



Accountable Public Finances to serve Pacific people - Vaka Pasifika

ANNUAL REPORT
June 2022 - June 2023



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Donor	EU - Delegation Agreement: NDICIASIA/2022/433 - 294
Country	Federated States of Micronesia (FSM), Fiji, Kiribati, Nauru, Palau, Papua NewGuinea (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
Project Title	Accountable Public Finances to serve Pacific People - Vaka Pasifika
Project ID	<p>Award ID (UNDP):00135551 UNDP Project Number:00132456 Contributing UNDP Outcome (UNDAF/CPD, RPD or GPD):</p> <ul style="list-style-type: none"> • UNDP signature solution: Governance helping countries address emerging risks by "futureproofing" governance systems through anticipatory approaches and management of risk. • MCPD Outcome 3: By 2027, people enjoy and contribute to more accountable, inclusive, resilient and responsive governance systems that promote gender equality, climate security, justice and peace, ensure participation, and protect their human rights. <p>Output 3.1. Governance institutions are accountable and have improved capacities for service delivery Output 3.2. Institutions and systems accelerate inclusive development through responsive, participatory, and transparent governance processes</p> <p>Indicative Outputs Project Output 1: Well-run oversight institutions promote accountable and transparent governance for more efficient and inclusive service delivery (GEN 2) Project Output 2: Budget planning, implementation and oversight processes are inclusive, and people centered (GEN 2)</p>
Implementing Partners	Pacific Islands Association of Non-Governmental Organizations (PIANGO) La Trobe University - Institute of Human Security and Social Change
Project Start Date	1 July 2022
Project Completion Date	30th December 2026
Project Duration	53 months
Total resources required	US\$6,759,329.10
Revenue received	EU funding Received: USD \$2,530,618 Est Total: USD \$6,458,400
Unfunded budget Delivery to Date	USD (if any) \$300,900 63%. \$978,292.44)
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Executive Summary

This report provides an overview of the implementation of the 'Accountable Public Finances to Serve Pacific People - Vaka Pasifika Project,' commonly known as the Vaka Pasifika Project, covering the period from June 2022 to June 2023. It encompasses a comprehensive review of activities, progress, learnings, achievements, and next steps. The Vaka Pasifika Project builds upon the outcomes and partnerships established during the Public Finance Management project, which was executed between 2018 and 2022 with the generous support of the European Union. Consequently, this report stands as the inaugural annual report of the new phase of activities, made possible by the continuous and generous support of the European Union.

In Output 1 of the Vaka Pasifika Project Framework, the project aims to promote accountable and transparent governance through well-run oversight institutions. The first indicator tracks the engagement of Emerging Leaders in oversight and policy, with a target of 15 participants. There has been slight delay as the pilot event which brought together 10 participants suggested that additional preparatory work in-country was required to identify fellowship participants. Plans to accelerate implementation with 60 persons foreseen to engage in the activity between June 2023 and June 2024.

The second indicator focused on enhanced effectiveness of selected oversight institutions as a result of technical assistance. The target was 1 institution for the first year of implementation, and this has been achieved with the Solomon Islands SAI indicating increased capacity and collaboration with oversight institutions in Solomon Islands as a result of signed MoUs.

The third indicator measures the support for recommendation tracking mechanisms with gender-relevant indicators. The target was of 1 tracking mechanism being established in a Pacific SAI. This target was achieved with the project developing a tool which was adopted by SAI Tuvalu and is anticipated to be adopted by a further 5 SAIs in the region.

The fourth indicator tracks the production of knowledge products related to Pacific Public Financial Management (PFM) oversight in the Pacific, with a strong focus on cross-cutting issues including gender and climate change. This target was achieved with the publication of a Pacific Debt Brief as well as the finalization and tailoring of the Constituency Funds Report for Tonga, Vanuatu and Solomon Islands. Several publications on climate and PFM and Gender and PFM are being discussed under the broad umbrella of "PFM and the 2050 Strategy and SDGs in the Pacific".

A second set of indicators relates to Output 2, which aims to make budget planning, implementation, and oversight processes more inclusive and people-centered. The first indicator under this heading focuses on developing participatory mechanisms and initiatives to enhance accountability, sustainability, and gender inclusiveness in public finance management processes. The target was 1, and there has been a slight delay due to ongoing negotiations and recruitment efforts. Plans to accelerate the delivery of this output will be realised thanks to the recruitment of an international UN volunteer focusing on anticipatory and participatory mechanisms.

The second indicator aims to make citizen budgets, or documents providing simplified access to budget information, widely available to the public, with a target of 5 countries. There has been a slight delay again on this activity as the documents are still in draft forms and being reviewed by partners.

The third indicator measures the expansion of budget-related media coverage, particularly on cross-cutting issues like climate and gender. The target of 10 articles has been achieved through a media training on coverage of budget review which took place in Suva in June 2023, resulting in over 30

media articles published in Fiji. The focus for the next year of implementation is to expand these efforts to the region, with a regional launch of the activity planned in August 2023.

During the reporting period, the project produced its Gender, Equality, Disability and Social Inclusion strategy and focused heavily on developing partnerships. Two partnerships agreements were signed with the Pacific Islands Association of Non Governmental Organisations and La Trobe University and joint activities were conducted with the International Monetary Fund – Pacific Finance Technical Assistance Centre facility, Asian Development Bank, University of the South Pacific and International Budget Partnership.

Overall, the Vaka Pasifika Project has made progress towards its output goals, with some delays but also notable achievements in various areas of oversight and public finance management in the Pacific region.

Results Highlights

The first year of the project focused on securing the key partnerships which will carry flagship activities forward and recruiting the project team. While these were on-going, the project continued to build on phase I relationships and activities. This allowed for significant results in Solomon Islands oversight information sharing, timely contributions to the first budget consultations of the newly elected Fiji government and groundbreaking conversations around audit and artificial intelligence in the Federated States of Micronesia.

The following is what the project team considers their greatest achievements for the period July 2022-June 2023:

- Engagement with Supreme Audit Institutions and oversight institutions: through a revamped annual survey exercise with Supreme Audit Institutions the project engaged with institutions in 13 countries to inform its first technical assistance strategy. The strategy was launched at the PASAI Congress in February 2023. Since then SAI Solomon Islands received support to broker and sign Memorandum of Understandings with integrity institutions on information sharing and restructuring. The work paved the way for a USD2million IDA funding agreement with the World Bank. In Tuvalu, the Supreme Audit Institution is about to publish its first ever citizen audit guide and benefit from technical support in the set-up of its first performance audit team while Kiribati SAI will complete the adoption of its financial audit manual.
- Breakthrough on public audit recommendations tracking: opening a conversation on the implementation of public audit recommendations stirred many debates and ripple engagements with SAIs in the Pacific – from the effective drafting of recommendations and communication with clients, media and the general public to the use of digital tools and simplified reports. One breakthrough came from the development of an automated tool offering options to track transparently and simplify follow-up while introducing the possibilities of artificial intelligence to Pacific Supreme Audit Institutions. Tested during a North Pacific event, 3 SAIs have volunteered to pilot the tools and partnerships are underway to expand its coverage.
- Building momentum on public finance debates in the Pacific: the project strength lies in its regional and national partners, keeping a constant pulse on emerging conversations. Thanks to their insights and guidance, the project was able to bring parliamentarians, public auditors, civil society and media together in three Pacific countries considering major public finance reforms – ranging from politically charged topics such as Constituency Funds in

Tonga to the articulation of inclusive fiscal policy strategies and debt management post elections in Fiji. At the regional level, work on the intersection of climate finance and public finance continued to gain traction, building on major global events and the launch of the 2050 Strategy by the Pacific Islands Forum. Alternative informal reflection spaces like the project’s fellowship filled a gap to visualize the implications of global narratives on different population groups and development trajectory in the Pacific.

- Pioneering technical solutions on localization: Pacific Islands Association of Non Governmental Organisations brought together the latest conversations on locally led development and humanitarian rapid financing mechanisms to propose an innovative governance structure for its sub-granting mechanisms. Proposals for national civil society organisations are reviewed by peers from across the region, transforming each approval process into a capacity-strengthening opportunity. On a more operational level, this first year was a year of changes: the recruitment of a new team to implement the project, new operational systems and procedures for both UNDP and the European Union meant for a few hiccups and adjustments. These are also detailed in the chapters of this report.



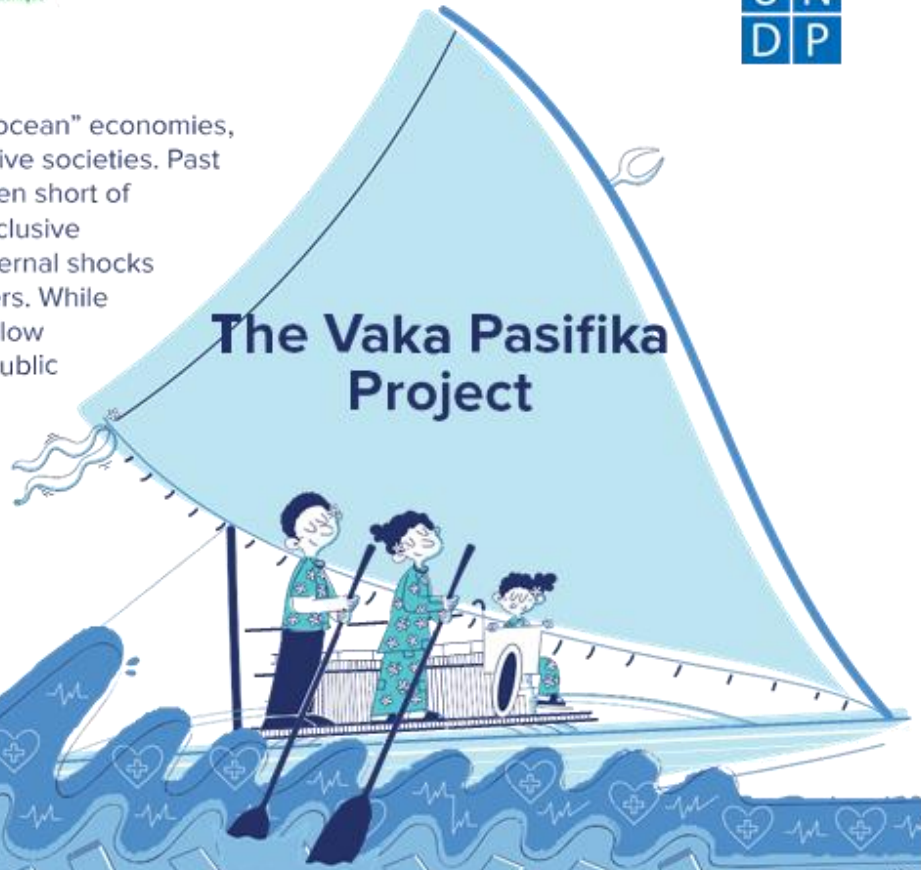


Pacific Islands Association of
Non-governmental Organisations | Association Des Ongs
Desiles Du Pacifique



Pacific Islands countries (PICs) boast “big ocean” economies, with young and mobile and highly 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 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 Vaka Pasifika Project



What does that mean? It means we need to make sure we **keep reminding** those handling public monies **to focus on the essential**: delivering basic services and constructing a future with Pacific people at its center.

