were involved in the past by sitting and reporting on parliamentary meetings, their reports mainly concerned trends in expenditure, and not issues related to transparency or accountability.

The support provided with story writing, was also reported to have sharpened the media´s writing skills. A consultant from the Vaka Pasifika Project, reviews their stories and provides guidance on areas of improvement. The most powerful stories from vulnerable and marginalised communities, are from the outer islands. Some of these stories have been covered as part of the project, however the Vaka Pasifika project has not provided any financial support

for travel to the outer island or resources to support data collection. These costs have been fully covered by journalists covering related stories.

Participation in peer learning and exchange events, gave the media an opportunity to engage with other accountability actors they would not otherwise have access to, such as members of Parliament, supreme audit institutions and the ministry of finance. The media in Tuvalu see this as an opportunity to build their network and improve the quality of reporting. These events also provided them with a better understanding of the type of PFM reports available, which they could report on.

Contributing factors to improved accountability and transparency of PFM in Tuvalu

There was a mixed response, as some respondents thought there was no change in the accountability and transparency for PFM, while others thought it was improving. Reasons provided for no improvement in the PFM landscape include the presence of a government dictatorship which is not transparent or inclusive and government decision making that does not consider the view from NGOs.

Contributing factors related to improvement include,
- Use of more annual audit reports, however there are still gaps as the reports are not always made available.
- Weekly press conferences by the Prime Minister, which provides an update on planned projects, activities and travel, which is helping to improve transparency.
- Reporting requirements from donors.

Fiji

| Population[104]: 936,375 | GDP per capita[105]: USD 5,868 | Upper-middle income country |

Background and Context

Fiji is a Parliamentary democracy, with the President appointed by Parliament. The management of public finances is underpinned by the Financial Management Act amended in 2021,[106] the Finance Instructions and Procurement Regulations.[107] The Audit Act amended in 2006, sets out the external audit functions carried out by the Office of the Auditor General.[108] The PFM reform process has been guided by the PFM Improvement Plan 2020-2025, informed by the 2020 PEFA assessment.[109]

The budget process: The Ministry of Finance, Strategic Planning, National Development and Statistics (previously referred to as the Ministry of Economy) leads the national budget process. Cabinet approves the budget strategy, which contains estimates and projections of the government's revenue, expenditure and debt. Ministries are requested to prepare and submit their budget proposals to the Ministry of Finance in line with the guidelines provided in the budget circular.[110]

During budget preparation, in addition to consultations with line ministries and departments, there are budget consultations with members of the public, school students and the private sector. All views and proposals shared during the consultation process are considered when preparing the national budget.[111] During the consultation process, the Ministry of Finance indicated that engagement with CSOs is through the relevant line ministry. Reference was made

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[104] Population is based on the 2023 estimate from the World Bank Development Indicators. Available from: https://data.worldbank.org/country/fiji

[105] GDP per capita is based on the 2023 estimate in current USD from the World Bank Development Indicators. Available from: https://data.worldbank.org/country/fiji

[106] Government of Fiji. (2021). Financial Management (Amendment) Act 2021. Government of Fiji. https://www.parliament.gov.fj/wp-content/uploads/2021/08/Act-34-Financial-Management-Amendment.pdf

[107] PFTAC. (2020). Fiji: Public Expenditure and Financial Accountability (PEFA) Assessment. IMF. https://www.pftac.org/content/dam/PFTAC/Documents/Reports/TAReports/PFTAC_TA_Report_Fiji_PEFA_Feb2020.pdf

[108] Government of Fiji. (2006). Audit (Amendment) Act 2006. Government of Fiji. https://static1.squarespace.com/static/57019a6db6aa607cbb909ab2/t/57995f29893fc074032af083/1469669162681/Fiji+Audit_amendment_Act_2006.pdf

[109] World Bank. (2023). Fiji Public Expenditure Review: Towards Fiscal Sustainability and Improved Spending Quality. World Bank. https://documents1.worldbank.org/curated/en/099040323214521814/pdf/P1776900f5b3530fd0bbb8014da6232c595.pdf

[110] Fiji Ministry of Economy. (2021). Economy Circular No. 05/2020-2021: Budget Preparations and Timelines. Government of Fiji. https://www.finance.gov.fj/wp-content/uploads/2023/02/Economy_Circular_-_2021-2022_Budget_Preparations_and_Timelines.pdf

[111] Ministry of Finance, Strategic Planning, National Development and Statistics. (2024). Budget Process. Available from: https://www.finance.gov.fj/budget-process/

to CSOs lack of understanding of government systems and poor reporting standards, as a barrier to developing better working relations.

The national budget is submitted to Parliament for approval. There are some processes in place to facilitate transparency in parliamentary scrutiny e.g. the standing committee meetings must be open to the public, including the media as per the Constitution and the Standing Orders of the Parliament. [112] External audit is led by the Office of the Auditor General. Related audit reports are scrutinised by the Public Accounts Committee.

Project alignment with national priorities

The Vaka Pasifika project is aligned with Fiji´s 5 year and 20 year national development plan. The long-term vision is, "Transforming Fiji towards an even more progressive, vibrant and inclusive society". The plan builds on two reinforcing approaches. The first approach covers inclusive socio-economic development through the promotion of socio-economic rights in the Constitution, ensuring no one is left behind. The second approach has a focus on strategic transformation, which nurtures new and emerging growth sectors, technology transfer and better connectivity with the rest of the world. Good governance has been identified as an enabling factor, and the national development plan states,

> *"Government will be fully accountable to the people of Fiji through Parliament, and resources will be allocated to support a robust and effective parliamentary and committee system, ensuring scrutiny of public programmes and policies through open and informed debates on issues of national interest."[113]*

The *plan in addition outlines the need for a* whole-of-government approach, in partnership with civil society as well as effective monitoring and evaluation systems for the management of public resources. Promoting gender equality is also recognised as a priority area, with goals on increasing the participation of women in policy making and in the workforce, eliminating violence against women and children, improving access to social services and reviewing legislation and policies to enhance their relevance to promoting gender equality.

The project is also aligned with the Ministry of Finance Strategic Plan 2017-2020, which has a goal on ensuring good governance and best practices.[114]

Project support in Fiji

169.   The Vaka Pasifika project works closely with key accountability stakeholders in Fiji. This includes support to, (i) the Ministry of Finance with training, (ii) the Office of the Auditor General with the audit recommendations tracking tool and strengthened engagement with accountability actors, (iii) grants to CSOs through PIANGO to support capacity building and community engagement on PFM issues at the community level, (iv) support to the media with

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[112] PFTAC. (2020). Fiji: Public Expenditure and Financial Accountability (PEFA) Assessment. IMF. https://www.pftac.org/content/dam/PFTAC/Documents/Reports/TAReports/PFTAC_TA_Report_Fiji_PEFA_Feb2020.pdf

[113] Government of Fiji. (2017). 5-Year and 20-Year National Development Plan: Transforming Fiji. Page 15. Fiji Ministry of Economy. https://www.fiji.gov.fj/getattachment/15b0ba03-825e-47f7-bf69-094ad33004dd/5-Year-20-Year-NATIONAL-DEVELOPMENT-PLAN.aspx

[114] Ministry of Finance. (2024). Our Strategic Priorities. Available from: https://www.finance.gov.fj/our-strategic-priorities/

increasing capacity to report on PFM matters. It was not possible to speak to a representative from the media in Fiji.

Support to the Ministry of Finance: The key priority reform areas at the Ministry of Finance are on strengthening gender responsive budgeting, including the introduction of gender budget tagging and gender impact assessments. Work is being supported by the Asian Development Bank (ADB). There is a gender specialist and local consultant in place, both funded by the ADB. The Ministry of Finance is also working on introducing climate budget tagging. There is ongoing work to integrate gender budget tagging and climate budget tagging into the new information and financial management system.