How? By providing support and space to all the actors conducting **checks, controls, oversight**, or simply those who should be put at the center: the **people and our planet**.

Official name: “Accountable Public Finances to serve Pacific people – Vaka Pasifika”

How we actually call it: **Vaka Pasifika**



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

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

Key activities completed in 2022-2023:

- Launch of the Vaka Pasifika Fellowship, annual baseline exercise and technical assistance activities;
- Creation of an automated audit recommendation tracking tool to enhance audit impacts;
- Recruitment of a full-time PFM Specialist and follow-up on the Constituency Development Funds research with in-country visits and presentations to Parliamentarians, SAIs and CSOs.

The table below illustrates the progress/result made for each indicator under Output 1.

Output Indicators	Data Source	Baseline	Year Target	Status and Comments
Number of Emerging Leaders engaged on oversight and policy utilizing the skills, capacity and networks provided by the Project	Independent report and media publications Publications by participating Pacific experts	0	15	Slight delay. 10 participants attended the Vaka Pasifika Fellowship in March, 2023. Finalization of this activity and acceleration is planned for the second half of 2023.
Number of selected oversight institutions in countries documenting increased effectiveness thanks to received technical assistance	Parliaments, SAI's and/or independent reports (PEFA, QBS, other international publications	0	1	Achieved. Solomon Islands SAI Feedback on Technical Assistance from the past year indicates increased capacity to deliver on mandate with Parliament and relationship with SOI Anti-Corruption Commission
Number of recommendation tracking mechanisms including gender relevant indicators supported	Parliaments, SAI's and/or independent reports (PEFA, QBS, other international publications	0	1	Achieved. <ul style="list-style-type: none"> • The Tracker tool has been rolled out in Tuvalu. • The workshop in FSM that facilitated the implementation of the audit recommendation tracking tool. There are plans for it to be rolled out in Nauru, Kiribati and the FSM soon

Number of knowledge products providing tailored guidance and data on Pacific PFM oversight - with a minimum of 50% contributing specifically to increased oversight of crosscutting policy issues (climate change, gender, human rights)	Project publication and Media Coverage	0	1	Achieved. <ul style="list-style-type: none"> • 3 country specific knowledge products produced for Tonga, Vanuatu and Solomons on Constituency Development Funds • Revised publication on Debt Oversight planned for second half of 2023 • Publication on engagement with women group during budget consultations in later 2023
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Activity result 1.1: Cohort of visionary and empowered Pacific PFM officials and academics have capacities to lead efforts to improve public accountability

The Vaka Pasifika Fellowship programme (the fellowship) is the cornerstone of the Vaka Pasifika project. It allows for a space to bridge the technical support provided to institutions to the citizen engagement and openness activities under output 2. The Fellowship is where experts and non-experts come together to discuss the big picture and aspirations guiding the project design: from tailored climate finance to gender inclusive fiscal policies. With such high ambitions, the project team first set to headhunt the right group of people to cater and craft such space, this was done researching past successes in the region (see lessons learnt below) and attracting a pool of facilitators with skills ranging from design to adaptive leadership. But the fellowship is also about engaging with the right participants, which is where the project has been working closely with a team of Pacific researchers under the guidance of the La Trobe Human Institute in Melbourne (see activity 1.5).

Logistical hiccups impacted the launch of this activity several times and the launch was postponed from November 2022 to March 2023 under a reduced format. As a silver lining, the delay provided time for the project team to engage regional partners more systematically in the design, notably linking its focus with the implementation of the PIF 2050 Strategy.

Summary table of individual activities				
Activity name	Description/objectives	Key achievements	Beneficiaries	Relevant annexes and documents
Activity 1 Vaka Pasifika	The fellowship was launched with a pilot workshop in March of 2023. It was designed as a shorter pilot	Launch a human centered PFM Manifesto.	10 participants: 6 males	Annex 1 - Kick Off Vaka Pasifika Report

Fellowship Kick-Off. 16 th ,17 th and 20 th March, 2023.	workshop to test potential Fellowship content, methods, and exercises with participants in Fiji.	Received participant feedback to support design of future Fellowship sessions (overarching structure as well as specific content). See below.	4 females (+8internal participants)	
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Launch of the Vaka Pasifika Fellowship (pilot session)

In addition to the Vaka Pasifika team, the workshop design team comprised of a Climate Change and PFM expert, a foresight and design consultant, as well as two adaptive leadership coaches. The participants were drawn from a diversity of roles, including CSO representatives (PIANGO and FCOSS), academia (USP and La Trobe), other UNDP implemented projects (Gov4Res), Supreme Audit Institutions (former Fiji Auditor General), and Vaka Pasifika project staff.

Key objectives of the pilot session were to explore with participants:

- The resiliency of current PFM systems in the Pacific in the face of contemporary challenges in the short-medium-long-term using the intersection of PFM and climate change to do so.
- Sharing our proposed logic of centering a society-centered systems lens in re-imagining PFM by anchoring the narrative of the workshop on a fictional character named Mangrove Mary (Mele). Mangrove Mele represents a female mangrove gleaner, who is amongst the most vulnerable to the effects from climate change. She was seen not just as a victim but also an important member of society, and a holder of ecological knowledge.
- The critical need for gender mainstreaming in PFM work. This was done through Mangrove Mele being used to identify different gendered needs and how they are perceived and met by current PFM system; acknowledgement of gendered power dynamics in decision making; combination of expert and non-expert participants of different genders.
- Role of adaptive leadership. The fellowship will support participants to be catalysts for change through experiments within their spheres of influence, so we tested focused sessions on adaptive leadership. Additionally, some participants were selected to receive individual adaptive leadership coaching sessions.
- Receiving participant feedback to support the development of longer Fellowship sessions planned for later in 2023.

While the pilot generated very positive feedback, the following were reflections and feedback relevant to the design of future workshops:

- There was a concern on the capacity of UNDP in being able to convene a conversation across different levels (central/local), gender and expertise (CSO, government, audit, academia) in the region.

- Even though the intersection of Climate Change and PFM is of regional relevance, the original design of the fellowship as a regional convening of participants would be too broad and not setting them up to be able to effectively influence PFM system in their countries.
- There was reflection for future workshops to incorporate foresight activities because PFM needs to be dynamic and responsive to changing situations and contemporary challenges, and there is a need for leaders to embrace more futures-based exploration and thinking.
- Internal to the project team, there was reflection that the fellowship sat in a silo, operating separately to the projects pre-existing activities.



Participants engaging in the Vaka Pasifika Fellowship Pilot Workshop, March 2023

So, building on the pilot and its learnings, the next phase of implementation turns the logic upside down on many of the above points. The fellowship is now being designed:

- To operate at two levels-
 - **At the Country level**– where an annual a cohort of influential stakeholders from various angles of the PFM accountability ecosystem (CSO, Government, Media, Parliament, SAI, Faith based organization, Chiefs, other groups e.g. Youth) are convened in two countries. Over the course of a year, the cohort will collaborate on a practical PFM case study of their choice. The teams will also formally document this case study. The applied in-country work will need to be relevant, useful and have a visible change on accountability within public finance systems. The work will be gender informed, and issues selected will be reflective of longer-term

requirements and interests of communities versus short-term, immediate needs and interests.

- **At the Regional level-** building a Pacific PFM community of practice where broader group engages with each cohorts' case studies, and different knowledge and learning can be shared to extrapolate ideas and insights that can contribute to public finance management oversight.

To be fully integrated with pre-existing project activities. Instead of Vaka team making key decisions that drive the fellowship (setting the topic, selecting participants, the structure/output/dates/location of convenings) this being driven by the in-country teams of participants. Additionally, setting intention for results of the fellowship to inform project's activities in the region.

For 2023, the cohort of two countries are expected to be from Fiji, Solomon Islands, Tonga, or Vanuatu. Currently the Vaka team is having conversations with stakeholders in the different countries and expected to support the first in-country convenings this year.

Designing the fellowship: learning from past successes in the Pacific

In the process of designing the fellowship, the project conducted an extensive review of successful leadership, training, and long-term fellowship activities in the Pacific. Below are some of the key learning that have been incorporated into the design of the fellowship:

- A key challenge is maintaining momentum and action in between face-to-face engagements partly in due to the difficulty for individuals to adapt the ideas and new concepts they were exposed to their daily realities and their political space. Successful training programs often rely on individual coaches or less expensive substitutes like buddy-systems or online individual or group check-in to ensure follow-up in between events.
- Evaluation of fellowship programs in the Pacific and beyond consistently point to the importance of the political economy and informal relational learning spaces.
- UNDP lessons learnt relating to the use of foresight and anticipatory tools in the Pacific include the limitations of scenarios (which often tend to be overly dramatic).

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

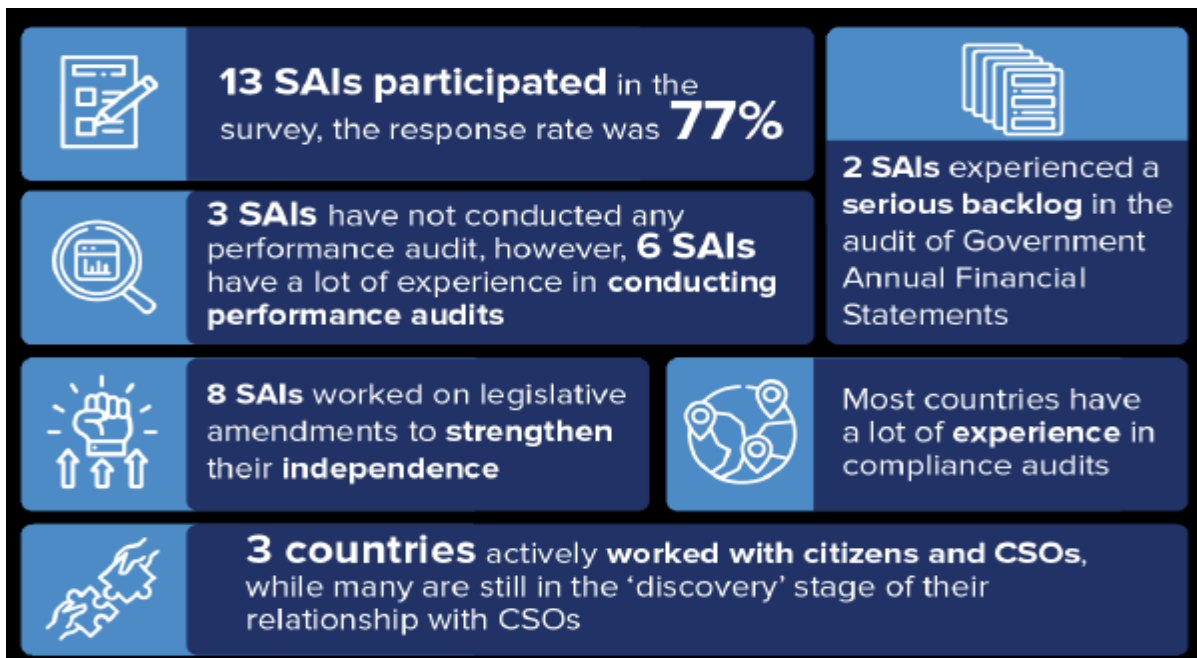
The first phase of the project (known as PFM project) conducted an annual survey of SAIs which it used as a baseline and monitoring tool for progress on technical assistance. Through the evaluation of the project and feedback received from SAIs it was identified that the baselines were too complex and detailed to sustain interest and engagement from SAIs as well as under-utilized as a programmatic tool (see further lessons learnt below). The project team worked with a dedicated consultant to revamp the exercise and the revised questionnaire was presented as the SAI Regional Workshop organized in October 2022 in Nadi. The Vaka Pasifika baselines remain an annual exercise but is constituted of a simplified survey and open-ended questions allowing the team to be guided

by national institutions on what constitutes progress in their view. The first report informed the drafting of the project technical assistance strategy. One major weakness of the redesigned survey is the absence of gender-focused questions and prompts, this will be addressed in the 2023 edition.

Summary table of individual activities				
Activity name	Description/objectives	Key achievements	Beneficiary/participants	Relevant annexes and documents
Activity 1.2.1 Baseline Survey (November 2022)	Survey conducted with 13 SAI's	<p>Survey conducted. 10/13 participated. Response rate 77%</p> <p>Presentation of Results and Sharing of Case studies from Baseline Survey Webinars 9 and 10th February, 2023</p> <p>Technical assistance strategy taking into account Pacific SAI priorities, self-assessed gaps and validated by institutional partners.</p>	<p>10 SAIs participating in Baseline Survey</p> <p>12 participants in Webinars (2sessions)</p>	<p>Annex 2 – Baseline Survey Report</p> <p>Annex 3 – Baseline Survey Report Webinar</p> <p>Annex 4 – Blog Post on the Baseline Survey Report</p>

The survey yielded the following results:

- **Independence** : The survey results showed that in 2022, most SAIs (8/10) worked on legislative amendments to strengthen their independence, such as the review of the Constitution and audit legislations to embed audit independence. In some countries, work was also undertaken towards the development of an Independence Strategy.
- **Financial audit**: A major challenge faced by SAIs in the Pacific is the backlog in the audit of Government Annual Financial Statements. The issue of lengthy delays both in receipt by SAIs of the financial statements and by parliaments of the SAI audited financial reports continues to be a recurring issue which presents a serious public management weakness and substantially reduced budget transparency.
- **Performance audit**: Three countries have not conducted any performance audit, one country reported minimum experience, the rest of the six countries that participated in the survey have a lot of experience in conducting performance audits.
- **Stakeholder Engagement**: The active engagement of CSOs is new to many SAIs in the Pacific and many are still in a 'discovery' stage of their relationship with CSOs. The survey reveals that most SAIs starts out with the development of a Communication or Engagement Strategy/Plan to guide their communication or engagement with citizens and stakeholders. Five countries already have a plan while in others it is currently being developed or planned to be developed.



Snapshot of social media communication around the baselines results

Lessons learnt communicating around the baselines

One of the shortcomings of the annual baseline exercise under the PFM project (phase I) was the absence of feedback to SAIs and parliaments on the results and the use of the data in the planning process of the project. The new Vaka Pasifika baseline exercise intends to rectify this through the following actions:

- Feedback webinars to SAI, the first of which took place on the 9th and 10th of February with an attendance of Fiji, Solomon Islands, Nauru, and FSM SAIs.
- Publication of results to the public within a summary blog
- Publication of case studies on the best practices highlighted in the report (upcoming second half of 2023).

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

Technical assistance activities kicked off early in the project implementation due to on-going engagement with SAIs and a backlog of publications generated during the COVID-19 pandemic that have yet to be widely disseminated to partners. Support to Solomon Islands SAI had started under the PFM project and was picked-up under the newly launched activities while a first face-to-face regional conference was organized in October 2022 to share the insights of the Pacific Oversight of Debt report, Constituency Funds report and discuss roll-out of sensitive audits. Implementation of the technical assistance strategy (see chapter 1.2. on baselines) started in 2023 after validation at the PASAI Congress. Major successes were achieved in Solomon Islands with signing of MoUs for information sharing and in Tuvalu with the drafting of a Citizen Audit Guide. The project is currently recruiting technical consultants to support further SAI Tuvalu and SAI Kiribati.

Demand is high for citizen audits and engagement with citizens and Civil Society Organizations (CSOs). However, it's important to acknowledge that the demand exceeds our current capacity, given SAIs' structural challenges that often require broader solutions.

Categorizing SAIs into North and South groups has streamlined engagement strategies effectively. Challenges arise in recruiting consultants who can adapt tools to the Pacific context, leading to a comprehensive recruitment and capacity-building campaign for regional consultants. Tuvalu is prioritized for support due to its unique circumstances, notably as the sole woman auditor general. Efforts are also directed at overcoming Tuvalu's marginalization within networks.

Summary table of individual activities				
Activity name	Description/objectives	Key achievements	Beneficiary/participants	Relevant annexes and documents
Activity 1 Technical Assistance to the Auditor General's Office in the Solomon Islands. September 2022 - March, 2023	The hybrid TA (part in-country part online) provided support in the drafting and negotiation of Memorandums of Understandings between Integrity Institutions and focused on supporting the Auditor General on	Signed MoUs with the Fiji police Force and Financial Investigation Task Force. Level of Effort Survey to inform review of Job Descriptions. Design of high-level strategy donor and stakeholder engagement roadmap for SOI SAI; Design of USD2m. technical assistance	SAI Solomon Islands	Annex 5 – IC report, Annex 6 - MOU

	developing strategic plan.	partnership with World Bank for SOI SAI		
Activity 2 Regional Workshop for SAI's. 19-20 st October, 2022	Knowledge sharing and consultation workshop for SAIs in South Pacific focused on conducting technically and politically challenging audits	Sharing recent reports and reflections from the Pacific PFM debates and UNDP latest reports (including baseline, AI, Green recovery, Debt management oversight and CDF) Feedback on the Vaka Pasifika project and agreement on technical assistance modalities.	SAI Kiribati SAI Tonga SAI Solomon Islands SAI PNG	Annex 7 – Regional Workshop for SAI's Report Annex 7.1 – Tweet Activity
Activity 3 Participation in the PASAI Next Strategy Congress, Palau. 07 th March, 2023	PASAI Congress	Presentation of Technical Assistance Strategy to Pacific SAIs. Capacity strengthening of CSO (half day workshop) and media in Palau on PFM	SAI's from the Pacific Countries CSO groups & Media reps in Palau	Annex 8 – Participation in the PASAI Congress Report Annex 8.1 - Presentation to PASAI Congress Annex 9 – Presentation of PFM for CSO's
Activity 2 Technical Assistance to the Auditor General's Office in Tuvalu. May, 2023	Implementation of the Audit Recommendations Tracking Tool	Implementation of the Audit Recommendations Tracking Tool Development of the Audit Recommendations Follow Up Guideline for stronger oversight Development of a customized Citizens Audit Guide	Office of the Auditor General, Tuvalu	Annex 10 – Annex 10.1 – Tweet activity

Technical Assistance to SOI SAI

The first bilateral technical assistance activity of the project was launched in the Solomon Islands. The support resulted in two Memorandum of understandings being signed between the SAI and the Parliament as well as the anti-corruption commission. The TA also produced a full review on human resource capacity and needs assessment for the SAI. This activity resulted in a restructuring exercise for the SAI supported by DFAT and the development of a concept note for further support and comprehensive engagement with the SIOAG. The concept note was selected by the World Bank and DFAT for funding and will result in a further USD \$ 2.5m allocated to the SAI for development in the coming 3years. The Project Manager concluded the technical assistance support with an in-country joint mission with the World Bank regional office in March 2022.

Technical Assistance Tuvalu SAI

During the mission to Tuvalu, we achieved collaborations including the introduction of an Audit Recommendations Tracking Tool, the joint creation of an Audit Recommendations Follow-Up Guideline with the Auditor General's Office, and the significant milestone of developing and gaining approval for the Citizens Audit Guide for Tuvalu SAI. These accomplishments reflect our commitment to bolstering transparency and accountability in the region.