The Vaka Pasifika project has provided support to the Ministry of Finance on PFM training. High levels of staff turnover, had resulted in a number of new staff members with limited knowledge on PFM. The Ministry of Finance, through their personal relationship with the Vaka Pasifika project manager, made a direct request for training on PFM. To develop and deliver the training, two former senior employees from the Ministry of Finance were engaged as local consultants. The consultant´s extensive knowledge on the context and PFM system, increased engagement and learning. Based on the training delivered, the Ministry of Finance requested the development of guidelines on PFM and this was agreed with the project. However, the Ministry of Finance reported that it had been several months and they had not received an update from the Vaka Pasifika project team. Additional training has been requested from the project, for other divisions in the Ministry of Finance, including internal audit.

The Ministry of Finance produces an annual citizens guide, building on the citizen guide first produced by the Fiji Council of Social Services (FCOSS), with support from UNDP and PIANGO under the Strengthening PFM and Governance in the Pacific project. The Ministry of Finance is working to develop a digital version of the citizen guide and to make it available in the main languages spoken in Fiji, i.e. Hindi and iTaukei.

170.   The Ministry of Finance indicated that project support could be enhanced by providing an overview of the support available through the Vaka Pasifika Project, as well the ongoing project activities with the government of Fiji.

Support to the Office of the Auditor General: The Office of the Auditor General has worked on reducing the backlog of audits. There has been significant improvements, partly as a result of support from the government to outsource financial audits. Performance audits remain a challenge, as these have to be done internally and there is a lack of capacity given high staff turnover. At the moment, the Office of the Auditor General is working on an environmental audit, and the team has taken training supported by IDI and PASAI. Developing capacity on environmental audits is a key area of focus given the impacts of climate change.

The Vaka Pasifika Project has provided support on the audit recommendations tracking tool. The office is working with UNDP to develop the web-based tool which will be tested in September 2024. They have also engaged with the project on support for a stakeholder engagement workshop with CSOs. This event was planned several years ago, but had to be postponed due to the political environment in Fiji at the time. The workshop will include funding from the Vaka Pasifika Project and the Office of the Auditor General.

The Office of the Auditor General also highlighted other potential areas of support including support for non-core functions such as communications. In their team, there is just one person working on communications and responsibilities include keeping the Auditor General informed on relevant developments taking place in the media and other platforms, as well as for disseminating information and promoting awareness of the functions of the Auditor General. Capacity building of the communications expert would help improve the work of the Auditor General. A second suggestion was for the Vaka Pasifika project to work with IDI and PASAI to enhance capacity on environmental audits. Also identified was support for the development of a citizens audit guide and translation of audit reports.

Support to CSOs and local communities: Through the Responsible Party Agreement with PIANGO, the Vaka Pasifika Project works closely with Fiji Council of Social Services (FCOSS), established in1957 to provide relief and welfare to the vulnerable and marginalized.[115] FCOSS strengthens communities and citizens in Fiji through advocacy and training. FCOSS works through district councils of social services, which are groups of volunteers made up of community based organisations.

The work of FCOSS, responds to the needs of communities. Suppoort from the Vaka Pasifika project included a grant to FCOSS through the PIANGO partnership.[116] Activities supported by the grant, were informed by a survey, which was used to identify the priority needs of communities. This included capacity building on grant proposal writing. The grant was also used to convene discussions and raise awareness on PFM issues affecting communities. The open discussions facilitated communication between community leaders and government focal points. The discussions have helped the community think about developing and making budget submissions.

During the focus group discussion, which had representatives from five district councils of social services, participants shared how the dialogues, trainings and awareness raising activities have helped to increase their capacity to engage in the budget process. An example was made of a successful budget submission, as it was included in the national budget, made on behalf of the Melanesia community. The latter is a marginalised community, having been brought to Fiji in the 1800s as slaves. Most of the community live in informal settlements, without access to social services.

Participants in addition made reference to the project helping to establish better working relations with the Ministry of Finance and members of Parliament, e.g. they have been invited to consultations held by the Ministry of Finance on the citizens guide and the Executive Director of FCOSS has been invited to be part of the fiscal review committee.[117] The latter will examine fiscal policies and make recommendations on the rebalancing of public finances to support economic growth and fiscal sustainability.[118]

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[115] FCOSS. (2024). Our mission. Available from: https://www.fcoss.org.fj/home/
[116] According to the Vaka Pasifika project team, FCOSS also received grants during the first phase of the project.
[117] FBC News. (2023). Fiscal review committee members announced. Available from: https://www.fbcnews.com.fj/news/fiscal-review-committee-members-announced/
[118] Fiji One News. (2023) 2023 Fiscal review committed appointed. Available from: https://fijionenews.com.fj/2023-fiscal-review-committed-appointed/

Priority areas for the district social councils identified in the focus group include,

- To promote safety and security, including reducing violence against women.
- Improve access to infrastructure, and in particular accessibility for the outer islands which experience poor services e.g. poor shipping services, delays and cancellations at the last minute.
- Advocacy for better resource allocations through the budget process.
- Ensure social protection floors, i.e. there should be no reductions in allocations to social services.
- Promote more transparency in government processes for applying for public grants, including for social welfare payments for the elderly, disability allowances, housing grants, fire victims, etc. At the moment, there are no clear guidelines on the application process, timelines and approval process.

Contributing factors to improved accountability and transparency of PFM in Fiji

Most who participated in the evaluation indicated that PFM accountability and transparency in Fiji was improving. Reasons for this include:

- political will and support for the PFM Improvement Plan, which includes reforms to support transparency and accountability.
- Improvement in audit reporting, due to support from the government to outsource some of the financial audits.
- New coalition government, which has been open to PFM reform processes.
- Increased transparency through the citizens guide published by the government, building on the work done by FCOSS.
- The convening of a fiscal review committee, which has CSOs, small businesses and different sectors represented.
- FCOSS and PIANGO who make sure that stories from the communities are included in government decision making.

The Vaka Pasifika project team indicated that support has been provided by the project for the last three points identified above.

Annex G: Terms of reference

Terms of Reference

Mid-Term Evaluation (MTE) - Vaka Pasifika Project

Assignment Information

Assignment Title:	Accountable Public Finances to serve Pacific People (Vaka Pasifika)
Cluster/Project:	Accountable Public Finances to serve Pacific People (Vaka Pasifika) Project
Post Level:	Senior Specialist
Contract Type:	Individual Contractor (IC)
Language:	English
Duty Station:	Homebased with travel required to Fiji and two Pacific Island countries
Expected Place of Travel:	Fiji and two other Pacific Island countries (possible virtual site visit for other PICs)
Starting Date:	July 2024
Contract Duration:	July to September 2024 (30 days within June to September)

1. PROJECT BACKGROUND AND INFORMATION

PROJECT INFORMATION	
Project title:	Accountable Public Finances to serve Pacific People - Vaka Pasifika
Quantum ID:	00132456
Corporate Priorities:	Award ID (UNDP):00135551 UNDP Project Number:00132456 Contributing UNDP Outcome (UNDAF/CPD, RPD or GPD): • UNDP signature solution: Governance helping countries address emerging complexities by "futureproofing' governance systems through anticipatory approaches and management of risk. • MCPD Outcome 3: By 2027, people enjoy and contribute to more accountable, inclusive, resilient, and responsive governance systems that promote gender equality, climate security, justice, and peace, ensure participation, and protect their human rights. Output 3.1. Governance institutions are accountable and have improved capacities for service delivery Output 3.2. Institutions and systems accelerate inclusive development through responsive, participatory, and transparent governance processes. • Indicative Outputs Project Output 1: Well-run oversight institutions promote accountable and transparent governance for more efficient and inclusive service delivery (GEN 2). Project Output 2: Budget planning and oversight processes are inclusive, and people centred (GEN 2)
Country:	Federated States of Micronesia (FSM), Fiji, Kiribati, Nauru, Palau, Papua New Guinea (PNG), Republic of the Marshall Islands (RMI), Samoa, Solomon Islands, Timor Leste, Tonga, Tuvalu and Vanuatu, the self-governing territories in free association with New Zealand, of Cook Islands and Niue, and the New Zealand dependent territory of Tokelau
Region:	RBAP
Date project proposal signed:	31 June 2022