Meeting with the CSO Representatives and the EU Ambassador in Tuvalu in May 2023

Sub-regional consultation and engagement - Launch of the Vaka Pasifika project Technical Assistance Supreme Audit Institutions Workshop – 19th /20th of October

The Project's core mission of supporting governance institutions in countries undergoing constitutional reforms, strengthening Parliaments, and promoting transparent and accountable mechanisms for development led to active engagement with Oversight Institutions. This engagement involved regular communication with Supreme Audit Institutions (SAIs) in the initial year of implementation. A regional event in Nadi during October 2022 marked a pivotal moment for the project.

The Nadi event featured representation from 5 SAIs in the Pacific region – Solomon Islands, Tonga, Kiribati, Fiji, and Papua New Guinea. Over the course of a two-day workshop, several crucial Pacific Public Financial Management (PFM) topics were thoroughly discussed. One focal point was the concept of enhancing audit impact through the tracking of recommendations. This was a novel area in the Pacific, with many SAIs exploring methods to monitor and implement audit recommendations effectively. The discussions touched on the use of digital solutions for this purpose, considering audience dynamics and the relationship between SAIs, government, legislature, and media.

Another topic of substantial discussion centred on debt oversight in the Pacific. SAIs evaluated the World Bank's Debt Transparency Monitoring Heat Map, assessing the placement of Pacific Island Countries (PICs) concerning data accessibility, debt information, and management strategies. The dialogue included considerations between regional and national approaches, emphasizing the significance of contingent liabilities. Lastly, the workshop addressed the creation of a resourcing plan, with SAIs highlighting the integration of factors such as AI advancements and accounting controls, while stressing the limitations of short-term technical assistance, particularly in implementing new audit methodologies.

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

Audit impact is often equated with implementation of audit recommendations and the increased effectiveness of public finance mechanisms. Yet the ability of public auditors to track and follow-up on implementation is limited. While this is true globally in the context of the Pacific, there is a noticeable lack of information in this area, along with a limited availability of technical resources. To address this challenge, thorough groundwork and background research were conducted. Initial outcomes and recommendations were tested during the SAI workshop in October 2022, paving the way for the exploration of new avenues.

A significant step in this direction involved the project's venture was the development of a tool for tracking recommendations. This tool was introduced through a report presented at a sub-regional workshop for Northern SAIs in the Federated States of Micronesia in April 2023. Subsequently, a strong demand emerged for the tool's adoption. This prompted the project to plan consultant visits to key locations, including Nauru, Kiribati, Republic of the Marshall Islands, and the State of Chuuk (FSM), to provide support for its implementation.

It's important to note that the project's strategy extends beyond technical integration. A focus on gender-specific considerations is being incorporated into the tool's tracking mechanism. This strategic move aims to capture gender-related impacts of recommendations and enhance the gender sensitivity of the recommendation formulation process.

Summary table of individual activities				
Activity name	Description/objectives	Key achievements	Beneficiary/participants	Relevant annexes and documents
Activity 1 Audit Recommendations Tracking Workshop. 18 th – 20 th April, 2023	Main objective was to explore effective methods for tracking and implementing audit recommendations and discussions on key challenges.		SAI Participants from FSM, Pohnpei, Chuuk, Kosrae, Yap, Republic of Marshall Islands, Kiribati, Nauru, Palau: 7 females	Annex 11 - Effective Audit Tracking Workshop Report

	Introduction of the Audit Recommendations Tracking Tool	Interest shown from Tuvalu, Nauru, Kiribati, Republic of Marshall Islands and Chuuk	18 males CSO groups Congress	
Activity 2 Audit Recommendations Tracking Tool	The tool comprises an exhaustive list of recommendations sourced from diverse audit reports. These recommendations form the basis for monitoring their execution by the respective Executives.	Successful implementation of Audit Recommendations Tracking Tool in Tuvalu. There are plans to implement Nauru, Kiribati, Republic of Marshall Islands and Chuuk	Auditor General's Office, Tuvalu	Annex 12 – Audit Recommendations Tracking Tool File

Vaka Pasifika Model Audit Recommendation Tracking Tool

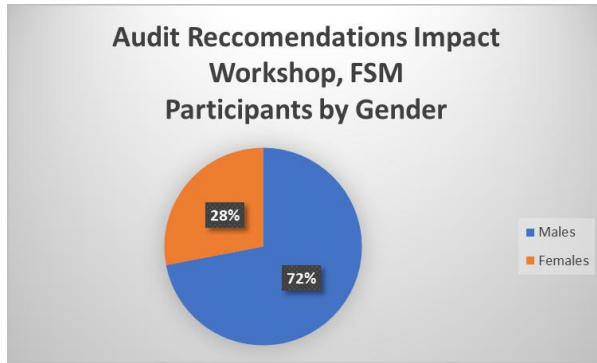
An **excel-based audit recommendations tracking tool** has been developed, integrating AI through an auto-import feature powered by the GPT-3 Model. This advanced tool offers numerous advantages for SAIs, auditees, and stakeholders in tracking audit recommendations it allows seamless tracking and monitoring of recommendations, automating the importing process and saving valuable time and effort for auditors. The tool provides a user-friendly interface accessible to all involved parties and offers versatile data visualization options, rendering data on both web-based and excel dashboards.

Additionally, SAIs can closely align the development of the tool with their resource capabilities and budget, ensuring cost-effectiveness in the long run. The in-house tracking tool also offers greater flexibility in terms of future updates, customizations, and scalability, as SAIs have full control over the development roadmap. For instance, the tool can be efficiently customized to make classification of the recommendations such as low, medium and high. The SAI just needs initial basic training about the tool. The tool does not need additional costs like licensing and customization. Any modification can be done through costs that are within the budget of SAIs or other stakeholders. New features such as deadline formulation, recommendations classification and stakeholder involvement can leverage the same cost-effectiveness of developing an in-house tracking tool, hence having the long-term benefits.

The **excel-based audit recommendations tracking tool** can be customized to address data security and confidentiality issues. Robust cybersecurity measures and other innovations can be incorporated into the tool's design and implementation. This includes encryption protocols, user access controls, and regular security audits and updates to safeguard sensitive audit data and ensure compliance with data protection regulations. Another issue that can be addressed is resistance to change. Demonstrating the benefits and ease of use of the tool, along with clear communication about its purpose and advantages, can help encourage adoption.

Recommendation Tracking Workshop – April 2023

The workshop aimed to provide a platform for participants in-depth discussion on audit impact and more specifically on tracking and follow-up on audit recommendations. Sessions focused on defining audit impact, standards for audit recommendations, stakeholder engagement and relationships for impact, emphasizing tracking recommendations and developing relationships with partners.



The workshop presented the developed audit results tracking tool and provision of the necessary support for the SAIs that will be interested in its installation was discussed. The workshop introduced ChatGPT, an AI-driven natural language processing tool, as a new tool for completing tasks and having human-like conversations.

The biggest challenges for the SAIs work are audit recommendations formulation, guarantee SAIs independence, engagement with Parliament/stakeholders, digitalization and HR/retain. The level of problems are different from country to country and requires in-depth analysis and work. It was agreed that UNDP will provide additional support on the implementation of the audit recommendation tool and formulation of recommendations, including support in exploring the possibility for team mate to provide solutions. By extension support on digitalisation is a strong ask. A second set of action points include support on building relationships with Parliament, SAIs are interested in explore how the work with civil society and media can be further strengthened including through Citizen Audit Guides and citizen audits.

Lessons learnt: Good Practices adopted by Pacific SAIs on Tracking recommendations

Some great practices from around the region were shared at the Recommendation Tracking workshop including SAI Kiribati highlighting recommendations that were not implemented or addressed from past audit in their entry meeting with clients; SAI RMI sending summary of recommendation to the legislature and including the management response in their audit reports (which include timelines and action points), they also allocate a finding number to each finding to track them more easily; SAI FSM is including a summary of recommendation in their annual report and attaching an annual plan in letters to clients, they are also planning to distribute press release and communication material with auditee/clients.

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

In March 2023, the project signed a Partnership Agreement with La Trobe University in Australia. La Trobe was chose after a public call for proposals yielded limited offers to complete a political economy analysis of accountability systems in the Pacific, the La Trobe Institute of Social Change and

Security of La Trobe University was identified as having a distinct and unique advantage of being specialists of political economy analysis and methodology in the region, having a network of local researchers in the relevant Pacific countries and a team of globally renowned researchers in leadership and accountability in the Pacific region. The Vaka Pasifika Project Board endorsed the partnership in October 2022.

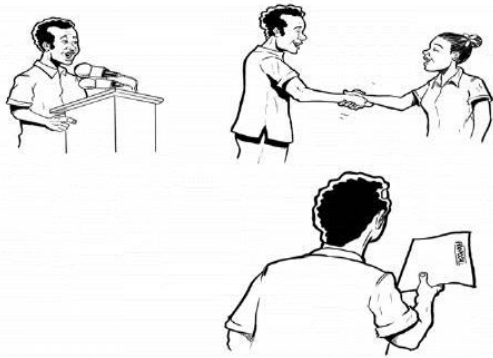
The partnership between La Trobe University and UNDP on Pacific accountability ecosystems seeks to understand local perspectives on accountability, the power dynamics among ecosystem actors, and opportunities for enhancing responsive governance. By thinking critically and collaborating, this initiative aims to pave the way for more effective and context-specific approaches to accountability in the Pacific and beyond. The proposed individual country reports will produce a wealth of information and insights for the implementation of the activities going forward. The Institute approaches accountability and oversight broadly – not as a technical function that is the reserve of formal government institutions alone, but as a political concept that is defined differently across contexts and involves a broad range of formal and informal actors. This might include ombudsman and auditor-generals but also extends to civil society, customary actors, the media, and others a concept increasingly referred to as the ‘accountability ecosystem’.¹

Summary table of individual activities				
Activity name	Description/objectives	Key achievements	Beneficiary/participants	Relevant annexes and documents
Activity 1 Political Economy Analysis	La Trobe Political Economy Analysis of governance mechanisms in Solomons and Vanuatu.	The initial findings highlight the distinction between accountability and oversight in the Pacific, with accountability seeking to balance power and oversight serving as a practical tool. These findings also emphasize historical, cultural, and region-specific factors shaping accountability, while identifying research gaps and the roles of various actors in the accountability ecosystem.		Annex 13 – Accountability Ecosystems Literature Review

¹ B. Halloran (2021) ‘Accountability Ecosystems: The evolution of a keyword,’ Washington, DC: Accountability Research Centre.