Project dates:	Start date:	Planned end date:
	1 July 2022	30th December 2026

Project budget:	US$6,759,329.10
Project expenditure at the time of evaluation:	EU funding Received: USD $2,530,618
Funding source:	EU - Delegation Agreement: NDICIASIA/2022/433 - 294
Implementing party:	PIANGO (Pacific Island Association of Non-Government Organizations) La Trobe University

- Pacific Islands countries (PICs) boast "big ocean" economies, with young and mobile populations and highly resilient and adaptative societies. Past and recent investments have however fallen short of developing diverse economies offering inclusive services and opportunities, resilient to external shocks and the increasing pace of climate disasters. While the scale of Pacific economies does not allow them to respond to all these challenges alone, public investment and revenues would gain from empowered officials accountable to keep basic service delivery and development priorities in mind while driving fiscal decisions.
- The "Accountable Public Finances to serve Pacific people – Vaka Pasifika" project, henceforth referred to as the Vaka Pasifika project, addresses documented challenges in overseeing and ensuring accountability in public finance across the Pacific. Its primary objective is to support oversight and accountability functions of Public Finance in the Pacific region.
- The project does so by providing technical assistance and supporting a platform for Pacific experts, decision-makers, and intellectuals to devise customized solutions, which the project can then support through funding and technical assistance. Additionally, the project facilitates opportunities for civil society and media to comprehend and engage with public finance cycles, while encouraging governments at both central and local levels to consult and involve citizens in budgetary processes.
- Overall, the project contributes to the United Nations Sustainable Cooperation Framework (UNSDCF 2023-2027) Outcome 3 on 'By 2027, people enjoy and contribute to more accountable, inclusive, resilient, and responsive governance systems that promote gender equality, climate security, justice and peace, ensure participation, and protect their human rights. Specifically, it contributes to Output 3.1 of the Multi Country Programme document (MCPD): Governance institutions are accountable and have improved capacities for service delivery and Output 3.2. Institutions and systems accelerate inclusive development through responsive, participatory, and transparent governance processes.
- Funded by the European Union until 2026, the project builds upon the achievements of the "Strengthening Public Finance Management and Governance in the Pacific" (PFM) project, implemented with EU support from 2018 to 2022. Its specific focus lies in ensuring efficient management of Pacific resources and augmenting the resource pool available for realizing national development objectives, necessitating stable and reliable institutions grounded in practical realities.

The Project has three Outputs:

Output 1: Well-run oversight institutions promote accountable and transparent governance for more efficient and inclusive service delivery.

Implementation focuses on capacity development of key independent oversight institutions, with a focus on (i) strengthening individual capacities and (ii) strengthening institutional capacities, including the ability to coordinate better with other relevant bodies and to engage with civil society and the media to improve oversight outcomes. This involves activities like the Vaka Pasifika Fellowship, establishing baselines and visibility of impacts, offering technical assistance, implementing follow-up mechanisms, conducting political economy analysis, driving cross-cutting initiatives, and fostering engagements with Parliaments. These efforts collectively enhance governance, oversight, and accountability in the Pacific region.

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

Implementation focuses on strengthening the "demand side" of PFM public accountability by supporting civil society build their understanding and expertise on budget analysis and oversight and to leverage their connections with communities to produce advocacy and information products which can be used by the public, but which can also be used by government stakeholders to inform their own budget planning and oversight activities. Under this output, the Project also develops and strengthen institutional mechanisms and capacities to better utilize insights, data and analysis generated outside government to contribute to a more agile and citizen-centered public finance management and service delivery in the Pacific.

Output 3 *Project Output*

Here, the focus is on strengthening human resources and the allocation of necessary personnel and resources for effective project implementation. This output emphasizes building the capacity of the project team, ensuring adequate staffing levels, and optimizing resource allocation to support the successful execution of Vaka Pasifika

initiatives across Pacific Island countries. The project is implemented in partnership with the Pacific Islands Association of Non-Governmental Organisations (PIANGO) and La Trobe University.

- PIANGO, Pacific's umbrella CSO organization with chapters (National Liaison Units) in each PIC, utilizes a sub-granting mechanism to empower these NLUs. This empowers them to make budget information accessible, engage with governments on priorities, and ensure budgets reflect citizen and community needs.
- The La Trobe University was commissioned to conduct a comprehensive Political Economy Analysis focusing on selected Pacific Island countries. A core aspect of this study includes an examination of public financial management practices and the strategic allocation of resources and aid within these unique socio-political landscapes.

The project is working in close coordination with international finance institutions in the region and regional entities active in the field of public finance management.

2. EVALUATION PURPOSE, SCOPE, AND OBJECTIVE

Vaka Pasifika currently operates as a project under the UNDP Effective Governance/Inclusive Growth Programme delivering PFM reform initiatives funded by the European Union. The project enters its next phase, ensuring efficiency and donor accountability remains critical. The Mid-Term Evaluation (MTE) will deep dive into potential refinements to the current project structure, its long-term sustainability, UNDP mandates, and donor reporting requirements.

Evaluation Purpose:
The purpose of the Mid – Term Evaluation is to:
- Review and assess the project's progress against the OECD evaluation criteria: relevance, coherence, effectiveness, efficiency and sustainability and cross cutting issues highlighted. This will need to be supported using appropriate evidence and justification. The evaluation needs to report the extent to which the project is on track; and
- Identify appropriate recommendations(with the purpose of having an increased and sustainable impact of the actions), that is feasible and appropriate, timely and actionable for the project.

Evaluation Scope
This mid-term evaluation will cover the project's progress in alignment to the Theory of Change, linked to the results resources framework and activities outlines in the project document. The outputs are articulated in the results resources framework (RRF). The scope of the mid-term evaluation will specifically cover the progress of the expected outputs of the project as stated below:
- o Output 1: Well run oversight institutions promote accountable and transparent governance for more efficient and inclusive service delivery
- o Output 2: Budget planning, implementation and oversight processes are inclusive, and people centred.
- o Output 3: Project Output. This will include reviewing the project's.
  - *Structure Optimization:* The MTE will explore potential improvements to Vaka Pasifika's organizational structure, assessing its effectiveness in maximizing impact, complying with UNDP procedures, and meeting donor expectations, while also considering opportunities to leverage synergies and expertise within a broader framework.
  - *Team competence and partnerships:* The evaluation will assess the project team's capacity to deliver desired outcomes, examining internal expertise, existing technical partnerships, and the potential for collaboration with other initiatives working in similar areas.
  - *Expansion potential:* The MTE will explore possibilities for extending Vaka Pasifika's scope in future phases focusing on activities aligned with stakeholder needs, leveraging existing initiatives and partnerships, and exploring collaboration models to enhance resource mobilization and finding sustainability.

Evaluation Objective:

<ol type="i">
Assess the project risks, challenges, potential impact and identify to what extend strategies undertaken by the project to respond to the needs and its relevance.
Conduct a deep dive in at least 3 selected countries (subject to consultation) of implementation to draw lessons for improvement.
Assess the application of a human right-based approach, gender equality and women's empowerment, and participation of other groups such as youth persons with disabilities, and private sector etc.
Assess the design, implementation, and management of the project and provide recommendations on any changes in approach that may be considered in the future of project design and/or should be factored in the project exit strategy.

This mid-term evaluation will optimize the project's effectiveness and explore strategic adjustments by considering the current context and emerging opportunities. It will recommend potential revisions to the project plan and approach, including evaluating the feasibility and benefits of integrating Vaka Pasifika into a broader portfolio and analysing the connectedness and continuity between Phase 1 and Phase 2 activities.

3. EVALUATION CRITERIA AND KEY GUIDNG QUESTIONS

The evaluation will be conducted in such a way to ensure that the key principles of UNDP Evaluation are fully respected and guided by the United Nations Development Evaluation Group's Norms and Standards for Evaluation and the Organization of the Economic Cooperation Development/Development Assistance Committee (OECD/DAC)'s Evaluation Criteria for Evaluation Development Assistance. The review shall be independent, impartial, transparent, ethical, and credible based on data and evidence. The evaluator is expected to adhere to the following evaluation criterions. The questions will be reviewed/elaborated in the evaluation inception report.

a. Relevance

The mid-term evaluation will assess the project's relevance given the changing context since its inception. This will include examining initial project analysis and strategy development, how this has been updated how adequately the project has responded to or is positioning to address. The relevance of Vaka Pasifika will be evaluated from the perspective of various stakeholders, including partner governments, Pacific Island communities, and civil society organizations. To assess the relevance, the following should be considered (but should not limit the evaluation):

- To what extent has the project and its outcomes align with the priorities of the local communities in the PICs?
- To what extent has the project and its outcomes align with PIC's National Government development priorities and with regional development priorities?
- To what extent does the project contribute to national and regional gender equality, women empowerment, disability inclusion and other social protection commitments?
- To what extend is the project aligned with the MCPD outputs and outcomes, the UNDP Strategic Plan and the SDGs;

The MTE will provide recommendation to suppose the ongoing project's relevance, with a specific focus on considering diverse stakeholder perspectives. The evaluation will also address the alignment of the project with interventions by donor partner, regional organizations, and UNDP.

b. Coherence

The project's coherence with other interventions, especially those of donor partners, regional organizations, and UNDP, will be reviewed. To assess coherence, the following should be considered (but should not limit the evaluation):

- To what extent is the project aligning with similar interventions in the region, especially those supported by its donor partners?
- To what extent is the project being appropriately responsive with intervention to address evolving regional challenges like rising sea levels and climate change, political, legal and economic, institutional changes in the country, taking in to account impact on vulnerable Pacific Island communities and wider stakeholders?

c. Effectiveness

The MTE will consider, how effectively the Vaka Pasifika project has progressed against its original outcomes and outputs as outlined in the original project theory of change. As required, the MTE will examine core assumptions under the original theory of change and test how well these have held throughout project implementation to date. To assess effectiveness, the following should be considered (but should not limit the evaluation):

- To what extent will the project meet its original outcomes within the current program phase? Do these remain practical and feasible?
- To what extent has the project assumptions and project theory of change continue to address the key factors which are likely to enable or challenge the progress of this project?
- Are the project objectives and outputs clear, practical, and feasible within its frame? Do they clearly address women, men, persons with disabilities and vulnerable groups?
- To what extent have the Responsible Partnership Agreements delivered results and entry points for the project and are they adapted to the development challenge at hand?

d. Efficiency

Vaka Pasifika's diverse approaches, across regional and country-level interventions, aim to drive transformative change in Pacific Island governance. Specific focus areas for efficiency assessment include:

1. *Optimizing Resource Allocation:* Has the project efficiently balance resources between regional and national-level activities, ensuring tailored support and impact for each Pacific Island nation? How can resource allocation be adjusted to further strengthen national-level capacity building and implementation efforts?
2. *Tailoring to Country Contexts:* Do project strategies effectively adapt to the unique needs and pace of each partner country? Are there opportunities to enhance context-specific approaches for improved efficiency and impact?
3. *Leveraging Partnerships:* Have existing partnership s been utilized effectively to maximize efficiency and impact at both regional and national levels? Can new partnerships or capacity sharing mechanisms be established to optimize resource utilization and knowledge exchange?
4. *Engendering Efficiency:* How can project strategies be streamlined to effectively integrate and prioritize gender equality efforts, ensuring efficient utilization of resources while maximizing impact on gender-related goals?

During MTE, the following will be considered:

- Refining current strategies: Optimizing existing approaches, particularly national-level interventions, for improved efficiency and impact;
- Expanding/changing strategies: Exploring new or modified approaches, including those focusing on gender integration, to address identified resource allocation and tailoring challenges; and
- Enhancing capacity building: Recommending strategies to strengthen national-level capacities to complement regional efforts and maximize overall project efficiency.

In evaluating efficiency, the MTE will consider, but not limited to, the following aspects:

- To what extent have the UNDP project implementation strategy and execution been efficient, and cost-effective against achieved outcomes?
- In what way could the project Monitoring, Evaluation and Learning Framework be further developed and improved to ensure accountability to all stakeholders and support further project improvement?
- To what extent do the M&E systems utilized by UNDP ensure effective and efficient project management?
- To what extent are resources delivered by the projects, (or is likely to be delivered), economical and timely and are there resources dedicated to marginalized and vulnerable groups?

e. Sustainability

To assess the project's contribution to sustainability, the Mid-Term Evaluation (MTE) will assess:

- The extent to which PICs and relevant actors have integrated broader governance, accountability, and transparency practices into their system and processes as a result of the project's work identify knowledge gaps and emerging areas requiring further development to sustain improvements beyond the project lifespan, while also examining the project's adherence to core principles of localization in the Pacific.

- To what extent has the project explored localizing experts and creating opportunities beyond the project's interventions to enhance ownership of strong governance systems?
- In what ways has the project partnered with key actors on the ground or in the region (including communities and local government) to ensure program benefits are sustained?
- Are there any financial risks that may jeopardize the sustainability of project outputs? To what extent do the identified risk affecting women, men, and vulnerable groups?

f. Human Rights

Aligned with UNDP's commitment to human rights, the Mid-Term Evaluation (MTE) will assess the extent to which Vaka Pasifika project integrates and upholds human rights principles, particularly those of participation, non-discrimination, and accountability, in its project design and implementation. This Mid-Term Evaluation will investigate:

- Integration: To what extent are the human rights principles embedded into all stages of the project, from planning and budgeting to monitoring and evaluation?
- Challenges and opportunities: What are the key challenges and opportunities the project faces in promoting and protecting human rights?

g. Leave No One Behind

- Were and are women and other disadvantaged and marginalized groups consulted and meaningfully involved in project planning, implementation, and monitoring? What proportion of the beneficiaries of a programme were persons with disabilities and disadvantaged groups?
- What barriers did persons with disabilities and disadvantaged groups face?

h. Gender Equality, Disability and Social Inclusion

Vaka Pasifika is committed to integrating gender equality, disability, and social inclusion (GEDSI) principles within its efforts to strengthen governance and accountability in the Pacific region. MTE will deep dive the project's advancement and effectiveness in embedding GEDSI principles across its design, implementation, and monitoring phases. Evaluation Focus:

- Integration: Examining the effectiveness of GEDSI integration at all project stages, from policy development and capacity building to resources allocation and monitoring framework.
- Challenges and Opportunities: Identifying key challenges and opportunities in promoting GEDSI principles in the work of the project in progressing increased governance and accountability notably of public finances in the region. This involves uncovering gender, disability or social inequities exacerbated by existing PFM systems and exploring avenues for addressing them.
- Recommendation: Providing clear and actionable recommendations based on findings to strengthen Vaka Pasifika's GEDSI focus and enhance its positive impact on gender equality and social inclusion in Pacific Island communities. Recommending additional strategic partnerships that should be cultivated to advance GEDSI in the realm of PFM within the region.