Initial Findings - Understanding Accountability in the Pacific Context

This research initiative focuses on understanding Pacific accountability ecosystems, which encompass various actors, including ombudsmen, anti-corruption commissions, media, civil society, churches, and customary governance systems.



"Engaging in Budget Consultations"
Illustration by Tui Ledua, November 2021

- **Traditional Notions of Accountability** The research acknowledges that while the language of accountability is relatively new in PICs, concepts of mutual obligation, relationality, reciprocity, and good leadership have deep historical roots in the Pacific. Traditional governance systems, such as kastom governance in Vanuatu, Fa'amatai in Samoa, and mataqali in Fiji, play essential roles in shaping socio-economic and political relationships within communities. Recognizing these systems is crucial for understanding local accountability perceptions.
- **The Politics of Accountability** The study delves into the politics of accountability and the factors that influence its realization. It emphasizes that weak accountability is often perpetuated by entrenched interests rather than just a lack of capacity within government bodies. Development partners must address these fundamental roadblocks to make meaningful progress.
- **New Approaches and Opportunities** The report highlights the need for politically-informed and locally-relevant approaches to accountability support. It underscores the importance of engaging with accountability ecosystem actors and fostering dialogue among them to identify effective strategies for addressing these challenges.
- **Geographical and Contextual Influences** Geographical factors, historical legacies of colonization and conflict, customary governance, family structures, religion, and donor presence significantly influence how accountability is perceived and experienced in different PICs. The report also notes the disparities between central capitals and provinces in shaping accountability dynamics.

The agreement with La Trobe concerning Political Economy Analysis research will need to be revised to align with modifications in the fellowship design.

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

Cross-cutting topics are found across the project and under each activity and the studies and research conducted under this heading provide the opportunity of deeper insights into these topics. For instance, the Vaka Pasifika Fellowship takes cross-cutting topics as an entry point of inquiry for the groups. This means issues such as CDF, readiness of PFM systems to handle contemporary

challenges such as climate change and inclusivity of Public Finances Management (including gender mainstreaming and empowerment) will be subject of applied case studies.

The project focuses on issues of Constituency Funds and Climate finance in its first year, to build on the work of the first phase of the project. The project continues to provide support to Parliaments on climate budget analysis and presented its findings at a USP Conference in March 2022. While developing more insights on gendered approaches and lessons learnt in the Pacific. New partnerships, notably with women's groups and the Balance of Power initiative will continue to inform and reinforce this activity.

Summary table of individual activities				
Activity name	Description/objectives	Key achievements	Beneficiary/participants	Relevant annexes and documents
Activity 1 Constituency Development Fund. 21 st September 2022	Sessions facilitated by CDF experts during the SAI workshop on both the practical management and technical audit aspects of CDFs	Meetings with donor partners	SAI participants	Annex 14 – Presentation on Constituency Development Fund
		Online Webinar		
		Participants expressed keen interest, seeking best practice examples.		
Activity 2 Scoping mission to Tonga. 06 th November 2022	Country visits were imperative to meet the key actors and strengthen emerging networks	Constituency visits were conducted, discussions on reforms	1. SAI Tonga 2. Tonga Parliament 3. Ministry of Economy 4. CSFT / CSO groups in Tonga	Annex 15 -
		Upcoming follow up visit planned for 3 rd qtr.		
		Ongoing review of regulatory framework and legislation in progress		

Constituency Development Fund

In October 2022, experts Nic Cheeseman and Rebecca Gordon conducted a mission related to Constituency Development Funds (CDFs), engaging in various activities including a SAI workshop, regional webinars, and a development partners roundtable. Their involvement sparked significant interest in both practical management and technical audit aspects of CDFs, leading to follow-up requests from multiple SAI, parliament, and government officials. The feedback emphasized the value of a comparative perspective, positive responses to online webinars, and the importance of best-practice examples from other countries.

Following this initial engagement, several activities were selected for further exploration based on discussions with consultants and country focal points. These activities encompass individual country

visits, a global online CDF event involving countries with CDFs, creating a Best Practice report on CDF audits, organizing a follow-up event focused on Social Audits, and examining technology's role in facilitating audits in complex settings.

Constituency Development Funds (CDFs) represent a significant legacy from phase 1, standing as a crucial endeavour. The work in this area has garnered substantial interest from SAI's and Parliament actors and yielded results, particularly evident in the Solomons where an ongoing review of regulatory frameworks and legislation is in progress. Moreover, Tonga is set to benefit from an upcoming follow-up mission to build upon the successes observed.

Extract – USP Conference on lessons learnt on Climate Change and PFM by Vaka Pasifika Project

“In short, current data points to the fact funding is not flowing to where it is most needed when it comes to climate action in the Pacific. Why is that? Our discussions with Public Finance experts and advocates in the region point to a few directions.

- 1) Our entire governance and public finance system is not geared to challenges that combine catastrophic events (disasters), incremental changes (rising sea) and uncertainty (impact of ocean acidification). We have annual budgets, emergency funds, but they are not proportionate to the scale of the challenge and limited in their agility (ability to respond to citizen feedback for instance if one type of subsidy doesn't work).
- 2) We're focused on tweaking processes here and there – the dominant narrative being that public finance systems just need to mainstream climate change in existing structures. Yet we probably need to explore more of the models – ideas, principles, cultural factors and incentives, which are shaping our structures and processes. By focusing on greening procurement processes, risk-informing performance budgets or participatory consultations, we're only looking at part of the picture. We need to ask ourselves what is shaping and informing the goals and principles defining public finance management both stated and sub-conscious. This includes stating some painful truth, such as the fact that systems are designed on the assumptions that some opinions are more valuable than others when it comes to defining models of growth, development path and priorities for allocation.
- 3) Our focus on data and accountability comes as a response to past challenges, yet we've probably misplaced the burden of proof and responsibility. Being transparent and ensuring oversight requires new tools and approaches to ensure we don't spend more time reporting than fighting climate change.”

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

Vaka Pasifika has shifted its focus away from the PFM project on parliamentary work, yet stronger collaboration with the UNDP Parliamentary portfolio has facilitated broader engagement and influence. The initiative's work on Constituency Development Funds has led to significant interactions with Parliamentarians in Solomon Islands, Vanuatu, and Tonga, including key events in 2022. In-country missions have played a pivotal role in facilitating important discussions on recommendations

and communication of audit reports to Parliament, particularly in Tonga and FSM. Vaka Pasifika has also actively participated in the critical discussions surrounding the strengthening of the Pacific Parliamentary Floating Budget Office notably on their potential engagement with civil society and citizens.

Summary table of individual activities				
Activity name	Description/objectives	Key achievements	Beneficiary	Relevant annexes and documents
Activity 1 Work on Constituency Development Fund's	Effective engagement of parliamentarians and Presidents of Parliaments across the region	Webinar for Parliaments	Presidents of Parliaments from across the Pacific	Annex 16 – CDF Report
		Parliament President Conference 6-9 October 2022		
Activity 2 In country scoping missions to Tonga and FSM	Effective engagement of parliamentarians in Tonga and FSM	Facilitated discussions, regarding the creation of recommendations and the communication of audit reports to Parliament.	Parliamentary staff in Tonga and FSM	Annex 15 –
Activity 3 Technical Assistance provided to the Floating Budget Office Training Fiji Parliament	Engagement of the Project in the development of Parliament briefs and importance of CSO's presentation	Development of parliament briefs	Parliamentary staff	Annex 17 – FBO Workshop Schedule
		Invitation to Vaka Pasifika to present on the importance of CSO's to Parliament staff		

Floating Budget Office

The Floating Budget office is an initiative facilitated by UNDP Pacific Office to ensure that parliaments across the Pacific are equipped and staffed to produce independent budget analysis to parliamentarians reviewing annual budget law. The methodology – which includes sharing of staff between Pacific Parliaments and a standardized analysis tool – has benefitted from inputs and support from the Vaka Pasifika project (Phase I) since its inception. The Vaka Pasifika project presented at a recent workshop in Fiji aimed at training parliamentary staff on the budget analysis methodology. The focus centred on fostering a deeper understanding of the CSO landscape in Fiji and identifying key areas of interest to facilitate fruitful engagement between CSOs and Parliament in terms of Public Financial Management (PFM). The project took the initiative to facilitate brainstorming sessions, aiming to chart a clear and purposeful path for countries in the region to cultivate effective and collaborative relationships with CSOs. In pursuit of this goal, the following strategies were delved into:

- **Strengthening Institutional Mechanisms:** The discussions revolved around the identification and establishment of regular and structured interactions between CSOs and parliamentarians. By fostering a formalized platform for engagement, both parties can engage in constructive dialogue, allowing CSOs to provide valuable insights and expertise in the legislative process.
- **Promoting Capacity Building:** Recognizing the importance of capacity building, the project underscored the need to enhance the capabilities of both CSOs and parliamentary budget officers. This enhancement is to be achieved through comprehensive training initiatives, knowledge-sharing sessions, and the facilitation of networks that encourage collaboration. By empowering both CSOs and parliamentary budget officers, the project aims to bolster their effectiveness in contributing to sound PFM practices.
- **Engaging in Inclusive Consultations:** The project emphasized the significance of inclusive consultations to promote transparency and public participation in the legislative process. Encouraging parliamentary budget officers to actively seek input from CSOs during various stages of law-making, including public hearings, consultations, and expert testimonies, which can lead to more informed and comprehensive policy decisions.

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

This output 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 will also develop and/or 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.

Activities progress:

- Activity 2.1.: Signature of the Responsible Partnership Agreement with PIANGO based on series of consultations at the regional level and launch of the sub-granting component of the partnership, in addition to a first regional event with strong implications for the Fiscal Review Committee of Fiji.
- Activity 2.2.: initiation of government engagement in Tonga and recruitment of an anticipatory governance lead officer to pilot innovative engagements with the government.
- Activity 2.3.: initial engagement with journalists identified as per of the regional economic media scoping report.