Key Questions to be addressed:

- To what extent has the project contributed to gender equality, specifically in terms of women's empowerment in communities engaged?
- To what extent has the project ensure the inclusivity of empowering marginalized groups (e.g., people with disabilities or those marginalised by interesting social identities such as age, gender, ethnicity, and geography) throughout project design, activity, planning, implementation, and assessment.
- To what extent has the contribution of the participation of men, women, vulnerable groups, and persons with disabilities toward achieving the project outcomes.
- To what extent has the measures outlined in the GEDSI Action Plan been effectively integrated into the project and are there areas of improvement identified that could improve the GEDSI strategies.

4.   EVALUTION APPROACH AND METHODOLOGY

EVALUTION APPROACH

Vaka Pasifika's evaluation approach prioritizes contextualized development, respecting diverse perspectives, and fostering meaningful knowledge exchange.

- o *Adaptive Strategies:* We tailor our approach to each Pacific Island nation through flexible methods and collaboration with various stakeholders, emphasizing local ownership and continuous learning.
- o *Diverse Perspectives*: We actively seek and integrate different viewpoints, especially from marginalized groups, through various methods to ensure a comprehensive understanding and alignment with stakeholder needs.
- o *Respectful Knowledge Exchange:* We facilitate dialogue and bridge knowledge gaps through dedicated sessions and open communication, respecting cultural sensitivity and valuing local contributions.

By adhering to these principles, the mid-term evaluation is expected to follow a holistic, participatory, and consultative approach by ensuring close engagement with the project team, government counterparts, responsible parties, and the UNDP country office. Engagement of stakeholders is virtual to a successful MTE. Stakeholder involvement should include interviews with key stakeholders who have project responsibilities including but not limited to following:

- Civil Society Organizations – PIANGO, Fiji Council of Social Services, Development Services Exchange
- Non-Government Organizations - Tuvalu Association of Non-Governmental Organizations,
- Fiji Government – Ministry of Finance (Budget Division)
- Tonga Government – Ministry of Finance
- Supreme Audit Institutions (SAI) – Fiji, Tonga and Tuvalu and the regional body - Pacific Association of Supreme Audit Institutions
- Media – Pacific Island News Association
- Other development agencies – International Monetary Fund, Asian Development Bank and International Budget Partnership

EVALUATION METHODOLOGY

Vaka Pasifika has an established Monitoring, Evaluation and Learning Framework (MELF) based on its original project theory of change. It has a comprehensive data management system which includes evidence against outcomes and outputs and the project reports regularly against its outputs and outcomes to its donor – the European Union and the Board. The original theory of change has clearly defined pathways and strategies for change and evidence has been collected against these pathways. In preparation for this evaluation the project has undertaken an audit of existing information and evidence in each of its country locations and its regional work. These country and regional briefs, annotated against the existing evidence, will be provided to the evaluator to assist in the assessments and better understand the scope and variety of work by the project to date.

The evaluator is expected to be familiar with Pacific approaches to evaluation. Ideally the evaluator will bring expertise in indigenous methodologies and/or other methodologies drawn from critical evaluation approaches, alongside experience in traditional methodologies (i.e., in-depth interviews, surveys, observation, focus groups etc). The MTE will include travel to Fiji and two countries that the Vaka Pasifika project works with.

The suggested evaluation approach and methods are indicative only. The specific design, methods and tools for the evaluation should be finalized and proposed by the evaluator in the inception report, following consultations with the UNDP MCO and review of the project related documents and reports. The method and tools should be appropriate and feasible to meet the evaluation purpose and objectives and answer the evaluation questions, given limitations of budget, time and data. The method and tools should be context-sensitive and adequately address the issues of human rights, gender equality and climate change action. The final mid-term evaluation report should build upon review of the available project documents, field visits, in-depth interviews and meetings if deemed appropriate which would provide an opportunity for more in-depth analysis and understanding of the project. The evaluator is expected to frame the evaluation using OECD criteria (UNDP_Evaluation_Guidelines.pdf).

The evaluation employs a combination of qualitative and quantitative evaluation methods and instruments, and the evaluator is expected to follow a *participatory and consultative* approach that ensures close engagement with the evaluation managers, implementing partners and male and female direct beneficiaries. The methodology should include sampling methods for selecting stakeholders and methods for assessing results stated in the results frameworks. The methodologies proposed by the evaluator should support and facilitate active dialogue between stakeholders and their different perspectives. In general, the design of the evaluation is expected to be guided by the 'Theory of Change' to determine causal links between the interventions that the project supported and the pathways through which the interventions are contributing to achieving the intended results. The following data collection methods could be used, or the evaluator may propose another data collection method in the inception report.

- **Desk review:** review of all relevant documentation
  - Project document (contribution agreement).
  - Theory of change and results framework.
  - Programme and project quality assurance reports.
  - Annual workplans.
  - Activity designs.
  - Consolidated quarterly and annual reports.
  - Results-oriented monitoring report.
  - Highlights of project board meetings.
  - Technical/financial monitoring reports.
- **Data collection:** data collection will be done in the form of in – depth interviews for selected countries:
  - At least seven in-depth interviews from each country are expected to be conducted virtually or in person. Expected number 21 (minimum) in-depth interviews are expected to be conducted.
  - Interviews will be conducted with the programme unit and management within the UNDP MCO, UN Agencies, development partners and CSOs, the project board members and other strategic partners.
  - Key informant interviews/consultations with the target groups
- **For the above interviews**, the consultant will need to design a set of questions aimed for the specific interviewee category.
- **For each of the target interviewees categories**, the consultant will need to propose the approach/tool, e.g., survey, semi-structured interview, focus group discussion, etc.
- **Gender and human rights lens:** All evaluation products need to address gender, disability, and human rights issues. Hence, the consultant will need to design the tool allowing the collection of the data to provide the evaluation from those lenses.

Data Validation: Data and information collected from different sources and through various means will be triangulated to strengthen the validity of findings and conclusions. The consultant should highlight his/her approach to address this in the inception report.

All conclusions, judgments, and opinions must be qualified by evidence and not be based on opinions.
Once on board, the consultant will propose the methodology in close consultation with UNDP. The final methodological approach including interview schedule, field visits, and data to be used in the evaluation should be clearly outlined in the inception report and fully discussed and agreed upon between UNDP and the evaluator.

5. EXPECTED DELIVERABLES

The following deliverables in line with UNDP's evaluation guidelines:
- **Inception Report (7-10 pages, excluding Annexes):** The inception report should be carried out following the desk review and based on preliminary discussions with UNDP. It should detail an understanding, to address the expectation as mentioned in the methodology section above, of what is being evaluated and why, how each evaluation question will be answered by way of proposed methods, sources of data, and data collection procedures. The inception report should include a proposed schedule of tasks, activities, and deliverables. The inception report must include detailed data collection tools and questions to be asked of the different stakeholders. The updated Evaluation matrix should

be included in the inception report. The evaluation matrix is a tool that the evaluator creates as a map and reference in planning and conducting an evaluation. It also serves as a useful tool for summarizing and visually presenting the evaluation design and methodology for discussions with sstakeholders. It details evaluation questions that the evaluation will answer, data sources, data collection and analysis tools or methods appropriate for each data source, and the standard or measure by which each question will be evaluated. The sample of the evaluation matrix template, refer to *Annex VII*

- **Debrief of preliminary evaluation result:** Immediately following the completion of fieldwork and data collection, the consultant is expected to provide a preliminary debriefing and findings to UNDP and key sstakeholders.
- **Draft evaluation report (30 pages) excluding annexes:** The content of the report should be consistent with the UNDP Standard guideline (Access: Section Four: Evaluation Implementation (undp.org)
- **Final evaluation report audit trail:** Comments and changes by the evaluator in response to the draft report should be kept in "track changes" by the evaluator to show how they have addressed comments in this Audit Trail Report.
- **Final Evaluation Report:** The Consultant will revise the draft based on the inputs provided and submit the final report within two weeks after receiving the comments. The evaluator is expected to develop a brief PowerPoint presentation and present the evaluation results (max two times) to UNDP, the project board or relevant stakeholders as suggested by the project team.

No.	Deliverables/Outputs	Estimated Duration to Complete	Target Due Dates	Review and Approvals Required
1	**Deliverable 1:** Submission of the evaluation Inception Report produced with detailed review methodology, including timelines. A presentation on a detailed inception report to be conducted.	2 days	10 July 2024	UNDP MCO Fiji
2	**Deliverable 2:** Completion of field work exercises, and provision of presentation of preliminary findings.	12 days	31 July 2024	
3	**Deliverable 3:** Submission of a draft version of the evaluation report	10 days	10 August 2024	
4	**Deliverable 4:** Submission of satisfactory final evaluation report incorporating comments at the quality required in compliance with the required Evaluation Report Outline, Power Point of Evaluation results, and attached with Audit Trail Report.	6 days	23 August 2024	
	Total # of Days:	30 days		

Final payment is dependent on the approval of the report by the UNDP. It is understood that if needed, multiple drafts may be required until the final approval.

6. ETHICAL CONSIDERATION

This evaluation will be conducted in accordance with the principles outlined in the UNEG 'Ethical Guidelines for Evaluation'. The consultant must safeguard the rights and confidentiality of information providers, interviewees, and stakeholders through measures to ensure compliance with legal and other relevant codes governing collection of data and reporting on data. The consultant must also ensure security of collected information before and after the evaluation and protocols to ensure anonymity and confidentiality of sources of information where that is expected. The information knowledge and data gathered in the evaluation process must also be solely used for the evaluation and not for other uses without the express authorization of UNDP and partners." The consultant will be held to the highest ethical standards and are required to sign a Code of Conduct upon acceptance of the assignment.

7. IMPLEMENTATION ARRANGEMENT

The principal responsibility for managing this final evaluation resides with the UNDP Multicounty Office, Fiji. The UNDP MCO will contract the consultants and ensure the logistic arrangements within the country for the consultant. The Management Performance Unit (MPO) will be the Commissioning Unit for this evaluation whereby the Development Effectiveness Analyst will be facilitating the evaluation process including gathering inputs from the project implementation team such as the required project documentations and shared with the Consultants. The deliverables will be cleared by the Programme Oversight Specialist and approved or accepted by the Deputy Resident Representative upon meeting the high-quality standards as required with evidence of relevant key stakeholders are duly consulted. Payment release will be approved upon confirmation of the deliverables by the Programme Oversight Specialist.

The Commissioning Unit will provide technical guidance on evaluation and ensure an independent evaluation process, and that the policy is followed. The Vaka Pasifika project manager and the programme analyst will provide required information, furnish documents for review to evaluator and provide logistical support. They will also be responsible for the final evaluation's logistic arrangements, setting up stakeholder interviews, arranging consultations, coordination with the stakeholders and beneficiaries etc.

After signing the contract, UNDP will brief the evaluator upon commencing the assignment to establish the evaluation's objectives, purpose, and expected outputs. Key project documents will be shared with the evaluator. The evaluator is expected to review the relevant documents and share the draft inception report before the commencement of the field mission or data collection. The final methodology and instruments should be proposed in the inception report, including the evaluation schedule and evaluation matrix that guides the final evaluation's overall implementation. The inception report submitted by the evaluator should be approved by Programme Oversight Specialist prior to the commencement of the evaluation process.

UNDP Pacific Office reserves the right to maintain regular communication with the consultant and to engage/visit implementing activities where needed. Project team will work closely with the evaluator for desk review, identifying stakeholders and sources of information, and helping resolve issues during the assignment period. The consultant will be responsible for updating the Commissioning Unit on the progress of the evaluation on a regular basis and deliverables must be approved as satisfactory. The draft report will be reviewed by the commissioning unit, programme unit, donor (EU) and identified relevant stakeholders. and provide their comments for validation to the evaluator. The final evaluation will remain fully independent.

8. TIMEFRAME OF EVALUATION PROCESS

Activity	Estimated # of Days	Date of Completion	Place	Responsible Party
PHASE 1: DESK REVIEW AND INCEPTION REPORT				
Meeting with UNDP (organized by UNDP MCO)	0.5 day	July	Home base	UNDP MCO
Meeting briefing with UNDP (project management specialist, programme analyst, and project staff as needed)	1.5 days	July	Home base	UNDP MCO
Sharing of the relevant documentation with the consultant			Home base	UNDP MCO
Briefing meeting with UNDP management team			Home base	UNDP MCO
Desk review, Evaluation design, methodology and updated workplan including the list of stakeholders to be interviewed			Home base	Evaluator
Submission of Inception report (15 pages max)		July	Home base	Evaluator

Comments and approval of inception report		July	Home base	UNDP MCO
PHASE 2: DATA COLLECTION				
Consultations and meetings and in-depth interviews	12 days	31 July	Fiji base	Evaluator
Debrief to key UNDP MCO Fiji			Fiji base	Evaluator
PHASE 3: DRAFTING AND FINALIZATION OF THE EVALUATION REPORT				
Preparation of draft mid-term evaluation report (45 pages max. excluding annexes)	10 days	30-Jul	Home base	Evaluator
Draft report submission			Home base	Evaluator
Consolidated UNDP and stakeholder comments to the draft report			Home base	Evaluator
Final debriefing after receiving comments from UNDP			Home base	Evaluator
Finalisation of the evaluation report, incorporation of comments provided by projects staff and UNDP MCO, power point presentation of key evaluation findings and audit trail report	6 days	20-Aug	Home base	Evaluator
Submission of the final evaluation report, audit trail report, and power point presentation to UNDP MCO (45 pages max. excluding annexes)			Home base	Evaluator
Estimated total days	30 days			

Note: The above numbers of days are estimated and are subject to change. Multiple reiterations may be required of the reports until the report is considered approved. Inception and final report must meet IEO's Quality Criteria.

This assignment is anticipated to take place between July 2024 –September 2024. The assignment is home-based with some travel required to Fiji and two Pacific Island countries. Payments are output based. The expected level of effort for the MTE consultant(s) is approximately **30 days** in total.

9. DURATION OF THE WORK

Below shows a description of the expected level of effort during the MTE:

Duties	Location	Deliverables	Responsibility
Country and Regional briefs	Home based	Project briefs outlining current activities, theory of change and achievements, annotated with available evidence, prepared for each project country and for the project regional activities.	Vaka Pasifika PM & M&E
Preparation of evaluation plan Inception Report	Home based	Draft Inception report in line with UNDP evaluation norms and standards, following initial discussions with project team and other relevant stakeholders.	Evaluation Consultant(s)
Review of draft evaluation plan Inception Report	Home based	Comments on the draft Inception Report, provided by the Evaluation Reference Group and UNDP, consolidated by the evaluation manager.	Evaluation Reference Group
Incorporation of comments	Home based	Revised Inception Report drafted	Evaluation Consultant(s)
Deliverable 1	Home based	Final Inception report submitted	Evaluation Consultant(s)