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

Output Indicators	Data Source	Baseline	Year Target	Status and Comments
Number of mechanisms and initiatives developed to enhance accountability, sustainability, and gender inclusiveness in public finance management processes. (central and subnational level)	Parliaments, SAI's and/or independent reports(PEFA, QBS, other international publications	0	1	Slight delay. <ul style="list-style-type: none"> On-going negotiations with the new government of Fiji and the government of Tonga Recruitment of dedicated team member to accelerate delivery
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	Government and or CSO publication in-country	0	5	Slight Delay <ul style="list-style-type: none"> Partnership agreement with PIANGO signed (1 grant to FCOSS granted, 3 grants to national partners to be awarded in second half of 2023 Citizen budgets can be expected in the second half of 2023
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	Independent media articles	0	10	Achieved. <p>A Media Training specifically on Budget Analysis was held for journalists in June 2023. there were more than 30 media articles published post budget from the media agencies that had attended the training</p>

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

The design of the Responsible Partnership Agreement (RPA) with PIANGO took 8 months. The process kick-started in August 2022 with in-depth reflection on past lessons learnt and implementation of phase I with the secretariat. These initial reflections and directions were presented to the PIANGO Board in September 2022. After validation a smaller group of representatives from the PIANGO network took part in the finer formulation of the agreement, notably through an externally facilitated workshop in October 2022. This work enabled the presentation and finalization of the proposed agreement to the PIANGO Council in November 2022

which reworked and endorsed the approach and common goals. The end of the year and logistical review of the agreement then delayed signature until February 2023.

As a result of this extensive planning and design phase, activities kicked off promptly after the signature of the RPA. Two of the most impressive achievements were the launch of the sub-granting component in March 2022 through an innovative model detailed below and a Fiji focused Debt Conference which built on momentum created by the Fiji National Economic Summit and Fiscal Review Committee. Rapid launch of activities did not sideline efforts on capacity strengthening of PIANGO secretariat and network with in-country missions providing direct technical assistance to the PIANGO national chapters (known as National Liaison Units) on drafting their grant proposal and an adaptive leadership training to build relationships and capacity between PIANGO and newly recruited UNDP team.

An area under close monitoring is the recruitment of the project team, considered high risk due to the limited pool of talent in Fiji and region and limited competitiveness of PIANGO recruitments. UNDP officers participated as observers on all the recruitment panels. The Responsible Partnership Agreement will be revised in September 2023 to align with updated timelines and revised recruitment strategy.

Summary table of individual activities				
Activity name	Description/objectives	Key achievements	Beneficiary/participants	Relevant annexes and documents
Activity 3 – Co Design Workshop. August, 2022	The workshop was to facilitate discussions between PIANGO and the Vaka Pasifika Team	Resulted in the draft framework for the partnership agreement	PIANGO and Vaka Pasifika Project Team	
Activity 4 - Presentation to the PIANGO Board. September, 2022	Presentation of the draft framework for the partnership agreement to the PIANGO Board	Agreement on the framework	PIANGO Board	
Activity 5 -Design Workshop. October, 2022	To facilitate the design and build on the original framework that had been endorsed by the Board	Resulted in the development of a fully-fledged proposal for the partnership agreement A partnership workshop facilitated the conversation on how localization of development project could be formalized under the specific	Vaka Pasifika, PIANGO, NLU's from Tonga, Solomon Islands and Fiji	Annex 18 – Proposal for the Partnership Agreement

		activities of the project		
Activity 6 - Proposal Workshop. November, 2022	The detailed proposal was discussed with the entire PIANGO network (21 countries and territories)	The PIANGO council endorsed the agreement developed by the Vaka Pasifika Team and the PIANGO Board	PIANGO council	Annex 18 – Proposal for the Partnership Agreement
Activity 7 Launch of the Vaka Pasifika Project Phase II.	Launch of the Responsible Party Agreement with PIANGO		UNDP, EU, Vaka Pasifika, PIANGO, FCOSS Project Team Members	Annex 19 – Partnership Agreement Annex 18 (1) UNDP Press Release Annex 19 (2) – Activity Tweets
Activity 8 -People centered Public Finance Management and the National Debt Workshop. 12 th – 13 th April, 2023	As a part of the sub-granting process with PIANGO, the Fiji NLU' FCOSS organized the Debt Management workshop	Participants from various CSO's in Fiji part	Participants: 24 Males 21 Females 1 Non Binary	Annex 20 - PIANGO Workshop report Annex 20.1 – Workshop Attendance Annex 20.2 Tweet Activity Annex 20.3 Tweet Activity
Activity 7 - Adaptive Leadership Workshop. 26 th – 30 th June, 2023	The weeklong workshop was organized to provide all participants with a framework and tools to address challenges they currently face in the Vaka Pasifika Project	Brokered inroads and discussions between all participants	Vaka Pasifika Project and PIANGO staff	Annex 21 – Adaptive Leadership Report Annex 21.1 – Tweet Activity
Activity 8 - Assistance to Tuvalu Association of Non-Governmental Organization. 18 th – 25 th May, 2023		Assisted TANGO in drafting their grant Proposal to PIANGO	TANGO Tuvalu CSO's	Annex 10 – Annex 10.1 – Tweet Activity

Launch of the Sub-granting Scheme

As part of the Responsible Party Agreement with PIANGO, a PIANGO Sub-Grant Programme was successfully launched in March 2023. The programme focuses on realizing the “dreams” adopted by the PIANGO Council, including representatives from 25 countries and territories of the Pacific, in November 2022 during a conversation facilitated by the project.

While the co-design of the PIANGO partnership and its implementation modality are in themselves an innovation and an attempt to translate its goals in operational principles. The real innovation of the sub-granting process comes from its approval mechanisms. The review process takes the shape of a ‘Community of Practice’ to ensure that the applications of PFM learning and experiences of PIANGO NLUs will add value to the project design and implementation plan. In designing it, PIANGO seek to move away from postponing learning to the end of the project and shift the focus from creating a competitive environment for applicants to a culture of accompaniment and learning.

Practically, this means that proposals submitted by PIANGO members are peer-reviewed by members themselves in facilitated review committees. The review of proposals are for the members an opportunity to reflect on their own learning and proposals and offers them comparative insights into the work and contexts of fellow Pacific CSOs. The Review and Award Committee (RAC), often just called “rota committee”, is made up of 3 Members of the NLUs (PIANGO national members) that will take turn in a rotating process selected from a ‘Schedule ROTA list’ managed by the Secretariat with additional members from the Vaka Pasifika Partners. Successful applications are moved on to the contracting stage while unsuccessful applications are required to address comments from their peers. In the spirit of consensus and the PIANGO alliance, no application will be denied unless its totally out of the scope of the sub-granting criteria.

The rollout of this initiative saw the first sub-grant being awarded to Fiji, to the Fiji Council of Social Services (FCOSS).



The Vaka Pasifika project facilitated a 2days workshop ahead of the PIANGO Council in November 2022 seeking endorsement for the PIANGO-UNDP Responsible Partnership with CSO representatives of 22countries and territories in the Pacific.

Debt Management Workshop

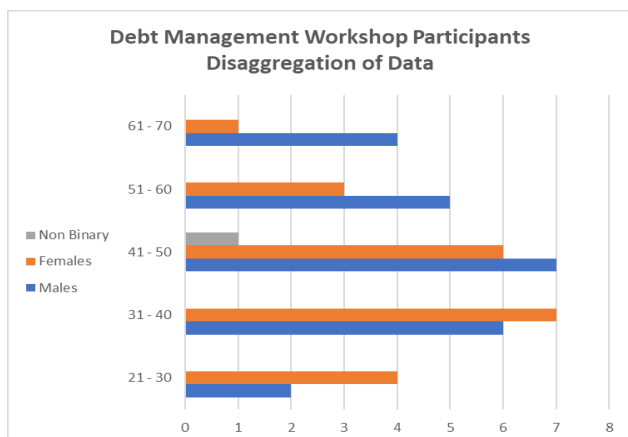
Leveraging this grant opportunity, PIANGO and FCOSS organized a three-day workshop titled "People-Centered Public Finance Management and the National Debt". The workshop was extremely timely as it took place at the back of the Fiscal Review Committee launched by the newly elected Fijian government and one week ahead of the Economic Summit convened by its Ministry of Finance. The workshop participants were hence able to prepare and access relevant information to engage in the Summit and upcoming budget consultation. The workshop also served as a consultation to provide inputs for the opening remarks of FCOSS Executive Director Vani Catanasiga at the Economic Summit, as a member of the Fiscal Review Committee.



60 community representatives took part in the Debt Oversight workshop organized in April 2023 in partnership with PIANGO, FCOSS, Jubilee Australia, ADB and IMF PFTAC

The workshop, held with a specific focus on Fiji's economic growth and prosperity, served as a platform to engage in extensive discussions and deliberations on crucial matters related to public finance management. Throughout the workshop, participants highlighted the significance of effective PFM systems and processes.

Emphasis was placed on the essential role these mechanisms play in ensuring economic stability, optimal control, transparency, and accountability within the nation's financial affairs. The workshop's overall objective was to foster a deeper understanding of the critical issues surrounding public finance management, thus contributing to a more robust and sustainable financial framework for Fiji's development. Through this sub-grant initiative and the inaugural workshop, the



PIANGO network demonstrates its commitment to promoting inclusive and people-centred budget planning, implementation, and oversight processes.

The ongoing collaboration with PIANGO member organizations in their respective countries is poised to drive positive change, building upon shared expertise and experiences to advance public finance management and its positive impact on communities across the Pacific region.

Adaptive Leadership Workshop

For a week, the Vaka Pasifika Project, PIANGO, and National Liaising Units project staff participated in an Adaptive Leadership workshop. The workshop aimed at testing the relationship between these three entities as a way to test some of the *Debt Management Workshop Participants information by Age and Gender* notably on accountability, participative processes and locally-led initiatives. Through discussions, they explored topics like privilege and power dynamics, enhancing their understanding of how each organization works and how they can assist each other in effectively carrying out their work. The workshop saw some new voices emerging and in-depth analysis of 20 case studies of accountability and public finance oversight work across the region. Two of the major outcomes was to ensure that the project partners moved away from seeing the development challenge at hand as a technical problem and acknowledge the relational and systemic perspectives at play in trying to bring out change and new proposals to the space of public finance management.