Deliverable 2 Evaluation implementation	Fiji and two other countries in the Pacific (virtual based from Fiji)	Data collection, on-site analysis – expected max 3 weeks of mission to cover 3 countries. Initial findings presentation to evaluation reference group and other stakeholders as required. Presentation submitted.	Evaluation Consultant(s)
Deliverable 3	Home based	Draft evaluation report submitted	Evaluation Consultant(s)
Review for quality assurance and scope. Identify factual errors and clarity and comprehension	Home based	Comments on the draft evaluation report, provided by the Evaluation Reference Group and UNDP, consolidated by the evaluation manager.	Evaluation Reference Group
Consideration of comments	Home based	Revised draft evaluation report	Evaluation Consultant(s)
Final review by UNDP MPO	Home based	Revised draft evaluation report submitted to UNDP MPO; draft Evaluation Brief submitted	MPO
Incorporation of comments and finalisation of report and Evaluation Brief	Home based	Revised draft evaluation report, with comments from UNDP MPO consolidated	Evaluation Consultant(s)
Deliverable 4	Home based	Final evaluation report; Evaluation Brief and presentation of evaluation results. Audit trail form	Evaluation Consultant(s)
Project Management: Finalise Evaluation Follow-up Plan	Home based	Final Evaluation Follow-up Plan to be cleared by MPO	Project Management
Project Management: Disseminate final evaluation report	Home based	Final evaluation report disseminated to internal and external stakeholders	Project Management

10. MINIMUM QUALIFICATION AND COMPETENCE OF INDIVIDUAL CONTRACTOR

- At least master's degree in public finance, sustainable finance, monitoring and evaluation, gender equality and social inclusion, innovation design or other relevant areas with extensive working experience of at least 5 years.
- Demonstrated ability to conduct evaluations from a critical research perspective making use of diverse and culturally appropriate methodologies.
- Proven expertise in applying OECD DAC standards or equivalent with a minimum 2 years of proven professional experience in the evaluation of projects.
- 10+ years of experience of development Programme or technical assistance Programme in public financial management oversight or governance accountability preferably in SIDS or similar contexts
- Experience engaging with a diversity of actors from community, experience mainstreaming localization and decolonization and/or participatory approaches in evaluations preferably in the Pacific is an asset. This includes carrying out extensive development work in supporting and assessing strategies for inclusion of women and marginalized groups, including people living with a disability, and those marginalized by other intersecting social identities (e.g., age, gender, ethnicity, living in rural or remote areas, etc.)

- Specific experience adapting M&E approaches and methodologies for Pacific Island governments and communities (desirable).
- Ability to conduct evaluations from a critical perspective, utilizing diverse and culturally appropriate methodologies.
- Publications and/or articles (desirable)
- Excellent English drafting skills is essential.

11. PROPOSAL AND SCHEDULE OF PAYMENT

PROPOSAL

- The Evaluator must send a financial proposal based on financial compensation that he or she deems appropriate in completing this evaluation:
- As applicable, travel or daily allowance costs (for work undertaken outside of home base) should be identified separately as the timing and location are still being negotiated by the project team. Travel payments will be reimbursed following the travel. Note that UNDP will only pay for economy travel. Travel will be arranged separately by UNDP based on POPP – travel will always be the most economic route and DSA as per UNDP established rates.
- In the event of unforeseeable travel not anticipated in this TOR, payment of travel costs including tickets, lodging and terminal expenses should be agreed upon, between the respective business unit and the Individual Consultant, prior to travel and will be reimbursed.

SCHEDULE OF PAYMENT

The total amount quoted shall be all-inclusive and include all costs components required to perform the deliverables identified in the TOR, including professional fee, travel costs, living allowance (if any work is to be done outside the IC´s duty station) and any other applicable cost to be incurred by the IC in completing the assignment. The contract price will be fixed as an output-based price regardless of the extension of the herein specified duration. Payment will be made after satisfactory acceptance and upon completion of the deliverables/outputs and as per below percentages:

Deliverable	Amount (USD)
Upon submission of deliverable 1 – on submission of final MTE inception report	20% of the total value of the contract
Upon submission of deliverable 2 & 3 – on completion pf presentation of initial findings and submission of draft MTE report	30% of the total value of the contract
Upon submission of Deliverables 4 – on acceptance of the final MTE report and completion of audit trail responses	50% of the total value of the contract

Payment will be made after satisfactory acceptance and certification of the deliverables and in accordance with UNDP procedures. For any clarification regarding this assignment, please write to: marine.destrez@undp.org

12. SELECTION CRITERIA

Cumulative analysis

- The award of the contract shall be made to the incumbent whose offer has been evaluated and determined as a) responsive/compliant/acceptable; and b) having received the highest score out of set of weighted technical criteria **(70%)** and financial criteria **(30%)**. Financial score shall be computed as a ratio of the proposal being evaluated and the lowest priced proposal received by UNDP for the assignment.

Technical Criteria for Evaluation (Maximum 70 points)

Criteria 1	Relevance of Education Masters in degree and/or technical qualifications in relevant project areas including:
	    o Governance, public administration, or political science
	    o Public financial management
	    o Sustainable Finance
	    o Monitoring and evaluation
	    o Gender equality and social inclusion
	    o Innovation and design
		10

Criteria 2	Proven expertise in applying OECD DAC standards or equivalent with a minimum 2 years of proven professional experience in the evaluation of projects	15
Criteria 3	10+ years of experience of development Programme or technical assistance Programme in public financial management oversight or governance accountability preferably in SIDS or similar contexts	20
Criteria 4	Experience engaging with a diversity of actors from community to elected representatives and decision makers a must, experience mainstreaming localization and decolonization and/or participatory approaches in evaluations preferably in the Pacific is an asset.	15
Criteria 5	Fluency in English (written and verbal) language	10

UNDP may interview technically qualified candidates to validate the technical evaluation.

Only candidates obtaining a minimum of 49 points (70% of the total technical points) would be considered for the Financial Evaluation.
Women applicants are encouraged to apply.

Documentation required.

The consultant must submit the following documents/information to demonstrate their qualifications. Please group them into **one (1) single PDF document** as the application only allows to upload maximum one document:

- **Letter of Confirmation of Interest and Availability** using the template provided in Annex II.
- **Evaluation Consultants CV or** P11, indicating all experience from similar projects, as well as the contact details (email and telephone number) of the individual or team and at least three (3) professional references.
- **Technical proposal (no more than 4 pages)**, including a) a brief description of why the individual or team considers itself as the most suitable for the assignment, with reference to technical criteria outlined above.
- **Financial proposal**, as per template provided in Annex II. Note: Consultants must quote prices in United States Dollars (USD).

Incomplete proposals may not be considered.

Review Time Required
10 business days after submission of each deliverable.

13. **ANNEXES**

ANNEX I. Individual IC General Terms and Conditions

ANNEX II. <u>Offeror's Letter to UNDP Confirming Interest and Availability for the Individual IC, including Financial Proposal Template</u>

ANNEX III. LIST OF BACKGROUND DOCUMENTS FOR THE DESK REVIEW

This list is indicative only and will be further refined by the evaluator.
- Project briefs which identify current progress against each outcome area with links to all relevant evidence sources
- Historical documents including PRRP overview and related completion reports.
    - Vaka Pasifika Project Document (pro doc)
    - Vaka Pasifika GESI Strategy
    - Vaka Pasifika MEL Framework
    - Briefs on key program strategies and related evidence sources.
    - Project reporting to date
    - UNDP Strategic Plan 2022 - 2025[1]
    - UNDP website: UNDP and the Sustainable Development Goals[2]
    - UNDP Multi Country Programme Document for the Pacific Island Countries and Territories (MCPD) 2023 - 2027[3]
    - UNDP evaluation resource centre[4]

ANNEX IV. LIST OF STAKEHOLDERS

The list of stakeholders will be further refined by the evaluator, in consultation with project/programme management and MPO. The evaluator should also request interviews with other relevant stakeholders.

Type[5]	Organisation[6]	Name	Designation[7]	Location	Email
UN					
UNDP field					
UNDP field					
UNDP field					

<u>ANNEX V: Other documents to be consulted</u>
- UNDP Handbook on Monitoring and Evaluation for development results accessible here: http://web.undp.org/evaluation/handbook/documents/english/pmehttp://web.undp.org/evaluation/handbook/documents/english/pme-handbook.pdfhandbook.pdf
- UNDP Evaluation Guidelines (2021) accessible here: http://web.undp.org/evaluation/guideline/documents/PDF/UNDP_Evaluation_Guid elines.pdf
- UN Ethical Guidelines for Evaluation accessible here: http://www.unevaluation.org/document/download/547

<u>Annex VI: Sample **evaluation matrix** (Pg. 113), to be included in the inception report, is accessible here:</u>
- http://web.undp.org/evaluation/guideline/documents/PDF/UNDP_Evaluation_Guidelines.pdf

Table A. Sample of evaluation matrix

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[1] <u>UNDP Strategic Plan 2022-2025 | United Nations Development Programme</u>
[2] <u>Sustainable Development Goals | United Nations Development Programme (undp.org)</u>
[3] <u>Multi-Country Programme Document (2023-2027) | United Nations Development Programme (undp.org)</u>
[4] <u>https://erc.undp.org/</u>
[5] Please include the information, if this person is e.g., an implementing partner, donor, recipient, UNODC HQ, UNODC field, UN agency, etc.
[6] Please include the name of the organisation the person is working for.
[7] Please include the designation/job title of the person.

Relevant evaluation criteria	Key questions	Specific sub questions	Data sources	Data collection methods/tools	Indicators/ success standard	Data analysis method

Annex VII: "UN Code of conduct" forms accessible here:

- *The consultant will be requested to read carefully, understand, and sign the "UN Code of Conduct."*

Annex VIII: Guidance on **Evaluation Report Template**, refer to Annex 4, pgs. 118-122 for suggested minimum report requirements. The guidance is accessible here: http://web.undp.org/evaluation/guideline/documents/PDF/section-6.pdf

Annex IX: Integrating Gender Equality and Human Rights in Evaluation - UN-SWAP Guidance, Analysis and Good Practices accessible here:

- o http://www.unevaluation.org/document/detail/1452
- o http://www.unevaluation.org/document/download/2107
- o http://www.unevaluation.org/document/download/2695

Annex X: Quality Assessment Checklists accessible here: http://web.undp.org/evaluation/guideline/section-6.shtml

Annex XI: Dispute and wrongdoing resolution process and contact details (to be provided at the time of signing the contract)

[1] UNDP Evaluation Guidelines, Independent Evaluation Office of UNDP, New York, June, 2021; pg 67.

Annex H: United Nations Evaluation Group (UNEG) code of conduct agreement form signed

ETHICAL GUIDELINES FOR EVALUATION

PLEDGE OF ETHICAL CONDUCT IN EVALUATION

UNEG
United Nations Evaluation Group

By signing this pledge, I hereby commit to discussing and applying the UNEG Ethical Guidelines for Evaluation and to adopting the associated ethical behaviours.

INTEGRITY

I will actively adhere to the moral values and professional standards of evaluation practice as outlined in the UNEG Ethical Guidelines for Evaluation and following the values of the United Nations. Specifically, I will be:

- Honest and truthful in my communication and actions.
- Professional, engaging in credible and trustworthy behaviour, alongside competence, commitment and ongoing reflective practice.
- Independent, impartial and incorruptible.

ACCOUNTABILITY

I will be answerable for all decisions made and actions taken and responsible for honouring commitments, without qualification or exception; I will report potential or actual harms observed. Specifically, I will be:

- Transparent regarding evaluation purpose and actions taken, establishing trust and increasing accountability for performance to the public, particularly those populations affected by the evaluation.
- Responsive as questions or events arise, adapting plans as required and referring to appropriate channels where corruption, fraud, sexual exploitation or abuse or other misconduct or waste of resources is identified.
- Responsible for meeting the evaluation purpose and for actions taken and for ensuring redress and recognition as needed.

RESPECT

I will engage with all stakeholders of an evaluation in a way that honours their dignity, well-being, personal agency and characteristics. Specifically, I will ensure:

- Access to the evaluation process and products by all relevant stakeholders – whether powerless or powerful – with due attention to factors that could impede access such as sex, gender, race, language, country of origin, LGBTQ status, age, background, religion, ethnicity and ability.
- Meaningful participation and equitable treatment of all relevant stakeholders in the evaluation processes, from design to dissemination. This includes engaging various stakeholders, particularly affected people, so they can actively inform the evaluation approach and products rather than being solely a subject of data collection.
- Fair representation of different voices and perspectives in evaluation products (reports, webinars, etc.).

BENEFICENCE

I will strive to do good for people and planet while minimizing harm arising from evaluation as an intervention. Specifically, I will ensure:

- Explicit and ongoing consideration of risks and benefits from evaluation processes.
- Maximum benefits at systemic (including environmental), organizational and programmatic levels.
- No harm. I will not proceed where harm cannot be mitigated.
- Evaluation makes an overall positive contribution to human and natural systems and the mission of the United Nations.

I commit to playing my part in ensuring that evaluations are conducted according to the Charter of the United Nations and the ethical requirements laid down above and contained within the UNEG Ethical Guidelines for Evaluation. When this is not possible, I will report the situation to my supervisor, designated focal points or channels and will actively seek an appropriate response.

Broermann   22.07.2024

(Signature and Date)

Annex I: Evaluation, evaluation consultant code of conduct agreement form signed

Evaluators/Consultants:

1. Must present information that is complete and fair in its assessment of strengths and weaknesses so that decisions or actions taken are well founded.

2. Must disclose the full set of evaluation findings along with information on their limitations and have this accessible to all affected by the evaluation with expressed legal rights to receive results.

3. Should protect the anonymity and confidentiality of individual informants. They should provide maximum notice, minimize demands on time, and respect people's right not to engage. Evaluators must respect people's right to provide information in confidence, and must ensure that sensitive information cannot be traced to its source. Evaluators are not expected to evaluate individuals, and must balance an evaluation of management functions with this general principle.

4. Sometimes uncover evidence of wrongdoing while conducting evaluations. Such cases must be reported discreetly to the appropriate investigative body. Evaluators should consult with other relevant oversight entities when there is any doubt about if and how issues should be reported.

5. Should be sensitive to beliefs, manners and customs and act with integrity and honesty in their relations with all stakeholders. In line with the UN Universal Declaration of Human Rights, evaluators must be sensitive to and address issues of discrimination and gender equality. They should avoid offending the dignity and self-respect of those persons with whom they come in contact in the course of the evaluation. Knowing that evaluation might negatively affect the interests of some stakeholders, evaluators should conduct the evaluation and communicate its purpose and results in a way that clearly respects the stakeholders' dignity and self-worth.

6. Are responsible for their performance and their product(s). They are responsible for the clear, accurate and fair written and/or oral presentation of study limitations, findings and recommendations.

7. Should reflect sound accounting procedures and be prudent in using the resources of the evaluation.

8. Must ensure that independence of judgement is maintained and that evaluation findings and recommendations are independently presented.

9. Must confirm that they have not been involved in designing, executing or advising on the project being evaluated.

MTR Consultant Agreement Form

Agreement to abide by the Code of Conduct for Evaluation in the UN System:

Name of Consultant: Shanaz Broermann _____

Name of Consultancy Organization (where relevant): N/A _____

I confirm that I have received and understood and will abide by the United Nations Code of Conduct for Evaluation.

Signed at Frankfurt _____ (Place) on 22.07.2024 _____ (Date)

Signature: Broermann _____