Lessons learnt: In PIANGO's words extract from first Partnership report by PIANGO

"The concept of the Vaka Pasifika project developed to 'shift' from one sets of practices and cultures to a new inspired structures, values and results has challenged our perspectives and confronting interests especially when these expected shift has demanded new way of work, relationships and new players/partners joining the journey. The political and socio-economic landscape in the Pacific with the developmental issues required the Public Finance Management and Governance Institution to be reformed to stay relevant and fit for purpose. These dynamics will have an impact in how Civil Society oversight role is being perceived at the national and regional level. PIANGO as a critical partner of the Vaka Pasifika is challenged to balance and focus in what we can do and strategically identify the support it can provide for its NLUs in implementing the project. The introduction of the Adaptive leadership training has been welcomed by PIANGO team with anticipation of its applications to advance the implementation of the project and managing expectations of our PFM NLUs.

In most projects, the implementation phase is the reality check of the plans and strategies identify in the actual project documents. We have underestimated the thinking process that is required to unpacking some of the concepts and incorporating learnings from previous phase of the PFM to inform regional priorities. Majority of the focus has been directed to the national level so the capacity of PIANGO team to bring the national learning to develop regional knowledge publications is a new component that required more investment not just resources but manpower and thinking spaces.

We have experimented some ideas and now being incorporated into the project process and its inspiring for example the ROTA Review and Approve Committee (RAC) process.

The participation of PIANGO and our NLUs in trainings convened by UNDP build relationships between our team has been a great learning approach.

Assistance to TANGO

A mission was undertaken to meet with the Tuvalu Association of Non-Governmental Organizations (TANGO) and media representatives. The objective was to gauge the level of support required from PIANGO and the UNDP Vaka Pasifika Project team. The project extended valuable assistance to TANGO in drafting their PIANGO Vaka Pasifika Grant Proposal. The discussions emphasized the significance and benefits of effective PFM practices in advancing sustainable development.

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

While articulated as a standalone activity, the main objective of this point is to ensure government is engaged and support provided to institutional actors when required to successfully complete other project activities. It is anticipated that the greatest need will come from the validation of citizen budgets and budget consultation mechanisms. Initial research on anticipatory and participatory governance showed that little documented work had taken place on inclusive participation and engagement mechanisms in the pacific, including mechanisms specific to participation of women,

youth and through digital tools. For this reason, the project finalized the recruitment of a UNV which will be focusing on exploring avenues for experimentation/ piloting of innovative budget consultations mechanisms adapted and meaningful in the Pacific.

Activities under this heading in the same vein, are not standalone yet but integrated in every activity of the project. This includes for instance in-country missions in Solomon Islands, Tonga, Palau, Tuvalu and FSM where Ministries of Finance and government representatives were systematically engaged with. Results includes a groundbreaking collaboration between the Ministry of Finance in Tonga and CSFT, a civil society organization producing a citizen budget. The Fijian Ministry of Finance as well as the budget office of the Federated States of Micronesia also announced the upcoming launch of a citizen budget support by engagement with the project and civil society. Tuvalu and Kiribati government shared their intentions to step up consultations and communication.

In the second half of 2023, we are prioritizing the integration of gender perspectives across our activities. This includes examining gender implications in budget consultations, collaborating on a storytelling workshop

with the Asia

Foundation to amplify diverse gender voices,

and incorporating a

"leaving no one behind"

focus within our Citizen Budgets initiatives. Our

goal is to ensure

inclusivity and equity throughout these

endeavours.

Top right: design the next phase of activities in Tonga with partners and tweet activity from UNDP Pacific.

Bottom right: lunch meeting with CSO leaders

Left: Meeting with Minister of Finance



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

The Vaka Pasifika Project recognizes the essential role of media in raising awareness, engagement, and accountability in Pacific communities.

The newly recruited Activity Manager launched a series of activities under this heading aimed at developing the required partnerships, testing recommendations produced through initial scoping and report and identifying talents and country-specific resources and focal points.

Media professionals contribute by conveying the project's goals, fostering informed public finance decisions and transparent governance. This report highlights efforts to leverage Pacific media for economic and environmental progress, focusing on gender inclusivity.

While Pacific media covers environmental and economic issues well, there's a gap in Public Financial Management (PFM) coverage, including gender-sensitive reporting. To address this, the project partnered with the Pacific Islands News Agency (PINA) to create a network of regional journalists focused on PFM. A workshop was held on the 22nd of June (a week before the budget was announced in Fiji) for 10 individuals from key media agencies who were taken through understanding and analyzing budgets. A regional workshop is also planned in August 2023 for 18 media participants from

around the region focusing on enhancing skills in discussing PFM intricacies and emphasizing gender dimensions.

Summary table of individual activities				
Activity name	Description/objectives	Key achievements	Beneficiary/participants	Relevant annexes and documents
Budget Analysis Workshop for Journalists. 22 nd June 2023	The workshop provided journalists with an opportunity to review the current economic context of Fiji and gain a better understanding of the recommendations made to the Ministry of Finance by the Fiscal Review Committee.	A key achievement was the ‘bread and butter’ stories that these journalists wrote post budget. These journalists were able to read and analyze the budget and write impact stories of how the budgets affected the everyday person.	8 females 2 males	Annex 22 - Media Budget Analysis Workshop Report Annex 22.1 – Workshop Attendance Sheet

Media Budget Analysis Workshop

In June 2023, the Project facilitated a half-day workshop for members of the mainstream media with the aim to prepare journalists on PFM reporting.

During the workshop, journalists had the chance to review the current economic context of Fiji and gain valuable insights into the recommendations made to the Ministry of Finance by the Fiscal Review Committee. This training session was part of the broader Vaka Pasifika project's efforts to engage stakeholders in the oversight and accountability sector of public finance.



*Participants at the Media Budget Analysis Workshop
June, 2023*

Output 3 Project Office

The last report of the Vaka Pasifika project highlighted on-going challenges in recruitment. New developments in Fiji and the region mean that local talents are in high-demand and recruitment processes often have to compete with multiple offers being provided to top candidates. In that context retaining teams is also challenging. The project had to adapt its recruitment and HR strategy multiple times, adapting to lack of candidates and profiles available in the region. On this basis the project focused on ensuring technical quality and assurance by recruiting an international lead for a duration of one year, the main task of the international technical PFM lead was to headhunt and assemble a pool of technical consultant with in-depth knowledge and understanding of the Pacific context. In the same logic, an international UN Volunteer position was created to initiate and pilot activities under 2.2. and support the Activity Manager in identifying talents and partners in each country of operation. The other modification brought to the original team design was the addition of a monitoring and learning officer, who came on board in June 2023. With extensive experience in accountability and anti-corruption, the MEL officer is focusing on ensuring clarity and distinction between activities and results in team's work. As of June 2023, the project is fully staffed.

Gender and inclusion

The Vaka Pasifika project invested significant time and resources designing its Gender and Inclusion strategy between March and June 2023. The strategy looks at gender and inclusion from the perspective and angle of power and its impact on project design, implementations and goals. . Power dynamics, access, and distribution are central to every project aspect and partner involvement. The lens of power shapes gender and marginalized issues, guiding the team's focus.

Acknowledging the project team's privilege and power as a point of departure is a first step of the project's gender strategy. The team is committed to regular power checks, revisiting the position of privilege of the team members and the impact of UNDP and individual position on decision making and relationships.

The proposed approach recognizes three entry points as low hanging fruits for the project: 1) ensuring gendered balance participation in activities and support to women in PFM which translates in

additional support for instance to the only female SAI leader in the region in Tuvalu; 2) mainstreaming gender analysis and approaches within the technical tools and offer of the project (ensuring for instance that specific tools are developed on guidance of audit formulation) and 3) designing tailored approach to ensure inclusive fiscal strategies and budgets notably by working on innovative practices in budget consultations and formulation of budget advocacy strategies for women groups (through sub-granting components, capturing human stories with journalists focused on vulnerable groups and as part of the deliverables of the anticipatory governance lead for instance researching consultations mechanisms and effectiveness).

The 2023 Action Plan involves workshops on gender's budget impact, a consultant pool, partnerships for effective consultations, inclusive storytelling, templates for impact, and a media-driven publication, "Human Stories."

The details are highlighted in each activity section and the Gender strategy is attached.

Partnerships

In addition to the Responsible Partnership agreements signed with PIANGO and La Trobe University, the project has solidified a strategic partnership with the International Budget Partnership (IBP) and IMF/ADB, a pivotal step in reinforcing connections. The Project Manager participated in the PFTAC Steering Committee in June 2023 and continued to have regular meet-ups with representatives of IFIs, CSO and governments through the project implementation. A key focus of the project is on expanding relationships beyond regional organs to ensure that project partners and activities gain access to global knowledge and expertise as well as engage with peers beyond the Pacific. Another extremely fruitful partnership was with the World Bank where a joint mission in Solomon Islands led to significant increased support for the SAI and influencing over the donor coordination processes.

International Budget Partnership Collaboration

In this alliance, the project collaborates with IBP to bolster Supreme Audit Institutions (SAIs) in the Pacific. The joint goal is to enhance the impact of public audits and exchange global best practices in audit recommendation tracking. IBP's participation in the "Harnessing Effective Audit Recommendation Tracking in the Pacific" workshop brought valuable insights from Argentina and Jamaica. Archana Shirsat, Deputy Director General of IDI, also contributed by presenting INTOSAI Principles on audit follow-up. Future collaboration with IDI is planned to address audit recommendation formulation and follow-up, aligned with SAIs' needs. Additionally, the project engaged in peer reviewing Chapter 3 of the "Handbook on Budget Credibility and External Audits," a UNDESA and IBP initiative. This handbook aims to highlight how SAI work informs budget credibility analyses, outlining steps for SAIs to assess and address budget credibility while sharing existing practices.

IMF/ADB Collaboration

Aligned with this partnership ethos, the project collaborated with the Fiji Council of Social Services to host "People-Centered Public Finance Management and the National Debt." In partnership with the International Monetary Fund and Asian Development Bank missions in the Pacific, the project presented insights on the legal framework underpinning debt oversight in the Pacific. The presentation incorporated the World Bank's Debt Transparency map to tailor recommendations for

effective debt oversight, encompassing audit and legislative aspects. This approach aims to elevate oversight while respecting current capacities.

In the broader context, partnerships are pivotal to counterbalance the Pacific's isolated narrative. The project's dedication to world-class expertise and cross-experience sharing is evident in initiatives like the impactful debt conference. The commitment to sustainability and regional connections continues to drive the project's direction.

Risk and Challenges

The following risks and mitigation strategies were identified:

Risk	Mitigation	Update
Limited capacity of core government, line ministries, local government, oversight institutions and /or civil society to effectively engage in responsive and forward looking national budget processes	The La Trobe University was commissioned to conduct a comprehensive Political Economy Analysis focusing on selected Pacific Island countries. This insightful analysis delves into the nuanced perspectives and significance of accountability within government structures, customary systems, and religious institutions. A core aspect of this study includes an examination of public financial management practices and the strategic allocation of resources and aid within these unique socio-political landscapes. Interviews with key influential figures within these three key institutions are an integral part of this analysis. The study aims to shed light on how accountability is perceived, emphasized, and operationalized across diverse institutions, seeking to provide insights for informed decision-making and policy formulation.	Lessons learnt show that engaging partners in design and shaping of tools additionally provides greater chances of success and enables the project team to test interest and engagement from partners early on.
Limited willingness of governmental institutions to share information and data with oversight institutions and civil society organization	The project will ensure the development of a methodology which allows time to develop trust and relationships with target government institutions and include alternative options and partners for each activities.	Based on early results of studies and engagement with national partners, the 2024 workplan focuses on engaging governments with tools to respond to demands from citizens, media and CSOs on budget transparency.
Difficulty engaging women and disadvantaged groups within the project activities	Maintenance of gender disaggregated records of participation in project activities thus identifying areas where greater attention is required to assure equitable participation. Gender focus mainstreamed through project activities including in budget analysis and in oversight, including through targeted outreach to CSO's representing women and youth, people with disabilities	The first step has been capacity strengthening of the project team to be able to deliver this enhanced focus on inclusivity.

including training opportunities as well as civil society engagement	and remote communities. Gender to be focus of at least one-two grants within the initiative supporting civil society budget execution scrutiny.	
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Lessons Learnt and knowledge management.

Activity specific lessons learnt have been highlighted in the different activity chapters. Overall, the first year of implementation brought some key lessons which will inform the project trajectory:

Continuous relevance of tailored country approach: the early results from political economy analysis and the scoping missions of the team confirmed insights from the first phase of the project. The project strategy in each country has to be adapted to the existing networks of relationships and openness of the various oversight actors and their level of engagement with the Ministry of Finances or Economy. Latest mission show that depending on the country CSOs can prefer to leverage contacts with parliament or auditor general, line ministries or ministries of finance to engage in budget advocacy. Relationships between SAIs and parliaments vary greatly as does the capacity and mandate of Ministries of Finances. The project is developing a strategy to ensure that actors across the board are more confident in engaging with each other.

Technical Assistance to SAIs. Working with SAIs an essential lesson learnt is the extreme pressure small teams of public auditors are put under throughout the region. Feedback from SAIs in terms of technical assistance was extremely clear: independent oversight institutions can benefit most from integrated long-term support rather than on-off consultants and ready-made tools. Specific requests included for UNDP to facilitate and exchange with development partners on practices and compensations for audit of ODA projects and budget support – as it significantly increases the workload of SAIs and is currently not accompanied with increased capacity. As a result, the project team is focusing on aligning closely with the SAIs strategic plans and mobilizing funds for in-depth support at the national level – as done in Solomon Islands. Tools developed through project activities are low-technology (usually excel format requiring minimal training) and adopted through on-the-job training to avoid disturbing audit activities (see for instance tracking mechanism). The project also continues to facilitate exchange and feedback on best approaches to technical assistance at every point of contact with SAIs.

Operational and logistical consideration in a post-COVID era. In terms of logistics, the project team is keeping a close eye on the cost-benefit of organizing events across the region. Having attempted to organize events in Fiji, Australia and in both North and South Pacific, factors for location of future events include the rising cost of events in Fiji (due to increase in conference facilities and catering costs in the country post-reopening), the logistical hurdles linked to covid 19 vaccination requirements and transit visas as well as UNDP’s own operational platform change which has required adaptation from suppliers. Finally, the project team is also keeping a close eye on the job market in Fiji and the region as increased players in the field of public finance management are increasing the competition for consultants with Pacific experience.

Knowledge management

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

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

Communication and Media

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

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

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

- *Media Articles, Press Releases, and Blogs:*

- Six media articles, four published press releases, and two blog items were featured, showcasing our project's visibility and reach.
- *Social Media Reach:*
 - The top three performing social media posts on Facebook and Twitter collectively garnered more than 12,000 impressions, enhancing our online visibility.
- *Twitter and Facebook Engagement:*
 - Throughout this period, a total of 34 project-related posts were shared on Twitter, reaching an estimated 25,504 people. On Facebook, four posts reached an estimated audience of 5,288 individuals.

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

Future Plans

The upcoming activities for the second half of 2023 are as follows:

- PFM Workshop planned for Economics PhD and Masters students from the University of the South Pacific, focusing on understanding and analyzing budgets and fiscal policy issues. The main aim of this workshop is to identify and mentor individuals who can potentially contribute to more effective and informed fiscal decision-making in the region.
- Regional Media Workshop at the Hideaway Resort, aimed at developing a cohort of economic journalists from all over the Pacific with in-depth PFM knowledge. It is hoped that these journalists will have the capacity to report human stories against a PFM backdrop.
- A regional workshop for Civil Society Organizations (CSOs) will take place in the Federated States of Micronesia (FSM), with the focus on enhancing the capabilities of the National Liaison Units.
- La Trobe University will finalise the first two Political Economy Analysis Reports providing valuable insights into the political and economic landscape.
- The ongoing development of the Vaka Pasifika Fellowship cycle is progressing, aiming to create a comprehensive and impactful program.
- A training session on Public Financial Management (PFM) designed specifically for the staff of Supreme Audit Institutions

Conclusion

In the past year, Vaka Pasifika made significant strides in enhancing financial management across the Pacific. The partnership with PIANGO and the launch of sub-grant programs were pivotal achievements, boosting awareness about financial oversight. Looking ahead, focused PFM

workshops, media engagement, and empowering civil society are in the pipeline, setting the stage for an impactful year. The commitment to inclusivity and strategic partnerships bodes well for a resilient financial framework crucial for Pacific development.

Looking forward, Vaka Pasifika is committed to advancing efficient governance and financial practices in the Pacific. Through collaboration and strategic efforts, we aim to refine strategies and deepen the impact of our initiatives. We anticipate a year of transformative progress, bringing us closer to a region with strengthened financial governance, empowered communities, and a sustainable future.

Vaka Pasifika Project Framework - Progress Tracker

EXPECTED OUTPUTS	OUTPUT INDICATORS	DATA SOURCE	PROGRESS TRACKER		
			BASELINE	YR. TARGET	STATUS AND COMMENTS
Output 1: Well run oversight institutions promote accountable and transparent governance for more efficient and inclusive service delivery	Number of Emerging Leaders engaged on oversight and policy utilizing the skills, capacity and networks provided by the Project	<ul style="list-style-type: none"> Independent report and media publications Publications by participating Pacific experts 	0	15	Slight delay. <ul style="list-style-type: none"> 10 participants attended the Vaka Pasifika Fellowship in March, 2023. Finalization of this activity and acceleration is planned for the second half of 2023.
	Number of selected oversight institutions in countries documenting increased effectiveness thanks to received technical assistance	Parliaments, SAI's and/or independent reports (PEFA, QBS, other international publications)	0	1	Achieved. <ul style="list-style-type: none"> Solomon Islands SAI Feedback on Technical Assistance from the past year indicates increased capacity to deliver on mandate with Parliament and relationship with SOI Anti-Corruption Commission
	Number of recommendation tracking mechanisms including gender relevant indicators supported	Parliaments, SAI's and/or independent reports (PEFA, QBS, other international publications)	0	1	Achieved. <ul style="list-style-type: none"> The Tracker tool has been rolled out in Tuvalu. The workshop in FSM that facilitated the implementation of the audit recommendation tracking tool. There are plans for it to be rolled out in Nauru, Kiribati and the FSM soon
	Number of knowledge products providing tailored guidance and data on Pacific PFM oversight - with a minimum of 50% contributing specifically to increased oversight of crosscutting policy issues (climate change, gender, human rights)	<ul style="list-style-type: none"> Project publication Media Coverage 	0	1	Achieved. <ul style="list-style-type: none"> 3 country specific knowledge products produced for Tonga, Vanuatu and Solomons on Constituency Development Funds Revised publication on Debt Oversight planned for second half of 2023 Publication on engagement with women group during budget consultations in later 2023

Vaka Pasifika Project Framework - Progress Tracker (cont.)

EXPECTED OUTPUTS	OUTPUT INDICATORS	DATA SOURCE	PROGRESS TRACKER		
			BASELINE	YR. TARGET	STATUS AND COMMENTS
Output 2: Budget planning, implementation and oversight processes are inclusive, and peoplecentered	Number of mechanisms and initiatives developed to enhance accountability, sustainability, and gender inclusiveness in public finance management processes. (central and subnational level)	<ul style="list-style-type: none"> Parliaments, SAI's and/or independent reports (PEFA, QBS, other international publications) 	0	1	Slight delay. <ul style="list-style-type: none"> On-going negotiations with the new government of Fiji and the government of Tonga Recruitment of dedicated team member to accelerate delivery
	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	<ul style="list-style-type: none"> Government and or CSO publication in-country 	0	5	Slight Delay <ul style="list-style-type: none"> Partnership agreement with PIANGO signed (1 grant to FCOSS granted, 3 grants to national partners to be awarded in second half of 2023) Citizen budgets can be expected in the second half of 2023
	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	<ul style="list-style-type: none"> Independent media articles 	0	10	Achieved. <ul style="list-style-type: none"> A Media Training specifically on Budget Analysis was held for journalists in June 2023. there were more than 30 media articles published post budget from the media agencies that had attended the training

